STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
1020 N STREET, SACRAMENTO, CALIFORNIA
(P.O. BOX 1799, SACRAMENTO, CALIFORNIA 95808)
(916) 445-6479

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Controller, Sacramento

DOUGLAS D. BELL
Executive Secretary

July 16, 1980

No. 80/108

TO COUNTY ASSESSORS AND OTHER INTERESTED PARTIES:

AH 502, CHANGE IN OWNERSHIP STATEMENT

Enclosed is a draft of AH-502, Change in Ownership Statement, for real property or mobilehomes subject to property taxes. The Board has scheduled a public hearing of this form on July 31, 1980, at 2:00 p.m., at 1020 N Street, Sacramento.

This form is designed to apply to transfers of all property for those counties utilizing a single form for all transfers.

(1) Its use is particularly adaptable by counties that do not prescreen transfer documents in advance of sending a questionnaire.

(2) The form contains mandatory and non-mandatory sections which will allow each county some flexibility with regard to tailoring the questionnaire to the individual county situation.

The mandatory sections include the important notice, ownership/transfer information (Section A), sales and financing information (Section C), and the affidavit. The optional or non-mandatory items are property information (Section B) and remarks (Section D).

For those counties utilizing county-developed forms, the mandatory sections must be incorporated in the form itself or the information in these sections must be a part of your plant from prescreening documents, use-coding properties, etc. These forms will require approval by the Assessment Standards Division.

The format of the enclosed form is flexible with regard to the order in which each section appears, the respective size of each section (except for the important notice section), and the inclusion or deletion of the non-mandatory sections.

Written comments are welcome and should be addressed to me. If you wish to make a presentation at the hearing, please contact me at the above address or telephone number. If you have any questions regarding the content of the form, please contact Don Brower, (916) 445-4982.

Sincerely,

Janice Masterton
Calendar Clerk

JM:ms
Enclosure

MOBILEHOME - MEDING RECORD

PARCEL NO. _____

Owner's Name _____ Mail Address _____ SITUS _____

MODEL	TYPE	QUALITY CLASS	YEAR BUILT	ROOMS Description	ROOMS No.	FLOOR MAT'L	NO. OF PLB. FIXT'S	DESCRIPTION
MANUF.	☐ Single Wide ☐ Expando ☐ Double Wide ☐ Tag ☐ Triple Wide ☐ Other							

EXTERIOR	ROOF STYLE	SKIRTING				
Alum. Panels	Arched	Alum. Panels	Entry			
Masonite Panels	Flat	Alum. Shiplap	Living			
Alum. Shiplap Siding	Gable	Masonite	Dining			
Decorative Stone	Cut Up	Fiberglass	Family			
Other	Pitch: L M H	Brick or Stone	Great Rm.			
Exp. Fasteners	O'Hang _____ Ft.	Other	Den			
WINDOWS	**ROOF COVER**	**HEATING**				
Minimum	Galv. Iron	Forced Air	Bedroom			
Tract Size	Enameled Steel	Downflow	Dress Rm.			
Picture	Asphalt Shgl.	Upflow				
Bay	Compo.	Wall or Floor	Bath			
Slid Doors	Gravel, Rock	Other	Bath ¾			
Lin. Ft. _____	Other	Set-up for A/C	Bath ½			
INSULATION	**FOUNDATION**	**COOLING**				
Floor R-	Permanent	Refrig. H.P.	Kitchen			
Walls R-	Piers	Heat Pump	Bonus Rm.			
Ceiling R-	Tie Downs#	Thru Wall	Utility			
		Evap. Cool				
			TOTALS			

KITCHEN FEATURES

Cabinets L.F.

Counters L.F.

Remarks

Garb. Disp.	Dishwasher	Hood-Fan
Range-Oven	Compactor	Microwave

SPECIAL INTERIOR FEATURES

Bar–Wet, Dry	Hutch	Book Case
Fireplace	Cath. Ceiling	Extra Bath

SPECIAL EXTERIOR FEATURES

Window Awnings	Shutters	Shake Roof

MOBILE HOME RATING (E.G.A.F.P.)

Quality	Condition	Appearance	Conform	Location

PARK RATING (E.G.A.F.P.)

Overall Location	General Appearance	Recreation Facilities	Overall Quality

YEAR	DESIGN TYPE	CLASS	EFF. YR.	DEPR. TABLE	SQ. FEET MAIN IMP.	R.C.N. MAIN IMP.	R.C.N. TOTAL	% GOOD	R.C.L.N.D.	ADDL DEPR. Type	ADDL DEPR. % Good	R.C.L.D.	APPRAISER	DATE	REVIEWED	DATE	CO. CK.

UNIT	19 ____ AREA	UNIT COST	COST	19 ____ AREA	UNIT COST	COST	19 ____ AREA	UNIT COST	COST	19 ____ AREA	UNIT COST	COST	19 ____ AREA	UNIT COST	COST
Mobile Home															
Air Conditioning															
Evap. Cooler															
Dishwasher															
Bar															
Skirting															
Other															
TOTAL R.C.N. MAIN															
Carport/Porch Roof															
Porch															
Storage Shed															
SUB-TOTAL R.C.N.															
Deduct (Singlewides)															
TOTAL R.C.N.															

SBE-ASD AH 530-E FRONT 6-6-80

MISCELLANEOUS STRUCTURES

Structure	Found.	Floor	Exterior	Roof	Interior

AREA COMPUTATIONS

Main Areas		Other Areas	

MISCELLANEOUS INFORMATION

Date	Appraiser	

MARKET DATA

Date	Appraiser	Remarks

PERMIT DATA

OWNER'S NAME			BUILDER'S NAME
Permit No.	Date	Amount	Improvement

County of _____ Office of Assessor
Address _____

RECORDING DATA

Date _____

Document No. _____

Book _____ Page _____

CHANGE IN OWNERSHIP STATEMENT
R PROPERTY OR MOBILEHOMES SUBJECT TO LOCAL PROPERTY TAXES

Correct mailing address if necessary

Name and Address of Buyer/Transferee *(Last name, first names(s), initial)*

Seller/Transferor _____
(Last name, first name(s), initial)

Assessor's Parcel Number _____

Property Address _____

Legal Description _____

IMPORTANT NOTICE

SECTION 480 OF THE CALIFORNIA REVENUE AND TAXATION CODE REQUIRES ANY PERSON ACQUIRING AN INTEREST IN REAL PROPERTY OR MOBILEHOME SUBJECT TO LOCAL PROPERTY TAXATION TO FILE A CHANGE IN OWNERSHIP STATEMENT WITH THE COUNTY RECORDER OR ASSESSOR. THE CHANGE IN OWNERSHIP STATEMENT MUST BE FILED WITHIN 45 DAYS OF THE DATE OF RECORDING OR, IF THE TRANSFER IS NOT RECORDED, WITHIN 45 DAYS OF THE DATE OF THE CHANGE IN OWNERSHIP. THE FAILURE TO FILE A CHANGE IN OWNERSHIP STATEMENT WITHIN 45 DAYS AFTER RECEIPT OF A WRITTEN REQUEST BY THE ASSESSOR RESULTS IN A PENALTY OF ONE HUNDRED DOLLARS ($100) OR 10 PERCENT OF THE CURRENT Y' 'S TAXES ON THE REAL PROPERTY OR MOBILEHOME, WHICHEVER IS GREATER. THIS PENALTY WILL BE ADDED TO THE ROLL AND SHALL BE TREATED AND COLLECTED LIKE, AND SHALL BE SUBJECT TO THE SAME PENALTIES FOR DELINQUENCY AS, ALL OTHER TAXES ON THE ROLL ON WHICH IT IS ENTERED.

This notice is a written request from the Office of Assessor for a Change in Ownership Statement. Failure to file this statement results in the assessment of a penalty. This statement will be held secret as required by Section 481 of the Revenue and Taxation Code.

A REAL PROPERTY CHANGE IN OWNERSHIP TRANSFER INFORMATION. *Check (✓) all appropriate boxes indicating the method by which you acquired an interest in the property.*

	YES	NO	
1.	☐	☐	PURCHASE
2.	☐	☐	LAND SALES CONTRACT – a contract for the purchase of property in which the seller retains legal title to it after the buyer takes possession.
3.	☐	☐	INHERITANCE – Transfer by will or intestate succession. Date of Death _____ Relationship to Deceased _____
4.	☐	☐	TRADE OR EXCHANGE – The above described property has been traded or exchanged for other real property or tangible or intangible personal property.
5.	☐	☐	LEASE WITH A TERM OF 35 YEARS OR MORE – Creation, assignment, or termination of a lease or sublease with a term of 35 years or more (including renewal options).
6.	☐	☐	MERGER OR STOCK ACQUISITION
7.	☐	☐	PARTIAL INTEREST TRANSFER – Was less than 100% of the property transferred? If "YES" indicate the percentage transferred. _____ %
8	☐	☐	Was this transfer solely between husband and wife (i.e., addition of a spouse, death of a spouse, divorce settlement, etc.)
9.	☐	☐	Was this transaction only a correction of the name(s) of the person(s) holding title to the property?
10.	☐	☐	If you hold title to this property as a joint tenant, is the seller or transferor also a joint tenant?
11.	☐	☐	Was this transaction the termination of a joint tenancy interest?
12.	☐	☐	Was this a transfer between family members or related businesses?
13.	☐	☐	Was this document recorded to substitute a trustee under a deed of trust, mortgage, or other similar document?
14.	☐	☐	Was this document recorded to create, assign, or terminate a lender's interest in this property?
15.	☐	☐	Has this property been transferred to a trust? If "YES" is the trust: ☐ Revocable ☐ Irrevocable
16a.	☐	☐	If the trust is irrevocable, is the transferor or the transferor's spouse a present beneficiary?
16b.	☐	☐	Does this property revert to the transferor in 12 years or less? (Clifford Trust)

If you have answered "NO" to 16a or 16b, attach a copy of the trust agreement to this statement.

PLEASE COMPLETE THE REVERSE SIDE