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SAN DIEGO COUNTY ASSESSOR/RECORDER/CLERK  
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CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

PLEASE USE SEPARATE SHEET FOR EACH PROJECT

Owner Name

Street

Parcel Number

City

Project Address

State and Zip

USE ADDITIONAL SHEETS IF NECESSARY

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 changes ownership, is rented or leased, or otherwise occupied. This exclusion shall not preclude the assessment of any property as of January 1 as required by state law.

This exclusion applies only if the owner notifies the Assessor in writing within 30 days of the commencement of construction that they intend to offer that property for sale or other change of ownership and does not intend to rent, lease, occupy or otherwise use that property.

The owner of any real property granted this exclusion shall notify the Assessor within 45 days of the earliest date if the property changes ownership, is rented or leased, or otherwise occupied. The failure to timely notify the Assessor shall 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, but not to exceed \$2,500.

STATEMENT

I am the owner of the property described herein. I will commence construction or start construction on this property on \_\_\_\_\_, and therefore claim the construction exclusion from Supplemental Assessment. 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.

I certify (or declare) 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.

Signature

Date

Telephone Number (Daytime)

Email

Fax Number

FOR ASSESSOR'S USE ONLY

☐

Approved

☐

Disapproved

☐

Not timely filed

☐

Assessor's records indicate other ownership for subject property

☐

Insufficient description of property

☐

Other