EF-502-D-R14-0523-52000141-1 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)



Burley Phillips Tehama County Assessor

444 Oak Street - Room B
P. O. Box 428
Red Bluff, CA 96080
(530) 527-5931
Fax (530) 529-4019
assessor@tehama.gov
Hours:8am-5pm Monday through Friday

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.

	death. File a separate statement for each parcel of real property owned by the decedent.						
L		٦					
NAME OF DECEDENT				DATE OF DEATH			
YES NO Did the decedent have an complete the certification of		roperty in this county? If Y	/ES , answ	er all questions. If NO , sign and			
STREET ADDRESS OF REAL PROPE <mark>RT</mark> Y	CITY	ZIP CODE		ASSESSOR' <mark>S P</mark> ARCEL <mark>NU</mark> MBER (APN)*			
DESCRIPTIVE INFORMATION (IF APN U	NKNOWN)	DISPOSITION OF REA		ore th <mark>an</mark> 1 parcel, a <mark>tta</mark> ch separate shee RTY 			
Copy of deed by which decedent acquired to	tle is at <mark>tac</mark> hed.	Succession without	a will	Decree of distribution			
Copy of decedent's most recent tax bill is at		Probate Code 1365		pursua <mark>nt</mark> to will			
Deed or tax bill is not available; legal descrip	otion is attached.	Affidavit		Action of trustee pursuar to terms of a trust			
TRANSFER/PROPERTY INFORMATION	Check all that a	oply and list details below					
Decedent's spouse	Decedent's	registered domestic part	tner				
Decedent's child(ren) or parent(s). If qualified Transfer Between Parent and Child must be Was this the decedent's principal residence? Decedent's grandchild(ren). If qualified for each transfer Between Grandparent and Grandchild	e filed (see instruction of the file	ctions). Is this property a famassessment, a <i>Claim for F</i>	nily farm?	YES NO			
Was this the decedent's principal residence		,	nily farm?	YES NO			
Cotenant to cotenant. If qualified for exclusi instructions). Other beneficiaries or heirs.	on from reasses	sment, an <i>Affidavit of Cot</i>	<mark>e</mark> nan <mark>t R</mark> esi	idency must be filed (see			
A trust.			_				
NAME OF TRUSTEE	ADDRESS OF TR	USTEE					
List names and percentage of ownership	of all beneficiarie	s or heirs:					
NAME OF BENEFICIARY OR HEIRS	RELATION	SHIP TO DECEDENT	PERCE	ENT OF OWNERSHIP RECEIVED			
	F (3						
This property has been or will be sold prior to NOTE: Sale of the property does not relieve							
Parent and Child if appropriate.	s and mode to me		C.IL EXCIUS	.cc. Handle Delween			

EF-502-D-R14-0523-52000141-2

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			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 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

