

**PETER ALDANA
ASSESSOR-COUNTY CLERK-RECORDER
COUNTY OF RIVERSIDE
P.O. BOX 751
RIVERSIDE, CA 92502-0751**

ASSESSOR'S USE ONLY	
Received _____	
Approved _____	
Denied _____	
Reason _____	

**CLAIM FOR NEW CONSTRUCTION EXCLUSION
FROM SUPPLEMENTAL ASSESSMENT**

CLAIMANT: _____
(must be the same as name on deed)

Recorder's Document Number(s)*
Year Number

MAILING ADDRESS: _____

_____ - _____
_____ - _____
_____ - _____

*Found on upper right corner of deed(s). If more space is needed, attach a separate page.

THIS FORM MUST BE FILED WITH THE ASSESSOR PRIOR TO OR WITHIN THIRTY (30) DAYS OF THE DATE OF COMMENCEMENT OF CONSTRUCTION OR THE CLAIM WILL BE DENIED. CONSTRUCTION IS CONSIDERED TO HAVE COMMENCED WHEN LAND CLEARING, GRADING, CONTOURING OR ANY PHYSICAL ALTERATION TO THE SITE(S) BEGINS.

IMPORTANT INFORMATION

Section 75.12 of the California Revenue and Taxation Code provides that any real property on which new construction is completed and 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 changes ownership; is rented or leased; or 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 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. However, an owner is not required to provide notice if the property meets the following conditions:

- (a) The property is subdivided into five or more lots.
- (b) A map describing the parcel has been recorded.
- (c) Zoning regulations that are applicable to the parcels or building permits for the parcels require that, except for parcels dedicated for public use, single-family residences will be constructed on the parcels.

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 to 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 in ownership.

Failure to notify the Assessor of such use within the prescribed time period may result in a penalty of \$100.00 or 10% of the taxes applicable to the new base year value, whichever is greater, not to exceed \$2,500.00.

**COMPLETE THE BACK OF THIS FORM
IF YOU WISH A RECEIPT FOR FILING PLEASE ENCLOSE A COPY OF THIS COMPLETED
FORM AND A STAMPED, SELF-ADDRESSED ENVELOPE.**

It is **imperative** that the Assessor's Parcel Number(s) [APN] for either the parent parcel or for all parcels for which you are claiming the exclusion be provided. If the APN(s) are not available at the time of filing, you **must** provide the assessor the parcel numbers immediately upon filing for your permit and prior to beginning construction via phone or fax, (951) 413-2800 or (951) 413-2831, respectively. Failure to provide the assessor with all requested information may result in a denial of your exclusion claim.

LOT	UNIT	TRACT	ASSESSOR'S PARCEL NUMBER
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

If additional space is needed, please attach a separate page.

STATEMENTS:

1. I am the owner of the property described above. I will commence construction on this property on _____ **(start date)**.
2. 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 home(s) or other use as is incidental to an offer for a change of ownership.
3. 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 California Revenue and Taxation Code.
4. 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 succeeding January 1 lien dates or apply to any other supplemental assessments on this property which may occur at a later time.
5. I understand that should the real property on which the exclusion is allowed undergo a partial or complete change of 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, a separate application must be filed prior to the commencement of the additional new construction.

OWNERSHIP INFORMATION - Only the owner or a co-owner of the claimed property or legal representative may sign. If you are buying this property under an unrecorded contract of sale, you must attach a copy to this claim. If you have owned this property for less than one year, it is strongly suggested that you attach a copy of your deed(s).

I certify (or declare) under penalty of perjury, under the laws of the State of California, that the foregoing is true and correct.

Executed at _____ **this** _____ **day of** _____, **year** _____

Signature: _____ **Telephone #()** _____

Print Name of Contact Person _____

Assessment Number:

Owner?:

Acquisition Month and Year: