Deed or tax bill is not available; legal description is attached. Affidavit to terms of a trust TRANSFER INFORMATION  Check all that apply and list details below. Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> must be filed (see instructions). Was this the decedent's principal residence? YES NO Decedent's grandchild(ren). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer</i>			CERTIFIC COLOR	Imperi 940 W. M El Centro Main Off	t Menvielle al County Assessor Main Street Suite 115 o, CA 92243 iice: (442) 265-1300 : assessor.imperialcounty.org
Sector 480(b) of the Revenue and Taxation Code requires to the Assess in each county where the decedent will be personal representative file this statement with the Assess in each county where the decedent sector of real proper owned by the decedent.         NAME OF DECEDENT       DATE OF DEXTH         Image: Sector 480(b) of the Revenue and Taxation Code requires to complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         STREET ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         Street ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         Street ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         Street ADDRESS OF REAL PROPERTY       Image: Complete the certification on page 2.         Colory of deed by which decedent scattered.       Image: Complete the certification on page 2. <tr< th=""><th>Ownership Statemen result in the assessm NAME AND MA</th><th>nt. Failure to file this stateme lent of a penalty. ILING ADDRESS</th><th>nt will</th><th></th><th></th></tr<>	Ownership Statemen result in the assessm NAME AND MA	nt. Failure to file this stateme lent of a penalty. ILING ADDRESS	nt will		
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.         STREET ADDRESS OF REAL PROPERTY       CITY       ZIP CODE       ASSESSOR'S PARCEL NUMBER (JPN)*            DESCRIPTIVE INFORMATION If (IF APN UNKNOWN)        DISPOSITION OF REAL PROPERTY       Image: City of deed by which decedent acquired tills is attached.            Decree of decedent acquired tills is attached.          DISPOSITION OF REAL PROPERTY        Decree of distribution         pursuant to will             Decree of a bit is attached.          Disposition of reases provide the will or available; legal description is attached.          Disposition of trustee pursua         to terms of a trust             TRANSFER INFORMATION If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer         Between Parent and Child must be filed (see instructions). Was this the decedent's principal residence?         Decedent's grandchild(ren). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer         Between Parent and Crandparent	Г			he personal representant n each county where the death. <b>File a separate s</b> t	ative file this statement with the Assess the decedent owned property at the time tatement for each parcel of real proper
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□ Copy of decedent's most recent tax bill is attached.       □ Probate Code 13650 distribution       □ Action of trustee pursua to will         □ Decd or tax bill is not available; legal description is attached.       □ Affidavit       □ Action of trustee pursua to terms of a trust         TRANSFER INFORMATION ☑ Check all that apply and list details below.       □ Decedent's spouse       □ Decedent's registered domestic partner         □ Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Child must be filed (see instructions). Was this the decedent's principal residence?       □ YES □ NO         □ Decedent's cotenant. If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed (see instructions). Was this the decedent's principal residence?       □ YES □ NO         □ Other beneficiaries or heirs.       □ Atrust.       □ Atrust.         □ Atrust.       □ Abdress or trustee         NAME OF TRUSTEE       □ ADDRESS OF TRUSTEE         □ List names and percentage of ownership of all beneficiaries or heirs:       □ PERCENT OF OWNERSHIP RECEIVED         □ List names and percentage of ownership of all beneficiaries or heirs:       □ PERCENT OF OWNERSHIP RECEIVED         □ List names and percentage of ownership of all beneficiaries or heirs:       □ List name is used on the principal residence is used on the percent of the percent			·	sion without a will	Decree of distribution
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THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION
EF-502-D-R13-0521-13000813

## EF-502-D-R13-0521-13000813-2

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 options? If <b>VES</b> , provide the names and addresses of all other participants	

options? If <b>YES</b> , provide the names and ac	ddresses of all other parties to the lease.
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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

