

CHANGE IN OWNERSHIP FOLLOWING A DEATH

When a death occurs and the decedent is a property owner, many questions may arise. This pamphlet is designed to answer some of the more common concerns expressed after a death.

PROPERTY REASSESSMENT AFTER A DEATH

As established by Proposition 13, the law requires the Assessor to reappraise real property when a change in ownership occurs. The Assessor receives a copy of the deed, determines if a reappraisal is required and updates ownership records. The date of a property owner's death is the date of transfer for reappraisal purposes. However, in some cases a property may not be subject to reassessment following the death of a property owner:

INTER-SPOUSAL – The transfer of property between husband and wife usually does not require a reappraisal for property tax purposes. This includes transfers resulting from divorce or death.

DOMESTIC PARTNERS – Similar to the inter-spousal exclusion, transfers between registered domestic partners that occur on or after November 13, 2003, may also be excluded from reappraisal.

PARENT-CHILD EXCLUSIONS – Pursuant to Section 63.1 of the Revenue and Taxation Code, the

transfer of the principal place of residence between parents and children (and the transfer of up to \$1 million of any other real property between parents and children) is also excluded from reappraisal if an application is timely filed. Transfers between grandparents and grandchildren may also be excluded from reappraisal when both parents of the grandchild are deceased. However, a son-in-law or daughter-in-law of the grandparent that is a stepparent to the grandchild need not be deceased.

To prevent a supplemental tax bill from being issued, a claim must be filed as soon as possible after the transfer or date of death. Some restrictions apply; please see the pamphlet **Parent Child Exclusion (ACR 214)** for additional information, or visit our website at www.riversideacr.com.

DISABLED VETERANS' PROPERTY TAX EXEMPTION – This exemption is available to property which constitutes the home of a veteran, or the home of the unmarried surviving spouse of a veteran, who, because of injury or disease incurred in military service, is blind in both eyes, has lost the use of two or more limbs, or is totally disabled. The disabled veterans' property tax exemption is also available to the unmarried surviving spouse of a person who, as a result of service-connected injury or disease, died while on active duty in the military service and served either in time of war or in time of peace in a campaign or expedition for which a

medal has been issued by Congress. For more information, please refer to the pamphlet, **Disabled Veterans' Exemption (ACR 213)**. You may also visit our website address at www.riversideacr.com for the claim form **BOE-261G** or call (951) 413-2800 for assistance.

PROGRAMS SUBJECT TO CANCELLATION UPON DEATH

PROPERTY TAX POSTPONEMENT – If a property tax postponement was granted to the decedent's property, the deferred payment may be due at death. This type of postponement is granted if you are blind, disabled, or 62 years of age or older and you meet the limited income levels. The State may pay all or part of the property taxes on your home. This deferred payment is a lien on the property and becomes due upon sale, change of residence, or death. However, if the surviving spouse is living in the home at the time of the death of the claimant, the postponement may not become due. The filing period for property tax postponement is between October 1 and February 15. For more information about this program or to obtain an application, call the State Controller's office at 1-800-952-5661 or visit their website at: www.sco.ca.gov

POWER OF ATTORNEY – Power of attorney is an instrument that contains an authorization for one to act as agent of another. Power of Attorney terminates upon revocation by the principal or upon death of the principal or agent.

DEATH CERTIFICATE INFORMATION

All deaths occurring in California are registered in the California Department of Health Services state database. However, deaths occurring in Riverside County are first registered with the County Health Department and recorded in County Recorder's Office. Death records for current events and one year prior are available from the County Health Department, records for all years since 1893 are available from the County Recorder.

1. What is a death certificate and why might one be needed?

A death certificate is the recorded legal proof of death. Some reasons a copy of a death certificate may be needed include:

- To prove that the decedent should be removed as the owner or partial owner of property.
- To notify Social Security and obtain other services related to an individual's identity.
- To apply for Social Security death benefits for surviving spouse or children.
- To claim insurance proceeds.
- To notify creditors
- To view the determination of a cause of death.
- For genealogy purposes

2. Who may obtain a death certificate?

Effective July 1, 2003, only authorized individuals are permitted to receive AUTHORIZED certified copies. This was designed to help protect against identity theft. When these records are requested by mail, the application must be notarized. It also eliminates the recorder's ability to accept phone orders. Those individuals not authorized will receive a copy with the words "INFORMATIONAL, NOT A VALID DOCUMENT TO ESTABLISH IDENTITY" imprinted across the face of the certificate.

Specific individuals that are permitted to receive AUTHORIZED certified copies of death certificates are:

- The parent or legal guardian of the person listed on the death record.
- A child, grandparent, grandchild, sibling, spouse or domestic partner of the person listed on the death record.
- A member or representative of a government agency, as provided by law, who is conducting official business. (Companies representing a government agency must provide authorization from the government agency.)
- A person who has a court order to obtain the record.
- An attorney representing the person or the person's estate whose name is listed on the death record or any person or agency appointed by court to act

on behalf of the person or the person's estate whose name is listed on the death record. (If you are requesting a Certified Copy under a power of attorney, please include a copy of the power of attorney with the application form.)

- Any funeral director that orders certified copies of a death certificate on behalf of any individual specified in paragraphs (1) to (5), inclusive, of subdivision (a) of Section 7100 of the Health and Safety Code.

3. Where may I obtain a death certificate?

Copies are available only for deaths that occurred in Riverside County. If the death did not occur in Riverside County, you will need to contact the County where the death occurred or the State's Registrar of Vital Records. You may request a death certificate in person at any of the Recorder's offices, by mail or online. To research information, you must apply for a death certificate and pay the applicable fee to the recorder. If no record is found, the fee is **not** refundable. For details, please see the pamphlet entitled, **Death Certificate Application (ACR 403)**. The form, **Application for a Certified Copy or Search of a Death Record (ACR 406)** is available in electronic format on the ACR website at www.riversideacr.com. You may also call the County Recorder for more information at (951) 486-7000.

OTHER LOCATIONS TO SERVE YOU

Riverside (Gateway) Office
2724 Gateway Drive
Riverside, CA 92507
Telephone: (951) 486-7000

Blythe Office
270 N. Broadway
Blythe, CA 92225-1608
Telephone: (760) 921-5050

Hemet Office
880 N. State Street, Suite B6
Hemet, CA 92543-1496
Telephone: (951) 766-2500

Palm Desert Office
38-686 El Cerrito Road
Palm Desert, CA 92211
Telephone: (760) 863-7800
Or 1-800-746-1544

Temecula Office
County Administrative Center
41002 County Center Dr., #230
Temecula, CA 92591-6027
Telephone: (951) 600-6200

ACR 866 (Rev. 05/2018)
Available in Alternate Formats

Information Regarding The Death of a Property Owner



Peter Aldana

**Assessor - County Clerk - Recorder
County of Riverside**

**Riverside (Downtown) Office
County Administrative Center**
4080 Lemon Street, 1st. Floor
Riverside, CA 92501-3659
Telephone: (951) 955-6200

Mailing address:
P.O. Box 751
Riverside, CA 92502-0751

For hours of operation, current fees, and additional information, please call our office or visit our website at www.riversideacr.com

Riverside County Property Tax Portal:
www.riversidetaxinfo.com

All statements in this pamphlet are accurate as of the date of printing