



**Sacramento County  
Office of the Assessor**

Christina Wynn, Assessor  
Jarret Stedifor, Assistant Assessor

**Real Property Division**  
3636 American River Drive, Suite 200  
Sacramento, CA 95864-5952  
<https://assessor.saccounty.gov>  
(916) 875-0700

\_\_\_\_\_(Recorded Owner Name)

\_\_\_\_\_(Return Mailing Address)

Property Address \_\_\_\_\_

Parcel # \_\_\_\_\_

Lot # \_\_\_\_\_

Subdivision Name \_\_\_\_\_

**NEW CONSTRUCTION - NOTICE TO THE ASSESSOR**  
**QUALIFYING NOTICE MAY POSTPONE OR ELIMINATE NEW CONSTRUCTION**  
**SUPPLEMENTAL TAX BILLS**

**READ CLAIM INSTRUCTIONS ON REVERSE BEFORE COMPLETING THIS NOTICE**

I hereby certify that I am the owner of the property described above and that new construction has not yet started or started within 30 days of this notice, and that I do not intend to occupy or use that property, including rental or lease of that property.

I will commence or I have commenced construction of: (circle one)

Site Development on \_\_\_\_\_

**OR**

Date \_\_\_\_\_

Structure(s) on \_\_\_\_\_

Date \_\_\_\_\_

Recorder's Date & Page (**owner**) \_\_\_\_\_

**NOTE: IF YOU ACQUIRED PROPERTY RECENTLY, PLEASE INDICATE THE RECORDER'S BOOK AND PAGE ON WHICH THE PROPERTY WAS RECORDED. IF YOU ARE NOT YET THE OWNER, DO NOT APPLY UNTIL THE DEED HAS RECORDED, UNLESS YOU EXPECT TO START CONSTRUCTION PRIOR TO THE CLOSE OF ESCROW.**

I DECLARE, UNDER PENALTY OF PERJURY, THAT THE FOREGOING AND ALL INFORMATION HEREIN, INCLUDING ANY ATTACHMENTS, IS TRUE, CORRECT, AND COMPLETE TO THE BEST OF MY KNOWLEDGE AND BELIEF.

\_\_\_\_\_  
Signature of Owner or Agent

\_\_\_\_\_  
Date

(If agent signature, please provide letter of authorization)

\_\_\_\_\_  
**PRINT OWNER/AGENT NAME**

\_\_\_\_\_  
**OWNER/AGENT TELEPHONE**

## **CLAIM INSTRUCTIONS**

For single site construction, list parcel number, lot number, and property address on notice application. If applying for more than one site, indicate subdivision name on subdivision line, current parcel number on parcel number line, and indicate (see multi-parcel attachment) on lot number line. List parcel numbers, lot numbers, property addresses, and subdivision name on multi-parcel attachment form and attach a copy of the subdivision map.

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 this claim.

If you have any questions, please contact our Real Property Division at (916) 875-0700. Telephone hours are 8 A.M. to 4 P.M., Monday through Friday. You may also visit our office at 3636 American River Drive, Suite 200. Our office hours are from 8 A.M. to 5 P.M.

## **IMPORTANT - PLEASE NOTE**

**Application does not preclude reassessment of new construction on the succeeding lien date (January 1) or reassessment due to change in ownership.** If your notice of intent for new construction qualifies under the provisions of Section 75.12 of the Revenue and Taxation Code, the date of completion of new construction is postponed until the following lien date (January 1), or the date the property is occupied or used. Written notice of intent to not occupy or use the property must be received prior to, or within 30 days of the start of construction. Provisions of Revenue & Taxation Code 75.12 terminates on the date the property, in whole or in part, does any of the following: changes ownership, changes ownership pursuant to an unrecorded contract of sale, or is occupied or used by the owner or with the owner's consent, except as a model home, or other use, which is incidental to an offer for a change in ownership.

The owner of any real property granted the application of this statute shall notify the Assessor within 45 days of the earliest occurrence of any of the above changes **except recorded changes in ownership**. Failure to notify the Assessor in a timely manner, as described above, may result in a penalty of \$100 or 10% of the applicable taxes to the new base year value, whichever is greater, not to exceed \$2,500.

Only the owner or co-owner of the property described herein (including a purchaser under a contract of sale) or his legal representative may sign this application.

If your application is denied, you will be notified in writing. If you wish to insure your application has been received, you may contact our office at (916) 875-0700.