



# County of Santa Cruz

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Chief Deputy-Administration

## CLAIM FOR EXCLUSION FROM SUPPLEMENTAL ASSESSMENT FOR NEW CONSTRUCTION

NOTICE: THIS FORM MUST BE FILED WITH THE ASSESSOR PRIOR TO OR  
WITHIN THIRTY (30) DAYS OF THE START OF NEW CONSTRUCTION

Property Owner's Name \_\_\_\_\_

Property Description	Assessor's Use Only
Parcel Number(s) _____	Received _____
Situs Address _____	Approved _____
_____	Denied _____
_____	Reason _____
	_____

### STATEMENT

I am the owner of the property described above, and I plan to start construction on the property on (date) \_\_\_\_\_. Therefore I wish to claim the construction exclusion from Supplemental Assessment provided by Section 75.12 of the California Revenue and Taxation Code.

I understand that this exclusion shall apply only to Supplemental Assessment of the new construction on this property and does not apply to Supplemental Assessment that may occur due to a change of ownership during construction. This exclusion also does not apply to the assessment of completed or partially completed construction that occurs on lien date, January 1, of each year. Valuation on lien date is the basis for the following year's annual billing for property tax.

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 incidental to an offer for a change of ownership.

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

Signature \_\_\_\_\_ Date \_\_\_\_\_  
Daytime Telephone Number \_\_\_\_\_

Only the owner or a co-owner of the above-described property (including a purchaser under contract of sale) or his/her 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 this contract, you must attach a copy to the claim.

## GENERAL INFORMATION

Section 75.12 of the California Revenue and Taxation Code provides that any real property on which new construction is completed and which qualifies for the exclusion under Section 75.12 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 a model home or other use which is incidental to an offer for a change of ownership, whichever comes first.

The exclusion applies only if the owner notifies the Assessor in writing prior to or within 30 days of the start of construction that he or she offers or intends to offer for sale or other change in ownership and that he or she requests exclusion from supplemental assessment. The exclusion also requires that the owner does not occupy, use or intend to occupy or use, lease or rent the property, except as a model home or other use as is incidental to an offer for a change in ownership.

An owner who is granted the exclusion is required to 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 or used for any purpose other than incidental to an offer for a sale or other change in ownership.

A failure by the property owner to notify the Assessor of such a change in use or ownership on a timely basis may result in a penalty of \$100 or 10% of the taxes applicable to the new base year value of the property, whichever is greater but not to exceed \$2,500.