notice is a request for a completed Change in Problem Statement, Failure to list is statement will the meassessment of a panalty. Preference of the panalty of the decodent will be the panalty. NMME_MONLINE CONFESS (Mole necessory control to be pointed rave and making address) Section 480(b) of the Revenue and Taxation Code reg the pansonal representative file this statement will in the assessment of a panalty. NMME_MONLINE CONFESS (Mole necessory control to be pointed rave and making address) Section 480(b) of the Revenue and Taxation Code reg the pansonal representative file this statement for each parcel of real owned by the decodent make an interest in real property in this county? If YES, answer all questions. If NO, sign complete the certification on page 2. State TADRIESS OF BALE PROPERTY Imme or parcel of real owned by the decodent is well and the statement of each parcel of real purposed to the certification on page 2. DESCRIPTIVE INFORMATION (if <i>PA PN UNKNOWN</i>) DISPOSITION OF REAL PROPERTY Decodent's nost recent tax bill is attached. DISPOSITION OF REAL PROPERTY Decodent's spouse Decodent's registered domestic partner Decodent's spouse Decodent's registered domestic partner Decodent's principal residence? YES_NO Was this the decodent's principal residence? YES_NO Decodent's principal residence? YES_NO Other beneficiaries or heirs: Artist Mode of transte DECODENT <th>ership Statement. Failure to file this statement will It in the assessment of a penalty. NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing)</th> <th></th> <th>Tropst</th> <th></th> <th>Fax: (530) 283-</th> <th>6195</th>	ership Statement. Failure to file this statement will It in the assessment of a penalty. NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing)		Tropst		Fax: (530) 283-	6195
Section 480(b) of the Revenue and Taxation Code reg the personal representative file this statement with the section 480(b) of the Revenue and Taxation Code reg the personal representative file this statement with the section component with the section of the decedent with the section action of the decedent with the orgent of the decedent. The separate statement for each parcel of real owned by the decedent. The decedent is real property in this country? If YES, answer all questions. If NO, sign complete the certification on page 2. STREET ADDRESS OF REAL INFORMATION (IF APN UNKNOWN) DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DESPOSITION OF REAL PROPERTY If more than 1 parcel, attach separate Decedent's most recent tax bill is attached. Ded or tax bill is not available; legal description is attached. Decedent's most recent tax bill is attached. Decedent's root available; legal description is attached. Decedent's root available; legal description is attached. Decedent's solution or unate p to terms of a trust TRANSFER/PROPERTY INFORMATION (If check all that apply and list details below. Decedent's solution). Was this the decedent's registered domestic partner Decedent's singlefer of must be filed (see instructions). Was this the decedent's registered domestic partner Decedent's grandchild(run). 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 registered domestic partner Decedent's grandchild(run). 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 registered domestic partner Decedent's grandchild(run). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for		g address)				֎countyofplumas.com
Section 48(b) of the Revenue and Taxation Code registered homeonal representative file this statement with the in each country where the decedent is each country? If YES, answer all questions. If NO, sign complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY U YES DESCRIPTIVE INFORMATION (IF APN UNKNOWN) Copy of decedent source count tax bill is attached. Probate Code 13650 distribution Action of trustee profession without a will Probate Code 13650 distribution Action of trustee profession without a will Copy of decedent's most recent tax bill is attached. 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 Target and Child must be filed (see instructions). Was this the decedent's principal residence? YES NO Decedent's granchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Target and Child must be filed (see instructions). Was this the decedent's principal residence? YES NO Decedent's granchild(ren). If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions). Was this the decedent's principal residence? Is an any and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICANTY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICANTY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICANTY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICANTY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF RENT PROFESHIP RECEIVED NA	F		_			
NAME OF DECEDENT DATE OF DEATH PTES NO Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY CTY ZIP CODE ASSESSOR'S PARCEL NUMBER (APN) I'll more than 1 parcel, attach separa VII' more than 1 parcel, attach separa VII' more than 1 parcel, attach separa DESCRIPTIVE INFORMATION /// (# APN UNKNOWN) DISPOSITION OF REAL PROPERTY Decree of distribution Copy of deed by which decedent acquired title is attached. // Probate Code 13650 distribution Decree of distribution Decreedent's most recent tax bill is attached. // Probate Code 13650 distribution Decree of distribution Decedent's spouse Decedent's registered domestic partner // Decedent's registered domestic partner Decedent's schild(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Parent and Grandchild must be filed (see instructions). YES_NO Was this the decedent's principal residence? YES_NO NO Is this property a family farm? YES_NO Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions). YES_NO NO Cotenant Residency must be filed (see instructions).				the personal re in each county death. File a se l	presentative file where the dece parate stateme	e this statement with the As dent owned property at the
YES NO Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY CITY ZIP CODE ASSESSOR'S PARCEL NUMBER (APN) DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DISPOSITION OF REAL PROPERTY "If more than 1 parcel, atlach separation of the statched. 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 Action of trustee p to terms of a trust Decedent's spouse Decedent's registered domestic partner to terms of a trust Was this the decedent's principal residence? YES NO Stip structures). Was this the decedent's principal residence? YES NO Stip structures). Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions). NM Stip structures). NO Stip structures family farm? YES NO Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be f	L					
Image: Street ADDRESS OF REAL PROPERTY CITY ZP CODE ASSESSOR'S PARCEL NUMBER (APNY STREET ADDRESS OF REAL PROPERTY CITY ZP CODE ASSESSOR'S PARCEL NUMBER (APNY Image: Copy of deed by which decedent acquired title is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's most recent tax bill is attached. Image: Copy of decedent's copy of decedent's most recent tax bill is attached. Image: Copy of decedent's copy of decedent's copy of decedent's most recent tax bill is attached. Image: Copy of decedent's copy of decedent's copy of decedent's most recent and Cold for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Corandparent and Cond copy of decedent's principal residence? YES Image: NO NO <td>NAME OF DECEDENT</td> <td></td> <td></td> <td></td> <td>DATE C</td> <td>DF DEATH</td>	NAME OF DECEDENT				DATE C	DF DEATH
STREET ADDRESS OF REAL PROPERTY OTY 2P CODE ASSESSOR'S PARCEL NUMBER (APNY "If more than 1 parcel, attach separa "If more than 1 parcel, attach separa "If more than 1 parcel, attach separa Copy of deed by which decedent acquired title is attached. DISPOSITION OF REAL PROPERTY Decree of distribution Decree of tax bill is not available; legal description is attached. Probate Code 13650 distribution Action of trustee p to terms of a trust TRANSFER/PROPERTY INFORMATION Check all that apply and list details below. Decree of distribution Action of trustee p to terms of a trust 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 NO Oecedent'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 Is this property a family farm? YES NO Other beneficiaries or heirs.			property in thi	s county? If YI	ES , answer all	questions. If NO , sign a
DESCRIPTIVE INFORMATION (IF APN UNKNOWN) DISPOSITION OF REAL PROPERTY	STREET ADDRESS OF REAL PROPERTY	<u> </u>		ZIP CODE	ASSES	SOR'S PARCEL NUMBER (APN)*
□ 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 □ Action of trustee p □ Deed or tax bill is not available; legal description is attached. □ Affidavit □ Affidavit □ Cation of trustee p □ 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		KNOWN)	DISPOSITI	ON OF REAL		
Copy of decedent's most recent tax bill is attached. Probate Code 13650 distribution Action of trustee p to terms of a trust Action of trustee p Action of trustee p Action of trustee p Action of trustee Decedent's sequence frameween Parent and Child must be filed (see instructions). Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO Cotenant to cotenant. If qualified for exclusion from reassessment, a Affidavit of Cotenant Residency must be filed (see instructions). Other beneficiaries or heirs. Atrust NAME OF TRUSTEE ADDRESS OF TRUSTEE NAME OF BENEFICIARY OR HERS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICIARY OR HERS RELATIONSHIP TO DECEDEN		,				Decree of distribution
					distribution	Action of trustee put
□ 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 Is this property a family farm? 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 Is this property a family farm? 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 Is this property a family farm? 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: □ List names and percentage of ownership of all beneficiaries or heirs:						to terms of a trust
□ Transfer Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence? YES NO Is this property a family farm? 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 Is this property a family farm? 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. Other beneficiaries or heirs. A trust. □ Other beneficiaries or heirs. A trust. NAME OF TRUSTEE ADDRESS OF TRUSTEE DECEDENT PERCENT OF OWNERSHIP RECEIVED □ List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ □ </th <th></th> <th></th> <th></th> <th></th> <th>er</th> <th></th>					er	
Was this the decedent's principal residence? YES NO Is this property a family farm? 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 Is this property a family farm? YES NO Was this the decedent's principal residence? YES NO Is this property a family farm? 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. 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 Interview Image: trust of the property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.				sment, a <i>Clain</i>	for Reassess	sment Exclusion for
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 Is this property a family farm? 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 List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.		` `	,	roperty a fami	y farm?	
Was this the decedent's principal residence? YES NO Is this property a family farm? 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. 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: the property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.	Decedent's grandchild(ren). If qualified for ex	clusion from re	assessment,		eassessment	Exclusion for
Cotenant to cotenant. If qualified for exclusion from reassessment, an <i>Affidavit of Cotenant Residency</i> must be filed (see instructions). Cother beneficiaries or heirs. A trust. NAME OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.	-				y farm?	
ADDRESS OF TRUSTEE ADDRESS OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: PERCENT OF OWNERSHIP RECEIVED NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Image: Strate in the	 instructions). Other beneficiaries or heirs. 	n from reasses				ry must be filed (see
NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Image: Strategy of the property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). Image: Strategy of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.		ADDRESS OF TR	RUSTEE			
NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED Image: Strategy of the property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). Image: Strategy of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.						
NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.				DENT	PERCENT O	F OWNERSHIP RECEIVED
NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.						
NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.						
NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.						
NOTE: Sale of the property does not relieve the need to file a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> if appropriate.						
	NOTE: Sale of the property does not relieve					
THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION	· · · ·			אי מי ופווס ר	IEDECTION	

EF-502-D-R14-0523-32000258-2

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

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?

		5	, _		-,	5		
NAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY G	AINING SU	CH CONTROL		
YES NO						nal term of 35 years or m les to the lease.	ore, inc	uding renewal
NAME	E		MAILING A	DDRESS		CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

ADDRESS	CITY	STATE	ZIP CODE
CERTIFIC I certify (or declare) under penalty of perjury under the laws of the correct and complete to the bes	State of California that the		ined herein is true,
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME		
TITLE		DATE	

EMAI	L AD	DRESS	

NAME

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.

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 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."