EF-502-D-R12-0221-51000331-1

BOE-502-D (P1) REV. 12 (02-21)

## CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER



1190 Civic Center Blvd. Yuba City, CA 95993

**KATHY SCRIVEN** 

Phone: (530) 822-7160 Fax: (530) 822-7198

SUTTER COUNTY ASSESSOR

www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us

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.

	ng address)							
Γ		Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assesso in each county where the decedent owned property at the time of death. File a separate statement for each parcel of real property owned by the decedent.						
L		ل	•					
NAME OF DECEDENT				DATE OF DEATH				
YES NO Did the decedent have an i		operty in this co	unty? If <b>YES</b> , ans	wer all questions. If <b>NO</b> , sign and				
STREET ADDRESS OF REAL PROPERTY	CITY		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*				
DESCRIPTIVE INFORMATION (IF APN UN	IKNOWN)	DISPOSITION	*lf r OF REAL PROPE	more than 1 parcel, attach separate sheet.				
Copy of deed by which decedent acquired tit Copy of decedent's most recent tax bill is atta Deed or tax bill is not available; legal descrip		without a will de 13650 distribu	tion  Decree of distribution pursuant to will  Action of trustee pursuant to terms of a trust					
Decedent's spouse  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.  A trust.	d for exclusion frem instructions). We colusion from reache filed (see instead on from reassess	ered domestic pa om reassessmer /as this the decel assessment, a <i>Cl</i> ructions). Was the sment, an <i>Affida</i> v	nt, a <i>Claim for Rea</i> ndent's principal r <i>laim for Reassess</i> nis the decendent'	esidence?				
NAME OF TRUSTEE	ADDRESS OF TRI	JSTEE						
List names and percentage of ownership o								
NAME OF BENEFICIARY OR HEIRS	RELATION	SHIP TO DECEDENT	PERC	CENT OF OWNERSHIP RECEIVED				

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



EF-502-D-R12-0221-51000331-2

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

EMAIL ADDRESS

YES NO	in this county?	of distribution include distribution of the first included in the	any person or leg		contro	l of more	
NAME AND ADDRESS OF LE		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			s or mo	ore, inclu	uding renewa
NAME	NAME MAILING ADDRESS			CITY		STATE	ZIP CODE
	MA	ILING ADDRESS FOR FUTURE P	ROPERTY TAX S	TATEMENTS		Į.	
NAME							
ADDRESS			CITY		STATE	ZIP CODE	
		CERTIFICA	TION				
I certify (or decla	are) under penalt	y of perjury under the laws of the Si correct and complete to the best o			contai	ined her	ein is true,
SIGNATURE OF SPOUSE/RE	EGISTERED DOMESTIC	PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME				
TITI F			<u> </u>	DATE			

## 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."

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