



County of Kern

CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

(This form must be filed with the Assessor prior to commencement of construction.)

FOR ASSESSOR'S USE ONLY

Received _____
Approved _____
Denied _____
Reason for Denial _____

STATEMENTS

I am the owner of the property described herein; I will commence construction on this property on or about _____, and therefore claim the construction exclusion from Supplemental Assessment provided by Section 75.12 of the California Revenue and Taxation Code. **NOTE:** Construction is considered to have commenced when land clearing, grading, contouring or any physical alteration to the site(s) begins. If such new construction has commenced more than 30 days prior to the date of the claim, the claim will be denied.

I do not intend to rent, lease or otherwise use that property except as incidental to an offer for a change in ownership.

I request exclusion from supplemental assessment of the new construction on the real property described below, in accordance with the provisions of Section 75.12 of the Revenue and Taxation Code. I understand that nothing in that section precludes the reassessment of the property on the next succeeding lien date.

I understand that should 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.

1. Brief description of new construction for which an exclusion from supplemental assessment is requested:

2. Description of any portion of the new construction which is intended to be rented, leased, occupied or otherwise used by the owner of the real property (excluding model homes, tract sales offices, etc.):

3. Please identify the name of the owner as it will appear on the building permits:

4. Ownership Information:

(Real Property Owner)

(Mailing Address)

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

5. List the legal description and/or Assessor's Parcel Number for each property you are claiming an exclusion. Where lots are consecutively numbered an all-inclusive listing may be used (i.e., Tract 1234, Lots 1-21).

Tract/PM	Block/Unit	Lot	Assessor's Parcel Number	Tract/PM	Block/Unit	Lot	Assessor's Parcel Number

I understand that subsequent to this request I will notify the Assessor within 45 days of when any of the following occur:

- (1) The property undergoes a change in ownership by 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.

If I fail to provide the Assessor with such notice within 45 days of the earliest date as specified in paragraph (1), (2), or (3), then a penalty of the amount specified in Revenue and Taxation Code Section 482 shall be applied, regardless of whether the Assessor has requested that notice. The procedures specified in Revenue and Taxation Code Section 482 and 483 for the collection and abatement of that penalty shall also be applicable for the failure of the owner to provide the Assessor with timely notice.

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 of the claim.

I 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 _____, 20_____.

Signature: _____

(Owner)