

BUILDERS' EXCLUSION

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A Builders' Exclusion may be applied to newly constructed property being developed with the intent to

Limitations

This exclusion applies to manufactured homes and real property, other than the following:

- Fixtures that are normally valued as a separate appraisal unit from a structure.

This exclusion only applies to supplemental assessments for new construction. It does not apply to the supplemental assessment generated by a change in ownership. Nor does it prevent the property's annual assessment or annual property tax bill, even if it includes value for construction in progress.

Requirements

The property owner shall notify the Assessor that they do not intend to occupy or use the property prior to, or within 30 days of, the date construction begins.

Construction has begun when there is any alteration to land or improvements. This includes site preparation for the development of new structures. (*Site preparation refers to clearing and grading land, excavation, layout of foundations, installation of temporary structures, and demolition of existing structures or fixtures.*)

The property owner receiving the Builders' Exclusion is responsible for notifying the Assessor within 45 days of the date any of the following events occur:

- The property changes ownership or is subject to an unrecorded contract of sale
- The property is rented or leased
- The property is occupied or used for any purpose other than as a model home or any use pertinent to the marketing of the property

The information provided on this pamphlet does not, and is not intended to, constitute legal advice. This information is a synopsis of the Builders' Exclusion. Please refer to the California Revenue and Taxation Code for more detailed information.

(04-13-22)

"The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork."

REVENUE AND TAXATION CODE - RTC

DIVISION 1. PROPERTY TAXATION [50 - 5911]

PART 0.5. IMPLEMENTATION OF ARTICLE XIII A OF THE CALIFORNIA CONSTITUTION [50 - 100.96]

CHAPTER 3.5. Change in Ownership and New Construction After the Lien Date [75 - 75.80]

ARTICLE 1. Definitions and General Provisions [75 - 75.9]

ARTICLE 2. Assessments on the Supplemental Roll [75.10 - 75.15]

PROPERTY TAX ANNOTATIONS

610.0000 NEWLY CONSTRUCTED PROPERTY

610.0003 Builder's Exclusion.

610.0004 Builders Exclusion.

610.0004.005 Automatic Builder's Exclusion.

610.0004.010 Builder's Exclusion.