



MERCED COUNTY
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**CLAIM FOR DISABLED ACCESSIBILITY CONSTRUCTION
EXCLUSION FROM ASSESSMENT**

**THIS FORM MUST BE FILED WITH THE ASSESSOR
PRIOR TO, OR WITHIN 30 DAYS OF, COMPLETION
OF CONSTRUCTION.**

CLAIMANT NAME		ASSESSOR'S PARCEL NUMBER		PERMIT NUMBER
ADDRESS OF DWELLING - STREET	CITY	STATE	ZIP	
MAILING ADDRESS - STREET	CITY	STATE	ZIP	

STATEMENTS

1. As the owner of the property described herein, I completed, or will complete, construction on this property on _____, and therefore claim the construction exclusion from assessment provided by section 74.6 of the California Revenue and Taxation Code.
2. I understand this exclusion from assessment is applicable only to the construction, installation, removal or modification of any portion or structural component of an existing building or structure to the extent that it is done for the purpose of making the existing building or structure more accessible to, or more usable by, a disabled person.
3. I further understand this exclusion does not encompass the exclusion provided by Revenue and Taxation Code section 74.3 for owner-occupied residences and does not apply to the construction of an entirely new building or structure, or to the construction of an entirely new addition to an existing building or structure.
4. The specific portions of the project that are eligible for this exclusion are: _____

THIS EXCLUSION EXPIRES UPON CHANGE OF OWNERSHIP OF THE PROPERTY

CERTIFICATION

*I certify (or declare) under penalty of perjury under the laws of the State of California
that the foregoing statements are true and correct.*

SIGNATURE OF CLAIMANT OR LEGAL REPRESENTATIVE

DATE

SIGNATURE OF CLAIMANT OR LEGAL REPRESENTATIVE

DATE

MAILING ADDRESS

DAYTIME PHONE NUMBER

()

CITY, STATE, ZIP

E-MAIL ADDRESS

**THE OWNER MUST SUBMIT ALL DOCUMENTS SUPPORTING THIS CLAIM TO
THE ASSESSOR NO LATER THAN SIX MONTHS AFTER THE COMPLETION DATE
STATED IN #1 ABOVE.**

THIS CLAIM IS A PUBLIC DOCUMENT AND IS SUBJECT TO PUBLIC INSPECTION.

FOR ASSESSOR'S USE ONLY

- ☐ RECEIVED _____
☐ APPROVED _____
☐ DENIED _____
REASON FOR DENIAL _____



GENERAL INFORMATION

Section 74.6 of the California Revenue and Taxation Code excludes from assessment the construction, installation, removal or modification of any portion or structural component of an **existing** building or structure to the extent that is done for the purpose of making the building or structure more accessible to, or more usable by, a disabled person. This exclusion applies to any construction, installation, removal, or modification completed **on or after June 7, 1994**.

In order to receive the exclusion, the property owner shall notify the Assessor **prior to, or within 30 days of**, the completion of the project that he or she intends to claim the exclusion for improvements making the building or structure more accessible to, or usable by, a disabled person. All documents necessary to support the exclusion shall be filed by the property owner with the Assessor not later than **six months** after the completion of the project.

For purposes of section 74.6:

Disabled person means a person who suffers from a physical impairment that substantially limits one or more of that person's major life activities.

This exclusion shall apply to existing buildings or structures **except** for those buildings or structures that qualify for the exclusion provided for in subdivision (a) of section 74.3.

The construction, improvement, modification, or alteration of an existing building or structure may include, but is not limited to, access ramps, widening of doorways and hallways, barrier removal, access modifications to restroom facilities, elevators, and any other accessibility modification of a building or structure that would cause it to meet or exceed the accessibility standards of the 1990 Americans with Disabilities Act (Public Law 101-336) and the most recent edition to the California Building Standards Code that is in effect on the date of the application for a building permit.

The exclusion provided for in this section **does not apply** to the construction of an entirely new building or structure, or to the construction of an entirely new addition to an existing building or structure.

The property owner, primary contractor, civil engineer, or architect shall submit to the Assessor a statement that shall identify those specific portions of the project that constitute construction, installation, removal, or modification improvements to the building or structure to make the building or structure more accessible to, or usable by, a disabled person.

