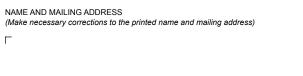
EF-502-D-R10-0617-40000261-1 BOE-502-D (P1) REV. 10 (06-17)

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.





Office of Tom J. Bordonaro, Jr. San Luis Obispo County Assessor

County Government Center 1055 Monterey Street, Suite D360 San Luis Obispo, CA 93408 Telephone (805) 781-5643 Fax: (805) 781-5641

Email: Assessor@co.slo.ca.us Web Site: slocounty.ca.gov/assessor

(Make necessary corrections to the printed name and m	ailing address)					
Γ		the persor in each co death. File	nal representative file unty where the deced	and Taxation Code requires th this statement with the Assess lent owned property at the time it for each parcel of real proper		
L AME OF DECEDENT			DATE O	F DEATH		
		roperty in this county?	If YES, answer all	questions, If NO, sign and		
ESCRIPTIVE INFORMATION (IF APN	UNKNOWN)	DISPOSITION OF R		<mark>n 1</mark> parcel, a <mark>tta</mark> ch separate shee ☑		
Copy of deed by which decedent acquired Copy of decedent's most recent tax bill is a Deed or tax bill is not available; legal desc	attached.	Succession with Probate Code 13 Affidavit of death	36 <mark>50</mark> distribution	Decree of distribution pursuant to will Action of trustee pursuar to terms of a trust		
RANSFER INFORMATION 📝 Check all th	nat apply and list o	e <mark>ta</mark> ils b <mark>el</mark> ow.	<u></u>			
Decedent's spouse	Decedent's registe	ered domestic partner				
Decedent's grandchild(ren.) If qualified for Grandparent to Grandchild must be filed (s Cotenant to cotenant. If qualified for excluinstructions). Other beneficiaries or heirs.	see instructions).					
A trust.						
AME OF TRUSTEE	ADDRESS OF TR	USTEE	- /			
List names and percentage of ownership	of all bonoficiario	e or hoire:				
NAME OF BENEFICIARY OR HEIRS		SHIP TO DECEDENT	PERCENT OF	PERCENT OF OWNERSHIP RECEIVED		
This property has been or will be sold prior						

THIS DOCUMENT IS NOT SUBJECT TO PUBLIC INSPECTION



BOE-502-D (P2) REV. 10 (06-17)

YESNO	in this county?	If YES, will the	include distribute e distribution res ntity? YES [ult in any p	erson or le	gal entity of		ol of more		
NAME AND ADDRESS OF LEGAL ENTITY						NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO			or lessee in a le					ore, incl	uding renewal	
NAME		MAILING ADDRESS				CITY			ZIP CODE	
	MA	ILING ADDRE	SS FOR FUTUR	RE PROPE	RTY TAX	STATEMEN	TS			
NAME								7		
ADDRESS		H		CITY			STATE	ZIP CODE		
I certify (or decla	nre) u <mark>nd</mark> er pena <mark>l</mark>	ty of perju <mark>ry</mark> un correct and c		FICATION he State of est of my k	f California knowledge	that the info and belief.	ormati <mark>on</mark> conta	aine <mark>d</mark> her	ein is true,	
SIGNATURE OF SPOUSE/RE	EGISTERED DOMESTI	C PARTNER/PERSOI	NAL REPRESENTATIVE	F	PRINTED NAME					
TITI 5							D. W.E.			
TITLE			Λ				DATE			
EMAIL ADDRESS		A					DAYTIME TELEPH	HONE		

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 calling 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."



EF-502-D-R10-0617-4000026