## **AFFIDAVIT OF COTENANT RESIDENCY**



## **MERCED COUNTY** MATT H. MAY, ASSESSOR

2222 M STREET MERCED, CA 95340 TELEPHONE (209) 385-7631 FAX (209) 725-3956 www.co.merced.ca.us\assessor

DATE

TELEPHONE NUMBER

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing address)	
Ė , , , , , , , , , , , , , , , , , , ,	Under the provisions of Revenue and Taxation Code section 62.3, if certain conditions are met, a transfer of a cotenancy interest in real property from one cotenant to the other cotenant that takes effect upon the death of one cotenant is not a change in ownership. This applies to transfers that occur on or after January 1, 2013.
The change in ownership exclusion for a transfer of an interest in real propapplies as long as all of the following are met:	perty between cotenants that takes effect upon the death of one cotenant
<ul> <li>As a result of the death of the transferor cotenant, the deceased cotel resulting in the surviving cotenant owning 100 percent of the real property.</li> <li>For the one-year period immediately preceding the death of the transferor.</li> <li>The real property was the principal residence of both cotenants immediately.</li> </ul>	feror cotenant, both of the cotenants were owners of record. Ediately preceding the transferor cotenant's death. Feror cotenant, both of the cotenants continuously resided in the real property. It affirming that they continuously resided in the real property with the
NAME OF SURVIVING COTENANT	
NAME OF DECEASED COTENANT	DATE OF DEATH
STREET ADDRESS OF REAL PROPERTY	ASSESSOR'S PARCEL NUMBER (APN)
CITY, STATE, ZIP CODE	
Property was eligible for:   Homeowners' Exemption Disable Disposition of real property:	ed Veterans' Exemption
Affidavit of death of joint tenant	
Decree of distribution pursuant to will or intestate succession	
Action of trustee pursuant to terms of trust (Attach a complete cop	by of trust and all amendments)
1. Was this real property the principal residence of the deceased cotenant f	for the one-year period immediately preceding the date of death? $\Box$ Yes $\Box$ N
2. Was this real property the principal residence of the surviving cotenant fo	or the one-year period immediately preceding the date of death? $\  \  \  \  \  \  \  \  \  \  \  \  \ $
3. Are there any other beneficiaries of the real property? Yes	No
If yes, please list other beneficiaries:	
CERTIFICATION OF COTENANT  I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



this real property for the one-year period immediately preceding the decedent's date of death.

SIGNATURE OF SURVIVING COTENANT

EMAIL ADDRESS