

PLACER COUNTY ASSESSOR'S OFFICE

Kristen Spears, Assessor

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Application for Builder's Exclusion Notice of Intent to Not Use or Occupy Newly Constructed Property

1. Ownership Information

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

2. Property Information

Assessor's Parcel No. _____
 Subdivision Name _____
 Street Address _____
 City _____

FOR ASSESSOR'S USE ONLY		
	DATE	INITIAL
Logged In	_____	_____
Field Checked	_____	_____
Approved By	_____	_____
Denied By	_____	_____
Reason _____		

Hold For Compliance	_____	_____
Key Punch	_____	_____
Former APN	_____	_____

3. Title to Property Received on:

Recording Date: _____ Document Number _____ or Volume _____ Page _____

4. Construction Information Applicable to this Application

Date construction began on subdivision off-sites (i.e.: streets, utilities) _____
 Date construction began on foundation _____
 Date construction began on building(s) _____

5. Location of Business Records if Different From Information Entered in Block 1

Name _____ Telephone (_____) _____
 Address _____ Zip _____

6. I declare under penalty of perjury, under the laws of the State of California, that the foregoing and all information hereon, including any accompanying statements or documents, is true, correct, and complete to the best of my knowledge and belief.

Signed In _____ California, This _____ Day of _____, _____
(Month) (Year)

Signature* _____ Title _____
Owner or Corporate Office Owner, Corporate Office, Partner

(Please Print Name)

***(Note: Owner of Record or Agent of Record Must Sign)**

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 five thousand dollars (\$5,000) if the property is eligible for the homeowners' exemption or twenty thousand dollars (\$20,000) if the property is not eligible for the homeowners' exemption.

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 recording date. If the transfer was recorded before July 1, 1990, enter the recording volume/page. If the transfer was recorded after July 1, 1990, enter the recorded document number.
4. Enter the work-started dates.
5. Enter the name and telephone number of the person to contact and the location of the business records of the property if different than block 1.
6. 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.