EF-502-D-R09-0516-39001478-1 BOE-502-D (P1) REV. 09 (05-16)

## **CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER**

This not Ownersh result in



## Steve J. Bestolarides **Assessor-Recorder-County Clerk**

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Telephone: (209) 468-9348 https://www.sjgov.org/department/assessor

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tice	is a	requ	est f	or a	con	nplete	ed C	Change	in
hip S	State	ment.	Failu	ire to	file	this	state	ement	will
the assessment of a penalty.									

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and m	ailing address)					
Γ		the in e dea	personal representation ach county where the	venue and Taxation Code requires that ve file this statement with the Assessor decedent owned property at the time of tement for each parcel of real property		
NAME OF DECEDENT				DATE OF DEATH		
YES     NO	•	roperty in this co	ounty? If <b>YES</b> , answ	er 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	UNKNOWN)	DISPOSITION	*If mo	ore than 1 parcel, attach separate sheet		
Copy of deed by which decedent acquired Copy of decedent's most recent tax bill is a Deed or tax bill is not available; legal desc	attached.	Succession without a will  Probate Code 13650 distribution  Affidavit of death of joint tenant  Decree of distrib pursuant to will  Action of trustee				
	nat apply and list c		•	to terms of a trust		
	Decedent's registe		artner			
Decedent's child(ren) or parent(s.) If qualif Between Parent and Child must be filed (s  Decedent's grandchild(ren.) If qualified for Grandparent to Grandchild must be filed (s  Cotenant to cotenant. If qualified for excluinstructions).  Other beneficiaries or heirs.  A trust.	ee instructions). exclusion from as see instructions). sion from assessn	sessment, a <i>Cla</i> nent, an <i>Affidavi</i> t	im for Reassessme	nt Exclusion for Transfer from		
NAME OF TRUSTEE	ADDRESS OF TR	USTEE				
List names and percentage of ownership	o of all beneficiarie	es or heirs:				
NAME OF BENEFICIARY OR HEIRS	RELATION	ISHIP TO DECEDEN	T PERCE	ENT OF OWNERSHIP RECEIVED		
This property has been or will be sold prior NOTE: Sale of the property does not relie	-	-		·		
and Child if appropriate.						

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real p in this county? If <b>YES</b> , will the distribution result in any person or legal entity obtaining control of more than							
				gai entity obtaining dete the following :			e than 50% of
NAME AND ADDRESS OF LE		, ii <b>120</b> , comp	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO		dent the lessor or lessee in a lease t <b>S</b> , provide the names and addresses			rs or mo	ore, incli	uding renewal
NAME	E	MAILING ADDRESS	CITY		STATE	ZIP CODE	
	MA	ALLING ADDRESS FOR FUTURE PR	ROPERTY TAX S	STATEMENTS		,	
NAME							
ADDRESS			CITY		STATE	ZIP CODE	
		CERTIFICAT	TION				
I certify (or decla	are) under penali	ty of perjury under the laws of the St correct and complete to the best or			n conta	ined her	ein is true,
SIGNATURE OF SPOUSE/RI	EGISTERED DOMESTI	C PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME				
TITLE				DATE			
EMAIL ADDRESS				DAYTIME	E TELEPH	ONE	
				1	1		

## **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 calling XXX-XXX-XXXX.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXX.

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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