Deed of tax bin is not available, legal description is strached. Antidavit of death of point tenant to terms of a trust TRANSFER INFORMATION Check all that apply and list details below. Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild (see instructions). Cotenant to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Cother beneficiaries or heirs. A trust. NAME OF ERUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT	CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER This notice is a request for a completed Change in ownership Statement. Failure of life this statement will result in the assessment of a penalty. MALE AND MALING ADDRESS (Mean requires in the assessment of a penalty. MALE AND MALING ADDRESS (Mean requires in the assessment of a penalty. MALE AND MALING ADDRESS (Mean requires in the assessment of a penalty. MALE AND MALING ADDRESS (Mean requires in the assessment of a penalty. MALE AND MALING ADDRESS (Mean requires in the personal representative file this statement with the Ass in each Courtly where the decedent owned property at the I personal representative file this statement with the Ass in each Courtly where the decedent owned property at the I personal representative file this statement with the Ass in each Courtly where the decedent owned property at the I personal representative file this statement with the Ass in each Courtly where the decedent owned property at the I personal representative file this statement to a personal representative file this statement for each parcel of real pro owned by the decedent. NAME OF DECEDENT MALE AND MALING ADDRESS (MEAN REAL PROPERTY) PERSON Did the decedent have an interest in real property in this country? If YES, answer all questions. If NO, sign an complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY If more than 1 parcel, attach separate DESCRIPTIVE INFORMATION (IF APN UWKNOWN) DISPOSITION OF REAL PROPERTY If more than 1 parcel, attach separate DECEMPTY DECEMPTY If more than 1 parcel, attach separate DECEMPTY DECEMPTY If more than 1 parcel, attach separate DECEMPTY DECEMPTY If more than 1 parcel, attach separate DECEMPTY DECEMPTY If more than 1 parcel, attach separate DECEMPTY If more than 1 parcel, attach sepa		5	Larie Du	
This notice is a request for a completed Change in Overship Statement. Failure to life this statement will essult in the assessment of a penalty. MME AND MALE ADDRESS (Mee resetably functional and nalling address) (Mee resetably functional pointed name and nalling address) (Mee or DECEDENT (DecEOPENT (DecEOPENTY (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENT (DecEOPENTY (This notice is a request for a completed Change in Will esult in the assessment of a penalty. Section 480(b) of the Revenue and Taxation Code require the personal representative file this statement will be down and and making advess)	502-D (P1) REV. 08 (05-14) CHANGE IN OWNERSHIP STATEMENT		891 Moun San Andre 209.754.6	tain Ranch Road eas, CA 95249 356
(Make necessary corrections to the privited name and mating address) Section 440(b) of the Revenue and Taxation Code requires the personal representative file this statement with the Assa in each county where the decedent owned property at the time detain. File a separative statement for each parcel of real provided by the decedent. WWE OF DECEDENT DATE OF DECHT WILE OF DECEDENT DATE OF DECHT WILE OF DECEDENT DATE OF DECHT STREET ADDRESS OF REAL PROPERTY IFV INFORMATION (IF APN UNKNOWN) Copy of deed by which decedent tax bill is attached. DISPOSITION OF REAL PROPERTY Descent's most recent tax bill is attached. Decedent's and the approximation of the attached. Decedent's spouse Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's schild(ren.) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Crandparent to Grandchild must be filed (see instructions). Cotenant to colemant. If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Crandparent to Grandchild must be filed (see instructions). Other beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Decedent's on heirs: <th>Section 480(b) of the Revenue and Taxation Code require the personal representative file this statement with the Asi in each county where the decedent owned property at the 6 decedent. File a separate statement for each parcel of real pro owned by the decedent. DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DE</th> <th>Ownership Statement. Failure to file this statement will</th> <th></th> <th>assessup</th> <th></th>	Section 480(b) of the Revenue and Taxation Code require the personal representative file this statement with the Asi in each county where the decedent owned property at the 6 decedent. File a separate statement for each parcel of real pro owned by the decedent. DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DECEDENT DATE OF DECEDENT DE	Ownership Statement. Failure to file this statement will		assessup	
Section 490(b) of the Revenue and Taxation Code requires the personal representative file this attamment with the Assin each county where the deedent owned property at the time deadent. File a separate statement for each parcel of real proporties at the time decedent. Image or DECEDENT Date of DEATH Image or DECEDENT Other Complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY Other Complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY Image of DeCedent acquired title is attached. Image of the Addition of Decedent acquired title is attached. DisPOSITION OF REAL PROPERTY Image of the available; legal description is attached. Image of Decedent's action of trustee pursition is attached. Image of the available; legal description is attached. Image of the available; legal descriptis attached. <t< td=""><td>Section 480(b) of the Revenue and Taxation Code require the personal representative file this statement with the Ass in each county where the decadent owned property at the Ip death. File a separate statement for each parcel of real pro- owned by the decadent. DATE OF DEATH DATE OF DEATH PYES NO Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign an complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY TRANSFER INFORMATION (IF APN UNKNOWN) Decedent's most recent tax bill is attached. Decedent's chain to available; legal description is attached Affidavit of death of joint tenant to vill Decedent's chain to available; legal description is attached Affidavit of death of joint tenant to to terms of a trust TRANSFER INFORMATION (IF Check all that apply and list details below. Decedent's spouse Decedent's chain of trust be filed (see instructions). Decedent's chain of trust be filed (see instructions). Decedent's chain of the sclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's chain for Between Parent and Child must be filed (see instructions). Decedent's chain for Between Parent and Child must be filed (see instructions). Decedent's chain apply of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT P</td><td></td><td>)</td><td></td><td></td></t<>	Section 480(b) of the Revenue and Taxation Code require the personal representative file this statement with the Ass in each county where the decadent owned property at the Ip death. File a separate statement for each parcel of real pro- owned by the decadent. DATE OF DEATH DATE OF DEATH PYES NO Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign an complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY TRANSFER INFORMATION (IF APN UNKNOWN) Decedent's most recent tax bill is attached. Decedent's chain to available; legal description is attached Affidavit of death of joint tenant to vill Decedent's chain to available; legal description is attached Affidavit of death of joint tenant to to terms of a trust TRANSFER INFORMATION (IF Check all that apply and list details below. Decedent's spouse Decedent's chain of trust be filed (see instructions). Decedent's chain of trust be filed (see instructions). Decedent's chain of the sclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's chain for Between Parent and Child must be filed (see instructions). Decedent's chain for Between Parent and Child must be filed (see instructions). Decedent's chain apply of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT P)		
Image: Structure in the	Image: Structure in the	Г	Sec the in e dea	personal representati ach county where the th. File a separate sta	ve file this statement with the Asse decedent owned property at the tim
Image: Structure in the	Image: Structure in the interest in real property in this county? If YES, answer all questions. If NO, sign an complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY Image: County image:				
Image: Street ADDRESS OF REAL PROPERTY OTY 2P CODE ASSESSOR'S PARCEL NUMBER (APN)* STREET ADDRESS OF REAL PROPERTY OTY 2P CODE ASSESSOR'S PARCEL NUMBER (APN)* STREET ADDRESS OF REAL PROPERTY OTY 2P CODE ASSESSOR'S PARCEL NUMBER (APN)* STREET ADDRESS OF REAL PROPERTY OTY 2P CODE ASSESSOR'S PARCEL NUMBER (APN)* Copy of deed by which decedent acquired title is attached. Oty Oty Decree of distribution Probate Code 13650 distribution Decree of distribution Deed or tax bill is not available; legal description is attached. Affidavit of death of joint tenant Action of trustee pursito terms of a trust TRANSFER INFORMATION Check all that apply and list details below. Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's child(ren). If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Cotenant to corenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. Atrust. Nume of BENEFICIARY OR HEIRS RELATIONSHIP TO D	Image: Street ADDRESS OF REAL PROPERTY Image: Street ADDRESS OF TRUSTEE Image	NAME OF DECEDENT			DATE OF DEATH
STREET ADDRESS OF REAL PROPERTY ITY ZIP CODE ASSESSOR'S PARCEL NUMBER (APN)************************************	STREET ADDRESS OF REAL PROPERTY CITY 2IP CODE ASSESSOR'S PARCEL NUMBER (APN)* "If more than 1 parcel, attach separate : "If more than 1 parcel, attach separate : "If more than 1 parcel, attach separate : Copy of deed by which decedent acquired title is attached. DISPOSITION OF REAL PROPERTY Decree of distribution pursuant to will Deed or tax bill is not available; legal description is attached. Affidavit of death of joint tenant Affidavit of death of joint tenant Decedent's spouse Check all that apply and list details below. Affidavit of death of joint for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Cotenant to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Cotenant to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. A trust. NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED			ounty? If YES , answ	er all questions. If NO , sign and
DESCRIPTIVE INFORMATION (IF APN UNKNOWN) Copy of deed by which decedent acquired title is attached. DISPOSITION OF REAL PROPERTY Decree of distribution pursuant to will Copy of decedent's most recent tax bill is attached. Decedent's most recent tax bill is attached. Decedent's figure and the apply and list details below. Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's child(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Granaparent to Grandparent to Grandp	DESCRIPTIVE INFORMATION (IF APN UNKNOWN) Copy of deed by which decedent acquired title is attached. DISPOSITION OF REAL PROPERTY Decree of distribution pursuant to will Copy of decedent's most recent tax bill is attached. Decedent's most recent tax bill is attached. Decedent's most recent tax bill is attached. Decedent's construction of trustee pursuant to will Deed or tax bill is not available; legal description is attached. Affidavit of death of joint tenant Action of trustee pursuant to will Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Grandparent to Grandparento Grandparent to Grandparent to Grandparent to Grandp			ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN) *
Copy of deed by which decedent acquired title is attached. □ Decree of distribution 0 Decree of distribution 0 Decree of distribution □ Decree of distribution □ Decree of distribution 0 Decree of dis	Copy of deed by which decedent acquired title is attached. □ Succession without a will □ Decree of distribution pursuant to will □ Copy of decedent's most recent tax bill is attached. □ Probate Code 13650 distribution □ Action of trustee pursuant to will □ Decedent's most recent tax bill is not available; legal description is attached. □ Affidavit of death of joint tenant □ Action of trustee pursuant to will □ Decedent's spouse □ □ Decedent's registered domestic partner □ □ Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). □				'
Copy of decedent's most recent tax bill is attached. Probate Code 13650 distribution Deed or tax bill is not available; legal description is attached. Probate Code 13650 distribution Decedent's spouse Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's child(ren.) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild must be filed (see instructions). Cotenant to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. A trust. MME OF TRUSTEE ADDRESS OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Image: Second addition of the second addit the second addition of the second addition of the sec	Copy of decedent's most recent tax bill is attached. Probate Code 13650 distribution Deed or tax bill is not available; legal description is attached. Affidavit of death of joint tenant Action of trustee purs to terms of a trust TRANSFER INFORMATION Check all that apply and list details below. Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer foradparent to Cotenant. If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Grandparent to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. A trust. A trust. At trust. Itst names and percentage of ownership of all beneficiaries or heirs: PECENT OF OWNERSHIP RECEIVED Itst names and percentage of ownership of all beneficiaries or heirs: PECENT OF OWNERSHIP RECEIVED Itst names and percentage of ownership of all beneficiaries or heirs: PECENT OF OWNERSHIP RECEIVED Itst names and percentage of ownership of all beneficiaries or heirs: PECENT OF OWNERSHIP RECEIVED Itst names and		<i>,</i>		
Deed or tax bill is not available; legal description is attached Affidavit of death of joint tenant Action of trustee pursition to terms of a trust TRANSFER INFORMATION Check all that apply and list details below. Decedent's registered domestic partner Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Decedent's grandchild(ren.) If qualified for exclusion from assessment, a Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild must be filed (see instructions). Cotenant to cotenant. If qualified for exclusion from assessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. A trust. WME OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Image: Content of Content o	Deed or tax bill is not available; legal description is attached Affidavit of death of joint tenant Action of trustee purs to terms of a trust term to corenant. If qualified for exclusion from assessment, a Claim for Reassessment texclusion for Transfer from Grandparent to Grandchild must be filed (see instructions). Other beneficiaries or heirs. Atrust NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED <td></td> <td></td> <td></td> <td> pursuant to will</td>				pursuant to will
Image: Content of a file Image: Content of a file Image: Content of a file Image: Content of a file Image: Content of Conten	Image: Second				Action of trustee pursu
AME OF TRUSTEE ADDRESS OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	AADRESS OF TRUSTEE ADDRESS OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	 Decedent's child(ren) or parent(s.) If qualified for ex Between Parent and Child must be filed (see instruction) Decedent's grandchild(ren.) If qualified for exclusion Grandparent to Grandchild must be filed (see instruction) Cotenant to cotenant. If qualified for exclusion from instructions). 	clusion from assessment ctions). n from assessment, a <i>Cla</i> ctions).	, a Claim for Reass im for Reassessme	nt Exclusion for Transfer from
List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	A trust.			
NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	NAME OF TRUSTEE ADD	RESS OF TRUSTEE		
NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED	NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED				
		List names and percentage of ownership of all be	neficiaries or heirs:		
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).	NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDEN	T PERCE	ENT OF OWNERSHIP RECEIVED
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
	This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).				
NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parer and Child if appropriate.					

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



EF-502-D-R08-0514-05000911-2 BOE-502-D (P2) REV. 08 (05-14)

YES

NO	Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property
	in this county? If YES, will the distribution result in any person or legal entity obtaining control of more than 50% of
	the ownership of that legal entity? VES NO If YES complete the following section

	the ownership			TES, comp	lete the tollo	wing section	•	
NAME AND ADDRESS OF	LEGAL ENTITY				NAME OF PERS	ON OR ENTITY GA	AINING SUC	HCONTROL
YES NO		dent the lessor or lessee in a lease S , provide the names and addresse		•		•	ore, inclu	uding renewa
NA	ME	MAILING ADDRESS			CITY		STATE	ZIP CODE
	MA	ILING ADDRESS FOR FUTURE F	PROPE	ERTY TAX S	TATEMENT	S		
NAME								
ADDRESS			CITY			STATE	ZIP CODE	
		CERTIFICA						
I certify (or dec	clare) under penali	ty of perjury under the laws of the S correct and complete to the best				mation conta	ined her	ein is true,
SIGNATURE OF PERSON	AL REPRESENTATIVE			PRINTED NAME	OF PERSONAL R	EPRESENTATIVE		
TITLE						DATE		

E-MAII	ADDRESS

INSTRUCTIONS



Failure to file a Change in Ownership Statement within the time prescribed by law may result in a penalty of either \$100 or 10% of the taxes applicable to the new base year value of the real property or manufactured home, whichever is greater, but not to exceed five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption if that failure to file was not willful. This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes and subjected to the same penalties for nonpayment.

DAYTIME TELEPHONE

Section 480 of the Revenue and Taxation Code states, in part:

- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home is located, as provided for in subdivision (c). In the case of a change in ownership where the transferee is not locally assessed, no change in ownership statement is required.
- (b) The personal representative shall file a change in ownership statement with the county recorder or assessor in each county in which the decedent owned real property at the time of death that is subject to probate proceedings. The statement shall be filed prior to or at the time the inventory and appraisal is filed with the court clerk. In all other cases in which an interest in real property is transferred by reason of death, including a transfer through the medium of a trust, the change in ownership statement or statements shall be filed by the trustee (if the property was held in trust) or the transferee with the county recorder or assessor in each county in which the decedent owned an interest in real property within 150 days after the date of death.

The above requested information is required by law. Please reference the following:

- Passage of Decedent's Property: Beneficial interest passes to the decedent's heirs effectively on the decedent's date of death. However, a document must be recorded to vest title in the heirs. An attorney should be consulted to discuss the specific facts of your situation.
- Change in Ownership: California Code of Regulations, Title 18, Rule 462.260(c), states in part that "[i]nheritance (by will or intestate succession)" shall be "the date of death of decedent."
- Inventory and Appraisal: Probate Code, Section 8800, states in part, "Concurrent with the filing of the inventory and appraisal pursuant to this section, the personal representative shall also file a certification that the requirements of Section 480 of the Revenue and Taxation Code either:
 - (1) Are not applicable because the decedent owned no real property in California at the time of death
 - (2) Have been satisfied by the filing of a change in ownership statement with the county recorder or assessor of each county in California in which the decedent owned property at the time of death."
- Parent/Child and Grandparent/Grandchild Exclusions: A claim must be filed within three years after the date of death/transfer, but prior to the date of transfer to a third party; or within six months after the date of mailing of a Notice of Assessed Value Change, issued as a result of the transfer of property for which the claim is filed. An application may be obtained by calling XXX-XXX-XXXX.

Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

This statement will remain confidential as required by Revenue and Taxation Code Section 481, which states in part: "These statements are not public documents and are not open to inspection, except as provided by Section 408."

