EF-63-R04-0518-36000251-1 BOE-63 (FRONT) REV. 4 (05-18)

## DISABLED PERSONS CLAIM FOR EXCLUSION OF NEW CONSTRUCTION FOR OCCUPIED DWELLING

This claim is for the exclusion from reassessment of any construction to make an existing dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. Only construction completed on or after June 6, 1990 is eligible. The exclusion does not apply to accessibility improvements and features that are usual or customary for comparable properties not occupied by disabled persons.



## Josie Gonzales Assessor-Recorder-County Clerk

County of San Bernardino Assessor's Office 222 W. Hospitality Lane - 4th Floor San Bernardino, CA 92415-0311 www.sbcounty.gov/arc Phone: (909) 387-8307

Phone: (909) 387-8307 Toll Free: (877) 885-7654

TO BE COMPLETED BY THE CLAIMANT (DISABLED PERSON, SPOUSE OR LEGAL GUARDIAN)  PRINT NAME OF CLAIMANT  ADDRESS OF PROCERTY WITH NEW CONSTRUCTION  ASSESSOR'S PARCEL NUMBER  DESCRIBE THE IMPROVEMENTS MADE  CERTIFICATION.  I certify (or declare) under penalty of penjuny under the laws of the State of California that the disabled person named above permanently resides at the property addiess and that the construction was to make the residence more accessible to the disabled person.  CUMBART'S SIGNATURE  TO BE COMPLETED BY PHYSICIAN  The claimant named above is applying to have a partie or all of the construction, installation or modification of a dwelling excluded from the person who has a physical disablely or impairment which affects sign speech, hearing, or the use of any limbs and which results in a functional limitation as to employment or substantially limits one or more impairment by the person, and which has been diagnised as permanently disabled according to the definition above and that the construction, installation or modification makes the dwelling more accessible to that person.  I declare that the disabled person named above is severely and permanently disabled according to the definition above and that the construction, installation or modification makes the dwelling more accessible to that person.  PECLARATION  I declare that the disabled person named above is severely and permanently disabled according to the definition above and that the construction, installation or modification makes the dwelling more accessible to that person.  PHYSICIANS SIGNATURE  DATE  PHYSICIANS PHONE NUMBER  PHYSICIANS PHONE NUMBER	operties not occupied by disabled persons.	(2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.2.
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## **GENERAL INFORMATION**

California law provides that certain construction, installations, or modifications of **existing** single- or multiple-family dwellings can be excluded from increases in property taxation if the work is performed to make the dwelling more accessible to a severely and permanently disabled person who is a permanent resident of the dwelling. This exclusion does **not** apply to accessibility improvements and features that are usual or customary for comparable properties not occupied by disabled persons, but will apply only to those improvements or features that specifically adapt a dwelling for accessibility by a severely disabled person.

Revenue and Taxation Code section 74.3(b) defines a severely and permanently disabled person as any person who has a physical disability or impairment, whether from birth or by reason of accident or disease, including but not limited to any disability or impairment which affects sight, speech, hearing, or use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activity of that person, and which has been diagnosed as permanently affecting the person's ability to function.

To qualify for this exclusion:

- The construction, installations, or modifications must be completed on or after June 6, 1990;
- The disabled person must be a permanent resident (not necessarily the owner) of the dwelling;
   and
- The dwelling must be occupied by the owner and therefore eligible for the homeowners' exemption.

To claim the exclusion, the disabled person, his or her spouse, or legal guardian must submit to the Assessor the following:

- A statement signed by a licensed physician or surgeon of appropriate specialty which certifies that
  the person is severely and permanently disabled as defined above. The statement must identify
  specific disability-related requirements necessitating accessibility improvements or features, and
- A statement that identifies the construction, installation, or modification that was in fact necessary to make the structure more accessible to the disabled person.

The Assessor may charge a fee to the disabled person or his or her spouse or legal guardian sufficient to reimburse the Assessor for the costs of processing and administering the statement.

