502-D-R14-0523-45000301-1 502-D (P1) REV. 14 (05-23)	(S)	N OF SHE		OR-RECORDER		
ANGE IN OWNERSHIP STATEMENT ATH OF REAL PROPERTY OWNER notice is a request for a completed Change ir hership Statement. Failure to file this statement will lt in the assessment of a penalty. NAME AND MAILING ADDRESS		STA MIFORINA	Redding, C/ Tel: (530) 2	St., Suite 208A A 96001-1667 25-3600 y toll free: 1(800)479-8009		
(Make necessary corrections to the printed name and mailing	g address)					
F		the p in ead death	ersonal representative ch county where the d	enue and Taxation Code require file this statement with the As ecedent owned property at the ment for each parcel of real pr		
L						
NAME OF DECEDENT			DA	TE OF DEATH		
YES NO Did the decedent have an ir complete the certification or		roperty in this cou	nty? If YES , answe	r all questions. If NO , sign ar		
STREET ADDRESS OF REAL PROPERTY	CITY	:	ZIP CODE AS	SESSOR'S PARCEL NUMBER (APN)*		
			*lf mor	e than 1 parcel, attach separate		
	KNOWN)	DISPOSITION C				
Copy of deed by which decedent acquired title			without a will	Decree of distributio pursuant to will		
Copy of decedent's most recent tax bill is atta		Probate Code 13650 distribution				
Deed or tax bill is not available; legal descript		. Affidavit		to terms of a trust		
 Decedent's spouse Decedent's child(ren) or parent(s). If qualified Transfer Between Parent and Child must be f Was this the decedent's principal residence? 	for exclusion filed (see instru	ctions).	·	Sessment Exclusion for		
Decedent's grandchild(ren). If qualified for ex Transfer Between Grandparent and Grandchi	clusion from rea	assessment, a <i>Cla</i>	aim for Reassessme	ent Exclusion for		
Was this the decedent's principal residence?			, ty a family farm? [YES NO		
 Cotenant to cotenant. If qualified for exclusion instructions). Other beneficiaries or heirs. 	n from reasses	sment, an <i>Affidavi</i>	it of Cotenant Resid	<i>ency</i> must be filed (see		
A trust.	ADDRESS OF TR	USTEE				
List names and percentage of ownership of NAME OF BENEFICIARY OR HEIRS		ISHIP TO DECEDENT	PERCEN	T OF OWNERSHIP RECEIVED		
This property has been or will be sold prior to NOTE: Sale of the property does not relieve Parent and Child if appropriate.						

EF-502-D-R14-0523-45000301-2

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

YES

NAME

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?

NAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO						al term of 35 years or n es to the lease.	nore, inc	luding renewal
NAME		Ν	AILING 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 best	State of California that the		ined herein is true,
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME		
TITLE	I	DATE	

INSTRUCTIONS



EMAIL 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 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