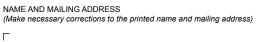
EF-502-D-R11-0518-40000634-1 BOE-502-D (P1) REV. 11 (05-18)

CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER

This notice is a request for a completed Change in Ownership Statement. Failure to file this statement will result in the assessment of a penalty.





Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641

Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mail	ling address)						
Γ	Revenue and Taxation Code requires that ative file this statement with the Assessone decedent owned property at the time of tatement for each parcel of real property at.						
L							
NAME OF DECEDENT		DATE OF DEATH					
YES NO Did the decedent have an complete the certification		roperty in this co	unty? If YES , ans	wer all	questions. If NO , sign and		
STREET ADDRESS OF REAL PROPERTY	CITY		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*			
DESCRIPTIVE INFORMATION (IF APN U	NKNOWN)	DISPOSITION	*If I		an 1 parcel, attach separate sheet		
Copy of deed by which decedent acquired t	Succession	Decree of distribution pursuant to will					
Copy of decedent's most recent tax bill is at Deed or tax bill is not available; legal descri		ode 13650 distribu	uon	Action of trustee pursuant to terms of a trust			
TRANSFER INFORMATION 🗹 Check all that	at apply and list o	letails below.					
Decedent's spouse	ecedent's registe	ered domestic pa	artner				
Decedent's child(ren) or parent(s.) If qualified Between Parent and Child must be filed (see	e instructions).						
Decedent's grandchild(ren.) If qualified for each of the Grandparent to Grandchild must be filed (see		sessment, a <i>Cla</i>	im for Reassessm	ent Ex	clusion for Transfer from		
Cotenant to cotenant. If qualified for exclus instructions).	ion from assessn	nent, an <i>Affidavit</i>	of Cotenant Resi	dency	must be filed (see		
Other beneficiaries or heirs. A trust.							
NAME OF TRUSTEE	ADDRESS OF TR	USTEE					
List names and percentage of ownership	of all beneficiarie	s or heirs:					
NAME OF BENEFICIARY OR HEIRS	RELATION	ISHIP TO DECEDEN	T PER	CENT O	F OWNERSHIP RECEIVED		
This property has been or will be sold prior	to distribution. (A	ttach the convey	ance document a	nd/or d	ourt order).		
NOTE: Sale of the property does not reliev and Child if appropriate.	e the need to file	e a Claim for Re	assessment Exclu	ision fo	or Transfer Between Parent		

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



	in this county?	If YES , will the distribution result in any of that legal entity? YES NO	person or leg	, ,	g contro	l of more		
NAME AND ADDRESS OF LEG		NAME OF PERSON OR ENTITY GAINING SUCH CONTROL						
		dent the lessor or lessee in a lease that S , provide the names and addresses of			rs or mo	ore, inclu	uding renewa	
NAME MAILING ADDRESS		MAILING ADDRESS		CITY		STATE	ZIP CODE	
	MA	ILING ADDRESS FOR FUTURE PROF	PERTY TAX S	STATEMENTS				
NAME								
ADDRESS CITY			,		STATE	ZIP CODE		
		CERTIFICATION	-					
I certify (or declare	e) under penalt	y of perjury under the laws of the State correct and complete to the best of my			n conta	ined her	ein is true,	
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE PRINTED NAME								
TITLE	1	DATE						
EMAIL ADDRESS				DAYTIN	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."



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