EF-502-D-R14-0523-47000137-1 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)



Craig S. Kay Siskiyou County Assessor-Recorder

311 Fourth Street, Room 108 Yreka, CA 96097-2984 Telephone (530) 842-8036

Γ	7		
	S	ection 480(b) of the Rever	nue and Taxation Code requires that
			file this statement with the Assessor
		•	cedent owned property at the time of
			nent for each parcel of real property
	O	wned by the decedent.	
	ل		
	_		
		I	
NAME OF DECEDENT		DAI	E OF DEATH
YES NO Did the decedent have an interest		county? I f YES , answer	all questi <mark>ons. If NO, sign and</mark>
complete the certification on pa			
STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE ASS	SESSOR'S PARCEL NUMBER (APN)*
		*If more	than 1 parcel, attach separate sheet.
DESCRIPTIVE INFORMATION (IF APN UNKNO	WN) DISPOSITIO	N OF REAL PROPERT	Y 🔽
Copy of deed by which decedent acquired title is	attached. Success	on without a will	Decree of distribution
Copy of decedent's most recent tax bill is attache	d Probate	Code 13650 distribution	pursua <mark>nt</mark> to will
		odd 10000 diodiibadion	Action of trustee pursuant
Deed or tax bill is not available; legal description	is attached. Affidavit		to terms of a trust
TRANSFER/PROPERTY INFORMATION V Chec	ck all that apply and list de	etails helow	
TRANSPER TRANSPER TO THE CHILD AND ADDRESS OF THE COLUMN AND ADDRESS O			
Decedent's spouse	Decedent's registered do	mestic partner	
Decedent's child(ren) or parent(s). If qualified for		ne <mark>nt, a <i>Claim for Reasse</i></mark>	essme <mark>nt</mark> Exclusion for
Transfer Between Parent and Child must be filed	`		
Was this the decedent's principal residence?	YES NO Is this pro	perty a family farm?	YES NO
Decedent's grandchild(ren). If qualified for exclus	ion from reassessment a	Claim for Reassessmen	at Evelusion for
Transfer Between Grandparent and Grandchild n			il Exclusion for
·		· _	7
Was this the decedent's principal residence?	YES NO Is this pro	perty a family farm?	YES NO
Cotenant to cotenant. If qualified for exclusion from	om re <mark>as</mark> sessment, an <i>Affic</i>	l <mark>avit of Cote</mark> nan <mark>t R</mark> eside	ncy must be filed (see
instructions).			,
Other beneficiaries or heirs.			
A trust.			
NAME OF TRUSTEE	DDRESS OF TRUSTEE		
List names and percentage of ownership of all	beneficiaries or heirs:		
NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECED	ENT PERCENT	OF OWNERSHIP RECEIVED
MAINE OF BENEFICIARY OF TIERRO	RELATIONSTIII TO BECEB	-IVI I LIXOLIVI	OF OWNEROIS RECEIVED
This property has been or will be sold prior to dist	ribution. (Attach the conv	eyance document and/o	r court order).
NOTE: Sale of the property does not relieve the	need to file a Claim for F	Reassessment Exclusion	n for Transfer Between
Parent and Child if appropriate			- · · · · · · · · · · · · · · · · · · ·



EF-502-D-R14-0523-47000137-2

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

YES NO		e of distribution ' If YES , will the								
	the ownership					mplete the foll			e iliali 50 /0 Ul	
NAME AND ADDRESS OF LEGAL ENTITY					NAME OF PER	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO		dent the lessor S , provide the						ore, inclu	uding renewal	
NAME		MAILING ADDRESS				CITY		STATE	ZIP CODE	
	MA	ILING ADDRE	SS FOR FU	TURE PR	OPERTY TAX	X STATEMEN	TS			
NAME								1		
ADDRESS		H		C	ITY		STATÉ	ZIP CODE	•	
				RTIFICATI						
I certify (or decla	are) u <mark>nd</mark> er penal	y of perju <mark>ry</mark> un correct and c					rmati <mark>on</mark> conta	ine <mark>d</mark> her	ein is true,	
SIGNATURE OF SPOUSE/RI	EGISTERED DOMESTIC	PARTNER/PERSON	IAL REPRESENTA	TIVE	PRINTED NA	ME				
TITLE							DATE			
EMAIL ADDRESS			IV				DAYTIME TELEPH	IONE		

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 filling 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

