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## Death of a Property Owner (What Happens Next?)

### What to Do When a Property Owner Passes Away

The death of a loved one presents both emotional and practical challenges, particularly when it comes to managing the distribution of their estate. Assessor Rolf Kleinhans advises three key steps to follow if the deceased held property in Nevada County:

#### 1. Notify the County Assessor

It is crucial to inform the Nevada County Assessor by filing a "[Change in Ownership - Death of Real Property Owner](#)" form within 150 days of the owner's passing. However, it is to be noted that this information is for our records only and will not update or change how title is held. To change how title is held, a document must be recorded with the Clerk/Recorder's Office (see step 3).

How to file:

- Submit the form to:  
Nevada County Assessor's Office  
950 Maidu Avenue, PO Box 599002  
Nevada City, CA 95959-7902
- Include a copy of the death certificate (this does not need to be a certified copy)

#### 2. Inheriting Property & Tax Benefits

Children or grandchildren inheriting property (either a primary residence or family farm), may qualify for the Parent-Child/Grandparent-Grandchild Exclusion (Proposition 19) if certain conditions are met. This exclusion prevents property tax reassessment and preserves the original tax base (contact the Assessor's Office directly to determine eligibility).

Key Notes:

- This exclusion is not automatic – an application must be filed.
- Trusts do not prevent reassessment.
- Applications must be filed within three years of the owner's death (or before a sale/transfer to a third party) for retroactive relief.

#### 3. Record the Death with Public Records

To update property records, title companies or attorneys may require an Affidavit of Death. This should be recorded with the Nevada County Registrar-Recorder/County Clerk at: 950 Maidu Avenue, Nevada City, CA 95959. A certified death certificate and a Preliminary Change in Ownership Statement may also be required. The Assessor's Office requires a recorded Affidavit of Death to formally update their records.

**Final Advice**

Estate matters can be complex, and consulting a professional is strongly recommended. For further questions or clarification on reporting the death of a property owner, contact the Assessor's Office at [530-265-1232](tel:530-265-1232) or [assessor@nevadacountyca.gov](mailto:assessor@nevadacountyca.gov).

*This article provides general information and does not constitute legal advice.*