This notice is a request for a complete Change in  where the descent control of a penalty.  NAME ADDRESS  Meas revealed of a penalty.  NAME ADDRESS  Meas revealed of the particular densesses  Meas revealed of the personal representative file this statement will result in the assessment of a penalty.  Section 480(b) of the Revenue and Taxation Code requires t  the personal representative file this statement will reduce the personal representative file this statement will the Assess in each county where the decodent or each parcel of real proper owned by the decodent.  Meas of obcorement or ach parcel of real property in this country? If YES answer all questions. If NO, sign and complete the certification on page 2.  The personal representative file the statement will  DESCRIPTIVE INFORMATION () (re APN UNKNOWN)  Copy of deed by which decodent acquired this is attached.  Copy of decedent's most recent tax bill is attached.  Copy of decedent's most recent tax bill is attached.  Copy of decedent's most recent tax bill is attached.  Copy of decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Bekeen Parent and Child must be filed (see instructions). Was this the decedent's principal residence?  Cotenant to contend. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Bekeen Canapter and Child must be filed (see instructions). Was this the decedent's principal residence?  Exclusion for transfer Bekeen Canapter and Child must be filed (see instructions). Was this the decedent's principal residence?  Exclusion for reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).  Meas on theirs:  Meas on the sub of the solution from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).  Meas the decedent's child(ren) or parent(s) if qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).  Meas the deced			COL	COP COP COP COP COP COP COP COP COP COP	Dave PO Box Indeper 760 878	ty of Inyo Stottlemyre, Assessor J ndence, CA 93526 3-0302 Phone sessor@inyocounty.us
Section 430(b) of the Revenue and Taxation Code requires to the Assess in each county where the decedent owned property at the time details. File a separate statement with the Assess in each county where the decedent owned property at the time detail. File a separate statement to reach parcel of real proper owned by the decedent.         NAME OF DECEDENT       DATE OF DEATH         YES       NO       Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign and complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       OT       Assessors PARCEL NUMBER (APMY)         ''If more than 1 parcel, attach separate state the certification on page 2.       Assessors PARCEL NUMBER (APMY)         ''If more than 1 parcel, attach separate state decedent's most recent ax bill is attached.       DISPOSITION OF REAL PROPERTY       OEcree of distribution         Ocopy of decedent's most recent tax bill is attached.       OP robate Code 13650 distribution       Decree of distribution       Action of trustee pursue to the trust attached.         Decedent's source:       Succession without a will       Decree of cellstribution       Action of trustee pursue to the trust of the assessment.       Action of trustee pursue to the trust of trustee pursue to the trust of the assessment.         Decedent's source:       Decedent's registered domestic partner       Claim for Reassessment Exclusion for Transfer Between Grandparent and Child must be filed (see instructions). Was this the decedent's principal residence? ''YES '''NO''         Decedent's grand	Ownership Statemer result in the assessm NAME AND MAI	t. Failure to file this stater ent of a penalty. LING ADDRESS	nent will			
NAME OF DECEDENT       DATE OF DEATH            YES NO       Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign and complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       IT            DESCRIPTIVE INFORMATION If (IF APN UNKNOWN)	Г			Se the in e dea	personal represent each county where t th. <b>File a separate s</b>	ative file this statement with the Asse he decedent owned property at the tin statement for each parcel of real prop
YES       NO       Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign and complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       CITY       ZP CODE       ASSESSOR'S PARCEL NUMBER (APNY)*         Timore than 1 parcel, attach separate she       Timore than 1 parcel, attach separate she       DESCRIPTIVE INFORMATION       (IF APN UNKNOWN)       DISPOSITION OF REAL PROPERTY       Decree of distribution         Decree of deed by which decedent acquired title is attached.       DisPOSITION OF REAL PROPERTY       Decree of distribution         Decree of acx bill is not available; legal description is attached.       Decree of distribution       pursuant to will         Decedent's spouse       Decree of is that apply and list details below.       Action of trustee pursue to terms of a trust         TRANSFER INFORMATION (C) Check all that apply and list details below.       Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer         Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?       YES (D)         Colenant to colenant. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer         Between Grandparent and Grandchild (ren). Statistical so theirs:       NME of there beneficiaries or heirs:         Ist names and percentage of ownership of all beneficiaries or heirs:       NAME OF BENEFICIARY OR HEIRS <th>L</th> <th></th> <th></th> <th></th> <th></th> <th></th>	L					
ITES INU complete the certification on page 2.   STREET ADDRESS OF REAL PROPERTY   CITY ZP CODE   ASSESSOR'S PARCEL NUMBER (APN)*   "If more than 1 parcel, attach separate she   DESCRIPTIVE INFORMATION   Copy of deed by which decedent acquired title is attached.   Doe of tax bill is not available; legal description is attached.   Decedent's most recent tax bill is attached.   Decedent's spouse   Decedent's spouse   Decedent's child(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer   Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?   YES   NME OF TRUSTEE   ADDRESS OF TRUSTEE   List names and percentage of ownership of all beneficiaries or heirs:   NAME OF TRUSTEE   Aboress OF TRUSTEE	NAME OF DECEDENT					DATE OF DEATH
ITES NO complete the certification on page 2.   STREET ADDRESS OF REAL PROPERTY   CITY ZP CODE   ASSESSOR'S PARCEL NUMBER (APN)* "If more than 1 parcel, attach separate she DESCRIPTIVE INFORMATION   Copy of deed by which decedent acquired title is attached.   Copy of decedent's most recent tax bill is attached.   Deced of tax bill is not available; legal description is attached.   Decedent's spouse   Decedent's spouse   Decedent's child(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer   Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?   VESS   Cotenant to cotenant. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer   Between Caradparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?   VES   Other beneficiaries or heirs.   A trust.   NAME OF TRUSTEE   Address of recent age of ownership of all beneficiaries or heirs:   NAME OF BENEFICIARY OR HEIRS   RELATIONSHIP TO DECEDENT   PERCENT OF OWNERSHIP RECEIVED   Ist names and percentage of ownership of all beneficiaries or heirs:						
STREET ADDRESS OF REAL PROPERTY       OTY       2P CODE       ASSESSOR'S PARCEL NUMBER (APN)*         "If more than 1 parcel, attach separate she       *       *         DESCRIPTIVE INFORMATION       (IF APN UNKNOWN)       DISPOSITION OF REAL PROPERTY	YES NO			roperty in this c	ounty? If <b>YES</b> , and	swer all questions. If <b>NO</b> , sign and
DESCRIPTIVE INFORMATION       IF APN UNKNOWNI       DISPOSITION OF REAL PROPERTY       Image: Construction of the construle cons	STREET ADDRESS OF REA				ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
DESCRIPTIVE INFORMATION       If APN UNKNOWN         Copy of deed by which decedent acquired title is attached.       Succession without a will       Decree of distribution         Copy of decedent's most recent tax bill is attached.       Probate Code 13650 distribution       Decree of distribution         Decedent's most recent tax bill is not available; legal description is attached.       Affidavit       Affidavit       Action of trustee pursue 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 spouse       Decedent's registered domestic partner       Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?       YES       NO         Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?       YES       NO         Decedent's grandchild(ren). If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions). Was this the decedent's principal residence?       YES       NO         Decree of Trustree       Aboress or Trustree       Image: Aboress or Trustree       Image: Aboress or Parustree       Image: Aboress or Parustree       I					*If	more than 1 parcel, attach separate s
□ Copy of decedent's most recent tax bill is attached.       □ Probate Code 13650 distribution       □ pursuant to will         □ Deed or tax bill is not available; legal description is attached.       □ Affidavit       □ Action of trustee pursua to terms of a trust         TRANSFER INFORMATION ☑ Check all that apply and list details below.       □ Decedent's registered domestic partner       □ Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Decedent's contenant. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Other beneficiaries or heirs.       □ A trust.         □ A trust.       NMME OF TRUSTEE         Isit names and percentage of ownership of all beneficiaries or heirs:       □ NMME OF BENEFICIARY OR HEIRS         □ NAME OF BENEFICIARY OR HEIRS       RELATIONSHIP TO DECEDENT       PERCENT OF OWNERSHIP RECEIVED         □ Laborandor Laborand	DESCRIPTIVE INF		UNKNOWN)	DISPOSITION		
□ Copy of decedent's most recent tax bill is attached.       □ Probate Code 13650 distribution       □ pursuant to will         □ Deed or tax bill is not available; legal description is attached.       □ Affidavit       □ Action of trustee pursua to terms of a trust         TRANSFER INFORMATION ☑ Check all that apply and list details below.       □ Decedent's registered domestic partner       □ Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Decedent's contenant. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandchild must be filed (see instructions). Was this the decedent's principal residence? □ YES □ NO         □ Other beneficiaries or heirs.       □ A trust.         □ A trust.       NMME OF TRUSTEE         Isit names and percentage of ownership of all beneficiaries or heirs:       □ NMME OF BENEFICIARY OR HEIRS         □ NAME OF BENEFICIARY OR HEIRS       RELATIONSHIP TO DECEDENT       PERCENT OF OWNERSHIP RECEIVED         □ Laborandor Laborand	Copy of deed by	which decedent acquired	title is attached.		n without a will	Decree of distribution
Construction     Construction     Action of trustee pursue     to terms of a trust     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 reassessment, a Claim for Reassessment Exclusion for Transfer     Between Grandparent and Child must be filed (see instructions). Was this the decedent's principal residence?     YES NO     Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer     Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?     YES NO     Decedent's grandchild(ren). If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see     instructions).     A trust.     NAME 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						ution ution
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 reassessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?       YES       NO         Decedent's grandchild(ren), if qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?       YES       NO         Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).       Other beneficiaries or heirs.       A trust.         NAME 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: Selection of the select						Action of trustee pursu
Decedent's spouse Decedent's registered domestic partner   Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer   Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?   Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer   Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?   Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).   Other beneficiaries or heirs.   A trust.     NAME OF TRUSTEE     Atrust.     NAME OF BENEFICIARY OR HEIRS     RELATIONSHIP TO DECEDENT        PERCENT OF OWNERSHIP RECEIVED			•			
Constructions     Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> must be filed (see instructions). Was this the decedent's principal residence? YES NO     Decedent's grandchild(ren). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild</i> must be filed (see instructions). Was this the decedent's principal residence? YES     Cotenant to cotenant. If qualified for exclusion from reassessment, an <i>Affidavit of Cotenant Residency</i> must be filed (see instructions).     Other beneficiaries or heirs:         A trust.  NAME 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     DECENT OF OWNERSHIP RECEIVED					ortner	
Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence? YES NO     Decedent's grandchild(ren). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer</i> Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence? YES     Cotenant to cotenant. If qualified for exclusion from reassessment, an <i>Affidavit of Cotenant Residency</i> must be filed (see     instructions).     Other beneficiaries or heirs.     A trust.  NAME 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			0	·		
Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence? YES Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. A trust. NAME 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						
Instructions).     Other beneficiaries or heirs.     A trust.  AMME 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 grar	dchild(ren). If qualified for	exclusion from re	assessment, a (	Claim for Reasses	sment Exclusion for Transfer
Other beneficiaries or heirs.     A trust.      A trust.      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		enant. If qualified for exclu	sion from reasses	sment, an <i>Affida</i>	wit of Cotenant R	esidency must be filed (see
A trust.         NAME 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: Comparison of the imag		ies or heirs.				
NAME OF TRUSTEE       ADDRESS OF TRUSTEE         List names and percentage of ownership of all beneficiaries or heirs: <ul> <li>NAME OF BENEFICIARY OR HEIRS</li> <li>RELATIONSHIP TO DECEDENT</li> <li>PERCENT OF OWNERSHIP RECEIVED</li> <li>Image: Second sec</li></ul>						
List names and percentage of ownership of all beneficiaries or heirs:         NAME OF BENEFICIARY OR HEIRS       RELATIONSHIP TO DECEDENT       PERCENT OF OWNERSHIP RECEIVED				PUSTEE		
NAME OF BENEFICIARY OR HEIRS       RELATIONSHIP TO DECEDENT       PERCENT OF OWNERSHIP RECEIVED				USILL		
NAME OF BENEFICIARY OR HEIRS       RELATIONSHIP TO DECEDENT       PERCENT OF OWNERSHIP RECEIVED	l ist names ar	d percentage of ownershi	o of all beneficiarie	e or heire		
	-				NT PER	RCENT OF OWNERSHIP RECEIVED
1 + 1 property because or will be cold prior to distribution $1/1$ there the conversion $-1 + 2 + 2 + 2 + 2 + 2 + 2 + 2 + 2 + 2 +$						

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTIO

#### EF-502-D-R13-0521-14000364-2

BOE-502-D (P2) REV. 13 (05-21)

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? ☐ YES ☐ NO If **YES**, complete the following section.

NAME AND ADDRESS OF LE		NAME OF PERSON OR ENTITY GAINING SUCH CONTROL
YES NO	Was the decedent the lessor or lessee in a lease that had an origin	

### options? If YES, provide the names and addresses of all other parties to the lease.

NAME	MAILING ADDRESS	CITY	STATE	ZIP CODE

## MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME

		SIAIE			
ADDRESS	CITY	STATE	ZIP CODE		

#### 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

