EF-502-D-R14-0523-20000367-1 BOE-502-D (P1) REV. 14 (05-23)

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.

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address,



Brett Frazier Madera County Assessor

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

(wake necessary corrections to the printed hame and main	ng address)						
Γ		the in ea deat	personal represe ach county where	the Revenue and Taxation Code requires the esentative file this statement with the Assessment the decedent owned property at the time or rate statement for each parcel of real properticedent.			
L		_					
NAME OF DECEDENT				DATE OF DEATH			
YES NO Did the decedent have an complete the certification of		roperty in this co	unty? If YES , a	nswer all questions. If NO , sign	and		
STREET ADDRESS OF REAL PROPERTY	CITY		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN))*		
DESCRIPTIVE INFORMATION (IF APN UI	NKNOWN)	DISPOSITION	OF REAL PRO	If more than 1 parcel, attach separa	ate sheet		
Copy of deed by which decedent acquired ti	tle is attached.	Succession	n without a will	Decree of distribu	ıtion		
	Copy of decedent's most recent tax bill is attached.			bution pursuant to will Action of trustee p	oursuant		
Deed or tax bill is not available; legal descrip	otion is attached.	Affidavit		to terms of a trust			
TRANSFER/PROPERTY INFORMATION 🗸	Check all that a	pply and list deta	ils below.				
Decedent's spouse	Decedent's	s registered dom	estic partner				
Decedent's child(ren) or parent(s). If qualifie Transfer Between Parent and Child must be Was this the decedent's principal residence? Decedent's grandchild(ren). If qualified for extransfer Between Grandparent and Grandchild was this the decedent's principal residence? Cotenant to cotenant. If qualified for exclusion instructions). Other beneficiaries or heirs. A trust.	filed (see instruct YES NO xclusion from rea hild must be filed YES NO	ctions). Is this proper assessment, a Coordinate instruction Is this proper instruction.	erty a family fari <i>laim for Reasse</i> s). erty a family fari	m? YES NO essment Exclusion for m? YES NO			
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 PE	ERCENT OF OWNERSHIP RECEIVED			
This property has been or will be sold prior to	o distribution. (A	ttach the convey	ance document	and/or court order).			
NOTE: Sale of the property does not relieve Parent and Child if appropriate.	e the need to file	e a Claim for Rea	assessment Ex	clusion for Transfer Between			

EF-502-D-R14-0523-20000367-2

BOE-502-D (P2) REV. 14 (05-22)

☐ YES ☐ NO		e of distribution include dis If YES , will the distribution									
			ES NO			olete the foll				5 than 50 70 Or	
NAME AND ADDRESS OF LEGAL ENTITY						NAME OF PERSON OR ENTITY GAINING SUCH CONTROL					
YES NO		dent the lessor or lessee in S , provide the names and						s or m	ore, incl	uding renewal	
NAME MAILING ADDRESS		ESS	CITY					STATE	ZIP CODE		
	MΔ	ILING ADDRESS FOR F	ITURE PR	OPER	ΤΥ ΤΔΥ Θ	STATEMEN'	TS				
NAME	IVIZ	ILINO ADDICEOUT OR T	JIONE I IN	OI LIV) IAI LIVILIN	10				
ADDRESS		C	CITY				STATE	TATE ZIP CODE			
			RTIFICATI		o						
I certify (or decid	are) under penali	ty of perjury under the law correct and complete to					rmation	conta	ined her	ein is true,	
SIGNATURE OF SPOUSE/R	EGISTERED DOMESTIC	PARTNER/PERSONAL REPRESENT	TATIVE	PR	RINTED NAME						
TITLE							DATE				
EMAIL ADDRESS							DAYTIME	TELEPH	ONE		
							()			

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

