



COUNTY OF VENTURA
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IMPORTANT NOTICES

ORIGINAL SIGNATURE ON ASSESSOR'S AUTHORIZED FORM

The Ventura County Assessor's Office requires that your original signature be on the **authorized form** (571) enclosed. Your signature on an unauthorized form, such as an outside software form, will not be accepted pursuant to Revenue and Taxation Code Section 441.5(a)(1). Outside software forms may only be provided as attachments to the signed authorized form, provided their format corresponds to the authorized form.

A signature stamp or photocopied signature is unacceptable. The signature must be the original, "wet" signature of the taxpayer or authorized agent, and include the title of the person who signed the authorized form.

Paper filings not meeting the signature requirements may be subject to a 10% late penalty if not corrected by May 7th. *This signature requirement does not apply to eSDR or SDR electronic filings.*

COMPLETE PART 1: GENERAL INFORMATION

You must answer **all** sections of *Part I: General Information* for the form to be complete or it may be returned to you as an insufficient filing.

REPORT LEGAL ENTITY OWNERSHIP CHANGES

Legal entities (corporations, partnerships, limited liability companies, etc.) are required to file form BOE-100-B with the State Board of Equalization (Board) whenever there is a change in control or change in ownership of the legal entity of more than 50% and the entity owns California real property or leases it from a government entity for any term or from a private owner if the remaining term of the lease is 35 years or more pursuant to Revenue and Taxation Code Sections 480.1 and 480.2.

Effective January 1, 2012 the penalty provisions changed; entities must now file with the Board within 90 days of the event date or be subject to a late filing penalty pursuant to Revenue and Taxation Code Section 482. Information on filing requirements and penalty provisions for changes in ownership is available on the Board's website at <http://www.boe.ca.gov/proptaxes/leop.htm>.