

# ASSESSOR QUICK GUIDE

## DEATH OF A PROPERTY OWNER

The death of a loved one can be a life-changing and traumatic event. Settling affairs after a death should be straightforward. That is why the Office of the Assessor has created this guide for you. This is not a manual on how to settle all of a loved one's affairs, but the following are a few important things that need to be done if they owned property in Yolo County.

### Notify the Assessor

**Anytime a property owner dies, the County Assessor must be notified so it can maintain accurate records.**

This is done by filing a **Change in Ownership – Death of Real Property Owner form**, which must be filed within 150 days of the date of death, or if the estate is probated – at the time the inventory and appraisal is filed.

*This form can be found on the Assessor's website or in the Assessor's Office*

**Once signed, the form must be mailed to:**

Yolo County Assessor  
625 Court St Rm 104  
Woodland, CA 95695 or emailed to:  
Assessor@yolocounty.gov

As you navigate this process, you may also need to file an Affidavit of Death with the Registrar-Recorder/County Clerk.

**Please note:** Filing the Affidavit of Death (even if accompanied by a Preliminary Change in Ownership Report form) does not count as notifying the Assessor.

### Inheriting Property

**Property tax savings are available for children inheriting property from their parents.**

**The Parent-Child and Grandparent-Grandchild Transfer Exclusion (Prop. 19)** allows for the transfer of property along with its Prop. 13 base year value to a person's children or grandchildren if the following conditions are met:

1. The property must be the principal residence of the parent(s) or grandparent(s)
2. The property must become the principal residence of the child(ren) or grandchild(ren) within 1 year of the transfer, and applicants must file a **Homeowners' Exemption (HOX)** claim within 1 year of the transfer, for this benefit to apply.
3. A **Parent-Child Transfer Exclusion** or **Grandparent-Grandchild Transfer Exclusion** claim form must be filed within 3 years of the transfer or before the property is transferred to a third party, whichever is earlier, for the full benefit to apply.

## FREQUENTLY ASKED QUESTIONS

### 1. CAN THE PROPERTY BE REASSESSED UPON THE DEATH OF THE OWNER?

Yes. According to state law, a transfer on 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.

### 2. CAN THE PROPERTY BE REASSESSED IF THE DECEDENT HELD THE PROPERTY IN A TRUST?

Yes. A property owner that holds their property in a trust is referred to as a trustor and/or present beneficiary. Property held in trust may undergo a change in ownership and be reassessed when the trustor and/or present beneficiary of the trust passes away, unless an applicable exclusion applies. The change in ownership and, if applicable, the date of reassessment, is the date of death of the property-owning trustor and/or present beneficiary, not the date of distribution to a successor beneficiary.

### 3. 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. For transfers that occur upon the death of the property owner, a Change in Ownership Statement must be filed with the Assessor's Office within 150 days of the date of death; however, 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.

### 4. 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 Prop. 13, and adjusted tax bills will be issued. If the property has been sold to a third party, adjusted bills will be issued unsecured to the estate, in the name of the heir(s), or the trustee of the trust, whichever is appropriate.

### 5. HOW DOES THE ASSESSOR UPDATE THE MAILING ADDRESS IN A DEATH OF PROPERTY OWNER SITUATION?

The mailing address will remain the same until the Assessor is 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**. To avoid problems, update the mailing address as soon as possible.

### 6. ARE PARENT/CHILD TRANSFERS AUTOMATICALLY EXCLUDED FROM REASSESSMENT?

No. In order to receive an exclusion, the [Claim for Reassessment Exclusion for Transfer Between Parent and Child](#) must be filed with our office. To obtain a retroactive exclusion, a claim must be filed (1) within 3 years of the transfer or before the property is transferred to a third party, whichever occurs first, or (2) within six months of the mailing date of the notice of escape or supplemental assessment issued in connection with the transfer. If the aforementioned filing requirement is not met, a prospective exclusion, commencing the year a claim is filed, may be still be available if the property has not been transferred to a third party.