

County of Santa Clara

Office of the County Assessor
Real Property Division

County Government Center, East Wing
70 West Hedding Street
San Jose, California 95110-1770
1-408-299-5300 FAX 1-408-298-9439
E-Mail: RP@asr.CO.Scl.CA.US
Web: <http://www.scc-assessor.org>



Lawrence E. Stone, Assessor

CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

This form must be filed with the Assessor prior to, or within 30 days of, commencement of construction.
Please mail this form to:

Lawrence E. Stone, Assessor
Office of the County Assessor
County Government Center, East Wing
70 West Hedding Street
San Jose, California 95110

ASSESSOR'S USE ONLY

Received _____

Approved _____

Denied _____

Reason for Denial _____

In the space below, enter your name and correct mailing address:

NAME: _____
STREET: _____
CITY: _____ **STATE:** _____ **ZIP:** _____
TELEPHONE NO. (Between 8:00 a.m. and 5:00 p.m.) _____

List Assessor's Parcel Number, address, and description of each property below:

APN	ADDRESS	PROPERTY DESCRIPTION

(Use additional space on reverse side, if necessary.)

STATEMENT

I am the owner of the property described herein on which construction will or has commenced on _____, and therefore claim the new construction exclusion from Supplemental Assessment provided by Section 75.12 of the California Revenue and Taxation Code.

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 as is incidental to an offer for a change of ownership. I understand that this exclusion shall not preclude the reassessment of any such property on the assessment roll for the January 1st following the date of completion of construction.

I have read the information on the back of this form. I understand my obligation to notify the Assessor, in writing, as required under Section 75.12.

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:** _____

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 and the Assessor does not have a copy of the contract, you must attach a copy to claim.

Section 75.12 of the California Revenue and Taxation Code provides that my real property on which new construction is completed shall not be added to the Supplemental roll until the date that property in whole or in part:

- (A) Changes ownership, or
- (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 which 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 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 a model home 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 with 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 and the occupancy of the property is other than as a model home or incidental to an offer for a change in ownership.

The failure to timely notify the assessor may 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, not to exceed two thousand five hundred dollars (\$2,500).

APN	ADDRESS	PROPERTY DESCRIPTION

Necesita ayuda? La oficina del Assessor tiene empleados fluyentes en su lenguaje. Llamenos al (408) 299-5300

