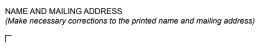
EF-502-D-R11-0518-40000458-1 BOE-502-D (P1) REV. 11 (05-18)

CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.





Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641

Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

Γ	Section 480(b) of the Revenue and Taxation Code requires the the personal representative file this statement with the Assess in each county where the decedent owned property at the time death. File a separate statement for each parcel of real proper owned by the decedent.								
L		ل							
NAME OF DECEDENT					DATE OF DEATH				
TES NU	•	roperty in this co	ounty? If YES , and	swer al	I questions. If NO , sign and				
STREET ADDRESS OF REAL PROPERTY	ZIP CODE AS			ASSESSOR'S PARCEL NUMBER (APN)*					
DESCRIPTIVE INFORMATION (IF APN UI	NKNOWN)	DISPOSITION	*If OF REAL PROP		nan 1 parcel, attach separate shee				
	ed by which decedent acquired title is attached.			hti a.a	Decree of distribution pursuant to will				
Copy of decedent's most recent tax bill is att Deed or tax bill is not available; legal description		ode 13650 distrib	ution	Action of trustee pursuan to terms of a trust					
TRANSFER INFORMATION 🗹 Check all that	at apply and list o	letails below.							
Decedent's spouse	ecedent's registe	ered domestic pa	artner						
Between Parent and Child must be filed (see Decedent's grandchild(ren.) If qualified for e Grandparent to Grandchild must be filed (see Cotenant to cotenant. If qualified for exclusi instructions). Other beneficiaries or heirs. A trust.	exclusion from as e instructions).								
NAME OF TRUSTEE	ADDRESS OF TR	USTEE							
List names and percentage of ownership of	of all beneficiarie	s or heirs:							
NAME OF BENEFICIARY OR HEIRS	RELATION	ISHIP TO DECEDEN	T PEF	RCENT C	F OWNERSHIP RECEIVED				
This property has been or will be sold prior t	o distribution. (A	ttach the convey	ance document a	and/or o	court order).				
NOTE: Sale of the property does not relieve and Child if appropriate.	e the need to file	e a Claim for Re	assessment Exc	usion t	or Transfer Between Parent				



in this county?	e of distribution include distribution of a P If YES , will the distribution result in ar of that legal entity? YES NO	ny person or lega	, ,	control	of more			
NAME AND ADDRESS OF LEGAL ENTITY		NAME OF PERSON OR ENTITY GAINING SUCH CONTROL						
	dent the lessor or lessee in a lease that S , provide the names and addresses of			s or mo	re, inclu	ıding renewal		
NAME MAILING ADDRESS			CITY			ZIP CODE		
	ILING ADDRESS FOR FUTURE PRO	PERTY TAX S	TATEMENTS					
NAME								
ADDRESS	TY	STATE	ZIP CODE					
	CERTIFICATION							
I certify (or declare) under penali	ty of perjury under the laws of the Stat correct and complete to the best of n			i contai	ned her	ein is true,		
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC	PRINTED NAME	PRINTED NAME						
TITLE			DATE					
EMAIL ADDRESS		DAYTIME (DAYTIME TELEPHONE					

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.

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

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."



EF-502-D-R11-0518-40000458