



COUNTY OF FRESNO  
**OFFICE OF THE ASSESSOR-RECORDER**

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Paul Dictos, CPA  
Assessor-Recorder

**DEATH OF REAL PROPERTY OWNER**  
(by Paul Dictos CPA, Assessor-Recorder)

Under Proposition 13, a death is considered a change in ownership, because the real property passes from the deceased person to his or her estate. Because the Assessor must review all changes of ownership for possible reappraisal, our office receives a list each month of all persons who die in Fresno County from the Health Department and all probate filings from the courts. Unless the trustee of a trust notifies us of the death of a trustor or beneficiary, late discovery of the death can generate up to eight years or escape assessments. Failure to file a change of ownership statement required by Section 480 or a preliminary change in ownership report, the interest provided in Section 506 may, by the order of the board of supervisors, be added.

**Reappraisals**

If the deceased owned real property, we are required to send out a Change of Ownership Statement to find out who the heirs are for that real property. Once the heirs are known, we can then determine if the property qualifies for an exclusion from reappraisal or whether we must reappraise the property.

If the property passes to a spouse or if the spouse retains a life-estate in the property, there is no reappraisal until the death of the spouse. If the property passes to children, the change of ownership may be excluded from reappraisal if the appropriate Claim for Exclusion is filed with our office. If the property passes directly from grandparent(s) to grandchild(ren), there may be an exclusion if the intervening generation are all deceased or, if stepparents or in-laws, remarried.

**Corporation/LLC**

**"Strengthening the financial foundation of Fresno County"**

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If the decedent held the property as a partner in a partnership or shareholder in corporation or LLC, the interspousal exclusion still applies if the spouse inherits. However, a partnership or a corporation/LLC is not a "parent" and therefore the parent-to-child exclusion cannot be claimed. Depending on the percentage of ownership transferred by the death, a 100% reappraisal of the property may be required.

If the decedent has owned the property for many years and the heir(s) do not qualify for the interspousal, parent-to-child or grandparent-to-grandchild exclusions, there can be a substantial increase in the value of the property, as a new base year is established as of the date of death of the decedent. It is important to remember that the date of death is the event date for reappraisal, not the date the distribution of the trust or final distribution of the estate through probate.

#### More Information

For any questions, please contact Fresno County Assessor-Recorder Paul Dictos at 559-600-6879 or by email [pdictos@fresnocountyca.gov](mailto:pdictos@fresnocountyca.gov). Form BOE-502-D, *Change in Ownership Statement-Death of a Real property Owner* can be found on our website