New Construction Exclusion Claim (CONEX)

ASSESSOR'S USE ONLY

REGION	CLUSTER	RECORDING DATE	REC. SEQ.	DOC NO.	MAP BOOK	PAGE	PARCEL	CD

DATE CONSTRUCTION STARTED/ WILL START	DATE RECEIVED	EXCLUSION APPROVED ☐ Yes ☐ No By: _____

IMPORTANT **This request MUST be filed with the Office of the Assessor prior to, or within 30 days of, the start of construction.**

The California Revenue and Taxation Code Section 75.12 states, in part: 75.12 **New contruction; notice to assessor**. (a) For the purposes of this chapter, new construction shall be deemed completed on the earliest of the following dates:
(1) (A) The date upon which the new construction is available for use by the owner, unless the owner does not intend to occupy or use the property. The owner shall notify the assessor prior to, or within 30 days of, the date of commencement of construction that he or she does not intend to occupy or use the property. If the owner does not notify the assessor as provided in this subdivision, the date shall be conclusively presumed to be the date of completion.
(B) Notwithstanding subparagraph (A), an owner is not required to provide the notice described in subparagraph (A) and it is rebuttably presumed that a supplemental assessment is not required on property described in clauses (i) to (iii), inclusive, if the owner's property meets all of the following conditions:
(i) The property is subdivided into five or more parcels in accordance with the Subdivision Map Act (Division 2 (commencing with Section 66410) of Title 7 of the Government Code), or any successor to that law.
(ii) A map describing the parcels has been recorded.
(iii) Zoning regulations that are applicable to the parcels or building permits for the parcels require that, except for parcels dedicated for public use, single-family residences will be constructed on the parcels.
(2) If the owner does not intend to occupy or use the property, the date the property is occupied or used with the owner's consent.
(3) If the property cannot be functionally used or occupied on the date it is available for use considering the type of property and any special facts and circumstances affecting use or occupancy, the date the property can be functionally used or occupied.
(b) For the purposes of this section:
(1) "Occupy or use" means the occupancy or use by the owner, including the rental or lease of the property, except as provided in paragraph (2).
(2) Property shall not be considered occupied or used by the owner or with the owner's consent if the occupancy or use is incidental to an offer for a change of ownership, including, but not limited to, use of the property as a model home.
(c) *Intentionally omitted due to space limitation. Please see R&T Code Section 75.12.*
(d) Nothing in this section shall preclude the reassessment of that property on the assessment roll for January 1 following the date of completion.
(e) The owner of any property who notifies the assessor pursuant to subdivision (a) that he or she does not intend to occupy or use the property shall notify the Assessor within 45 days of the earliest date that any of the following occur:
(1) The property changes ownership pursuant to an unrecorded contract of sale.
(2) The property is leased or rented.
(3) The property is occupied or used by the owner for any purpose other than provided in subdivision (b).
(4) The property is occupied or used with the owner's consent for any purpose other than provided in subdivision (b).
(f) The failure to provide the assessor the notice required by subdivision (e), whether requested or not, shall result in a penalty in the amount specified in Section 482.

I DECLARE UNDER PENALTY OF PERJURY THAT NEW CONSTRUCTION IS INTENDED FOR SALE AND NOT RENT, LEASE OR OCCUPANCY, OR OTHER USE EXCEPT AS A MODEL HOME OR USE THAT IS INCIDENTAL TO OFFERING THE PROPERTY FOR SALE OR CHANGE OF OWNERSHIP. NEW CONSTRUCTION WAS STARTED OR WILL START ON ALL PARCELS LISTED ON THE REVERSE SIDE ON: / /

Owner of Record	Telephone Number (including area code)	Email Address	
Mailing Address	City	State	ZIP
Signature	Title	Date	

IMPORTANT **To qualify for the New Construction Exclusion, you MUST complete both sides of this claim form. The property for which the supplemental assessment exclusion is claimed must be specifically identified by the Assessor's Identification Number(s) (AIN). For assistance with this form, please call 213.974.3211.**

MAIL TO: Los Angeles County Assessor, 500 West Temple Street, Room 225, Los Angeles, CA 90012-2770
Office of The Assessor • 213.974.3211 • Website: *lacountyassessor.com*

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LIST ALL PROPERTIES SUBJECT TO THIS CLAIM. PROPERTIES MUST BE IDENTIFIED BY ASSESSOR IDENTIFICATION NUMBER. INCLUDE THE LEGAL DESCRIPTION IF AVAILABLE. WHERE PARCELS, LOTS, OR UNITS INCLUDED ARE CONSECUTIVELY NUMBERED, AN ALL- INCLUSIVE LISTING MAY BE USED BY GIVING FIRST AND LAST PARCEL.

EXAMPLE: MAPBOOK 4350 PAGE 27 PARCEL 20-31

ASSESSOR IDENTIFICATION NUMBER				LEGAL DESCRIPTION		ASSESSOR USE ONLY	ASSESSOR IDENTIFICATION NUMBER				LEGAL DESCRIPTION		ASSESSOR USE ONLY
MAPBOOK	PAGE	PARCEL(S)	CD	TRACT NUMBER	LOT/UNIT	RECORDING DATE	MAPBOOK	PAGE	PARCEL(S)	CD	TRACT NUMBER	LOT/UNIT	RECORDING DATE