Section 480(b) of the Revenue and Taxation Code require the personal representative life this statement with the As in each county where the decodent owned property at the death. File a separate statement for each parcel of real pro- owned by the decodent. L	2-D-R14-0523-21000054-1 2-D (P1) REV. 14 (05-23) NGE IN OWNERSHIP STATEMENT TH OF REAL PROPERTY OWNER notice is a request for a completed Change in rship Statement. Failure to file this statement will in the assessment of a penalty. NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing		C F S F	SHELLY SC ASSESSOR- CHANGE IN OW PO Box C, Civic San Rafael, CA PH (415) 473-72 FAX (415) 473-6 www.marincount	RECORDER-COUNTY CLE /NERSHIP Center Branch 94913 31 542
NAME OF DECEDENT DATE OF DEATH YES NO Did the decedent have an interest in real property in this county? If YES, answer all questions. If NO, sign ar complete the certification on page 2. STREET ADDRESS OF REAL PROPERTY CTY ZIP CODE ASSESSORS PARCEL NUMER (ANNY) DESCRIPTIVE INFORMATION I (IF APN UNKNOWN) DISPOSITION OF REAL PROPERTY Decree of distribution pursuant to will Decree of distribution pursuant to will Decree of distribution Copy of deed by which decedent acquired title is attached. Dec of tax bill is not available: legal description is attached. DSPOSITION OF REAL PROPERTY Decree of distribution Decedent's most recent tax bill is attached. Decedent's registered domestic partner Decedent's registered domestic partner Cotion of trustee pur to torms of a trust Decedent's splouse Decedent's registered domestic partner Decedent's principal residence? YES NO Decedent's granchild(ren) or parent(s). If qualified for exclusion from reassessment, a Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild must be filed (see instructions). Mat his the decedent's principal residence? YES NO Stip porperty a family fam? YES NO Decedent's granc	F		the personal rep in each county v death. File a sep	presentative file where the deced parate statemen	this statement with the Assessor lent owned property at the time of
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Copy of decedent's most recent tax bill is attached. Probate Code 13650 distribution Deed or tax bill is not available; legal description is attached. Affidavit Action of trustee purtor to terms of a trust TRANSFER/PROPERTY INFORMATION Check all that apply and list details below. Decedent's spouse Decedent's registered domestic partner Decedent's child(ren) or parent(s). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer Between Parent and Child</i> must be filed (see instructions). Was this the decedent's principal residence? YES NO Is this property a family farm? YES NO Decedent's grandchild(ren). If qualified for exclusion from reassessment, a <i>Claim for Reassessment Exclusion for Transfer Between Grandparent and Grandchild</i> must be filed (see instructions). Was this the decedent's principal residence? YES NO Cotenant to cotenant. If qualified for exclusion from reassessment, an <i>Affidavit of Cotenant Residency</i> must be filed (see instructions). Was this the decedent's principal residence? YES NO Cotenant to cotenant. If qualified for exclusion from reassessment, an <i>Affidavit of Cotenant Residency</i> must be filed (see instructions). Other beneficiaries or heirs. A trust. NAME OF TRUSTEE List names and percentage of ownership of all beneficiaries or heirs: NAME OF BENEFICIARY OR HEIRS RELATIONSHIP TO DECEDENT PERCENT OF OWNERSHIP RECEIVED This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order). <td></td> <td>, ,</td> <td></td> <td></td> <td></td>		, ,			
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				SPECTION	

EF-502-D-R14-0523-21000054-2

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

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?

		0	, L			· ·	0		
NAME AND ADDRESS OF LEGAL ENTITY			NAME OF PERSON OR ENTITY GAINING SUCH CONTROL						
YES NO Was the decedent the lessor or lessee in a lease that had an original term of 35 years or more, including renewal options? If YES , provide the names and addresses of all other parties to the lease.									
NAME	Ē		MAILING A	DDRESS			CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

ADDRESS	CITY	STATE	ZIP CODE
CERTIFIC I certify (or declare) under penalty of perjury under the laws of the correct and complete to the bes	State of California that the		ined herein is true,
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME		
TITLE		DATE	

EMAI	l ad	DRESS

NAME

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.

DAYTIME TELEPHONE

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

