02-D-R14-0523-34000291-1 502-D (P1) REV. 14 (05-23) ANGE IN OWNERSHIP STATEMENT ATH OF REAL PROPERTY OWNER notice is a request for a completed Change in ership Statement. Failure to file this statement will it in the assessment of a penalty. NAME AND MAILING ADDRESS		ALLFORNUM	SACF PROPE 3636 A Sacram Phone FAX (9	STINA WYNN RAMENTO COUNTY ASSES ERTY TRANSFER SECTION merican River Drive, Suite 200 hento, CA 95864-5952 (916) 875-0750 16) 875-0755 assessor.saccounty.gov
(Make necessary corrections to the printed name and mailin	g address)	the in ea deat	personal represent ach county where t	Revenue and Taxation Code requir tative file this statement with the As the decedent owned property at the statement for each parcel of real pr nt.
L				
NAME OF DECEDENT				DATE OF DEATH
Did the decedent have an in	nterest in real p	roperty in this co	unty? If YES , and	swer all questions. If NO , sign ar
STREET ADDRESS OF REAL PROPERTY	n page 2.	-	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
			*۱۴ OF REAL PROP	f more than 1 parcel, attach separate
Copy of deed by which decedent acquired titl	,		without a will	Decree of distributio
Copy of decedent's most recent tax bill is atta			ode 13650 distrib	pursuant to will
Deed or tax bill is not available; legal description				Action of trustee pur to terms of a trust
 Transfer Between Parent and Child must be Was this the decedent's principal residence? Decedent's grandchild(ren). If qualified for ex Transfer Between Grandparent and Grandch Was this the decedent's principal residence? Cotenant to cotenant. If qualified for exclusion instructions). Other beneficiaries or heirs. 	YES No.	D Is this prope assessment, a C d (see instruction D Is this prope	s). erty a family farm	essment Exclusion for
A trust.	ADDRESS OF TF	RUSTEE		
List names and percentage of ownership o NAME OF BENEFICIARY OR HEIRS		es or heirs: ISHIP TO DECEDEN	T PEF	RCENT OF OWNERSHIP RECEIVED
This property has been or will be sold prior to NOTE: Sale of the property does not relieve				
Parent and Child if appropriate.				

EF-502-D-R14-0523-34000291-2

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?

NAME AND ADDRESS OF LE	EGAL ENTITY		NAME OF PERSON OR ENTITY G	AINING SU	CH CONTROL
YES NO		dent the lessor or lessee in a lease that has a provide the names and addresses of al		ore, incl	uding renewal
NAM	E	MAILING ADDRESS	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	e State of California that the in		ined herein is true,
correct and complete to the bes	si ol illy knowledge and bellel.		
SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE			

EMAIL ADDRESS

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."