



**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 Map ID:  
Property Location:  
Marketing Name:  
Parcel Number(s):

**LAND DEVELOPMENT COST STATEMENT (Tax Estimate)**

Information provided is **confidential and will be held in confidence by the Assessor** (R&T § 451) and it can only be disclosed to the District Attorney, Grand Jury, and other agencies specified in R&T § 408 or as otherwise allowed per R&T § 408.3. Your cooperation in providing the requested data will aid this office in making a timely and accurate estimate of your property. At this time, we are requesting the proposed costs expended on land development improvements through the January 1 Lien Date.

The Assessor may contact you for additional information pertaining to pending appraisable activities in order to provide an accurate tax estimate. Failure to provide requested information may result in delays of your tax estimate.

<b>LAND BASIS and PROJECT ESTIMATES</b>	
Purchase Date: Purchase Price: \$ Number of Lots (Final Count):                      Buildable Lots: Average Base Lot Size:                                      x	<b><u>Entitlement Status at time of Purchase:</u></b> No Entitlements Tentative Map Approved Final Map Ready Improvement Plans Approved/Recorded
<b><u>General Project Estimates:</u></b> Start Date:                                      Completion Date: Site Work Cost per Typical Finished Lot: \$ Retail Value of Typical Finished Lot: \$	<b><u>Land Development Status at time of Purchase:</u></b> Raw Land Rough Graded Blue Top Lots Partially Improved Finished Lots

**Information for Page 2**

Include all costs you incurred for this subdivision even if all or a portion subsequently changed ownership.

- In the "As of Lien Date" column, please report the costs expended for subdivision (land development) improvements as of January 1<sup>st</sup> for those properties where construction is in progress as of lien date.
- In the Total Costs column, please report the total projected or actual subdivision (land development) improvement costs that bring the property to "finished lot" status.
- Please comment on any extraordinary circumstances concerning the land and/or the development project that would affect the cost to bring the property to "finished lot" status.
- If Infrastructure bonds apply, provide information on funding/reimbursement amounts &/or fee programs on a separate sheet.

**You may provide the requested information on your own form or format; including, but not limited to: an Engineer's Itemized Cost Breakdown, Budget Variance Report, PERT Chart, Disbursement Schedule, etc.**

**Please Complete Page 2 (Reverse side)**

**PROJECT COST STATEMENT**

	<b><u>"As of Lien Date"</u></b>	<b><u>Total Costs</u></b>
1. a. <b>Engineering/Consultants</b> (including surveying, soils & master planning reports, other consultants, etc.) .....	\$ _____	\$ _____
b. <b>Bonds/Insurance/Taxes</b> (including performance bonds, property taxes during construction, etc.) .....	\$ _____	\$ _____
c. <b>Permits &amp; Fees</b> (utility fees, inspections, impact fees; exclude those paid at time of building permit) .....	\$ _____	\$ _____
d. <b>Financing</b> (include only loan fees and interest for land development, not for vertical construction) .....	\$ _____	\$ _____
e. <b>General Conditions</b> (temporary field office, fencing, equipment rentals, etc.) .....	\$ _____	\$ _____
2. a. <b>Site Preparation/Grading</b> (clearing, import/export fill, trenching, demolition of obsolete improvements, etc.) .....	\$ _____	\$ _____
b. <b>Sanitary Sewer &amp; Storm Drainage Systems</b> .....	\$ _____	\$ _____
c. <b>Street Improvements</b> (curbs, gutters, sidewalks, paving, medians, other concrete, etc.) .....	\$ _____	\$ _____
d. <b>Utilities</b> (gas, water, electric, street lights, etc.) .....	\$ _____	\$ _____
e. <b>Walls</b> (retaining, sound, fencing, etc.) .....	\$ _____	\$ _____
f. <b>Other Improvements</b> (monuments, landscape corridors, extraordinary offsite improvements, etc.) .....	\$ _____	\$ _____
g. <b>Common Area Improvements</b> (pool, tennis courts, clubhouses, other amenities, etc.) .....	\$ _____	\$ _____
3. a. <b>Overhead &amp; Profit</b> (Land Development Only) .....	\$ _____	\$ _____
<b>TOTAL OF ALL COSTS</b> .....	\$ _____	\$ _____

Amount of above costs benefiting other land / future phases, if any? \$ \_\_\_\_\_  
 (Please describe this cost amount in comments below)

If only a portion of the property benefits by the "As of Lien Date" Costs, please comment below.

Comments:

Please sign below and provide a daytime phone number and email address. Return the completed form together with the completed [Request for Estimate of Taxes](#) form by email or mail to the mailing address in the upper right corner of page 1. For general assistance in completing this form please contact us:

**Phone (916) 875-0700 or email to: [Assessor@saccounty.gov](mailto:Assessor@saccounty.gov)**

*I declare under penalty of perjury that the foregoing information is true and correct to the best of my knowledge.*

_____ Signature of Owner or Project Manager	_____ Date	_____ Daytime Telephone Number
_____ Print Name	_____ E-mail Address	