

# TRANSFER OF DECEDENT'S REAL PROPERTY

## General Information:



The Assessor's Office must be notified upon the death of an owner within 150

days of the date of death, or, if the estate is probated, prior to or at the time the inventory and appraisal is filed with the court clerk. The Change in Ownership Statement Death of Real Property Owner (Form: BOE-502-D, ASSR-176) is required to be completed and submitted to the Assessor's Office, even if the decedent held the property in a trust.

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 \$5,000 on property eligible for the homeowners' exemption and \$20,000 for property not eligible for the homeowners' exemption if that failure to file was not willful. This penalty is added to the assessment roll and is collected like any other delinquent property tax and subject to the same penalties for nonpayment.

### INSIDE THIS ISSUE:

<i>Checklist of Documents</i>	1
<i>Frequently Asked Questions</i>	2-5
<i>Additional Information</i>	5

## Checklist of documents to submit to the Assessor's office:

### If Decedent had a will:

- ◇ Change in Ownership Statement Death of Real Property Owner (Form: BOE-502-D, ASSR-176).
- ◇ Death Certificate.
- ◇ Copy of signed will.
- ◇ Claim for Reassessment Exclusion for Transfer Between Parent and Child (Form: BOE-58-AH, OWN-88), if applicable.
- ◇ Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild (Form: BOE-58-G, OWN-143), if applicable.
- ◇ Copy of State of California Certificate of Registration of Domestic Partnership, if applicable.

### If Decedent did not have a will:

- ◇ Change in Ownership Statement Death of Real Property Owner (Form: BOE-502-D, ASSR-176).
- ◇ Death Certificate.
- ◇ Letters of Administration.
- ◇ List of heirs showing relationship to the decedent.
- ◇ Claim for Reassessment Exclusion for Transfer Between Parent and Child (Form: BOE-58-AH, OWN-88), if applicable.
- ◇ Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild (Form: BOE-58-G, OWN-143), if applicable.

applicable.

- ◇ Copy of State of California Certificate of Registration of Domestic Partnership, if applicable

### If Decedent's property was in a trust:

- ◇ Change in Ownership Statement Death of Real Property Owner (Form: BOE-502-D, ASSR-176).
- ◇ Death Certificate.
- ◇ Entire trust including all amendments and attachments.
- ◇ Claim for Reassessment Exclusion for Transfer Between Parent and Child (Form: BOE-58-AH, OWN-88), if applicable.
- ◇ Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild (Form: BOE-58-G, OWN-143), if applicable.
- ◇ Copy of State of California Certificate of Registration of Domestic Partnership, if applicable.

*Can the property be reassessed upon the death of the owner?*

Yes. According to state law, death is considered a change in ownership and the real property or the manufactured home that is subject to local property taxation can be reassessed as of the date of death for property tax purposes.



“ACCORDING TO  
STATE LAW, DEATH  
IS CONSIDERED A  
CHANGE IN  
OWNERSHIP ...”

*Can the property be reassessed if the decedent held the property in a trust?*

Yes. A change in ownership occurs upon the date of death of the owner of the real property or the owner of a manufactured home that is subject to local property taxation. Property owners that hold property in a trust are also referred to as the trustor, or present beneficiary of the trust. The change in ownership and, if applicable, the date of reassessment, is the date of death of the property owner, not the date of distribution to the heir, or successor beneficiary.

*Do I still have to file a Change in Ownership Statement if the property was held in the decedent's trust?*

Yes. Whenever there is any change in ownership of real property or of a manufactured home that is subject to local property taxation, the transferee shall file a signed Change in Ownership Statement with the county assessor in the county where the real property or manufactured home is located. If the property is subject to probate proceedings, the Change in Ownership Statement shall be filed prior to or at the time the inventory and appraisal are filed with the court clerk.



*What happens if a Change in Ownership Statement is not filed within the time frame prescribed by law?*

Failure to file a Change in Ownership within the time prescribed by law may result in a penalty. Additionally, when the change in ownership is discovered, the assessor will determine if reassessment of the real property or of the manufactured home is required under State law. If required, an appraisal is made to determine the market value of the property as of the date of death of the property owner. The resulting market value of the property will be enrolled as of

the date of death of the property owner, the assessed value will be corrected for each year thereafter pursuant to Proposition 13 and corrected tax bills will be issued. If the property has been sold to a third party, corrected bills will be issued unsecured to the estate, or in the name of the heir(s), or the trustee of the trust, whichever is appropriate.

**CHANGE IN OWNERSHIP STATEMENT**

“FAILURE TO FILE A CHANGE IN OWNERSHIP WITHIN THE TIME PRESCRIBED BY LAW MAY RESULT IN A PENALTY”

*How does the Assessor update the mailing address in a death of property owner situation?*

The mailing address will remain the same until we are notified via a new deed, or upon receipt of documentation naming the decedent’s administrator, executor, or trustee, along with a completed Change of Mailing Address card (Form: ASSR-451). To avoid problems, update the mailing address as soon as possible.

*Are parent/child transfers automatically excluded from reassessment?*

No. In order to receive exclusion, the Claim for Reassessment Exclusion for Transfer Between Parent and Child (Form: BOE-58-AH, OWN-88) must be filed with our office within a specified time frame. Visit our website or contact us for more details.

*Will the property be reassessed if it passes to the decedent's child(ren) and/or parent(s)?*



Yes. However, if all or some of the property is passing to the decedent's child (ren) and/or parent (s), the decedent's child(ren) and/or parent(s) may qualify for reassessment exclusion. In order to qualify, a Claim for Reassessment Exclusion for Transfer Between Parent and Child (Form: BOE-58-AH, OWN-88) must be filed with our office. Visit our website or contact us for more details on Reassessment Exclusion for Real Property Transfers Between Parent and Child.

“STATE LAW  
EXCLUDES FROM  
REASSESSMENT  
PROPERTY  
TRANSFERRED  
BETWEEN HUSBAND  
AND WIFE, AND  
REGISTERED  
DOMESTIC  
PARTNERS”

*Will the property be reassessed if the decedent's property passes to the spouse or registered domestic partner?*

No. State law excludes from reassessment property transferred between husband and wife, and registered domestic partners. This includes transfers resulting from death. Registered Domestic Partners are two persons who have filed a Declaration of Domestic Partnership form with the California Secretary of State.

*Are there deadlines for filing a Claim for Reassessment Exclusion for Transfer Between Parent and Child and a Claim for Reassessment Exclusion for Real Property Transfers from Grandparent to Grandchild?*

Yes. A claim must be filed within three years after the date of transfer, or prior to transfer to a third party, whichever is earlier, or within 6 months after the date of mailing of the notice of supplemental or escape assessment. If the above time requirements have expired and the property has not been transferred to a third party, a claim can still be filed, however, the exclusion will only apply to future tax years. Visit our website or contact us for more details.





*Is the property eligible for reassessment exclusion if it is inherited from a grandparent(s)?*

In some cases, yes. Transfers from grandparent(s) to grandchild(ren) are eligible for reassessment exclusion only if all the parents of that grandchild(ren), who qualify as children of the grandparent, are deceased as of the date of the change in ownership. (As of January 1, 2006, the step-parent of the grandchild [ren] does not have to be deceased in order to qualify for the grandparent to grandchild[ren]

exclusion.) To receive an exclusion, the Claim for Reassessment Exclusion for Transfer from Grandparent to Grandchild (Form: BOE-58-G, OWN-143) must be filed with our office within a specified time frame. Visit our website or contact us for more details on Reassessment Exclusion for Real Property Transfers from Grandparent to Grandchild.



“THE CHANGE IN OWNERSHIP STATEMENT DEATH OF REAL PROPERTY OWNER FORM IS AVAILABLE FROM SEVERAL SOURCES”

*How Do I Obtain a Change in Ownership Death of Real Property Owner form?*

The Change in Ownership Statement Death of Real Property Owner form is available from several sources. Choose the most convenient for you.

Online: Forms are available from the Assessor’s website:

<http://assessor.lacounty.gov>.

Email: [own@assessor.lacounty.gov](mailto:own@assessor.lacounty.gov).





### *For More Information:*

You may also contact us for any other general property tax questions, on a 24 hours a day basis, in the following ways:

- ◆ Assessor's Website: To research comparable sales, verify valuations, download forms, learn how appraisals are made, and more, visit: <http://assessor.lacounty.gov>
- ◆ Assessor's Email: Send your questions, comments, and suggestions to: [helpdesk@assessor.lacounty.gov](mailto:helpdesk@assessor.lacounty.gov)
- ◆ Los Angeles County Property Tax Website: General information regarding property taxes, including how to read your tax bill and where to find answers to your questions. Visit: <http://www.lacountypropertytax.com>
- ◆ Property Information Hotline: Minimal wait times, averaging less than a minute. Fast transfers to expert staff during normal business hours. Just call toll free 1.888.807.2111.
- ◆ Automated Interactive Voice System: Information on valuations and taxes can be obtained by entering the Assessor Identification Number from a property tax bill.
- ◆ Call 213.974.3838 or the toll free number above.



Si desea ayuda en Espanol, llame al numero 1.888.807.2111



*Valuing People  
and Property*

### *Assessor's Public Service Locations*

#### **Main Office**

Kenneth Hahn Hall of Administration  
500 West Temple Street, Room 225  
Los Angeles, CA 90012-2770  
1.888.807.2111

#### **North District Office**

13800 Balboa Boulevard  
Sylmar, CA 91342  
818.833.6000

#### **South District Office**

1401 E. Willow Street  
Signal Hill, CA 90755  
562.256.1701

#### **East District Office**

1190 Durfee Avenue  
South El Monte, CA 91733  
626.258.6001

#### **West District Office**

6120 Bristol Parkway  
Culver City, CA 90230  
310.665.5300

#### **Lancaster Regional Office**

251 East Avenue K-6  
Lancaster, CA 93535  
661.940.5700