EF-502-D-R14-0523-49001430-1 BOE-502-D (P1) REV. 14 (05-23)

## 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.

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



## Deva Marie Proto Sonoma County Clerk-Recorder-Assessor

585 Fiscal Dr., Rm 104 Santa Rosa, CA 95403 Telephone: (707) 565-1888 FAX: (707) 565-3317

(Make necessary corrections to the printed name and mail.	ng address)						
Γ		Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor in each county where the decedent owned property at the time of death. File a separate statement for each parcel of real property owned by the decedent.					
L		٦					
NAME OF DECEDENT			DATE OF DEATH				
YES NO Did the decedent have an incomplete the certification of		roperty in this co	unty? If <b>YES</b> , ans	 swer all question	ns. If <b>NO</b> , sign and		
STREET ADDRESS OF REAL PROPERTY	CITY		ZIP CODE	ASSESSOR'S PAR	CEL NUMBER (APN)*		
DESCRIPTIVE INFORMATION (IF APN UN	IKNOWN)	DISPOSITION	*If OF REAL PROP		cel, attach separate sheet.		
Copy of deed by which decedent acquired tit	Succession	n without a will		cree of distribution suant to will			
Copy of decedent's most recent tax bill is att		ode 13650 distrib	ution ·	ion of trustee pursuant			
Deed or tax bill is not available; legal descrip		Affidavit		to te	erms of a trust		
		oply and list deta					
Decedent's spouse	Decedent's	registered dom	estic partner				
Decedent's child(ren) or parent(s). If qualified Transfer Between Parent and Child must be Was this the decedent's principal residence?  Decedent's grandchild(ren). If qualified for extransfer Between Grandparent and Grandchild Was this the decedent's principal residence?  Cotenant to cotenant. If qualified for exclusion instructions).	filed (see instruction of the YES NO	ctions).  Is this properties that the properties of the properties	erty a family farm <i>laim for Reasses</i> s). erty a family farm	YES I	NO n for NO		
Other beneficiaries or heirs.							
A trust.							
NAME OF TRUSTEE	ADDRESS OF TR	USTEE					
List names and percentage of ownership of	of all beneficiarie	s or heirs:					
NAME OF BENEFICIARY OR HEIRS		SHIP TO DECEDEN	T PEF	RCENT OF OWNER	SHIP RECEIVED		
This property has been or will be sold prior to NOTE: Sale of the property does not relieve							
Parent and Child if appropriate.	and nood to me	a ciaiiii ioi itei	LXUI				

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EF-502-D-R14-0523-49001430-2

BOE-502-D (P2) REV. 14 (05-22)

YES NO		e of distribution include di If <b>YES</b> , will the distributi						
					lete the following			5 triair 50 70 Oi
NAME AND ADDRESS OF LE	<u> </u>	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL						
YES NO		dent the lessor or lessee <b>S</b> , provide the names and				ars or m	ore, inclu	uding renewal
NAME MAILING ADDRESS		RESS	CITY			STATE	ZIP CODE	
NAME	MA	ILING ADDRESS FOR I	-UTURE PROF	PERTY TAX S	STATEMENTS			
NAME								
ADDRESS			CITY	,		STATE	ZIP CODE	
I certify (or decla	are) under penali	oty of perjury under the law correct and complete to		of California t		on conta	ined her	ein is true,
SIGNATURE OF SPOUSE/RI	EGISTERED DOMESTIC	PARTNER/PERSONAL REPRESE	NTATIVE	PRINTED NAME				
TITLE				'	DATE			
EMAIL ADDRESS					DAVTII	ME TELEPH	ONE	
LIVIAIL ADDITEGO					(	)	ONL	

## 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

