| BOE-502-D (P1) REV. 13 (05-21) CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER This notice is a request for a completed Ch Ownership Statement. Failure to file this statem result in the assessment of a penalty. NAME AND MAILING ADDRESS | nent will | y of Yolo Prended 150 | Yolo 625 C Wood Wood West Fax (5 | | Assessor 104 595 530) 666-8135 (916) 375-6496 3 |
|--|---|-----------------------------------|---|-----------------------------|---|
| (Make necessary corrections to the printed name and m | ailing address) | the in e dea | personal represe each county where | ntative file the the decede | nd Taxation Code requires that nis statement with the Assess nt owned property at the time of for each parcel of real property |
| L | | | | | |
| NAME OF DECEDENT | | | | DATE OF I | DEATH |
| Did the decedent base | | | | | estime KNO sime and |
| YES NO Did the decedent have an complete the certification | | operty in this c | ounty? It YES , a | nswer all qi | lestions. If NO , sign and |
| STREET ADDRESS OF REAL PROPERTY | CITY | | ZIP CODE | ASSESSO | R'S PARCEL NUMBER (APN)* |
| | | | | If more than | 1 parcel, attach separate shee |
| | UNKNOWN) | DISPOSITION | I OF REAL PRO | | |
| Copy of deed by which decedent acquired | title is attached | Successio | on without a will | Γ | Decree of distribution |
| Copy of decedent's most recent tax bill is a | | | ode 13650 distri | ∟ bution | pursuant to will |
| Deed or tax bill is not available; legal descr | | | | | Action of trustee pursuar |
| | • | | | | to terms of a trust |
| TRANSFER INFORMATION 🗹 Check all th | | | | | |
| Decedent's spouse | Decedent's registe | rea aomestic p | arther | | |
| Decedent's child(ren) or parent(s). If qualified Between Parent and Child must be filed (set the filed (set the filed)) between Parent and Child must be filed (set the filed). | ee instructions). W | as this the dec | edent's principal | residence? | YES NO |
| Decedent's grandchild(ren). If qualified for Between Grandparent and Grandchild mus | exclusion from rea st be filed (see inst | issessment, a (ructions). Was | Claim for Reasse this the deceder | essment Ex nt's principa | clusion for Transfer I residence? YES N |
| ····· | aion from roocooo | mont on Affid | wit of Cotenant I | Residency | must be filed (see |
| Cotenant to cotenant. If qualified for exclusion | sion from reassess | sillent, all Alliu | | (condonio) | , |
| | sion nom reassess | anteni, an Ailiu | | | |
| Cotenant to cotenant. If qualified for exclusions content instructions). | SIGN NOTITE RESSESS | | | | |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. | | | | | |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. | ADDRESS OF TRU | | | | · |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. NAME OF TRUSTEE | ADDRESS OF TRU | JSTEE | | | |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. | ADDRESS OF TRI | JSTEE | | | WNERSHIP RECEIVED |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. NAME OF TRUSTEE List names and percentage of ownership | ADDRESS OF TRI | USTEE s or heirs: | | | WNERSHIP RECEIVED |
| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. NAME OF TRUSTEE List names and percentage of ownership | ADDRESS OF TRI | USTEE s or heirs: | | | WNERSHIP RECEIVED |
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| Cotenant to cotenant. If qualified for exclusions instructions). Other beneficiaries or heirs. A trust. NAME OF TRUSTEE List names and percentage of ownership | ADDRESS OF TRI | USTEE s or heirs: | | | WNERSHIP RECEIVED |

| | THIS DOCUMENT IS NOT S | SPECTION |
|-----------------------|------------------------|----------|
| | | |
| EF-502-D-R13-0521-570 | | |
| | | |

EF-502-D-R13-0521-57000562-2

BOE-502-D (P2) REV. 13 (05-21)

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? YES NO If **YES**, complete the following section.

| NAME AND ADDRESS OF LE | GAL ENTITY | NAME OF PERSON OR ENTITY GAINING SUCH CONTROL |
|------------------------|--|--|
| YES NO | Was the decedent the lessor or lessee in a lease that had an origin | al term of 35 years or more, including renewal |
| | options? If YES, provide the names and addresses of all other partie | es to the lease. |

| NAME | MAILING ADDRESS | CITY | STATE | ZIP CODE |
|------|-----------------|------|-------|----------|
| | | | | |
| | | | | |
| | | | | |
| | | | | |

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

| NAME | |
|------|--|
|------|--|

| ADDRESS | CITY | STATE | ZIP CODE |
|---------|------|-------|----------|
| | | | |
| | | | |

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

| SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE | PRINTED NAME | |
|---|--------------|-----------------------|
| TITLE | | DATE |
| EMAIL ADDRESS | | DAYTIME TELEPHONE () |

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.

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

