



# Warren Slocum

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## CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

PROPERTY DESCRIPTION / LOCATION	
ASSESSOR'S PARCEL NUMBER(S)	
PROPERTY ADDRESS *	
CITY	
PROJECT NAME (IF ANY)	
OWNER'S NAME(S)	

\* **CHECK**, if you have attached a separate list of parcel numbers and or property addresses to this claim form.

### STATEMENT

I am the owner of the property described above. I currently intend to offer the property for sale and do not intend to rent, lease, occupy or otherwise use the property, except as model homes or other use incidental to an offer for a change of ownership.\*

*\*The Assessor must be notified within 45 business days if any of these conditions change.*

I have begun or will begin construction on \_\_\_\_\_ (date). I/We therefore claim the new construction exclusion from Supplemental Assessment provided by Section 75.12 of the California Revenue and Taxation Code.\*

*\*The Assessor must be notified within 30 days of the start of construction.*

I understand that this exclusion shall apply only to the Supplemental Assessment of the completed new construction on this property. It shall not preclude the reassessment of the property on the January 1st lien date for the Annual Assessment Roll and does not apply to any other Supplemental Assessments on this property.

### SIGNATURE

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: \_\_\_\_\_

Telephone (daytime): (\_\_\_\_) \_\_\_\_\_ Name: \_\_\_\_\_

*Only the owner or a co-owner of the above-described property (including a purchaser under contract of sale) or their legal representative may sign. If you are buying this property under any unrecorded contract of sale and the Assessor does not have a copy of the contract, you must attach a copy to this claim.*

#### FOR ASSESSOR'S USE ONLY

Approved/Partial: \_\_\_\_\_

Denied: \_\_\_\_\_

Approved: \_\_\_\_\_

Reason for Denial: \_\_\_\_\_

## **NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT**

In 1985, the California State Legislature amended the **Revenue and Taxation Code, Section 75.12**, to provide for an exclusion of new construction from Supplemental Assessment if the owner's intent is to offer the property for sale upon completion. This amendment does not exclude new construction intended for rental, lease, owner occupancy, or other uses of the property, except as model homes. It also does not exclude re-assessment of completed or partially completed construction as of the January 1st lien date each year for the annual Assessment Roll.

**Effective January 1, 2006** (Revenue & Taxation Code 75.12, (1) Section B), builders will be automatically excluded from a supplement assessment on new construction if the property they are building will be offered for sale, and:

- it is subdivided into **five or more** parcels
- a map describing the parcels has been recorded, and
- the zoning regulations or building permits for the parcels require that single-family residences will be constructed on them.

Look at the law to find out if you automatically qualify or if other conditions apply to your situation. You may find further information at [www.leginfo.ca.gov/calaw.html](http://www.leginfo.ca.gov/calaw.html) (search Revenue & Taxation Code 75.12).

**The following questions (and answers) represent those asked most frequently:**

**Q. I'm planning on building three new houses, but the financing has not come through yet. Can I apply for the exclusion now?**

**A.** Yes. As long as you apply before construction begins, or within 30 days following the start of construction.

**Q. I have purchased an old house, which I am going to add on to and then sell, so do I qualify for the exclusion?**

**A.** If your intent is to sell the property and you do not occupy, rent, lease or otherwise use the property, it is possible that you will qualify. In this case, the assessed value of the addition may be excluded from a supplemental assessment.

**Q. I started construction six months ago and have only recently heard about this exclusion. May I file a retroactive claim for the exclusion?**

**A.** No. To be eligible for this exclusion, the claim form must be submitted prior to, or within 30 days, following *the start of the construction*.

### **You may return your completed claim form to:**

San Mateo County Assessor-Clerk-Recorder's Office  
Attn: Appraisal Support Section  
555 County Center, FL 3  
Redwood City, CA 94063

*If you have other questions regarding the exclusion, please call the San Mateo County Assessor's Office at (650)363-4500, and ask to speak with someone regarding the NEW CONSTRUCTION EXCLUSION.*