



OFFICE OF ASSESSOR COUNTY OF ALAMEDA

1221 Oak St., County Administration Building
Oakland, California 94612-4288
(510) 272-3787 / FAX (510) 272-3803

RON THOMSEN
ASSESSOR

Pursuant to California State Revenue and Taxation Code Section 480(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."

Pursuant to Probate Code 8800 (d) concurrent with the filing of the inventory and appraisal with the court clerk, 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.

By filing the Preliminary Change of Ownership Report with our office, you will have satisfied the requirements of Section 480(b). The concurrent submission of the completed Statement of Death of Real Property Owner may assist our office in determining no reassessment is required.

By filing a copy of the Statement of Death of Real Property Owner date stamped by our office, the Alameda County Court Clerk will conclude compliance with Probate Code 8800 (d)(2).

Depending upon the relationship of the heirs or devisees to the decedent and the manner in which title is held this office may be statutorily required to reassess the transfer of the decedent's interest in all real property located in Alameda County as of the date of his/her death. If it is determined that a reassessment is required, the estate may be liable for the increased taxes.

Please contact our office for a Parent/Child or Grandparent/Grandchild exclusion form if applicable.

In order that this matter may be reviewed in a timely manner, we ask that you complete both the Preliminary Change of Ownership Report and Statement of Death of Real Property Owner and return them within 15 days to RON THOMSEN, ASSESSOR, 1221 Oak Street, Room 245, Oakland CA., 94612-4288, Attn: Assessment Roll Section. You may photocopy the forms for multiple filings.

Should you have any questions, please call the Assessment Roll Section at (510) 272-3800.