

**CHAPTER 9
PROBATE RULES**

RULE 9.1 TAX CERTIFICATES

All real and personal property taxes due on estate assets must be paid prior to final distribution. A Property Tax Clearance Certificate (required to be on file prior to final distribution) will be issued by the Mono County Tax Collector after the Assessor has received all of the following documents:

- (A) A copy of the Petition for Probate.
- (B) Change of ownership statement for each parcel of real property in Mono County in which decedent owned an interest, if such real property will be included in the Inventory of estate assets.
- (C) An endorsed copy of each Inventory filed in the estate. Receipt by the Assessor of an endorsed copy of any Inventory marked "Final" will act as an automatic request for issuance of the Property Tax Clearance Certificate.

If it is likely that a final Inventory will not be on file within ninety (90) days of the date of death, mail directly to the Assessor within that period a copy of the Inventory that the personal representative plans to file (appraised values are not necessary), and thereafter furnish the Assessor with endorsed copies of the Inventories actually filed.

(Rule 8.1 renumbered rule 9.1 effective July 1, 2005; adopted effective July 1, 2001).