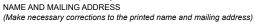
EF-502-D-R14-0523-20000108-1 BOE-502-D (P1) REV. 14 (05-23)

## 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.





## **Brett Frazier Madera County Assessor**

200 West 4th Street Madera, CA 93637-3548 Phone: (559) 675-7710 Fax: (559) 675-7654

www.maderacounty.com/government/assessor

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	th ir d	ne personal representative for a county where the dec	ue and Taxation Code requires that itelefile this statement with the Assessor cedent owned property at the time of the total property at the time of the total property.
L	ل		
NAME OF DECEDENT		DATE	E OF DEATH
YES NO Did the decedent have an complete the certification of	interest in real property in this on page 2.	county? If <b>YES</b> , answer a	all questions. If <b>NO</b> , sign and
STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE ASSE	ESSOR'S PARCEL NUMBER (APN)*
DESCRIPTIVE INFORMATION (IF APN U	NKNOWN) DISPOSITIO	*If more	th <mark>an 1</mark> parcel, a <mark>tta</mark> ch separate sheet. / 🔽
Copy of deed by which decedent acquired to Copy of decedent's most recent tax bill is at Deed or tax bill is not available; legal descri	tached. Probate	ion without a will Code 13650 distribution	Decree of distribution pursuant to will  Action of trustee pursuant to terms of a trust
TRANSFER/PROPERTY INFORMATION 🔽	Check all that apply and list d	etails be <mark>low.</mark>	
Decedent's spouse	Decedent's registered do	omestic partner	
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 extraored Transfer Between Grandparent and Grando Was this the decedent's principal residence  Cotenant to cotenant. If qualified for exclusion instructions).  Other beneficiaries or heirs.	e filed (see instructions).  ? YES NO Is this proexclusion from reassessment, a child must be filed (see instructions).  YES NO Is this proexclusions.	operty a family farm?  Claim for Reassessmenons).  Operty a family farm?	YES NO t Exclusion for YES NO
A trust.			
NAME OF TRUSTEE	ADDRESS OF TRUSTEE		
List names and percentage of ownership	of all beneficiaries or heirs:		
NAME OF BENEFICIARY OR HEIRS	RELATIONSHIP TO DECED	ENT PERCENT	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-R14-0523-20000108-2

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

YES NO	in this county?		istribution result	in any persor	ship interest in ar n or legal entity o , complete the fo	btaining contro	ol of more		
NAME AND ADDRESS OF LEGAL ENTITY					NAME OF PE	NAME OF PERSON OR ENTITY GAINING SUCH CONTROL			
YES NO					n original term of er parties to the le		ore, incl	uding renewal	
NAME		MAILING ADDRESS			CITY		STATE	ZIP CODE	
	MAI	LING ADDRESS	FOR FUTURE	PROPERTY	TAX STATEMEN	ITS	_		
NAME							7		
ADDRESS				CITY		STATE	ZIP CODE		
I certify (or decla	re) under penalty	of perjury under correct and com		State of Calif		ormation conta	nined her	ein is true,	
SIGNATURE OF SPOUSE/RE	EGISTERED DOMESTIC	PARTNER/PERSONAL I	REPRESENTATIVE	PRINTE	D NAME				
TITLE			$\Lambda \Lambda$			DATE			
EMAIL ADDRESS						DAYTIME TELEPH			

## **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

