



CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENT ASSESSMENT

FOR ASSESSOR'S USE ONLY
Received _____
Approved _____
Denied _____
Reason for Denial _____

Josie Gonzales
Assessor-Recorder-County Clerk
San Bernardino County
222 W. Hospitality Lane, 4th Floor
San Bernardino, CA 92415-0311
arc.sbcounty.gov
909-387-8307 or 1-877-885-7654

**THIS FORM MUST BE FILED WITH THE ASSESSOR
PRIOR TO OR WITHIN 30 DAYS OF THE DATE OF COMMENCEMENT OF CONSTRUCTION**

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 (the) 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 as 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 date of 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) model homes 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:

- (a) The property changes ownership or is subject of an unrecorded contract of sale;
- (b) The property is rented or leased;
- (c) 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 notify the assessor within the prescribed time period may result in a penalty 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).

OWNERSHIP INFORMATION

Real Property Owner _____

D.B.A. _____

Mailing Address _____

Telephone Number (8:00 a.m. to 5:00 p.m.) (_____)

List The legal description and/or Assessor's Parcel number for each property for which you are claiming an exclusion on the back of this form. (If additional space is needed, a separate page may be attached, but please be sure to use the same format as shown.)

LOT	BLOCK	TRACT	ASSESSOR'S PARCEL NO.	LOT	BLOCK	TRACT	ASSESSOR'S PARCEL NO.

STATEMENTS

I am the owner of the property described herein. I will commence construction on this property on _____

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 model homes or other use as is incidental to an offer for a change of ownership.

I request exclusion from Supplemental Assessment of the new construction that is to be erected on the real property described herein, in accordance with the provisions of Section 75.12 of the Revenue and Taxation Code.

I understand that the construction exclusion shall apply only to the Supplemental Assessment regarding new construction on this property and shall not preclude the reassessment of any such property on the assessment roll for the succeeding January 1 lien dates or to any other supplemental assessments on this property which may occur at a later time.

I understand that should the real property on which the exclusion is allowed undergo a complete or partial change in ownership during the course of the new construction, the value of the transferred newly constructed real property would be subject to a supplemental assessment. If the transferee of that real property desires and qualifies for an exclusion from Supplemental Assessment for new construction subsequent to the transfer, separate application must be made prior to the commencement of the additional new construction.

I certify (or declare) 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.

Executed at _____ this _____ day of _____, 20 _____

Signature _____
 (Please indicate: Owner Co-owner Contract purchaser Attorney)

NOTE: 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, you must attach a copy to the claim.