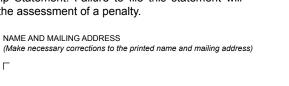
EF-502-D-R09-0516-21000478-1 BOE-502-D (P1) REV. 09 (05-16)

## **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.





## **Shelly Scott Assessor-Recorder-County Clerk**

County of Marin CHANGE IN OWNERSHIP DIVISION P.O. Box C San Rafael, CA 94913 Phone: (415) 473-7231

Fax: (415) 473-6255 www.marincounty.gov

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name	e and mailing address)			
Г		the persor in each co death. <b>File</b>	nal representative file to bunty where the decede	and Taxation Code requires that this statement with the Assesso ent owned property at the time of for each parcel of real property
L NAME OF DECEDENT		J	DATE OF	DEATH
YES NO Did the decedent has complete the certific STREET ADDRESS OF REAL PROPERTY		property in this county?		puestions. If NO, sign and
DESCRIPTIVE INFORMATION     (IF	APN UNKNOWN)	DISPOSITION OF R	_	<mark>1 1</mark> parcel, a <mark>tta</mark> ch separate sheet <b>√</b>
Copy of deed by which decedent acq Copy of decedent's most recent tax b Deed or tax bill is not available; legal	ill is attached.		36 <mark>50</mark> distribution	Decree of distribution pursuant to will Action of trustee pursuant to terms of a trust
TRANSFER INFORMATION Check	all that apply and list of	de <mark>ta</mark> ils below.		to terms or a trust
Decedent's spouse	Decedent's regist	ered domestic partner		
Between Parent and Child must be fil Decedent's grandchild(ren.) If qualified Grandparent to Grandchild must be fil Cotenant to cotenant. If qualified for constructions). Other beneficiaries or heirs.	ed for exclusion from as led (see instructions).			
A trust.				
List names and percentage of owner	address of the ership of all beneficiaries		<b>-</b> /	
NAME OF BENEFICIARY OR HEIRS	S RELATION	NSHIP TO DECEDENT	PERCENT OF	OWNERSHIP RECEIVED
This property has been or will be sold NOTE: Sale of the property does not and Child if appropriate.		-		

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



BOE-502-D (P2) REV. 09 (05-16)

YESNO	Will the decree in this county? the ownership	If YES, will t	he distr <u>ibu</u>	ition result i	n any pe	erson or le	egal entity o		ol of more	
NAME AND ADDRESS OF LE	GAL ENTITY			<u> </u>			NAME OF PE	RSON OR ENTITY (	GAINING SUC	CH CONTROL
YES NO	Was the dece								nore, incli	uding renewal
NAME MAILING ADDRESS					CITY	STATE	ZIP CODE			
	MA	ILING ADDR	ESS FOR	R FUTURE	PROPE	RTY TAX	STATEMEN	NTS		
NAME									<b>7</b>	
ADDRESS					CITY			STATE	ZIP CODE	
I certify (or decla	re) u <mark>nd</mark> er pena <mark>l</mark>	ty of perju <mark>ry</mark> u correct and	ind <mark>er</mark> the l complete	CERTIFIC aws of the to the best	State of	California nowledge	that the inf and belief.	ormati <mark>on</mark> cont	aine <mark>d</mark> her	ein is true,
SIGNATURE OF SPOUSE/RE	EGISTERED DOMESTIC	C PARTNER/PERS	ONAL REPRES	SENTATIVE	Pi	RINTED NAMI	E			
TITLE								DATE		
								DATE		
EMAIL ADDRESS								DAYTIME TELEP	HONE	

## **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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