



**Diane Brown**  
**Butte County Assessor**  
25 County Center Dr Suite 100  
Oroville, CA 95965-3382  
(530)552-3800  
Email: [assessorsoffice@buttecounty.net](mailto:assessorsoffice@buttecounty.net)  
Website: [www.buttecounty.net/assessor](http://www.buttecounty.net/assessor)

### AFFIDAVIT OF COTENANT RESIDENCY

NAME AND MAILING ADDRESS  
*(Make necessary corrections to the printed name and mailing address)*

┌

┐

**Under the provisions of Revenue and Taxation Code section 62.3, if certain conditions are met, a transfer of a cotenancy interest in real property from one cotenant to the other cotenant that takes effect upon the death of one cotenant is not a change in ownership. This applies to transfers that occur on or after January 1, 2013.**

└

┘

The change in ownership exclusion for a transfer of an interest in real property between cotenants that takes effect upon the death of one cotenant applies as long as all of the following are met:

- The transfer is solely by and between two individuals who together own 100 percent of the real property in joint tenancy or tenancy in common.
- As a result of the death of the transferor cotenant, the deceased cotenant's interest in the real property is transferred to the surviving cotenant, resulting in the surviving cotenant owning 100 percent of the real property, and thereby terminating the cotenancy.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants were owners of record.
- The real property was the principal residence of both cotenants immediately preceding the transferor cotenant's death.
- For the one-year period immediately preceding the death of the transferor cotenant, both of the cotenants continuously resided in the real property.
- The surviving cotenant must sign, under penalty of perjury, an affidavit affirming that they continuously resided in the real property with the deceased cotenant for the one-year period immediately preceding the date of death.

NAME OF SURVIVING COTENANT	
NAME OF DECEASED COTENANT	DATE OF DEATH
STREET ADDRESS OF REAL PROPERTY	ASSESSOR'S PARCEL NUMBER (APN)
CITY, STATE, ZIP CODE	

Property was eligible for:  Homeowners' Exemption  Disabled Veterans' Exemption

Disposition of real property:

- Affidavit of death of joint tenant
- Decree of distribution pursuant to will or intestate succession
- Action of trustee pursuant to terms of trust *(Attach a complete copy of trust and all amendments)*

1. Was this real property the principal residence of the deceased cotenant for the one-year period immediately preceding the date of death?  Yes  No

2. Was this real property the principal residence of the surviving cotenant for the one-year period immediately preceding the date of death?  Yes  No

3. Are there any other beneficiaries of the real property?  Yes  No

If yes, please list other beneficiaries: \_\_\_\_\_

### CERTIFICATION OF COTENANT

*I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true and correct to the best of my knowledge and that I continuously resided with the decedent in this real property for the one-year period immediately preceding the decedent's date of death.*

SIGNATURE OF SURVIVING COTENANT	DATE
EMAIL ADDRESS	TELEPHONE NUMBER

**THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION**

