EF-502-D-R11-0518-50000990-1 BOE-502-D (P1) REV. 11 (05-18)

CHANGE IN OWNERSHIP STATEMENT

Т 0 result in the assessment of a penalty.



Don H. Gaekle **Stanislaus County Assessor**

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EATH OF REAL PROPERTY OWNER								
his notice is a reques	st for a c	completed	Change in					
wnership Statement. F	ailure to f	file this sta	tement will					

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing	address)						
Γ		the in ea deat	personal represe ach county where	ntative file the dece stateme	e and Taxation Code requires that the this statement with the Assessor dent owned property at the time of the for each parcel of real property.		
L							
NAME OF DECEDENT				DATE	OF DEATH		
YES NO Did the decedent have an introduced complete the certification on	•	roperty in this co	unty? If YES , a	nswer al	I questions. If NO , sign and		
STREET ADDRESS OF REAL PROPERTY	CITY	9		ASSESSOR'S PARCEL NUMBER (APN)*			
	I	ı	J	'If more th	nan 1 parcel, attach separate sheet		
DESCRIPTIVE INFORMATION (IF APN UNK	(NOWN)	DISPOSITION	OF REAL PRO	PERTY	\checkmark		
Copy of deed by which decedent acquired title		Succession without a			Decree of distribution pursuant to will		
Copy of decedent's most recent tax bill is attacted. Deed or tax bill is not available; legal description					Action of trustee pursuant to terms of a trust		
Decedent's child(ren) or parent(s.) If qualified to Between Parent and Child must be filed (see in Decedent's grandchild(ren.) If qualified for excompand for exclusion instructions). Other beneficiaries or heirs.	nstructions). clusion from as instructions).	sessment, a <i>Cla</i>	im for Reassess	sment Ex	xclusion for Transfer from		
NAME OF TRUSTEE	ADDRESS OF TR	USTEE					
list as a second a		b - i					
List names and percentage of ownership of NAME OF BENEFICIARY OR HEIRS		S OF NEIFS:	T PF	RCENT O	F OWNERSHIP RECEIVED		
This property has been or will be sold prior to a NOTE: Sale of the property does not relieve that and Child if appropriate.	•	_			·		

VEC NO

YES NO		If YES , will the distribution result in of that legal entity? YES N	any p	person or leg		ng contro	l of more		
NAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY GAINING SUCH CONTROL					
YES NO		dent the lessor or lessee in a lease 5 , provide the names and addresses				ars or mo	ore, inclu	uding renewa	
NAME MAILING ADDRESS		MAILING ADDRESS	CITY					ZIP CODE	
NAME	MA	ILING ADDRESS FOR FUTURE PI	ROPE	ERTY TAX S	TATEMENTS				
NAME									
ADDRESS			CITY			STATE	ZIP CODE		
		CERTIFICA	LON						
I certify (or decla	are) under penalt	y of perjury under the laws of the St correct and complete to the best o				on conta	ined her	ein is true,	
SIGNATURE OF SPOUSE/RI	EGISTERED DOMESTIC	PARTNER/PERSONAL REPRESENTATIVE		PRINTED NAME					
TITLE					DATE				
EMAIL ADDRESS					DAYTII	ME TELEPH	ONE		

Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property

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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