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## Preliminary Change of Ownership Report (PCOR) Sacramento County

Free form. Whenever ownership or title of real estate changes, this form is required. The Recorderâ??s Office forwards it to the County Assessor to evaluate whether the assessed value will change, which affects annual property tax. Each county has its own version. If your property is not in Sacramento County, contact your countyâ??s Assessorâ??s Office for the form.