

STATEMENT OF CHANGE IN CONTROL AND OWNERSHIP OF LEGAL ENTITIES

STATE USE ONLY
CIC/CIO Date: _____
Result Code
FLE: _____
Sch. A _____
Sch. B _____
Date Entered: _____

NAME AND ADDRESS OF LEGAL ENTITY:

Legal Entity Identification No.:

Note: For corporations and limited liability companies, list the ID Number assigned by California Secretary of State. For partnerships, list the Federal Employer Identification Number.

FILING REQUIREMENTS under Revenue and Taxation Code (RTC) see Important Notice (BOE-100-B, S4):

This statement must be completed and filed with the Board of Equalization (BOE) within 90 days of a "change in control" (CIC) or "change in ownership" (CIO) of a legal entity, if as of that date, that legal entity (or entities under its ownership control) also owned (or under certain circumstances leased) an interest in California real property. Additionally, this statement must also be filed within 90 days of the BOE's written request, regardless of whether a CIC or CIO occurred.

Please refer to the Instructions (BOE-100-B-INST) for definition of terms.

ALL questions below must be completed.

YES NO 1a. On or after January 1, and through the certification date below, has the legal entity filing this form (or any legal entity(ies) under its ownership control) acquired ownership control (more than 50 percent of the ownership interests) in any other legal entity, through one or more transactions; AND

YES NO 1b. Did the acquired legal entity(ies) (or any legal entity(ies) under its ownership control) hold any "interests in real property" in California on the date of acquisition?

YES NO 2a. On or after January 1, and through the certification date below, has any person or legal entity (or any legal entity(ies) under its ownership control) acquired ownership control (more than 50 percent of the ownership interests) in the legal entity filing this form (or any legal entity(ies) under its ownership control), through one or more transactions; AND

YES NO 2b. Did the legal entity filing this form (or any legal entity(ies) under its ownership control) hold any "interests in real property" in California on the date of acquisition?

YES NO 3a. Since March 1, 1975, has any California real property that was transferred to the filing legal entity been excluded from reassessment under Revenue and Taxation Code section 62(a)(2); AND

YES NO 3b. Has cumulatively more than 50 percent of any original co-owners' interests in the legal entity filing this form transferred since the date the real property was originally excluded from reassessment?

- If you answered "yes" to both parts of question 1 or 2 above, RTC 64(c) applies. Complete Schedule A.
- If you answered "yes" to both parts of question 3 above, RTC 64(d) applies. Complete Schedule B.

CERTIFICATION

Sign Here I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE	TITLE OF PERSON CERTIFYING INFORMATION	EMAIL ADDRESS
PRINT/TYPE NAME OF PERSON MAKING AFFIDAVIT	TELEPHONE NUMBER ()	DATE

This statement shall be signed either by an officer, partner, or an employee or agent who has been designated in writing by the board of directors, partnership, limited liability company, or other entity to sign such statements on its behalf.

SCHEDULE A: CHANGE IN CONTROL OF A LEGAL ENTITY
(Pursuant to California Revenue and Taxation Code section 64(c))

- Complete this schedule if you answered YES to both parts of either question 1 or 2 on page 1 (S1)
- Complete one Schedule A for each entity acquired (see instructions)

Please answer ALL of the items below.

1a. Provide the following information about the ACQUIRED legal entity:

NAME OF THE ACQUIRED LEGAL ENTITY		
CORPORATE/LIMITED LIABILITY COMPANY IDENTIFICATION NUMBER (issued by CA Secretary of State)		PARTNERSHIP IDENTIFICATION NUMBER (FEIN)
MAILING ADDRESS (street, PO box, city, state, and zip code)		
CONTACT PERSON	TELEPHONE NUMBER ()	EMAIL ADDRESS

1b. Provide the following information about the ACQUIRING legal entity:

NAME OF THE ACQUIRING PERSON OR LEGAL ENTITY		
CORPORATE/LIMITED LIABILITY COMPANY IDENTIFICATION NUMBER (issued by CA Secretary of State)		PARTNERSHIP IDENTIFICATION NUMBER (FEIN)
MAILING ADDRESS (street, PO box, city, state, and zip code)		
CONTACT PERSON	TELEPHONE NUMBER ()	EMAIL ADDRESS

2. Provide the following information about the change in control of the acquired legal entity.

- a. Date ownership control (i.e., transfer of more than 50 percent of the ownership interests) was obtained: _____
(month/day/year)
- b. Description of the transaction. If an indirect change in control, identify all entities involved.

3. Identify the ownership interests held by the person or legal entity in the acquired legal entity before and after the date of the change in control. Attach an additional sheet if necessary. If any interest(s) is held by a trust, indicate whether the trust is revocable or irrevocable and identify the beneficiaries of the trust.

NAME OF PERSON OR LEGAL ENTITY	PERCENTAGE OF INTEREST HELD	
	BEFORE ACQUISITION DATE	AFTER* ACQUISITION DATE

*The acquiring person or legal entity must identify the percentage interest they held before and after the acquisition.

4. Transfer Information: Complete all statements as they pertain to ownership interest of a legal entity(ies); not transfers of real property interests.

YES NO

- a. This transfer was solely between spouses or registered domestic partners. If transfer was due to death, provide date of death:
- b. This transfer of ownership interest was between parties (for example, a transfer into or out of a legal entity or a transfer between legal entities) in which the proportional ownership interests of the transferor(s) and transferee(s) remain exactly the same before and after the transfer.
- c. This transfer of ownership interest was a nontaxable reorganization between corporations which are members of an affiliated group before and after the transfer.

If you answered "yes" to item b or c listed above, you must attach additional documentation. (See Instructions for documentation required).

5. Real Property Schedule:

Please list all interests in real property in California held by the acquired legal entity (or any legal entity(ies) under its ownership control), as of the date that ownership control was obtained (the acquisition date). See instructions for definition of "interests in real property." Also attach a list identifying the name and identification number of each entity under the acquired entity's control.

a. Property Owned by Acquired Legal Entity and Entities Under its Control

NAME OF OWNER	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.	TYPE OF PROPERTY (CHECK ALL THAT APPLY)		
				LAND	IMPROVEMENTS (BLDG./STRUCTURE)	FIXTURES

b. Please list property Leased by Acquired Legal Entity and Entities Under its Control

NAME OF LESSEE	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.	TYPE OF LEASE (CHECK ALL THAT APPLY)	
				PUBLIC ENTITY (POSSESSORY INTEREST)	LEASED 35+ YEARS (REMAINING TERM INCLUDING OPTIONS)

COUNTY IDENTIFICATION NUMBERS

01 Alameda	13 Imperial	25 Modoc	37 San Diego	49 Sonoma
02 Alpine	14 Inyo	26 Mono	38 San Francisco	50 Stanislaus
03 Amador	15 Kern	27 Monterey	39 San Joaquin	51 Sutter
04 Butte	16 Kings	28 Napa	40 San Luis Obispo	52 Tehama
05 Calaveras	17 Lake	29 Nevada	41 San Mateo	53 Trinity
06 Colusa	18 Lassen	30 Orange	42 Santa Barbara	54 Tulare
07 Contra Costa	19 Los Angeles	31 Placer	43 Santa Clara	55 Tuolumne
08 Del Norte	20 Madera	32 Plumas	44 Santa Cruz	56 Ventura
09 El Dorado	21 Marin	33 Riverside	45 Shasta	57 Yolo
10 Fresno	22 Mariposa	34 Sacramento	46 Sierra	58 Yuba
11 Glenn	23 Mendocino	35 San Benito	47 Siskiyou	
12 Humboldt	24 Merced	36 San Bernardino	48 Solano	

STATE USE ONLY

RESULT/REASON CODE	ENTITY NAME	ENTITY ID NUMBER	CIC DATE	DATE ENTERED
<input type="checkbox"/> No CIC of FLE- Reporting a CIC (33): _____				
<input type="checkbox"/> Change in Control (77): _____				
<input type="checkbox"/> Exclusion Applies (88): _____				
<input type="checkbox"/> No Change in Control (99): _____				

Comments:

SCHEDULE B: CHANGE IN OWNERSHIP OF A LEGAL ENTITY
Cumulative Transfers of Original Co-owners' Interests
(Pursuant to section 64(d) of the California Revenue and Taxation Code (R&TC))

- If you answered "yes" to both parts of question 3 on page 1 (S1), complete this schedule; however,
- If you answered "yes" to both parts of questions 2 and 3 on page 1 (S1), you are required to complete Schedule A and B.

Please answer ALL of the items below.

1. Creation of Original Co-owner Status:

Provide the date(s) and a description of the transaction(s) in which the interest(s) in California real property(ies) was transferred into the filing legal entity that was previously excluded from reassessment, under R&TC section 62(a)(2), which created the Original Co-owners' status.

DATE(S) OF TRANSFER(S)	DESCRIPTION OF TRANSFER(S)

2. Real Property Schedule:

Please list all interests in California real property that were previously excluded from reassessment pursuant to R&TC section 62(a)(2).

a. Property Owned by Legal Entity

NAME OF OWNER	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.

b. Property Leased by Legal Entity

NAME OF LESSEE	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.	TYPE OF LEASE (CHECK ALL THAT APPLY)	
				PUBLIC ENTITY (POSSESSORY INTEREST)	LEASED 35+ YEARS (REMAINING TERM INCLUDING OPTIONS)

COUNTY IDENTIFICATION NUMBERS

01 Alameda	13 Imperial	25 Modoc	37 San Diego	49 Sonoma
02 Alpine	14 Inyo	26 Mono	38 San Francisco	50 Stanislaus
03 Amador	15 Kern	27 Monterey	39 San Joaquin	51 Sutter
04 Butte	16 Kings	28 Napa	40 San Luis Obispo	52 Tehama
05 Calaveras	17 Lake	29 Nevada	41 San Mateo	53 Trinity
06 Colusa	18 Lassen	30 Orange	42 Santa Barbara	54 Tulare
07 Contra Costa	19 Los Angeles	31 Placer	43 Santa Clara	55 Tuolumne
08 Del Norte	20 Madera	32 Plumas	44 Santa Cruz	56 Ventura
09 El Dorado	21 Marin	33 Riverside	45 Shasta	57 Yolo
10 Fresno	22 Mariposa	34 Sacramento	46 Sierra	58 Yuba
11 Glenn	23 Mendocino	35 San Benito	47 Siskiyou	
12 Humboldt	24 Merced	36 San Bernardino	48 Solano	

(Continued on reverse)

3. Cumulative Transfer of Original Co-owners' Interests:

a. Provide a description of the transfer(s) that cumulatively result in a transfer of more than 50 percent of the original co-owners' interests in the filing legal entity since the date noted in question 1 on Schedule B (S3F).

b. Identify the date(s) and percentage interest(s) transferred by any original co-owner(s) and the name(s) of the current owner(s).

DATE(S) OF TRANSFER	NAME OF ORIGINAL CO-OWNER(S)*	% INTEREST TRANSFERRED	NAME OF CURRENT OWNER(S)**	% INTEREST HELD
TOTAL MUST EQUAL MORE THAN 50%			TOTAL MUST EQUAL 100%	

* If any interest(s) is held by a trust, indicate whether the trust is revocable or irrevocable and identify the beneficiaries of the trust.

** Current owner(s) is a party(ies) that holds an ownership interest in the legal entity after the date of the last transfer.

4. Transfer Information: Complete all statements as they pertain to ownership interest of a legal entity(ies); not transfer of real property interests.

YES NO

a. This transfer is solely between spouses or registered domestic partners. If transfer was due to death, provide date of death:

b. This transfer of ownership interest was between parties (for example, a transfer into or out of a legal entity or a transfer between legal entities) in which the proportional ownership interest of the transferor(s) and transferee(s) remain exactly the same before and after the transfer.

If you answered "yes" to item b listed above, you must attach additional documentation. (See Instructions for documentation required).

STATE USE ONLY				
RESULT/REASON CODE	ENTITY NAME	ENTITY ID NUMBER	CIO DATE	DATE ENTERED
<input type="checkbox"/> Change in Ownership (66): _____				
<input type="checkbox"/> Exclusion Applies (88): _____				
<input type="checkbox"/> No Change in Ownership (99): _____				
<input type="checkbox"/> Other: _____				
Comments:				

IMPORTANT NOTICE

Filing Requirement - Change in Control
Revenue and Taxation Code Section 480.1

The law requires any person or legal entity acquiring ownership control in any corporation, partnership, limited liability company, or other legal entity owning real property in California subject to local property taxation to complete and file a change in ownership statement with the State Board of Equalization at its office in Sacramento. The change in ownership statement must be filed within 90 days from the date of the change in control of a corporation, partnership, limited liability company, or other legal entity. The law further requires that a change in ownership statement be completed and filed whenever a written request is made therefor by the State Board of Equalization, regardless of whether a change in control of the legal entity has occurred.

The failure to file a change in ownership statement within 90 days from the earlier of the date of the change in control of the corporation, partnership, limited liability company, or other legal entity, or the date of a written request by the State Board of Equalization results in a penalty of 10 percent of the taxes applicable to the new base year value reflecting the change in control of the real property owned by the corporation, partnership, limited liability company, or legal entity (or 10 percent of the current year's taxes on that property if no change in control occurred). This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.

IMPORTANT NOTICE

Filing Requirement - Change in Ownership
Revenue and Taxation Code Section 480.2

The law requires any corporation, partnership, limited liability company, or other legal entity owning real property in California subject to local property taxation and transferring shares or other ownership interest in such legal entity which constitutes a change in ownership pursuant to subdivision (d) of Section 64 of the Revenue and Taxation Code to complete and file a change in ownership statement with the State Board of Equalization at its office in Sacramento. The change in ownership statement must be filed within 90 days from the date that shares or other ownership interests representing cumulatively more than 50 percent of the total control or ownership interests in the entity are transferred by any of the original co-owners in one or more transactions. The law further requires that a change in ownership statement be completed and filed whenever a written request is made therefor by the State Board of Equalization, regardless of whether a change in ownership of the legal entity has occurred.

The failure to file a change in ownership statement within 90 days from the earlier of the date of the change in ownership of the corporation, partnership, limited liability company, or other legal entity, or the date of a written request by the Board of Equalization results in a penalty of 10 percent of the taxes applicable to the new base year value reflecting the change in ownership of the real property owned by the corporation, partnership, limited liability company, or legal entity (or 10 percent of the current year's taxes on that real property if no change in ownership occurred). This penalty will be added to the assessment roll and shall be collected like any other delinquent property taxes, and be subject to the same penalties for nonpayment.