**Section 1270.20 Transfers Involving Immediate Family**

a) Transfers to members of the transferor's "immediate family" shall be permitted without hearing only where the relationship between transferor and transferee is one of the following:

1) Husband-wife;

2) Parent-child (natural or legally adopted child); or

3) Sibling-sibling.

b) Other uses of the term "immediate family." When used in relation to a transaction other than a transfer to a member(s) of the transferor's immediate family, the term "immediate family" includes the person's spouse, parents, children, and siblings.