502-D-R08-0514-13000683-1 -502-D (P1) REV. 08 (05-14) 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 accessment of a pagelty.	A COUNT OF THE O	Imperia 940 W. Ma El Centro, Main Offic	Menvielle I County Assessor ain Street Suite 115 CA 92243 e: (442) 265-1300 Issessor.imperialcounty.org
result in the assessment of a penalty.			
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)			
Г	the in e dea	personal representation	venue and Taxation Code requires that ve file this statement with the Assesson decedent owned property at the time of tement for each parcel of real property
			DATE OF DEATH
YES NO Did the decedent have an interest in rea complete the certification on page 2.	I property in this co	ounty? If YES , answ	er all questions. If NO , sign and
STREET ADDRESS OF REAL PROPERTY		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN) *
	DISPOSITION	*If mo	ore than 1 parcel, attach separate sheet
Copy of deed by which decedent acquired title is attached	I. Succession	n without a will	Decree of distribution pursuant to will
Copy of decedent's most recent tax bill is attached. Deed or tax bill is not available; legal description is attached		ode 13650 distributio death of joint tenan	on Action of trustee pursuan
 Decedent's child(ren) or parent(s.) If qualified for exclusion Between Parent and Child must be filed (see instructions) Decedent's grandchild(ren.) If qualified for exclusion from Grandparent to Grandchild must be filed (see instructions) Cotenant to cotenant. If qualified for exclusion from asses instructions). Other beneficiaries or heirs. A trust. 	assessment, a <i>Cla</i>).	im for Reassessme	nt Exclusion for Transfer from
NAME OF TRUSTEE ADDRESS OF	TRUSTEE		
List names and percentage of ownership of all beneficia			
NAME OF BENEFICIARY OR HEIRS RELATI	IONSHIP TO DECEDEN	IT PERCE	ENT OF OWNERSHIP RECEIVED
This property has been or will be sold prior to distribution. NOTE: Sale of the property does not relieve the need to			·
and Child if appropriate. THIS DOCUMENT IS NOT			

EF-502-D-000-051-13000683

EF-502-D-R08-0514-13000683-2 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 ownersh		0 II 1 E S , comp	blete the following s	ection.		
NAME AND ADDRESS OF LEGAL ENTITY		NAME OF PERSON OR ENTITY GAINING SUCH CONTRO				
	edent the lessor or lessee in a lease to the lessor or lessee in a lease to the names and addresses			s or mo	ore, inclu	iding renewal
NAME	MAILING ADDRESS	NG ADDRESS			STATE	ZIP CODE
N	AILING ADDRESS FOR FUTURE PI	ROPERTY TAX S	STATEMENTS			
NAME						
ADDRESS		CITY		STATE	ZIP CODE	
	CERTIFICA					
l certify (or declare) under pen	alty of perjury under the laws of the St correct and complete to the best of	ate of California t		contaii	ned her	ein is true,
SIGNATURE OF PERSONAL REPRESENTATIVE		PRINTED NAME	OF PERSONAL REPRESEN	ITATIVE		
TITLE			DATE			

E-MAIL 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."

