EF-58-H-R01-1212-21001039-1 BOE-58-H REV. 01 (12/12)

AFFIDAVIT OF COTENANT RESIDENCY



SHELLY SCOTT ASSESSOR-RECORDER-COUNTY CLERK

CHANGE IN OWNERSHIP PO Box C, Civic Center Branch San Rafael, CA 94913 PH (415) 473-7231 FAX (415) 473-6542 www.marincounty.gov

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address)
Under the provisions of Revenue and Taxation Code section
62.3, if certain conditions are met, a transfer of a cotenancy
interest in real property from one cotenant to the other
cotenant that takes effect upon the death of one cotenant is
not a change in ownership. This applies to transfers that
occur on or after January 1, 2013.

The change in ownership exclusion for a transfer of an interest in real property between cotenants that takes effect upon the death of one cotenant applies as long as all of the following are met:

- The transfer is solely by and between two individuals who together own 100 percent of the real property in joint tenancy or tenancy in common.
- As a result of the death of the transferor cotenant, the deceased cotenant's interest in the real property is transferred to the surviving cotenant, resulting in the surviving cotenant owning 100 percent of the real property, and thereby terminating the cotenancy.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants were owners of record.
- · The real property was the principal residence of both cotenants immediately preceding the transferor cotenant's death.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants continuously resided in the real property.
- The surviving cotenant must sign, under penalty of perjury, an affidavit affirming that he or she continuously resided in the real property with the deceased cotenant for the one-year period immediately preceding the date of death.

NAME OF SURVIVING COTENANT	
NAME OF DECEASED COTENANT	DATE OF DEATH
STREET ADDRESS OF REAL PROPERTY	ASSESSOR'S PARCEL NUMBER (APN)
CITY, STATE, ZIP CODE	
Property was eligible for: Homeowners' Exemption Disabled Veterans' Exemption	
Affidavit of death of joint tenant	
Decree of distribution pursuant to will or intestate succession	
Action of trustee pursuant to terms of trust (Attach a complete copy of trust and all amendr	nents)
1. Was this real property the principal residence of the deceased cotenant the one-year period prior	to the date of death? Yes No
2. Was this real property the principal residence of the surviving cotenant the one-year period prior to	o the date of death?
3. Are there any other beneficiaries of the real property? Yes No	
If yes, please list other beneficiaries:	
CERTIFICATION OF COTENANT	
I certify (or declare) under penalty of perjury under the laws of the State of California that the any accompanying statements or documents, is true and correct to the best of my knowledg decedent in this real property for the one-year period immediately preceding the decedent's	e and that I continuously resided with the
SIGNATURE OF SURVIVING COTENANT	DATE

EMAIL ADDRESS

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

