

INSTRUCTIONS FOR COMPLETING BOE-100-B STATEMENT OF CHANGE IN CONTROL AND OWNERSHIP OF LEGAL ENTITIES

Filing Requirements for Legal Entities

Whenever there is a change in control (CIC) pursuant to section 64(c) of the Revenue and Taxation Code (R&TC) or a change in ownership (CIO) pursuant to R&TC section 64(d) of a legal entity, and the legal entity owned or leased interests in real property located in California as of that date, the person or legal entity acquiring ownership control or the legal entity that has undergone a CIO must file the BOE-100-B, *Statement of Change in Control and Ownership of Legal Entities* (statement), with the Board of Equalization (BOE) within 90 days of the CIC or ownership (R&TC sections 480.1 and 480.2). In addition, any legal entity is required to file a statement with the BOE within 90 days of the date of the BOE's request, regardless of whether a change in control or ownership of the legal entity has occurred.

This statement must be filed with the State Board of Equalization, County-Assessed Properties Division (MIC:64), P.O. Box 942879, Sacramento, CA 94279-0064.

Legal Entity Information and Resources

Statements are processed by staff in the BOE's Legal Entity Ownership Program (LEOP). Further information regarding legal entities, links to relevant statutes, property tax rules, and annotated letters are available on the BOE's website at www.boe.ca.gov/proptaxes/leop.htm. In addition, the LEOP web page provides an overview of the LEOP program, definitions of terms, and access to the statement and Frequently Asked Questions (FAQs). You may also contact the LEOP staff at 1-916-274-3410.

Penalty Information

If a person or legal entity fails to file the statement timely with the BOE, as required by R&TC section 480.1 and 480.2, the penalty pursuant to R&TC section 482 is (1) 10 percent of the taxes applicable to the new base year value reflecting the CIC or CIO of the real property owned by the corporation, partnership, limited liability company, or legal entity, or (2) 10 percent of the current year's taxes on that property, if no CIC or CIO occurred.

Definitions

- **Change in Control**—R&TC section 64(c)—A change in control occurs when any person or legal entity obtains more than 50 percent of the ownership interest in a legal entity; control may be obtained directly or indirectly. If a legal entity has undergone a CIC, *all* interests in real property located in California and held by the acquired legal entity (or any legal entity[ies] under its ownership control) as of the date of the CIC is subject to reassessment.

For purposes of determining whether a legal entity has undergone a CIC, the acquisition of ownership interest is considered. In the case of corporations, an ownership interest is represented by voting stock. In the case of partnerships or limited liability companies, an ownership interest is represented by the total interest in capital *and* profits.

- **Change in Ownership**—R&TC section 64(d)—A change in ownership occurs when cumulatively more than 50 percent of the original co-owners' interests in the legal entity is transferred; original co-owner status is created when a transfer of property is excluded from reassessment under R&TC section 62(a)(2) in a prior transaction. If a legal entity has undergone a CIO, then only the interest in real property that was previously excluded from reassessment under R&TC section 62(a)(2) is subject to reassessment as of the date of the CIO. If, however, a legal entity has also undergone a CIC under R&TC section 64(c) and there has been a transfer of cumulatively more than 50 percent of the original co-owners' interests, then *all* interests in real property located in California and owned by the legal entity (or any legal entity[ies] under its ownership control) as of the date of the CIC is subject to reassessment.
- **Interests in Real Property**—For CIC and CIO purposes, interests in real property includes any of the following:
 1. Land, improvements (that is, buildings and structures), or fixtures OWNED;
 2. Land, improvements (that is, buildings and structures), or fixtures HELD UNDER LEASE from a private owner if the remaining term of the lease, including written renewal options, exceeds 35 years;
 3. Land, improvements (that is, buildings and structures), or fixtures HELD UNDER LEASE from a public owner (that is, any agency of local, state, or federal government) for any term; or
 4. Mineral rights, including working interest in oil, gas, and geothermal steam-producing properties owned or held on lease for any term, whether in production or not.

Note: It does not include personal property owned, such as personal computers or office equipment.

CERTIFICATION PAGE

Name and Address of Legal Entity: Provide the name and address of the legal entity filing the statement.

Legal Entity Identification Number: For domestic and foreign (out of state or country) corporations and limited liability companies, provide the identification number assigned by the California Secretary of State; for partnerships, provide the Employer Identification Number (EIN).

Question 1:

Provide the year in which the filing legal entity (or any legal entity under its ownership control) acquired ownership control (more than 50 percent interest) of any other legal entity. In the case of corporations, an ownership interest is represented by voting stock. In the case of partnerships or limited liability companies, an ownership interest is represented by the total interest in capital *and* profits. If the BOE sent a written request to file a BOE-100-B, the preprinted year represents the period for which information is being sought.

Both parts of question 1 must be answered.

- 1a. Indicate if the filing legal entity (or any legal entity[ies] under its ownership control) acquired more than 50 percent of the ownership interest in any other legal entity(ies) since the indicated date.
- 1b. Indicate if the acquired legal entity(ies) (or any legal entity[ies] under its ownership control) held an interest in California real property, as of the date of acquisition.

EXAMPLE

Facts of transaction:

- ABC Corporation holds 48 percent of the voting stock in XYZ Corporation.
- On February 20, 2022, ABC Corporation acquired an additional 3 percent of XYZ's voting stock (for a total of 51 percent).
- As of February 20, 2022, XYZ Corporation held an ownership interest in vacant land located in California.

Under these facts, both parts of question 1 should be answered "yes," since both conditions have been met: (1) ABC Corporation acquired more than 50 percent of the ownership interest in another legal entity (XYZ Corporation) and (2) the acquired legal entity (XYZ Corporation) held an ownership interest in real property (vacant land) in California as of the date of acquisition (February 20, 2022).

Question 2:

Provide the year in which a person or legal entity acquired ownership control (more than 50 percent interest) in the filing legal entity (or any legal entity under its ownership control). If the BOE sent a written request to file a BOE-100-B, the preprinted year represents the period for which information is being sought.

Both parts of question 2 must be answered.

- 2a. Indicate if a person or a legal entity obtained more than 50 percent of the ownership interest in the filing legal entity (or any legal entity[ies] under its ownership control) since the indicated date.
- 2b. Indicate if the acquired (filing) legal entity(ies) (or any legal entity[ies] under its ownership control) held an interest in California real property as of the date of acquisition.

EXAMPLE

Facts of transaction:

- The BOE sent BOE-100-B to Partnership B regarding events occurring since January 1, 2022.
- As of January 5, 2022, Partnership A held no interest in Partnership B, which owned a single-family residence in California.
- On January 20, 2022, Partnership A acquired a 51 percent interest in the capital and profits of Partnership B.

Under these facts, both parts of question 2 should be answered "yes," since both conditions have been met: (1) Partnership A acquired more than 50 percent of the ownership interest in Partnership B and (2) the acquired legal entity (Partnership B) held an ownership interest in real property (single-family residence) in California as of the date of acquisition (January 20, 2022).

Question 3:**Both parts of question 3 must be answered.**

- 3a. Since March 1, 1975, an interest in real property has been transferred to the filing legal entity in a transaction that was excluded from reassessment pursuant to R&TC section 62(a)(2); and
- **Revenue and Taxation Code Section 62(a)(2)**
Under this provision, a transfer of real property to a legal entity does not result in a reassessment if the transfer results in merely a change in the method of holding title and the proportional ownership interests in the real property are exactly the same before and after the transfer.
- 3b. After such transfer, the original co-owners have cumulatively transferred in one or more transactions more than 50 percent of their interests in the filing legal entity.
- **Original Co-Owners**
After a transfer of real property that qualifies for exclusion from reassessment under R&TC section 62(a)(2), the person(s) or legal entity(ies) holding ownership interests in the legal entity immediately after the transfer are considered “original co-owners” for purposes of tracking subsequent transfers of the interests held by them. When such transfers cumulatively exceed 50 percent, the real property previously excluded from reassessment under R&TC section 62(a)(2) is deemed to undergo a CIO, and therefore is subject to reassessment under R&TC section 64(d).

EXAMPLE:

A transfer of real property from equal co-tenants A, B, and C to XYZ Corporation, where after the transfer A, B, and C each hold 33 1/3 percent of the voting shares of XYZ Corporation, is deemed to be merely a change in the method of holding title, and therefore, does not result in a reassessment of the real property transferred. Hence, question 3a would be answered “yes.”

After the transfer described above, A, B, and C are deemed to be “original co-owners” for purposes of tracking subsequent transfers by them of their newly obtained interests in XYZ Corporation. If A, B, or C subsequently transfer more than 50 percent of their interests *in one or more* transactions, the real property previously excluded from reassessment under R&TC section 62(a)(2) will be subject to reassessment on the date of the transaction that caused the 50 percent threshold to be exceeded. Hence, question 3b would be answered “yes.”

Certification

Complete the certification by signing the statement. Include the title of the person certifying, email address, telephone number, and the date signed.

Note: An unsigned, electronic, or faxed statement is not considered complete and you may be subject to penalty.

SCHEDULE A

1. Complete one Schedule A for each legal entity acquired and for every legal entity under its ownership control.
2. Identify only the legal entity(ies) that hold an interest in California real property as of the date of the CIC.
3. If a combined California Franchise Tax Board income tax return is filed, provide the name(s) of the legal entity(ies) filing in that unitary group.

Item 1a: Provide the requested information pertaining to the acquired legal entity and any entity under its ownership control. Include the legal entity identification number for each entity involved in the transfer.

Item 1b: Provide the requested information pertaining to the acquiring person or legal entity.

Item 2a: Provide the date ownership control was obtained (for example, date of acquisition).

Item 2b: Provide a description of the transaction.

Item 2c: Provide the name of the entity or subsidiary, the identification number, and a description of the relationship for all indirectly acquired entities.

Item 3: Provide the name of the person or legal entity and the percentage interest held by each before and after the date of acquisition in the acquired legal entity.

Note: If the interest in the legal entity is held by a trust, indicate whether the trust is revocable or irrevocable, identify the beneficiaries of the trust, and identify the beneficiaries’ percentage of interests held in the trust.

Item 4 (a-c): Indicate whether the transfer of ownership interests involved the identified situation or type of transfer. Certain transfers of ownership interest in an entity do not result in the reassessment of the real property held by the entity that has undergone a CIC under R&TC 64(c). The following are examples of transfers that pertain to item 4a, 4b, and 4c, which are not reassessable events.

a. *Interspousal and Registered Domestic Partner exclusions*—refer to R&TC sections 63 and 62(p).

EXAMPLE: John Smith and Francis Smith (spouses) own 100 percent of the voting stock of Smith Corporation. John transfers all of his voting stock in the corporation to Francis, so she now owns 100 percent interest in the corporation. Transfer is excluded under R&TC section 63.

Note: The example above also applies to domestic partners registered with the California Secretary of State. Transfer is excluded under R&TC section 62(p).

b. *Proportional Ownership Interest Transfer exclusion*—refer to R&TC section 62(a)(2) and Rule 462.180(d)(4).

EXAMPLE: Individuals A and B transfer their respective interests in A&B Corporation (50 percent/50 percent) to A&B, LLC held equally by individuals A and B. Transfer is excluded under R&TC section 62(a)(2) since ownership interests remained proportionate. *Note:* Individuals A and B become “original co-owners” in A&B, LLC.

c. *Affiliated Group exclusion*—refer to R&TC section 64(b) and Rule 462.180(b).

EXAMPLE: Corporation A owns 100 percent of the voting stock in Corporation B and Corporation C. The voting stock in Corporation D, which owns the real property, is held equally by Corporation B and Corporation C.

If Corporation B merged into Corporation C, Corporation D experiences a CIC, but the transaction would be excluded from reassessment since all the corporations are a part of an affiliated group under the control of Corporation A.

Further information on the above exclusions is available on our website and in Assessors’ Handbook Section 401, *Change in Ownership*, (Chapter 6), at www.boe.ca.gov/proptaxes/pdf/ah401.pdf.

Documentation Required for 4b and 4c: Submit organizational charts that show the ownership interests in the entity before and after the date it underwent a CIC or CIO. If an indirect change has occurred, identify all entities involved.

Item 5—Real Property Schedule (Table a): Identify the interest in real property (refer back to page 1 of the instructions for the definition of interest in real property) in California owned or leased by the acquired legal entity (or any legal entity[ies] under its ownership control) as of the date of the CIC.

SCHEDULE B

Item 1: Provide the date(s) of transfer(s) and a description of the transaction in which the real property(ies) was transferred to the filing legal entity that was previously excluded from reassessment under R&TC section 62(a)(2), which created the original co-owner status.

Item 2: Real Property Schedule (Table a): Identify the interest in real property (refer back to page 1 of the instructions for the definition of interests in real property) in California owned (Table a) by the legal entity that was previously excluded from reassessment pursuant to R&TC section 62(a)(2).

Item 3a: Provide a description of the transfer(s) that cumulatively resulted in a transfer of more than 50 percent of the original co-owners’ interests in the filing legal entity, since the date original co-owner status was created. Refer back to question 3 of the instructions for an example.

Item 3b: Provide the date(s) the original co-owner(s) transferred interest in the legal entity, name of the original co-owner(s), percentage interest transferred by the original co-owner(s), name of the current owner(s), and the percentage interest held by the current owner(s). A current owner is a party that holds an ownership interest in the legal entity *after* the date of the last transfer. If any interests are held by a trust, indicate if the trust is revocable or irrevocable, identify each beneficiary, and identify each beneficiary’s percentage of beneficial ownership interests held in the trust.

Item 4 (a-b): Indicate whether the transfer of ownership interests involved the identified situation or type of transfer. Certain transfers of ownership interest in an entity do not result in the reassessment of the real property held by the entity that has undergone a CIO under R&TC section 64(d). Refer back to Item 4 of Schedule A for examples of transfers that pertain to Item 4a and 4b, which are not reassessable events.

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 Number:

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

FILING REQUIREMENTS under Revenue and Taxation Code (R&TC) (see *Important Notice* [BOE-100-B, S3B]):

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 page 1 of 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?

**If you answered "yes" to both parts of question 1 above, R&TC section 64(c) applies. Complete Schedule A.*

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?

**If you answered "yes" to both parts of question 2 above, R&TC section 64(c) applies. Complete Schedule A.*

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 R&TC 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 3 above, R&TC section 64(d) applies. Complete Schedule B.*

CERTIFICATION

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

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.

THIS STATEMENT IS SUBJECT TO AUDIT AND IS NOT A PUBLIC DOCUMENT

SCHEDULE A: CHANGE IN CONTROL OF A LEGAL ENTITY

(Pursuant to California R&TC section 64(c))

- Complete this schedule if you answered “yes” to both parts of either question 1 or 2 on the certification page (S1F)
- Complete one Schedule A for each directly acquired entity and each entity or subsidiary under the control of each directly acquired entity (see page 3 of the Instructions [BOE-100-B-INST]).

Please answer ALL of the items below.

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

NAME OF THE ACQUIRED LEGAL ENTITY		
CORPORATE/LIMITED LIABILITY COMPANY IDENTIFICATION NUMBER <i>(issued by CA Secretary of State)</i>		PARTNERSHIP IDENTIFICATION NUMBER (EIN)
MAILING ADDRESS <i>(street, PO box, city, state, and ZIP Code)</i>		
CONTACT PERSON	TELEPHONE NUMBER	EMAIL ADDRESS

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

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

2. Provide the following information about the change in control (CIC) of the **acquired legal entity:**

- Date ownership control (that is, transfer of more than 50 percent of the ownership interests) was obtained: _____
(month/day/year)
- Description of the transaction.
- If an indirect CIC also occurred, identify each entity or subsidiary under the acquired entity’s control, provide the legal entity identification number for each indirectly acquired entity, and explain the relationships between all entities involved in the transfer. Attach an additional sheet, if necessary.

3. Identify the ownership interests held by the person or legal entity in the **acquired legal entity before and after the date of the CIC. Attach an additional sheet, if necessary. **IMPORTANT:** If any interest(s) is held by a trust, you must indicate whether the trust is revocable or irrevocable, identify the beneficiaries of the trust, and identify the percentage of interests each beneficiary held in the trust, both before and after the acquisition.**

NAME OF PERSON OR LEGAL ENTITY (OR TRUST)	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.

Schedule A continued

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 interests 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 interests was a nontaxable reorganization between corporations that are members of an affiliated group before and after the transfer.

NOTE: If you answered "yes" to item b or c listed above, you must attach additional documentation, such as organizational charts showing before and after the transfer (see page 4 of the 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 page 1 of the Instructions for definition of "interests in real property." **IMPORTANT:** 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 (see item 2c for required explanation of relationships between entities)

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

b. Property that is Leased to the Acquired Legal Entity and Any Entities Under Its Control

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

COUNTY IDENTIFICATION NUMBERS (CO. NO.) (PROVIDED FOR PROPERTY SCHEDULES ABOVE)

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

STATE USE ONLY

RESULT 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 California R&TC section 64(d))

- If you answered “yes” to both parts of question 3 on the certification page (S1F), complete this schedule; however,
- If you answered “yes” to both parts of questions 2 and 3 on the certification page (S1F), you are required to complete both Schedule A and Schedule 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. Provide the names of the original co-owners and their percentages of interests held in the filing legal entity.

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 NUMBER	CO. NO.

COUNTY IDENTIFICATION NUMBERS (CO. NO.) (PROVIDED FOR PROPERTY SCHEDULE ABOVE)

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

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.