



Office of the Assessor

Kings County

1400 W. Lacey Blvd.
Hanford, CA. 93230
559-852-2486
fax 559-582-2794

BOE-502-D (P1) REV. 15 (07-25)

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)

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.

NAME OF DECEDENT DATE OF DEATH

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 (APN)*

*If more than 1 parcel, attach separate sheet.

DESCRIPTIVE INFORMATION DISPOSITION OF REAL PROPERTY
Copy of deed by which decedent acquired title is attached.
Succession without a will
Decree of distribution pursuant to will
Copy of decedent's most recent tax bill is attached.
Probate Code 13650 distribution
Action of trustee pursuant to terms of a trust
Deed or tax bill is not available; legal description is attached.
Affidavit

TRANSFER/PROPERTY 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 Parent and Child must be filed (see instructions).
Was this the decedent's principal residence? Is this property a family farm?
Decedent's grandchild(ren). 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? Is this property a family farm?
Cotenant to cotenant. If qualified for exclusion from reassessment, an Affidavit of Cotenant Residency must be filed (see instructions).
Other beneficiaries or heirs.
A trust.

NAME OF TRUSTEE ADDRESS OF TRUSTEE

List names and percentage of ownership of all beneficiaries or heirs:

Table with 3 columns: NAME OF BENEFICIARY OR HEIRS, RELATIONSHIP TO DECEDENT, PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a Claim for Reassessment Exclusion for Transfer Between Parent and Child if appropriate.

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



YES 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 LEGAL ENTITY _____ NAME OF PERSON OR ENTITY GAINING SUCH CONTROL _____

YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If YES, provide the names and addresses of all other parties to the lease.

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 foregoing and all information herein, including any accompanying statements or materials, 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

IMPORTANT

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

