

STATEMENT OF CHANGE IN CONTROL AND OWNERSHIP OF LEGAL ENTITIES

A PENALTY MAY APPLY IF THIS STATEMENT IS NOT FILED ON OR BEFORE THE DUE DATE OF:

STATE USE ONLY CIC/CIO Date: _____ <hr/> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 50%; text-align: center;">County</th> <th style="width: 50%; text-align: center;">Parcels</th> </tr> </thead> <tbody> <tr><td>_____</td><td>_____</td></tr> </tbody> </table>	County	Parcels	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	_____	<div style="border: 1px solid black; padding: 5px; min-height: 100px;"> ADDRESSED LEGAL ENTITY: </div>
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Identification No.:
(Corporate ID No. for corporations - see instructions for other entity types.)

**IMPORTANT: THIS FORM MUST BE COMPLETED AND FILED WITH THE BOARD OF EQUALIZATION.
PLEASE READ THE INSTRUCTIONS (BOE-100-B-INST) AND IMPORTANT NOTICE (BOE-100-B, S5) BEFORE COMPLETING THIS FORM.**

- | YES | NO | |
|--------------------------|--------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | 1. Since January 1, _____, has the addressed legal entity or any of the legal entities under its control obtained more than 50 percent of the ownership interests of any other legal entity(ies), AND , if so, did the <i>acquired</i> entity(ies) hold any interests in California real property on the date of acquisition (<i>see instructions</i>)? If YES, complete and attach Schedule A and answer questions 2 and 3. If NO, answer question 2. |
| <input type="checkbox"/> | <input type="checkbox"/> | 2. Since January 1, _____, excluding its original creation, has any one person or legal entity obtained, through one or more transactions, more than 50 percent of the ownership interests in the addressed legal entity, AND , if so, did the <i>addressed</i> entity hold any interests in California real property on the date that it was acquired (<i>see instructions</i>)? If YES, complete and attach Schedule B and answer question 3. If NO, answer question 3. |
| <input type="checkbox"/> | <input type="checkbox"/> | 3. Since March 1, 1975, has any transfer of California real property to the addressed legal entity been excluded from reassessment pursuant to section 62, subdivision (a)(2) of the Revenue and Taxation Code, AND , if so, have cumulatively more than 50 percent of the ORIGINAL CO-OWNERS' interests in the addressed entity transferred since the exclusion(s)? (Report only transactions that have not been reported in a previous filing with the Board. <i>See instructions.</i>) If YES, complete and attach Schedule C and complete certification at bottom of page. If NO, complete certification at bottom of page. |

Schedule Summary:

Based on one or more **"YES"** answers to questions above, indicate the corresponding schedule(s) attached: **OR**
Based on **"NO"** answers to all questions above, indicate that no schedule is attached, and return only this page.

<input type="checkbox"/>	YES to question 1: Schedule A attached
<input type="checkbox"/>	YES to question 2: Schedule B attached
<input type="checkbox"/>	YES to question 3: Schedule C attached, OR
<input type="checkbox"/>	NO to questions 1, 2, and 3; no schedule attached

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.

PRINT/TYPE NAME AND TITLE OF PERSON MAKING AFFIDAVIT		
SIGNATURE OF PERSON MAKING AFFIDAVIT	PHONE 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: INFORMATION ON ACQUIRED ENTITY

- Complete this schedule if you answered **YES** to question 1 on page 1 (S1)
- Complete ONE Schedule A for EACH entity acquired

Please provide the following information for the **acquired** legal entity:

NAME OF THE ACQUIRED LEGAL ENTITY	
DATE OWNERSHIP CONTROL WAS OBTAINED	STATE OR FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS (city, state, and zip code)	
CONTACT PERSON	TELEPHONE NUMBER ()

Please answer **ALL** the following questions, as applicable.

YES NO

1. Was the transfer of ownership interests in the acquired entity between spouses or registered domestic partners? **If NO, proceed to question 2. If YES, complete question 2, then proceed to items 5 and 6.**
2. Was the change in ownership control merely a change in the method of holding title such as the transfer of a partnership to a corporation, a corporation to a trust, etc., or vice versa? **AND** did the proportionate ownership interests remain exactly the same before and after the change? **If NO, proceed to question 3. If YES, complete question 3, then proceed to items 5 and 6.**
3. Identify the following information regarding nontaxable reorganization:
- a. Was the change in control a nontaxable reorganization under section 368 of the Internal Revenue Code? **If NO, complete questions 3b and 3c, then proceed to items 6 and 7. If YES, proceed to question 3b.**
- b. Was the change in control a nontaxable reorganization under California statutes? **If NO, complete question 3c, then proceed to items 6 and 7. If YES, proceed to question 3c.**
- c. Was the change in control a nontaxable reorganization where all of the corporations involved were members of an affiliated group, both before and after the date of the change in control? **If NO, proceed to items 6 and 7. If YES, and yes to both 3a and 3b, complete item 4, then proceed to items 5 and 6.**
4. Provide the following information regarding common owner:

NAME OF THE COMMON OWNER	STATE OR FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS (city, state, and zip code)	
CONTACT PERSON	TELEPHONE NUMBER ()

5. Provide a description of the transfer.

6. Ownership Interest Table

OWNER(S)	BEFORE	AFTER

Reporting Instructions:

Corporation - Indicate the percentage of the total outstanding shares of voting stock in the acquired entity that the *acquiring* person or legal entity owned or controlled before and after ownership control was obtained.

Partnership - Indicate the percentage of the total rights to capital and profits in the acquired entity that the *acquiring* person or legal entity owned before and after ownership control was obtained.

Other types of Legal Entities - Indicate the percentage of the total ownership interests in the acquired entity that the *acquiring* person or legal entity owned before and after ownership control was obtained.

7. Property Schedule

Complete item 7 if you answered NO to questions 1, 2, or either 3a, 3b, or 3c on Schedule A. Please list separately each interest in real property in California held by the addressed legal entity and any of the legal entities under its ownership control (for example, subsidiaries, partnerships, trusts, joint ventures, limited liability companies) on the exact date that ownership control was obtained.

NAME (OWNER/LESSEE)	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.	OWNED	LEASED	POSSESSORY INTEREST	FIXTURES ONLY

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 | |

SCHEDULE B: INFORMATION ON ACQUIRING ENTITY

- Complete this schedule if you answered **YES** to question 2 on page 1 (S1)

Please provide the following information for the **acquiring** legal entity:

NAME OF THE ACQUIRING LEGAL ENTITY	
DATE OWNERSHIP CONTROL WAS OBTAINED	STATE OR FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS (city, state, and zip code)	
CONTACT PERSON	TELEPHONE NUMBER ()

Please answer **ALL** the following questions, as applicable.

YES NO

- 1. Was the transfer between spouses or registered domestic partners? **If NO, proceed to question 2. If YES, complete question 2, then proceed to items 5 and 6.**
- 2. Was the change in ownership control merely a change in the method of holding title such as the transfer of a partnership to a corporation, a corporation to a trust, etc., or vice versa? **AND** did the proportionate ownership interests remain exactly the same before and after the change? **If NO, proceed to question 3. If YES, complete question 3, then proceed to items 5 and 6.**
- 3. Identify the following information regarding nontaxable reorganization:
 - a. Was the change in control a nontaxable reorganization under section 368 of the Internal Revenue Code? **If NO, complete questions 3b and 3c, then proceed to items 6 and 7. If YES, proceed to question 3b.**
 - b. Was the change in control a nontaxable reorganization under California statutes? **If NO, complete question 3c, then proceed to items 6 and 7. If YES, proceed to question 3c.**
 - c. Was the change in control a nontaxable reorganization where all of the corporations involved were members of an affiliated group, both before and after the date of the change in control? **If NO, proceed to items 6 and 7. If YES, and yes to both 3a and 3b, complete item 4, then proceed to items 5 and 6.**
- 4. Provide the following information regarding common owner:

NAME OF THE COMMON OWNER	STATE OR FEDERAL IDENTIFICATION NUMBER
MAILING ADDRESS (city, state, and zip code)	
CONTACT PERSON	TELEPHONE NUMBER ()

5. Provide a description of the transfer.

6. Ownership Interest Table

OWNER(S)	BEFORE	AFTER

Reporting Instructions:

Corporation - Indicate the percentage of the total outstanding shares of voting stock in the *addressed* entity that the acquiring person or legal entity owned or controlled before and after ownership control was obtained.

Partnership - Indicate the percentage of the total rights to capital and profits in the *addressed* entity that the acquiring person or legal entity owned before and after ownership control was obtained.

Other types of Legal Entities - Indicate the percentage of the total ownership interests in the *addressed* entity that the acquiring person or legal entity owned before and after ownership control was obtained.

7. Property Schedule

Complete item 7 if you answered NO to questions 1, 2, or either 3a, 3b, or 3c on Schedule B. Please list separately each interest in real property in California held by the acquiring legal entity and any of the legal entities under its ownership control (for example, subsidiaries, partnerships, trusts, joint ventures, limited liability companies) on the exact date that ownership control was obtained.

NAME (OWNER/LESSEE)	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	CO. NO.	OWNED	LEASED	POSSESSORY INTEREST	FIXTURES ONLY

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 |
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| 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 | |

SCHEDULE C: TRANSFER OF ENTITY'S OWNERSHIP INTEREST

- Complete this schedule if you answered **YES** to question 3 on page 1 (S1)
(If more than one transaction, attach an additional sheet for each.)

Please answer the following, as applicable.

1. Was the transfer between spouses or registered domestic partners? Yes No **If NO, proceed to question 2. If YES, attach an explanation.**
2. If you answered YES to question 2 and 3 on page 1 (S1) and the transfer date for question 2 and 3 are the same, check here . **If applicable** you do not need to complete the remainder of Schedule C. If not applicable, proceed to items 3, 4, and 5.
3. List all interests in California real property that were excluded from reappraisal pursuant to section 62, subdivision (a)(2) of the California Revenue and Taxation Code.

Date when cumulatively more than 50% of the original co-owners interested transferred: _____

NAME (OWNER/LESSEE)	LOCATION (STREET ADDRESS/CITY)	ASSESSOR'S PARCEL NO.	COUNTY NO.

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
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12 Humboldt	24 Merced	36 San Bernardino	48 Solano	

4. List the original co-owners and the percentage of ownership interest held by each at the time of the transaction excluded from reassessment under Revenue and Taxation Code section 62, subdivision (a)(2). (Attach additional sheets if necessary.)

ORIGINAL CO-OWNER(S)	PERCENTAGE OF OWNERSHIP INTEREST HELD

5. List the current owner(s) and the percentage of ownership interest held at the time when cumulatively more the 50% of the original co-owners interest transferred.

CURRENT OWNER(S)	PERCENTAGE OF OWNERSHIP INTEREST HELD

Revenue and Taxation Code Section 480.1

IMPORTANT NOTICE

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 45 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 45 days from 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.

Revenue and Taxation Code Section 480.2

IMPORTANT NOTICE

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 45 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 45 days from 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.