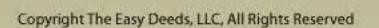
## DEEDS.COM Official Deed Forms



BOE-502-D (P1) REV. 07 (05-13)

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.



Carmen Chu, Assessor-Recorder Office of the Assessor-Recorder City and County of San Francisco 1 Dr. Carlton B. Goodlett Place, Room 190 San Francisco, CA 94102 www.sfassessor.org (415) 554-5596

NAME AND MAILING ADDRESS (Make necessary corrections to the printed name and mailing	address)						
Γ	Section 480(b) of the Revenue and Taxation Code requires the personal representative file this statement with the Asserin each county where the decedent owned property at the time death. File a separate statement for each parcel of real propowned by the decedent.						
_		ے					
IAME OF DECEDENT			DA	DATE OF DEATH			
YES NO Did the decedent have an int complete the certification on STREET ADDRESS OF REAL PROPERTY	-	roperty in this co		all questions. If <b>NO</b> , sign and			
DESCRIPTIVE INFORMATION     (IF APN UNK	NOWN)	DISPOSITION	OF REAL PROPER	ΓY   <b>√</b>			
Copy of deed by which decedent acquired title Copy of decedent's most recent tax bill is attace Deed or tax bill is not available; legal description	Succession without a will  Probate Code 13650 distribution  Affidavit of death of joint tenant  Decree of distribution  Action of trustee to terms of a trustee						
TRANSFER INFORMATION	apply and list d	etails below.					
Decedent's spouse  Decedent's child(ren) or parent(s.) If qualified for Between Parent and Child must be filed (see in Decedent's grandchild(ren.) If qualified for exclusion Grandparent to Grandchild must be filed (see in Grandparent).	for exclusion fr nstructions). lusion from as		a Claim for Reasses				
Cotenant to cotenant. If qualified for exclusion instructions).  Other beneficiaries or heirs.	from assessm	nent, an <i>Affidavit</i>	of Cotenant Residen	ocy must be filed (see			
A trust.							
IAME OF TRUSTEE	ADDRESS OF TR	USTEE					
List names and percentage of ownership of	all beneficiarie	s or heirs:					
NAME OF BENEFICIARY OR HEIRS	RELATION	SHIP TO DECEDEN	T PERCEN	T OF OWNERSHIP RECEIVED			

YES NO	in this county?	e of distribution include distribut If <b>YES</b> , will the distribution res of that legal entity?  YES	ult in any pe	erson or leg		g contro	l of mor		
NAME AND ADDRESS OF LEGAL ENTITY					NAME OF PERSON OR ENTITY GAINING SUCH CONTROL				
YES NO		dent the lessor or lessee in a less, provide the names and addr				rs or m	ore, incl	uding renewal	
NAME		MAILING ADDRESS			CITY		STATE	ZIP CODE	
	MA	ILING ADDRESS FOR FUTUI	RE PROPEI	RTY TAX S	TATEMENTS				
ADDRESS		CITY			STATE	ZIP CODE			
I certify (or decl	are) under penal	CERTII ty of perjury under the laws of t correct and complete to the b				n conta	ined her	rein is true,	
SIGNATURE OF PERSONAL REPRESENTATIVE			P	PRINTED NAME OF PERSONAL REPRESENTATIVE					
TITLE					DATE				

## **INSTRUCTIONS**



F-MAIL ADDRESS

BOE-502-D (P2) REV. 07 (05-13)

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:

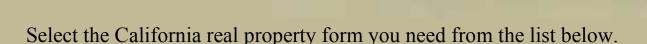
- (a) Whenever there occurs any change in ownership of real property or of a manufactured home that is subject to local property taxation and is assessed by the county assessor, the transferee shall file a signed change in ownership statement in the county where the real property or manufactured home 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 calling XXX-XXX-XXXX.
- Cotenant to cotenant. An affidavit must be filed with the county assessor. An affidavit may be obtained by calling XXX-XXX-XXXXX.

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."





California Quit Claim Deed Form: http://www.deeds.com/forms/california/quit-claim-deed/

California Warranty Deed Form: <a href="http://www.deeds.com/forms/california/warranty-deed/">http://www.deeds.com/forms/california/warranty-deed/</a>

California Special Warranty Deed Form: <a href="http://www.deeds.com/forms/california/special-warranty-deed/">http://www.deeds.com/forms/california/special-warranty-deed/</a>

California Grant Deed Form: http://www.deeds.com/forms/california/grant-deed/

California Interspousal Transfer Grant Deed: <a href="http://www.deeds.com/forms/california/interspousal-transfer-grant-deed/">http://www.deeds.com/forms/california/interspousal-transfer-grant-deed/</a>

California Grant Deed for Life Estate: http://www.deeds.com/forms/california/grant-deed-for-life-estate/

California Easement Deed Form: http://www.deeds.com/forms/california/easement-deed/

California Affidavit Death of Joint Tenant Forms: <a href="http://www.deeds.com/forms/california/affidavit-death-of-joint-tenant/">http://www.deeds.com/forms/california/affidavit-death-of-joint-tenant/</a>

California Long Form Deed of Trust: <a href="http://www.deeds.com/forms/california/long-form-deed-of-trust/">http://www.deeds.com/forms/california/long-form-deed-of-trust/</a>

California Short Form Deed of Trust: http://www.deeds.com/forms/california/short-form-deed-of-trust/

California Deed of Full Reconveyance: <a href="http://www.deeds.com/forms/california/deed-of-full-reconveyance/">http://www.deeds.com/forms/california/deed-of-full-reconveyance/</a>

California Substitution of Trustee and Full Reconveyance Forms: <a href="http://www.deeds.com/forms/california/substitution-of-trustee-and-full-reconveyance/">http://www.deeds.com/forms/california/substitution-of-trustee-and-full-reconveyance/</a>

California Short Form Deed of Trust with Assignments of Rents Forms: <a href="http://www.deeds.com/forms/california/short-form-deed-of-trust-with-assignments-of-rents/">http://www.deeds.com/forms/california/short-form-deed-of-trust-with-assignments-of-rents/</a>

California Correction Deed: <a href="http://www.deeds.com/forms/california/correction-deed/">http://www.deeds.com/forms/california/correction-deed/</a>