	COU.	Stephen S. Duckels			
502-D-R11-0518-58000205-1	A Sector Party Party	Yuba County Assessor			
BOE-502-D (P1) REV. 11 (05-18) CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER		915 8th Street, Suite 101 Marysville, CA 95901-5273 Phone: (530) 749-7820	915 8th Street, Suite 101 Marysville, CA 95901-5273		
This notice is a request for a completed Change Ownership Statement. Failure to file this statement v result in the assessment of a penalty.					
NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing ad	(dress)				
Γ	Se the in e dea	ection 480(b) of the Revenue and Taxation Code reque e personal representative file this statement with the A each county where the decedent owned property at the eath. File a separate statement for each parcel of real p whed by the decedent.	Assess e time		
L					
NAME OF DECEDENT		DATE OF DEATH			
YES     NO     Did the decedent have an intercomplete the certification on pairs		county? If YES, answer all questions. If NO, sign a	and		
STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE ASSESSOR'S PARCEL NUMBER (APN)*			
		*If more than 1 parcel, attach separat	te she		
Copy of deed by which decedent acquired title is	·	on without a will	ion		
Copy of decedent's most recent tax bill is attach		Code 13650 distribution			
Deed or tax bill is not available; legal description		Action of trustee put to terms of a trust	ursuai		
TRANSFER INFORMATION Check all that ap	ply and list details below.				
Decedent's spouse	dent's registered domestic p	partner			
Between Parent and Child must be filed (see ins	structions). sion from assessment, a <i>Cl</i> a	nt, a Claim for Reassessment Exclusion for Trans laim for Reassessment Exclusion for Transfer from			
Cotenant to cotenant. If qualified for exclusion fi		vit of Cotenant Residency must be filed (see			
<ul> <li>instructions).</li> <li>Other beneficiaries or heirs.</li> </ul>					
A trust.					
NAME OF TRUSTEE	ADDRESS OF TRUSTEE				
List names and percentage of ownership of al	beneficiaries or beirs:				
NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECEDE	ENT 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.



## EF-502-D-R11-0518-58000205-2

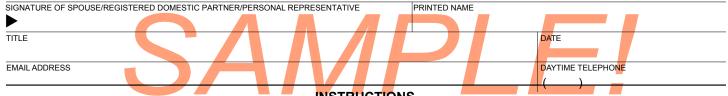
BOE-502-D (P2) REV. 11 (05-18)

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?

				-, 1-			
JAME AND ADDRESS OF LEGAL ENTITY				NAME OF PERSON OR ENTITY GAINING SUCH CONTROL			
YES NO			ssee in a lease that has and addresses of all			or more, inclu	uding renew
NAM	E	MAILING ADDRESS			CITY		ZIP CODE
	MA		OR FUTURE PROPE		TATEMENTS		
AME							
AME							
DDRESS			CITY			STATE ZIP CODE	

## CERTIFICATION

I certify (or declare) under penalty of perju<mark>ry</mark> under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.



## INSTRUCTIONS

**MPORTANT** 

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."

