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No. 2020/012

February 20, 2020

TO COUNTY ASSESSORS:

CALIFORNIA REGISTERED DOMESTIC PARTNERS CHANGE IN REQUIREMENTS

Domestic partnerships were originally created as a way to recognize and give rights and responsibilities to same-sex couples who were prohibited from marrying. In California, domestic partnerships were statutorily created for same-sex couples and opposite-sex couples where at least one partner was age 62 or above and eligible for social security benefits.

Effective January 1, 2020, [Senate Bill 30](#) (Stats. 2019, ch. 135) amended the requirements to enter into a domestic partnership under the California Domestic Partner Rights and Responsibilities Act. This bill expands domestic partnerships to all couples, not just same-sex couples or those couples over 62 years of age.

Registered Domestic Partnership

Under Family Code (FC) section [297](#), two adults may establish a domestic partnership by each filing a Declaration of Domestic Partnership with the California Secretary of State and, at the time of filing, all of the following requirements are met:

- Neither person is married to someone else or is a member of another domestic partnership with someone else that has not been terminated, dissolved, or adjudged a nullity.
- The two persons are not related by blood in a way that would prevent them from being married to each other in California.
- Both persons are at least 18 years of age, except as provided in FC section 297.1.¹
- Both persons are capable of consenting to the domestic partnership.

This letter supersedes the description of the requirements to enter into a domestic partnership as described in Letter To Assessors No. [2005/017](#) and Assessors' Handbook Section [401](#), *Change in Ownership* (2010), Chapter 11.

¹ FC section [297.1](#) outlines the requirements for a person under age 18 to enter into a domestic partnership with a court order and the consent of parent(s) or guardian(s).

Registered Domestic Partner Change in Ownership Exclusions

Revenue and Taxation Code (RTC) section [62\(p\)](#) excludes from change in ownership any transfer of real property between persons registered as domestic partners with the California Secretary of State. See Letter To Assessors No. [2007/043](#) for information regarding this change in ownership exclusion. The exclusion under RTC section 62(p) does not apply to local registered domestic partners.

RTC section 62(q) provides a retrospective change in ownership exclusion for any transfer of real property between local registered domestic partners that occurred on or after January 1, 2000 and through June 26, 2015. This means that a reassessment that occurred during this period may be reversed on a prospective basis beginning with the lien date of the assessment year in which a claim is filed. Claims must be filed by June 30, 2022. However, any transfer of real property between local registered domestic partners that occurs on or after June 27, 2015 is not excluded from reassessment under RTC section 62(q).²

For more information on entering into a domestic partnership, please see the California Secretary of State's website at <https://www.sos.ca.gov/registries/domestic-partners-registry/>. For questions regarding the domestic partners registry, please contact the California Secretary of State by phone at 1-916-653-3595 or email the Domestic Partners Registry staff by completing the form located at <https://www.sos.ca.gov/registries/domestic-partners-registry/contact/>.

If you have any questions regarding these property tax change in ownership exclusions, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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² See Letter To Assessors No. [2018/057](#).