EF-502-D-R13-0521-07000509-1 BOE-502-D (P1) REV. 13 (05-21)

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.



Gus Kramer County Assessor

2530 Arnold Drive, Suite 100 Martinez, CA 94553-4359 FAX: (925) 313-7488 Telephone: (925) 313-7400 http://www.cccounty.us/assessor

| esuit in the assessment of a penalty. | | | | | |
|--|--|--|--|--|-------------------|
| NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing | g address) | | | | |
| Γ | | the in ea deat | personal represen ach county where | Revenue and Taxation Code requitative file this statement with the the decedent owned property at the statement for each parcel of real ent. | Assess he time |
| L | | _ | | | |
| NAME OF DECEDENT | | | | DATE OF DEATH | |
| YES NO Did the decedent have an in complete the certification on | | roperty in this co | unty? If YES , an | nswer all questions. If NO , sign | and |
| STREET ADDRESS OF REAL PROPERTY | CITY | | ZIP CODE | ASSESSOR'S PARCEL NUMBER (APN) | i* |
| DESCRIPTIVE INFORMATION (IF APN UNI | KNOWN) | DISPOSITION | *I OF REAL PROF | f more than 1 parcel, attach separa | ate shee |
| Copy of deed by which decedent acquired title Copy of decedent's most recent tax bill is atta Deed or tax bill is not available; legal descripti | ched. | ☐ Succession without a will ☐ Probate Code 13650 distribution ☐ Affidavit ☐ Decree of distribution ☐ Action of truste to terms of a tr | | | oursuar |
| | apply and list d | letails below. ered domestic pa | artner | | |
| Decedent's child(ren) or parent(s). If qualified Between Parent and Child must be filed (see Decedent's grandchild(ren). If qualified for exc Between Grandparent and Grandchild must b Cotenant to cotenant. If qualified for exclusion | instructions). W clusion from rea e filed (see ins | Vas this the dece assessment, a C tructions). Was t | dent's principal r laim for Reasses his the decedent | residence? | |
| instructions). Other beneficiaries or heirs. | | | | · | |
| A trust. | ADDRESS OF TR | USTEE | | | |
| List names and percentage of ownership of | all beneficiarie | s or heirs: | | | |
| NAME OF BENEFICIARY OR HEIRS | | ISHIP TO DECEDEN | T PE | RCENT OF OWNERSHIP RECEIVED | |
| | | | | | |
| | | | | | |
| | | | | | |
| This property has been or will be sold prior to NOTE: Sale of the property does not relieve <i>Parent and Child</i> if appropriate. | | | | | |

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true. correct and complete to the best of my knowledge and belief.

| SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE | PRINTED NAME | |
|---|--------------|-----------------------|
| TITLE | | DATE |
| EMAIL ADDRESS | | 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."

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION

