

Sample: Affidavit – Death of Joint Tenant

Recording requested by (name):
[Name(s) of new owners]

Name of person recording the Affidavit-Death of Joint Tenant.

When recorded mail to and mail tax statements to:

[Name(s) of new owners]

[Mailing Address of new owners]

[Mailing Address of new owners]

[Mailing Address City, State, ZIP]

Name and address of person who should receive the stamped copy of this document when recorded, and tax statements from now on.

1/1/2018: In addition to standard fees, a new \$75 fee is charged for recording documents unless an exemption applies. See back of sheet for more info.

AFFIDAVIT – DEATH OF JOINT TENANT

Assessor's Parcel No. (APN):
[Assessor's Parcel No.]

This can be found on the current deed or the tax bill.

Declaration of Exemption From Gov't Code § 27388.1 Fee

- Transfer is exempt from fee per GC § 27388.1(a)(2):
 - recorded concurrently "in connection with" transfer subject to Documentary Transfer Tax
 - recorded concurrently "in connection with" a transfer of residential dwelling to an owner-occupier
- Transfer is exempt from fee per GC 27388.1(a)(1):
 - Fee cap of \$225.00 reached
 - Not related to real property

[Name of person signing affidavit], of legal age, being first duly sworn, deposes and says:

[Name of deceased owner as spelled in death certificate], the decedent mentioned in the attached certified copy of Certificate of Death, is the same person as [Name of deceased owner as spelled on deed],

named as one of the parties in that certain deed dated [date current deed was signed], and executed by

[Name(s) of grantor(s) on current deed], to

[Name(s) of grantees on current deed] as

Joint Tenants, recorded on [date current deed was recorded] as Instrument No. [Inst. No., if used]

in Book/Reel [Book or Reel No., if used], Page/Image [Page or Image No., if used], of the Official

Records of [County] County, California, covering the following described property situated

[County] County, California:

[Enter legal description as written on deed. If you prefer, type (or photocopy) the description on a separate page labeled "Exhibit A," attach it, and enter "See Exhibit A" in this space].

Copy this from the current deed.

Dated [Date of Signature]

Sign in front of Notary Public

(Signature of declarant)

[Name of person signing affidavit]

(Type or print name of declarant)



Note: Sacramento does not use Instrument Numbers. Some counties use Instrument Number as well as, or instead of, the Page/Image and Book/Reel numbers. Fill in whatever is on the Current deed.

AFFIDAVIT –DEATH OF JOINT TENANT

Please note: Additional forms may be required, such as a “Change of Ownership Statement: Death of Real Property Owner,” a “Claim for Reassessment Exclusion for Affidavit of Cotenant Residency,” or others. Visit www.assessor.saccounty.net/DeathOfRealPropertyOwner/Pages/default.aspx for info.

NEXT STEPS:

1. **Sign the Affidavit** in front of a notary public.
2. Fill out the **Preliminary Change of Ownership Report (PCOR)**. This form is required by the Assessor's Office. You can download a copy for Sacramento at www.assessor.saccounty.net. Each county has its own form; contact the assessor in the county where the property is located.
3. **Record the Affidavit and file the PCOR** at the Recorder's Office in the county where the property is located. If you attached the property description (instead of typing it out), be sure to include the attachment when you record the Affidavit.
4. **Fees:** There are two fees: a filing fee (currently \$20/first page plus \$3/additional page in Sacramento) and a \$75 Building Homes and Jobs Act fee. Current Sacramento fees are available at the [Sacramento County Recorder's](http://www.ccr.saccounty.net/Pages/Fees.aspx) website at www.ccr.saccounty.net/Pages/Fees.aspx.

You may qualify for an **exemption from the \$75 Building Homes and Jobs Act fee** if you are currently a resident in the property. For more information, visit the [California Land Title Association's](http://www.cta.org/page/SB2CountyDocs) information page at www.cta.org/page/SB2CountyDocs.

5. File any required **property tax reassessment exclusion claim** with the Assessor's Office. When property changes hands, it is "reassessed" for tax purposes, often causing a sizeable increase in property tax for the new owner. Certain transfers are excluded from reassessment, including SOME deaths of joint tenants, if all of the following conditions are met:

- there were only two joint tenants, and together they owned 100% of the property;
- the surviving joint tenant will now own 100% of the property;
- the property was the principal residence of both joint tenants at the joint tenant's death;
- the joint tenants owned and lived in the property for at least one year prior to the death.

For further information contact your local assessor's office. In Sacramento, visit www.assessor.saccounty.net/ExemptionExclusion/Pages/ExclusionsMoreInfo.aspx.

FOR MORE INFORMATION

- Sacramento County Clerk-Recorder's Office
<http://www.ccr.saccounty.net/>
- Sacramento County Assessor's Office
<http://www.assessor.saccounty.net/>

Sacramento County Public Law Library
609 9th Street, Sacramento, CA 95814
916-874-6012
www.saclaw.org