

## Craig S. Kay, Assessor - Recorder County of Siskiyou

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## **Builder's Exclusion Claim Form**

Legislation requires the Assessor to issue a supplemental assessment upon completion of any new construction. This additional billing will reflect the increased value the new construction adds to the property's annual January 1 assessment.

Section 75.12 of the Revenue and Taxation Code allows a builder to request an exclusion from supplemental assessment if they intend not to occupy the property . . . but rather to offer it for sale. In this instance, the value of the new construction shall be excluded from property taxation until the sale, occupancy, or the following January 1 lien date.

This request must be submitted in writing prior to, or within 30 days, of the commencement of construction. A separate form is required for each parcel the exclusion affects.

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