

## **CALAVERAS COUNTY ASSESSOR'S OFFICE**

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GRANT W. METZGER, JR.  
ASSESSOR

891 Mountain Ranch Rd.  
San Andreas, CA 95249  
(209) 754-6356  
Fax (209) 754-6739

### **CHANGE IN OWNERSHIP STATEMENT AS A RESULT OF THE DEATH OF A REAL PROPERTY OWNER**

Proposition 13 requires the county assessor to appraise real property when a change of ownership occurs. In this regard, when a death occurs of a real property owner, the date of death established the date when the change in ownership occurs. Quite often it can be years before the distribution of the estate and the assessor gaining knowledge of the transfer. If it is necessary to reappraise the property, the estate may, under certain conditions, be liable for the resulting increased real estate taxes.

To assist those responsible for making the required filing, the Calaveras County Assessor's office has made available this form. It is desirable that a separate statement be filed for each parcel; please duplicate the form as needed.

In order that this matter may be reviewed in a timely manner, and avoid corrections and escaped assessments, we ask that you complete the questionnaire on the reverse side within two weeks and return it to this office. If you have any questions, call (209) 754-6356.

Sincerely,

GRANT W. METZGER, JR., ASSESSOR

GWM/dc

COUNTY OF CALAVERAS, GOVERNMENT CENTER  
891 Mountain Ranch Road, San Andreas, CA 95249

DEATH OF REAL PROPERTY OWNER - CHANGE IN OWNERSHIP STATEMENT

CALIFORNIA REVENUE AND TAXATION CODE:

Section 480 (b). Change in ownership statement.

The administrator or executor shall 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 shall be filed at the time the inventory and appraisal is filed with the court.

Section 482.1

Failure to file this statement within 45 days of request results in a penalty of either \$100.00 or 10 percent of the new base year taxes. This statement will be held secret per Section 481.

A SEPARATE CHANGE IN OWNERSHIP STATEMENT MUST BE COMPLETED FOR EACH PARCEL OWNED, IN PART OR WHOLE, BY DECEDENT

1. Decedent's Name:

Date of Death: \_\_\_\_\_ Probate File No: \_\_\_\_\_

2. Did decedent own real property in Calaveras County? Yes ( ) No ( )

If no real property owned, please sign and return form.

3. Identify the property by supplying two (2) of the three (3) property descriptions below:

a. Assessor's Parcel Number:

b. Property Address:

c. Legal Description - attach or use reverse side of form.

4. Please supply name of anticipated successors in interest of above real property, relationship to decedent and Percent of interest acquired.

Successor

Relationship

% Interest

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5. Disposition of real property will be by:

\_\_\_ Intestate Succession

\_\_\_ Probate Code 650 (Interspousal Summary Probate)

\_\_\_ Affidavit of Death of Joint Tenant

\_\_\_ Decree of Distribution pursuant to will

\_\_\_ Action of trustee pursuant to terms of a trust

6. Is this property to be sold out of the estate? Yes ( ) No ( )

7. Is there a reservation of a life estate to spouse? Yes ( ) No ( )

8. If property is to go to a testamentary Trust please complete the following.

**Name of Beneficiaries - indicate "present" or "future" Relationship % Interest**

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9. In the event additional real estate taxes are due, they should be billed to:

**The Estate ( )**

**Heirs/Devises ( )**

10. Please indicate the name and property mailing addresses for estate and heirs/devises.

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11. In the event a change occurs in the above information, please file an amended form.

I certify under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct and complete to the best of my knowledge and belief.

Signature of Executor/Administrator: \_\_\_\_\_ Date: \_\_\_\_\_

Name & Title: \_\_\_\_\_

Address: \_\_\_\_\_

Telephone & Email Address: \_\_\_\_\_