

## CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

Name	FOR ASSESSOR'S USE ONLY
	Received
Address	Approved
	Denied
City State Zip	Reason for denial

*This form must be filed with the Assessor prior to or within 30 days of commencement of construction.*

### PROPERTY DESCRIPTION

Parcel #'s	
Address	

Use space on reverse if necessary

### STATEMENT

I am the owner of the property described herein. I will commence or have commenced construction on this property on \_\_\_\_\_, and therefore claim the construction exclusion from Supplemental Assessment provided by Sec. 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 model homes or other use as is incidental to an offer for a change of ownership.

I understand that this exclusion shall apply only to Supplemental Assessments regarding new construction on this property and shall not preclude the reassessment of any such property on the assessment roll for the January 1 following the date of completion of construction or to any other Supplemental Assessments on this property.

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




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SignatureDateTel (8 AM - 5 PM)

*Only the owner or a co-owner of the above described property (including a purchaser under a 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 the claim.*

**RETURN COMPLETED CLAIM TO:**

**LESLIE MORGAN, SHASTA COUNTY ASSESSOR-RECORDER  
1450 COURT STREET, SUITE 208-A, COUNTY ADMINISTRATIVE CENTER  
REDDING, CA 96001-1667  
TEL: (530) 225-3600**

## GENERAL INFORMATION

Sec. 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 Sec. 75.12 shall not be added to the supplemental roll until that 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 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 intends to offer that property for sale or other change of ownership, and does not intend to rent, lease, or otherwise use that property, except 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.

- 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 of ownership.

The failure to timely notify the Assessor 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).