



William F. Rousseau
Sonoma County Assessor

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APPLICATION FOR BUILDER'S EXCLUSION

(Revenue and Taxation Code Section 75.12)

This application must be filed prior to or within 30 days of the START of construction

1. I, _____ hereby request that the exclusion from supplemental assessment be applied to the property located at Street Address: _____
- Subdivision Name: _____
- Lot Number: _____
- Assessors Parcel Number: _____

For subdivisions, please provide a subdivision map.

2. I certify that I am the owner of the property and that I intend to construct _____, _____
Number and Type of Construction
- on this property and upon completion will offer the property for resale. The property will not be rented, leased, or occupied or otherwise used (except as a model home) until sold. I plan to start site preparation on this subdivision or this single building on: _____
Date
3. I understand that I am obligated to inform the assessor within 45 days of the date if any of the following occur:
- The property changes ownership subject to an **unrecorded contract of sale**.
 - The property is rented or leased.
 - 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.

I certify (or 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 at _____ California, on _____ 20 ____
Month, Day

Company Name _____ Signature _____
Signature of Owner or Corporate Officer

Owner on Record _____ Phone No _____

Mailing Address _____



Important Information

All requested information must be provided and the application must be signed.

In order to be eligible for this exclusion the application must be filed prior to or within 30 days of the start of construction. The start of construction is defined as: site preparation for a subdivision or laying the foundation in the case of a single lot development.

If the builder is starting a subdivision, the builder's exclusion application must be submitted for the entire subdivision. One exclusion form can be used for an entire subdivision.

If the property is sold to a different builder before the building is started or completed, the new owner must submit a new builder's exclusion application.

This exclusion only applies to the supplemental assessments required under Chapter 3.5 of the California Revenue and Taxation Code. The exclusion applies only to the assessment on the building's value, not the assessment on the land value. The property remains subject to the annual property tax. However, the annual tax may include improvement values for partially completed, or complete new construction as of January 1.

Failure to notify the assessor as set out in Section 3 of the application makes the applicant liable for a penalty of the greater of \$100 or 10% of the current tax bill on the subject property, not to exceed \$ 5,000 if the property is eligible for the homeowners' exemption or \$20,000 if the property is not eligible for the homeowner's exemption as provided in Section 482 of the Revenue and Taxation Code.