

Recording requested by (name):

[Name(s) of new owners]

Name of person recording the Affidavit-Death of Transferor.

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.

For recorder's use

AFFIDAVIT – DEATH OF TRANSFEROR (TOD DEED)

Assessor's Parcel No. (APN):

[Assessor's Parcel No.]

This can be found on the current deed or the

Declaration of Exemption From GC § 27388.1 Fee

Transfer is exempt from fee per GC § 27388.1(a)(2):

Transfer is subject to Documentary Transfer Tax

Transfer of res

Transfer is exem

\$225.00 fee c

A \$75 fee is charged for recording documents. Leave this blank unless you qualify for an exemption.

[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 TOD deed], the transferor under the Revocable Transfer on Death Deed dated [date TOD deed was signed] and recorded on [date TOD 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, which named as beneficiary(ies)

[Name(s) of beneficiaries on TOD deed]

and which transferred the following described property in [County] County, California (in legal description):

[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].

NOTICE TO HEIRS:

I, [Name of person signing affidavit], served the notice required by Probate Code Section 5681.

Date: [Date of Signature]

Sign in front of Notary Public

(Signature of declarant)

[Name of person signing affidavit]

Type or print name

Copy this from the TOD deed.

Some counties use Instrument Number as well as, or instead of, the Page/Image and Book/Reel numbers. Note: Sacramento formerly used Page and Book numbers, but now uses Instrument numbers. Fill in whatever is on the current deed.

AFFIDAVIT – DEATH OF TRANSFEROR UNDER TOD DEED

Please note: Additional forms may be required, such as a “Change of Ownership Statement: Death of Real Property Owner,” a “Claim for Reassessment Exclusion,” 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 with death certificate 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.
There are some exemptions from the \$75 fee. If you qualify, fill out the exemption box on page one of the affidavit, or you will be charged. If not, leave it blank. For more information, visit the [California Land Title Association's](http://www.clta.org/page/SB2CountyDocs) information page at www.clta.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 transfers after the death of a transferor under TOD deed. Talk to a tax advisor or lawyer about whether you qualify.

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