



**Paul Dictos, CPA
Assessor - Recorder**

CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

This form must be filed with the assessor within
30 days of, or prior to, commencement
of construction.

FOR ASSESSOR'S USE ONLY

Received _____
Effective _____ Den _____
Reason for denial _____

In the space below, enter your name and correct mailing address:

Name: _____

Address: _____

City: _____ State: _____ Zip Code: _____

Telephone number (between 8:00 a.m. and 5:00 p.m.): _____

List Assessor's Parcel Number(s), address, and description of property below:

APN	ADDRESS	PROPERTY DESCRIPTION
_____	_____	_____
_____	_____	_____
_____	_____	_____

(Use additional space on reverse side, if necessary.)

STATEMENT

I am the owner of the property described herein, on which construction will or has commenced on _____, and therefore claim the new construction exclusion from supplemental assessment provided by Section 75.12 of the California Revenue and Taxation Code.

I currently offer, or intend to offer, the property for sale or other change in ownership and do not intend to rent, lease, occupy, or otherwise use the property, except as a model home or other use as is incidental to an offer for a change of ownership.

I understand that this exclusion shall not preclude the reassessment of any such property on the assessment roll for the lien date following the date of completion of construction.

I CERTIFY (OR DECLARE) UNDER PENALTY OF PERJURY UNDER THE LAWS OF THE STATE OF CALIFORNIA THAT THE FOREGOING STATEMENTS ARE TRUE AND CORRECT.

Date _____ Signature _____

Only the owner or a co-owner of the above described property (including a purchaser under contract of sale) or his legal representative may sign.

If you are buying this property under an unrecorded contract of sale and the assessor does not have a copy of the contract, you must attach a copy to the claim.

If you have any questions please contact our office at (559) 600-3534.

Section 75.12 of the California Revenue and Taxation Code provides that any real property on which new construction is completed shall not be added to the supplemental roll until the date that property, in whole or in part:

- (A) Changes ownership,
- (B) Is rented or leased, or
- (C) Is occupied or otherwise used by the owner or with the owner's consent, except as a model home or other use which is incidental to an offer for a change of ownership, whichever comes first.

This exclusion applies only if the owner notifies the assessor in writing prior to, or within 30 days of, the commencement of construction that he or she offers or intends to offer that property for sale or other change of ownership, and does not intend to rent, lease, occupy or otherwise use that property, except as a model home or other use as is incidental to an offer for a change of ownership, and the owner requests the application of this section.

The owner of any real property granted this exclusion shall notify the assessor within 45 days of the earliest date that any of the following occur:

- (1) The property changes ownership subject to an unrecorded contract of sale.
- (2) The property is rented or leased.
- (3) The property is occupied and the occupancy of the property is other than as a model home or incidental to an offer for a change of ownership.

Failure to timely notify the assessor may result in a penalty of the amount of one hundred dollars (\$100) or 10% of the taxes applicable to the new base year value, whichever is greater, not to exceed two thousand five hundred dollars (\$2,500).

APN	ADDRESS	PROPERTY DESCRIPTION
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