October 19, 1982

To County Assessors:

Property Owners' Self-Declaration of New Construction

The valuation of new construction is a large portion of an assessment program, and it is essential that this operation be performed as efficiently as possible. To this end, two county assessors have implemented programs in their offices for the self-declaration of new construction (SNC). Property owners report the cost and other data of low-value, residential construction to the assessors.

The basic concept of the SNC program is that lower-valued residential new construction, discovered via a building permit, will be reported by the property owner on a "Property-Owner's Statement of New Construction" (PSNC). The PSNC is a mail-out form designed to elicit the detailed information needed for valuing new construction without a field inspection or, conversely, it will identify those cases requiring field investigation. Statistics compiled by the Los Angeles County Assessor indicate that the average appraisal time per parcel by the SNC program is 0.4 hour.

The SNC program was first conceived in the Los Angeles County Assessor's Office and has been in operation there since August 1979. The Riverside County Assessor has implemented a similar program. We have included as attachments to this letter a brief description of the basic components of the SNC program and some forms that can be considered for adaption to each county's use.

The Riverside County Assessor reports that approximately 95 percent of all new construction statements mailed out are returned. The Los Angeles County Assessor reports that approximately 85 percent are returned, and, of these, approximately 95 percent have been found to be complete and accurate.

We invite comments and suggestions regarding the SNC program.

Sincerely,

Verne Walton, Chief
Assessment Standards Division
DESCRIPTION OF A PROGRAM FOR SELF-DECLARED NEW CONSTRUCTION

Step 1. All building permits are received in the assessor's office from the various issuing agencies.

A. Permits are screened for assessability and possible inclusion in the SNC program, then indexed, logged, and batched.

B. Permits appearing to meet the SNC program requirements are sent to the Valuation Section.

(An SNC program should be limited to lower-valued residential new construction involving additions and remodeling. (See Step 5C)

Step 2. Valuation clerks send the first PSNC request 90 days after the date the permit was issued. (See attachment)

A. Clerks place permits that have generated a PSNC request in an "aging" file.

1. If after 45 days from the mailing of the first PSNC request a response has not been received, a follow-up PSNC request is mailed. (See attachment)

2. If after 20 days a response is still not received, a demand letter is sent. (See attachment)

Step 3. Clerks put the returned PSNC in the appropriate appraisal record file and forward it to the valuation appraisal supervisor for assignment.

Step 4. Appraisal supervisors review the appraisal record folder and estimate the projected time to work the parcel(s).

A. Assign the work to be done and review it when completed.

B. Determine which parcels cannot be worked by the SNC program and process them for normal new construction maintenance work.

STEP 5. Assigned appraiser works the SNC parcels in the office using appraisal judgment.

A. Determines the reasonableness of reported costs by comparing them to costs from recognized cost tables.

B. Uses the reported costs if they appear reasonable.
Step 6. Completed and reviewed appraisal folders are forwarded to assessment roll division for processing and enrollment.

Step 7. At least every twentieth SNC enrolled assessment should be field reviewed to ensure the effectiveness of the program by determining:

A. The degree of reporting accuracy by the taxpayers.

B. The relationship of the issuing agencies' assigned permit face values and actual final valuation estimates, and the completeness and accuracy of the permit information.

(This can be accomplished in conjunction with the normal new construction maintenance work program.)

Step 8. Standards control unit should routinely study the sample results, evaluate the SNC program, report results and conclusions to the assessor, and make recommendations for improving aspects of the SNC program where needed.
Our records indicate a building permit was issued for the above address for new construction. Section 441-D of the Revenue and Taxation Code reads in part:

"At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his property."

In accordance with the above, complete this form and return it with any additional information you believe important in evaluating the new construction to the Office of Assessor before the date shown above.

<table>
<thead>
<tr>
<th>Owner's Name</th>
<th>Contractor</th>
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<tbody>
<tr>
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</table>

<table>
<thead>
<tr>
<th>Permit Date</th>
<th>Permit No.</th>
<th>Contractor's Address</th>
</tr>
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<tbody>
<tr>
<td></td>
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</table>

<table>
<thead>
<tr>
<th>Permit Information</th>
</tr>
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<tbody>
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</tbody>
</table>

<table>
<thead>
<tr>
<th>Completion Date (Estimate if Not Yet Completed)</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

1. Structural Changes
- [ ] New Structure
- [ ] Addition
- [ ] Alteration
- [ ] Pool or Spa
- [ ] Other - Please explain on reverse side

Briefly describe work in the remarks section on reverse side.

2. Heating/Air Conditioning
- [ ] Central Air Conditioning
- [ ] Thru-Wall Air Conditioning
- [ ] Forced Air Furnace
- [ ] Floor or Gravity Furnace
- [ ] Wall Heater
- [ ] Other:

3. Plumbing Items
- [ ] Toilet
- [ ] Bath Tub
- [ ] Stall Shower
- [ ] Sink
- [ ] Dishwasher
- [ ] Water Heater
- [ ] Other:

4. Cabinets, Appliances, Electrical
- [ ] Range
- [ ] Oven
- [ ] Cabinets
- [ ] New Electrical Service Added
- [ ] Other Built-Ins

Total Cost of Work (Labor and Materials): $  

Total Cost of Work: $  

Please complete the reverse side.
5. **POOL**  
TYPE: [ ] GUNITE [ ] PLASTIC LINED [ ] FIBERGLASS  
SIZE:  
HEATER: [ ] GAS [ ] SOLAR  
[ ] ATTACHED SPA-SIZE  
[ ] POOL SWEEP [ ] UNDERGROUND EQUIPMENT PIT  
APPROXIMATE SQ. FOOTAGE OF DECKING  
FINISH: [ ] CEMENT [ ] COOL DECK  
COST OF WORK $  
6. **SELF-CONTAINED SPA OR HOT TUB**  
TYPE: [ ] GUNITE [ ] FIBERGLASS  
[ ] REDWOOD  
SIZE:  
HEATER: [ ] YES [ ] NO  
[ ] GAS [ ] ELECTRIC [ ] SOLAR  
APPROXIMATE SQ. FOOTAGE OF DECKING  
FINISH: [ ] CEMENT [ ] COOL DECK  
COST OF WORK $  
7. **SKETCH OF NEW CONSTRUCTION**  
Make a sketch of the "new construction" showing its dimensions and position in relation to any existing structure.  

<table>
<thead>
<tr>
<th>Area Computation of &quot;New Construction&quot;</th>
</tr>
</thead>
</table>
| x x =  
| x x =  
| x x =  
| x x =  
| x x =  
| x x =  
| TOTAL SQ. FT.  |

**a. Did you do any of the work yourself?**  
Yes [ ] No [ ]  
Describe

**b. Has any other construction taken place over the past 12 months?**  
Yes [ ] No [ ]  
Describe

**c. Do you contemplate any further construction during the next 12 months?**  
Yes [ ] No [ ]  
Describe

**INTERIOR - DETAIL:**  
Floors: [ ] Tile, [ ] Carpet, [ ] Linoleum, [ ] Other.  
Walls: [ ] Dry Wall, [ ] Paneling, [ ] Plaster, [ ] Other.

**EXTERIOR - DETAIL:**  
Walls: [ ] Stucco, [ ] Siding, [ ] Brick, [ ] Other.  
Roof Covering: [ ] Composition Shingle, [ ] Wood Shingle,  
[ ] Gravel or Rock, [ ] Composition Roll, [ ] Other.

**REMARKS:**

The Assessor's Office may audit this statement for completeness and accuracy and may contact you for additional information as required.

*I declare under penalty of perjury that this statement, including any accompanying schedules and financial statements, is true, correct, and complete to the best of my knowledge and belief.*

<table>
<thead>
<tr>
<th>SIGNATURE OF OWNER OR AGENT</th>
<th>DATE</th>
<th>TITLE (IF AGENT):</th>
</tr>
</thead>
<tbody>
<tr>
<td>STREET ADDRESS</td>
<td>CITY</td>
<td>STATE ZIP CODE</td>
</tr>
</tbody>
</table>
Our records indicate a building permit was issued for the above address for new construction. Section 441-D of the Revenue and Taxation Code reads in part:

"At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his property."

In accordance with the above, complete this form and return it with any additional information you believe important in evaluating the new construction to the Office of Assessor before the date shown above.

### PLEASE CHECK BOXES THAT BEST DESCRIBE CONSTRUCTION WORK.

**1. STRUCTURAL CHANGES**
- [ ] NEW STRUCTURE
- [ ] ADDITION
- [ ] ALTERATION
- [ ] POOL OR SPA
- [ ] OTHER: Please explain on reverse side
- [ ] TOTAL SQ. FT. OF NEW STRUCTURE OR ADDITION (SEE ITEM NO. 7 FOR AREA COMPUTATIONS) ___ SQ. FT.

**2. HEATING/AIR CONDITIONING**
- [ ] N (NEW UNIT)
- [ ] R (REPLACEMENT UNIT)
- [ ] CENTRAL AIR CONDITIONING
- [ ] THRU-WALL AIR CONDITIONING
- [ ] FORCED AIR FURNACE
- [ ] FLOOR OR GRAVITY FURNACE
- [ ] WALL HEATER
- [ ] OTHER: ____________________

**3. PLUMBING ITEMS**
- [ ] TOILET
- [ ] BATH TUB
- [ ] STALL SHOWER
- [ ] SINK
- [ ] DISHWASHER
- [ ] WATER HEATER
- [ ] OTHER: ____________________

**4. CABINETS, APPLIANCES, ELECTRICAL**
- [ ] RANGE
- [ ] OVEN
- [ ] CABINETS
- [ ] NEW ELECTRICAL SERVICE ADDED
- [ ] OTHER BUILT-INS

**TOTAL COST OF WORK (LABOR AND MATERIALS) $**

**COST OF WORK $**

Please complete the reverse side.
5. POOL
   TYPE: □ GUNITE □ PLASTIC LINED □ FIBERGLASS
   SIZE: ___________
   HEATER: □ GAS □ SOLAR
   □ ATTACHED SPA-SIZE ___________
   □ POOL SWEEP □ UNDERGROUND EQUIPMENT PIT
   APPROXIMATE SQ. FOOTAGE OF DECKING ___________
   FINISH: □ CEMENT □ COOL DECK
   COST OF WORK $ ______
   6. SELF-CONTAINED SPA OR HOT TUB
   TYPE: □ GUNITE □ FIBERGLASS □ REDWOOD
   SIZE: ___________
   HEATER: □ YES □ NO □ GAS □ ELECTRIC □ SOLAR
   COST OF WORK $ ______

7. SKETCH OF NEW CONSTRUCTION
   Make a sketch of the "new construction" showing its dimensions and position in relation to any existing structure.

   Area Computation of "New Construction"
   \[ \text{TOTAL SQ. FT.} \]

   a. Did you do any of the work yourself? Yes □ No □
      Describe __________________________
   b. Has any other construction taken place over the past 12 months? Yes □ No □
      Describe __________________________
   c. Do you contemplate any further construction during the next 12 months? Yes □ No □
      Describe __________________________

   INTERIOR - DETAIL:
   Floors: □ Tile, □ Carpet, □ Linoleum, □ Other.
   Walls: □ Dry Wall, □ Paneling, □ Plaster, □ Other.

   EXTERIOR - DETAIL:
   Walls: □ Stucco, □ Siding, □ Brick, □ Other.
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                  □ Gravel or Rock, □ Composition Roll, □ Other.

   REMARKS:

   The Assessor's Office may audit this statement for completeness and accuracy and may contact you for additional information as required.

   I declare under penalty of perjury that this statement, including any accompanying schedules and financial statements, is true, correct, and complete to the best of my knowledge and belief.

   SIGNATURE OF OWNER OR AGENT __________________________
   DATE ______
   TITLE (IF AGENT) __________________________
   STREET ADDRESS __________
   CITY __________
   STATE __________
   ZIP CODE __________
   PHONE 8 AM - 5 PM __________
COUNTY OF ATLAS
Office of Assessor

Dear Property Owner:

Article XIII A of the California State Constitution (Proposition 13) requires the assessor to appraise real property when purchased, newly constructed, or a change in ownership has occurred after March 1, 1975.

Our records indicate that we have not yet received an answer to our earlier requests for information about your real property described on the enclosed form.

We are empowered under the following provisions of the Revenue and Taxation Code to obtain this information.

Section 441(d):

"At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding his property. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties."

Section 454:

This section of the Revenue and Taxation Code empowers the assessor to issue a subpoena.

Section 462:

"Refusal to give information. Every person is guilty of a misdemeanor who, after written demand by the assessor, does any of the following:

(a) Refuses to make available to the assessor any information which is required by subdivision (d) of Section 441 of this code."

This letter, upon receipt, constitutes a legal demand. If you do not respond, the Office of Assessor will consider exercising the authority defined under these provisions of the code. Please reply within fifteen (15) days.

If you have any questions, call the Assessor's Office at the telephone number printed on the top portion of the enclosed form.

Sincerely,

Enclosure