



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR Karl Weiland, Assessor

MAIN OFFICE - 360 FAIR LANE PLACERVILLE, CA 95667
TELEPHONE - PLACERVILLE (530) 621-5719 - S. LAKE TAHOE (530) 573-3422
FAX (530) 642-8148 - ONLINE: www.edcgov.us/assessor

We are sorry to hear of your loss.
Please take a few minutes to complete the attached form.

Under state law, the death of a real property owner is a transfer of ownership. The information you provide about the decedent and the property will be confidential and will help the Assessor in determining what action needs to be taken. Generally speaking, property transferred to spouses does not result in a change to the assessed value of the property. Property transferred to children, and grandchildren, may be eligible to be excluded from reassessment but this is not automatic and will require additional paperwork. Transfers to siblings, and others, are normally not eligible for exclusion from reassessment of the property.

§ 480(b) of the Revenue and Taxation Code requires that an administrator or executor file a Change in Ownership Statement with the County Recorder or Assessor in each county where the decedent owned real property at the time of death. The statement is filed at the time the inventory and appraisal is filed with the Court. If the property was held in trust, The Trustee or transferee shall file the statement within 150 days after the date of death.

To help you, the Assessor's Office is including a Change in Ownership Statement-Death of Real Property Owner. Please complete, sign and return one form for each parcel. If needed please make additional copies for additional parcels.

Please understand that this information is only used to determine if an exclusion from reassessment may be applicable.

Your cooperation will assist us in making a timely review of the property and, in many instances, avoid corrections and escaped assessments.

Thank you and if you have any questions, please call me at (530) 621-5719.

Very Truly Yours,

Property Transfer Division

-- PLEASE FILL OUT THE ATTACHED FORM --



EL DORADO COUNTY
KARL WEILAND, ASSESSOR
 360 FAIR LANE
 PLACERVILLE, CA 95667
 TELEPHONE: 530-621-5719

**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.

NAME AND MAILING ADDRESS
 (Make necessary corrections to the printed name and mailing address)

┌

└

┌

└

Section 480(b) of the Revenue and Taxation Code requires that the personal representative file this statement with the Assessor 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.**

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 and complete the certification on page 2.

STREET ADDRESS OF REAL PROPERTY	CITY	ZIP CODE	ASSESSOR'S PARCEL NUMBER (APN)*
---------------------------------	------	----------	---------------------------------

*If more than 1 parcel, attach separate sheet.

<p>DESCRIPTIVE INFORMATION <input checked="" type="checkbox"/> (IF APN UNKNOWN)</p> <p><input type="checkbox"/> Copy of deed by which decedent acquired title is attached.</p> <p><input type="checkbox"/> Copy of decedent's most recent tax bill is attached.</p> <p><input type="checkbox"/> Deed or tax bill is not available; legal description is attached.</p>	<p>DISPOSITION OF REAL PROPERTY <input checked="" type="checkbox"/></p> <p><input type="checkbox"/> Succession without a will</p> <p><input type="checkbox"/> Probate Code 13650 distribution</p> <p><input type="checkbox"/> Affidavit of death of joint tenant</p> <p><input type="checkbox"/> Decree of distribution pursuant to will</p> <p><input type="checkbox"/> Action of trustee pursuant to terms of a trust</p>
--	--

TRANSFER 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 assessment, a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* must be filed (see instructions).

Decedent's grandchild(ren.) If qualified for exclusion from assessment, a *Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild* must be filed (see instructions).

Cotenant to cotenant. If qualified for exclusion from assessment, an *Affidavit of Cotenant Residency* must be filed (see instructions).

Other beneficiaries or heirs.

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 DECEDENT	PERCENT OF OWNERSHIP RECEIVED

This property has been or will be sold prior to distribution. (Attach the conveyance document and/or court order).

NOTE: Sale of the property does not relieve the need to file a *Claim for Reassessment Exclusion for Transfer Between Parent and Child* if appropriate.

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? YES NO If **YES**, complete the following section.

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	MAILING ADDRESS	CITY	STATE	ZIP CODE

MAILING ADDRESS FOR FUTURE PROPERTY TAX STATEMENTS

NAME				
ADDRESS	CITY	STATE	ZIP CODE	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the information contained herein is true, correct and complete to the best of my knowledge and belief.

SIGNATURE OF SPOUSE/REGISTERED DOMESTIC PARTNER/PERSONAL REPRESENTATIVE	PRINTED NAME
TITLE	DATE
EMAIL ADDRESS	DAYTIME TELEPHONE ()

INSTRUCTIONS

IMPORTANT

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."