

CHANGE IN OWNERSHIP

PRELIMINARY CHANGE OF OWNERSHIP REPORT

State law requires the buyer of real property to file a Preliminary Change of Ownership Report with the County Recorder's Office, at the time of recording the purchase. If the form is not filed, the Recorder will charge an additional fee of \$20. Information which the buyer furnishes on this form assists the Assessor to determine whether there is a change in ownership; and if so, the fair market value of the property. Forms are available by calling or writing the Assessor's Office or in the [Forms Section](#).

CHANGE IN OWNERSHIP STATEMENT

If a Preliminary Change of Ownership Report is not filed with the Recorder, or if it is incomplete, the Assessor mails the buyer a Change in Ownership Statement or one is available in the [Forms Section](#).

CHANGE OF OWNERSHIP TRANSFER

The information requested will help our office to determine if the following document which transferred ownership of your property to a trust is exempt from the reappraisal requirements. [Forms Section](#).

DEATH OF REAL PROPERTY OWNER

When an owner of real property passes away, and the property is going to transfer to the heirs through probate, or through the medium of a trust, the successor trustee or personal representative must notify the Assessor's Office by filing a Death of Real Property Owner-Change in Ownership Statement. Forms are available by calling or writing the Assessor's Office or in the [Forms Section](#).

PARENT-CHILD EXCLUSION (PROPOSITION 58)

GRANDPARENT-GRANDCHILD EXCLUSION

The transfer of a principal residence between parents and children, and the transfer of up to one million dollars (\$1,000,000) of other real property between parents and children, is excluded from reappraisal under most circumstances. (Some transfers from grandparents to grandchildren may also be excluded from reappraisal. For example, when both parents of the grandchild are deceased.) A Claim for Reassessment Exclusion for Transfer between Parent and Child must be filed to receive the exclusion. Claim forms are available by calling or writing the Assessor's Office in the [Form Section](#).

AFFIDAVIT OF ENTITY TRANSFER

The purpose of this form is to provide evidence to support an exclusion from reassessment, for a transfer involving legal entities, where the proportional interests of the transferors and transferees are the same before and after the transfer. Forms are available by calling or writing the Assessor's Office or in the [Forms Section](#).

BENEFICIAL OWNERSHIP STATEMENT

The California Revenue and Taxation Code and the California Code of Regulation Title 18 Rule 4662(a), exclude for reassessment certain transfers of real property where the only change is a person who has no interest in the property except as a co-signer on a real estate loan. Forms are available by calling or writing the Assessor's Office or in the [Forms Section](#).

PROPOSITION 60 AND 110 EXCLUSION FOR SENIOR CITIZENS AND DISABLED PERSONS

Proposition 60 states that if you are selling your principal residence in San Benito County, and buying in replacement residence in San Benito County you may be eligible for transfer of your former assessed value to your new home under provision of Proposition 60 or 110.

Disabled property owners or senior citizens over 55 years of age can buy a replacement residence of equal or lesser value than their existing home and transfer their current tax value to the new home. The purpose of this is to provide tax relief for disabled persons and seniors by preventing an available by calling or writing the Assessor's Office or in the Forms Section.