and Child if appropriate.

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. **KATRINA BARTOLOMIE**, Mendocino County Assessor 501 Low Gap Rd., Room 1020 Ukiah, CA 95482 Phone (707) 234-6800 Fax (707) 463-6597

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		Section 480(b) of the Revenue and Taxation Code requires the the personal representative file this statement with the Assess in each county where the decedent owned property at the time of death. File a separate statement for each parcel of real property owned by the decedent.						
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ME OF DECEDENT				DATE OF DEATH				
1 7 5 5 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	•	roperty in this co	unty? If YES , answ	ver all questions. If NO , sign and				
complete the certification	on page 2.		ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*				
			*If m	ore than 1 parcel, attach separate shee				
ESCRIPTIVE INFORMATION 🗹 (IF APN)	JNKNOWN)	DISPOSITION	OF REAL PROPE	RTY 🗹				
Copy of deed by which decedent acquired			without a will	Decree of distribution pursuant to will				
Copy of decedent's most recent tax bill is a Deed or tax bill is not available; legal descri			ode 13650 distributi	Action of trustee pursuan to terms of a trust				
= RANSFER INFORMATION	nat apply and list o	details below.		to terms of a trust				
Decedent's spouse	Decedent's regist	ered domestic pa	artner					
Decedent's child(ren) or parent(s). If qualified Between Parent and Child must be filed (so Decedent's grandchild(ren). If qualified for Between Grandparent and Grandchild must	ee instructions). V exclusion from re	Vas this the dece assessment, a <i>C</i>	dent's principal res <i>laim for Reassessr</i>	idence? YES NO ment Exclusion for Transfer				
	•	•						
Cotenant to cotenant. If qualified for exclusinstructions). Other beneficiaries or heirs.	sion from reasses	sment, an <i>Affida</i>	vit of Cotenant Res	idency must be filed (see				
instructions).	sion from reasses	sment, an <i>Affida</i>	vit of Cotenant Res	sidency must be filed (see				
instructions). Other beneficiaries or heirs.	ADDRESS OF TR		vit of Cotenant Res	sidency must be filed (see				
instructions). Other beneficiaries or heirs. A trust. ME OF TRUSTEE	ADDRESS OF TR	RUSTEE	vit of Cotenant Res	sidency must be filed (see				
instructions). Other beneficiaries or heirs. A trust.	ADDRESS OF TR	RUSTEE		ENT OF OWNERSHIP RECEIVED				
instructions). Other beneficiaries or heirs. A trust. ME OF TRUSTEE List names and percentage of ownership	ADDRESS OF TR	es or heirs:						
instructions). Other beneficiaries or heirs. A trust. ME OF TRUSTEE List names and percentage of ownership	ADDRESS OF TR	es or heirs:						
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instructions). Other beneficiaries or heirs. A trust. ME OF TRUSTEE List names and percentage of ownership	ADDRESS OF TR	es or heirs:						
instructions). Other beneficiaries or heirs. A trust. ME OF TRUSTEE List names and percentage of ownership	ADDRESS OF TR	es or heirs:						

YES NO	in this county?	e of distribution include distribut ? If YES , will the distribution res of that legal entity? YES	ult in any pe	•	ity obtaining	contro	l of more			
NAME AND ADDRESS OF LEGAL ENTITY					NAME OF PERSON OR ENTITY GAINING SUCH CONTROL					
YES NO		dent the lessor or lessee in a le S , provide the names and addr				s or mo	ore, inclu	uding renewa		
NAM	E	MAILING ADDRESS	C	CITY			ZIP CODE			
	14.0	II INC ADDDESS FOR FUTUE		TV TAV STATE	MENTO					
NAME	IVIA	AILING ADDRESS FOR FUTUR	KE PROPEI	RIY IAX SIAIEI	WENIS					
TV WIL										
ADDRESS		CITY	CITY		STATE	ZIP CODE				
I certify (or decla	are) under penal	ty of perjury under the laws of the correct and complete to the b				conta	ined her	ein is true,		
SIGNATURE OF SPOUSE/R	EGISTERED DOMESTIC	C PARTNER/PERSONAL REPRESENTATIVE	PI	RINTED NAME						
TITLE					DATE					
EMAIL ADDRESS					DAYTIME TELEPHONE					

INSTRUCTIONS



BOE-502-D (P2) REV. 13 (05-21)

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."