	DERA	Brett Frazie				
502-D-R08-0514-20000705-1 502-D (P1) REV. 08 (05-14) CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER		200 West 4th St Madera, CA 936	Madera County Assessor 200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710			
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.	C 0 0	Fax: (559) 675-7				
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)						
Г	Г					
	the pe in eac death.	ersonal representative file h county where the dece	e and Taxation Code requires the this statement with the Assess dent owned property at the time <b>nt for each parcel of real proper</b>			
NAME OF DECEDENT			F DEATH			
NAME OF DEGEDENT		DATE C	r deain			
YES       NO       Did the decedent have an interest in complete the certification on page 2.		nty? If <b>YES</b> , answer all	questions. If <b>NO</b> , sign and			
STREET ADDRESS OF REAL PROPERTY CITY		IP CODE ASSES	SOR'S PARCEL NUMBER (APN) *			
		*If more the	an 1 parcel, attach separate she			
DESCRIPTIVE INFORMATION (IF APN UNKNOWN)	DISPOSITION O	F REAL PROPERTY	$\checkmark$			
Copy of deed by which decedent acquired title is attac	ched. Succession	without a will	Decree of distribution			
Copy of decedent's most recent tax bill is attached.	Probate Cod	e 13650 distribution	pursuant to will			
Deed or tax bill is not available; legal description is att	tached. 🗌 Affidavit of d	eath of joint tenant	Action of trustee pursua to terms of a trust			
<ul> <li>Between Parent and Child must be filed (see instruction</li> <li>Decedent's grandchild(ren.) If qualified for exclusion for Grandparent to Grandchild must be filed (see instruction</li> <li>Cotenant to cotenant. If qualified for exclusion from as instructions).</li> <li>Other beneficiaries or heirs.</li> </ul>	rom assessment, a <i>Clain</i> ions).					
A trust.						
NAME OF TRUSTEE ADDRES	SS OF TRUSTEE					
List names and percentage of ownership of all bene	eficiaries or heirs:					
· · · · ·	ELATIONSHIP TO DECEDENT	PERCENT OF	OWNERSHIP RECEIVED			
	tion (Attack the second		ourt ordor)			
This property has been or will be sold prior to distribut NOTE: Sale of the property does not relieve the need						
and Child if appropriate.						
THIS DOCUMENT IS N	IOT SUBJECT TO PU	BLIC INSPECTION				

EF-502-D-R08-0514-20000705	

EF-502-D-R08-0514-20000705-2 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 <b>YES</b> complete the following section

	the ownership o					Swing Section	•	
NAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO		ent the lessor or lessee in a lease , provide the names and addresse					ore, inclu	uding renewal
NAM	E	MAILING ADDRESS			CITY		STATE	ZIP CODE
	MAII	LING ADDRESS FOR FUTURE P	ROPE	RTY TAX S	TATEMEN	ſS		
NAME								
ADDRESS			CITY			STATE	ZIP CODE	
		CERTIFICA						
l certify (or decla		of perjury under the laws of the S correct and complete to the best of	tate of			mation conta	ined her	ein is true,
SIGNATURE OF PERSONAL	REPRESENTATIVE	· · · · ·	P	PRINTED NAME	OF PERSONAL F	REPRESENTATIVE		
TITLE						DATE		

## INSTRUCTIONS



E-MAIL ADDRESS

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."

