



HOWARD LAHAIE, ASSESSOR

COUNTY OF HUMBOLDT

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CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENTAL ASSESSMENT

THIS FORM MUST BE FILED WITH THE **ASSESSOR PRIOR TO, OR WITHIN 30 DAYS OF,**
THE COMMENCEMENT OF NEW CONSTRUCTION.

THIS EXCLUSION FROM SUPPLEMENTAL ASSESSMENT
CAN ONLY BE GRANTED TO THE CLAIMANT NAMED ON THIS FORM.
ANY CHANGE IN OWNERSHIP WILL REQUIRE A REFILEING OF THIS CLAIM.

1. Ownership information

Name _____
Mailing _____
Address _____ ZIP _____
Telephone (____) _____

2. Property information

Assessor's Parcel No. _____
Subdivision Name _____
Lot Number _____
Situs Address _____
City _____

ASSESSOR'S USE ONLY

Received _____

Approved _____

Denied _____

Reason _____

3. STATEMENT

I am the owner of the property described herein, I will commence construction on the above property on _____
(date) and therefore, claim the construction exclusion from Supplemental Assessment and Taxation Code 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 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 Assessment regarding new construction on this property and shall
not preclude the reassessment of any such property on the regular assessment roll as of the first of January 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.

NAME _____ (____) _____

SIGNATURE _____ DATE _____

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 this contract, you must attach a copy to the claim.

HUMBOLDT COUNTY ASSESSOR'S OFFICE

The California Revenue and Taxation Code requires new construction be assessed and a supplemental assessment levied when the construction is complete or available for use. New construction may be excluded from a supplemental assessment if the property owner does not intend to occupy or use the property and files an application for builder's exclusion with the Assessor prior to or within 30 days after the date of commencement of construction. Property is not considered occupied or used by the owner if the occupancy or use is incidental to an offer for a change in ownership.

The owner of property qualifying for this exclusion must notify the Assessor within 45 days of the earliest date that any of the following occur:

1. The property changes ownership pursuant to an unrecorded contract of sale.
2. The property is rented or leased.
3. The property is occupied other than as a model home or other incidental use to an offer for change in ownership.

Failure to timely notify the Assessor will result in a penalty of \$100 or 10% of the taxes applicable to the new base value, whichever is greater, not to exceed \$2500.

GENERAL INFORMATION

This exclusion applies only to supplemental assessments for new construction. It does not preclude the reassessment of the property for the regular roll each January 1, or any other supplemental assessments. The exclusion is only applicable until the property changes ownership, is leased, rented or occupied, except as noted above. **A separate application is required for each assessor's parcel.**

1. Enter the ownership information and telephone number where the owner or agent can be contacted.
2. Enter the Assessor's parcel number and property location information.
3. Enter the work-start date.
4. Fill in the perjury statement and sign the application. Only the property owner or his agent or legal representative may apply. If you are an agent or legal representative, attach documentation to that effect **signed by the owner**. If you are buying the property under an unrecorded contract of sale, attach a copy of the contract to the application.

Building Exclusion on property **subdivided into five (5) or more parcels** (Property Taxes Law Guide, Section 75.12 New Construction: Notice to Assessor).

It is rebuttably, presumed that a supplemental assessment is not required on property described in clauses (I) to (iii), inclusive, if the owner's property meets all of the following conditions:

- (i) The property is subdivided into five or more parcels in accordance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7 of the Government Code), or any successor to that law.
- (ii) A map describing the parcels has been recorded.
- (iii) 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.

For multiple parcels meeting this requirement, **please fill out a single** Claim for New Construction Exclusion form **and attach a sheet** listing all parcels in the subdivision that will be eligible for the exclusion.