

I am suggesting a minor change to Example 8, and also had a question about B & C's final status:

Example 8: A is the sole owner of property. A grants the property to A, B, and C as joint tenants. The joint tenancy of A, B, and C is a joint tenancy described in subdivision (b)(1) of this rule; A is an "original transferor.," and B and C are "other than original transferors." A dies. A's interest in the property passes by operation of law to B and C, resulting in a 100 percent change in ownership because, after A's death, the only original transferor is no longer on title (as explained in subdivision (b)(1)(B) of this rule). Subsequently, B and C transfer the property to B, C, and D as joint tenants. D is A's ~~husband~~ widower. Although, the joint tenancy of B, C, and D is a joint tenancy described in subdivision (b)(1) of this rule, D does not become an "original transferor" because he did not acquire his interest from A during the period that A held an interest in the initial joint tenancy of A, B, and C. *Question: Are B and C now original transferors? Can their status be stated?*

Great job overall!

Thanks,

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