EF-502-D-R12-0221-26000590-1 BOE-502-D (P1) REV. 12 (02-21)

## **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.

## **Mono County Office of the Assessor Barry Beck, Assessor**

PO Box 456

Bridgeport, CA 93517-0456 Telephone: 760-932-5510 Fax: 760-932-5511

Email: assessor@mono.ca.gov

Website: www.monocounty.ca.gov/assessor

_	ng address)	٦				
Γ	etion 480(b) of the Revenue and Taxation Code requires that personal representative file this statement with the Assesson each county where the decedent owned property at the time of the File a separate statement for each parcel of real property and by the decedent.					
L		_				
NAME OF DECEDENT		DATE OF DEATH				
☐ YES ☐ NO Did the decedent have an i		roperty in this co	unty? If <b>YES</b> , ansv	ver all questions. If <b>NO</b> , sign and		
STREET ADDRESS OF REAL PROPERTY	CITY		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*		
DESCRIPTIVE INFORMATION [V] (IF APN UN	IKNOWN)	DISPOSITION	*If m OF REAL PROPE	nore than 1 parcel, attach separate sheet		
Copy of deed by which decedent acquired tit Copy of decedent's most recent tax bill is atta		ı without a will de 13650 distribut				
Deed or tax bill is not available; legal descrip	tion is attached.	Affidavit		Action of trustee pursuant to terms of a trust		
TRANSFER INFORMATION 🗹 Check all that	t apply and list d	etails below.				
Decedent's spouse De	ecedent's registe	ered domestic pa	rtner			
Decedent's child(ren) or parent(s). If qualified Between Parent and Child must be filed (see Decedent's grandchild(ren). If qualified for ex Between Grandparent and Grandchild must Cotenant to cotenant. If qualified for exclusion instructions).  Other beneficiaries or heirs.	e instructions). W cclusion from rea be filed (see inst	/as this the dece assessment, a <i>Ci</i> tructions). Was th	ndent's principal re laim for Reassessi nis the decendent's	esidence?		
A trust.						
NAME OF TRUSTEE	ADDRESS OF TRI	USTEE				
List names and percentage of ownership o	of all beneficiarie	s or heirs:				
NAME OF BENEFICIARY OR HEIRS		SHIP TO DECEDEN	T PERC	CENT OF OWNERSHIP RECEIVED		

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BOE-502-D (P2) REV. 12 (02-21)

YES NO	in this county?	e of distribution include distribution of If <b>YES</b> , will the distribution result in of that legal entity?  YES N	any		entity obtaining	g contro	l of more		
NAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY GAINING SUCH CONTROL					
YES NO		dent the lessor or lessee in a lease <b>S</b> , provide the names and addresse				rs or mo	ore, inclu	uding renewal	
NAME MAILING ADDRESS		MAILING ADDRESS	(		CITY		STATE	ZIP CODE	
	MΔ	LILING ADDRESS FOR FUTURE P	R∩P	ERTY TAY STA	TEMENTS				
NAME	IVIZ	MEINO ADDRESS I SK I STOKE I	IVOI	LICIT IAX OIA	LINLIAIO				
ADDRESS			CITY			STATE	ZIP CODE		
		CERTIFICA	_						
I certify (or decla	are) under penal	ty of perjury under the laws of the Si correct and complete to the best o				n conta	ined her	ein is true,	
SIGNATURE OF SPOUSE/RE	EGISTERED DOMESTIC	C PARTNER/PERSONAL REPRESENTATIVE		PRINTED NAME					
TITLE					DATE				
EMAIL ADDRESS				DAYTIM	DAYTIME TELEPHONE				
					(	)			
		INSTRUCT	_		1				
	Failure to	o file a Change in Ownership Stater	nent	within the time p	rescribed by I	law may	/ result i	n 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

