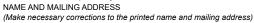
EF-502-D-R14-0523-39000042-1 BOE-502-D (P1) REV. 14 (05-23)

## 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.





## Steve J. Bestolarides Assessor-Recorder-County Clerk

San Joaquin County 44 N San Joaquin Street Suite 230 Stockton, CA 95202-3273 Telephone (209) 468-2707 www.sjgov.org/assessor\_recorder

	the persor in each co death. <b>File</b>	30(b) of the Revenue and Taxation Code requires that all representative file this statement with the Assessor bunty where the decedent owned property at the time of a separate statement for each parcel of real property the decedent.
L		
NAME OF DECEDENT		DATE OF DEATH
YES NO Did the decedent have an interest in a complete the certification on page 2.	real property in this county?	If YES, answer all questions. If NO, sign and
STREET ADDRESS OF REAL PROPERTY CITY	ZIP CC	
DESCRIPTIVE INFORMATION (IF APN UNKNOWN)	DISPOSITION OF R	*If more than 1 parcel, attach separate sheet. <b>EAL PROPERTY</b>
Copy of deed by which decedent acquired title is attached.  Copy of decedent's most recent tax bill is attached.  Deed or tax bill is not available; legal description is attached.	Probate Code 13	nursuant to will
TRANSFER/PROPERTY INFORMATION Check all	that apply and list details be	
Decedent's spouse Dece	dent's registered domestic	partner
Decedent's grandchild(ren). If qualified for exclusion from Transfer Between Grandparent and Grandchild must be Was this the decedent's principal residence? YES Cotenant to cotenant. If qualified for exclusion from real instructions).  Other beneficiaries or heirs.  A trust.  NAME OF TRUSTEE	NO Is this property a common reassessment, a Claim to the filed (see instructions).  NO Is this property a common assessment, an Affidavit of the soft instructions.	for Reassessment Exclusion for family farm? YES NO
List names and percentage of ownership of all benef		
NAME OF BENEFICIARY OR HEIRS REL	ATIONSHIP TO DECEDENT	PERCENT OF OWNERSHIP RECEIVED
This property has been or will be said prior to distribute	on (Attach the conveyers	document and/or court order)
This property has been or will be sold prior to distribution NOTE: Sale of the property does not relieve the need Parent and Child if appropriate.		



EF-502-D-R14-0523-39000042-2 BOE-502-D (P2) REV. 14 (05-22) Will the decree of distribution include distribution of an ownership interest in any legal entity that owns real property YES NO in this county? If YES, will the distribution result in any person or legal entity obtaining control of more than 50% of NO If YES, complete the following section. the ownership of that legal entity? YES NAME AND ADDRESS OF LEGAL ENTITY NAME OF PERSON OR ENTITY GAINING SUCH CONTROL Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal YES NO options? If YES, provide the names and addresses of all other parties to the lease. MAILING ADDRESS NAME STATE ZIP CODE MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS NAME ADDRESS CITY ZIP CODE STATE CERTIFICATION I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true,

## **INSTRUCTIONS**

correct and complete to the best of my knowledge and belief.



TITLE

EMAIL ADDRESS

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 prope<mark>rty</mark> taxes <mark>and</mark> subjected to the same penalties for nonpayment.

PRINTED NAME

DATE

DAYTIME TELEPHONE

Section 480 of the Revenue and Taxation Code states, in part:

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE

- (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

