



# CLAIM FOR NEW CONSTRUCTION EXCLUSION FROM SUPPLEMENT ASSESSMENT

**BOB DUTTON, Assessor-Recorder-County Clerk**  
County of San Bernardino  
Assessor's Office  
222 West Hospitality Lane  
San Bernardino, CA 92415-0311  
www.sbcounty.gov/arc (909) 387-8307

*FOR ASSESSOR'S USE ONLY*  
Received \_\_\_\_\_  
Approved \_\_\_\_\_  
Denied \_\_\_\_\_  
Reason for Denial \_\_\_\_\_

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

## GENERAL INFORMATION

Section 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 Section 75.12, ". . . shall not be added to the supplemental roll until the date that (the) 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 as a " . . . model home or other use as 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 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."

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 of 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 of ownership.

Failure to notify the assessor within the prescribed time period 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).

## OWNERSHIP INFORMATION

Real Property Owner \_\_\_\_\_

D.B.A. \_\_\_\_\_

Mailing Address \_\_\_\_\_

Telephone Number (8:00 a.m. to 5:00 p.m.) ( \_\_\_\_\_ )

**List** The legal description and/or Assessor's Parcel number for each property for which you are claiming an exclusion on the back of this form. (If additional space is needed, a separate page may be attached, but please be sure to use the same format as shown.)

