Section 480(b) of the Revenue and Taxation Code requires the personal representative file this statement with the Assess the personal representative file this statement with the Assess the personal representative file this statement for each parcel of real properowned by the decedent towned properly at the time deach county of the the decedent towned properly at the time decedent towned properly to the decedent towned properly decedent's towned properly at the time decedent towned properly at the time decedent towned properly decedent's towned properly at the time decedent towned properly decedent's towned properly at the time decedent's towned properly at the time decedent's towned properly at the time decedent towned properly at the time decedent's towned towned properly decedent's towned towned properly towned tor to	02-D-R14-0523-58000069-1 502-D (P1) REV. 14 (05-23) ANGE IN OWNERSHIP STATEMENT ATH OF REAL PROPERTY OWNER notice is a request for a completed Change in vership 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 additional contents)	ddress)	CONTRACTOR		Yuba C 915 8th S Marysville	n S. Duckels county Asses itreet, Suite 101 e, CA 95901-5273 330) 749-7820	
NAME OF DECEDENT DATE OF DEATH YES NO DId the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign and complete the certification on page 2. BIREET ADDRESS OF REAL PROPERTY OTY ZIP CODE ASSESSOR'S PARCEL NUMBER (ZMV)* DESCRIPTIVE INFORMATION	Г			the pe in eac death	ersonal representat ch county where the . File a separate sta	ive file this state decedent owner atement for each	ment with the Assesso d property at the time of
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EF-502-D-R14-0523-58000069-2

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?

NAME AND ADDRESS OF LEG	GAL ENTITY			NAME OF PERSON OR ENTITY G	AINING SU	CH CONTROL		
YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If YES , provide the names and addresses of all other parties to the lease.								
NAME		MAILING ADDRESS		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			ined herein is true,
	PRINTED NAME		
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME		

EMAIL ADDRESS	
EIVIAIL ADDRESS	

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."