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PHONG LA
ASSESSOR

Information Regarding

Disabled Persons Claim for Exclusion of New Construction

You may be eligible to have excluded from reassessment any new construction completed on your residence to make it more accessible to a severely and permanently disabled person who is a permanent resident. Please print these pages and the Claim Form BOE-63.

If you would like to apply for this exclusion please submit the completed claim form.

If you have any questions regarding this matter call our office at (510) 272-3787.

The following information is from the *State Board of Equalization's Letter to Assessors No. 93/5*. It is provided to help you understand what is qualifying and non-qualifying new construction.

Disabled Resident New Construction Exclusion

(Revenue and Taxation Code Section 74.3)

Qualifying New Construction

Additions as replacements for existing rooms in the home to allow the disabled resident full use of the home.

Modification of existing rooms to allow the disabled resident full use of the home.

A conversion or remodel of existing rooms to allow the disabled resident full use of the home.

Special features added to existing fixtures, facilities, or items in the home to allow the disabled resident full use of the home.

Customization of existing fixtures, facilities, or items in the home to allow the disabled resident full use of the home.

Non-Qualifying New Construction

Additions not primarily constructed to provide accessibility for a disabled person.

Additions for rooms which did not previously exist in the home (i.e., family room, dining room, recreation room, utility room, or garage).

Swimming pools, spas, or saunas.

In the following examples, we provide our opinion as to whether certain modifications undertaken for the purpose of accommodating a disabled resident of the home qualifies for the exclusion from new construction under Section 74.3.

Example 1:

Kitchen remodeled to accommodate a disabled resident in a wheelchair (new cabinets, lower kitchen counter top, new kitchen appliances, remove kitchen island).

- Qualifies

Example 2:

Interior remodeled, e.g., enlarged doorways, ramps, to accommodate wheelchair access.

- Qualifies

Example 3:

Addition of ramps, handrails, ingress and egress improvements, elevated stair lifts, and elevators either within or attached to the existing dwelling.

- Qualifies

Example 4:

Conversion of an existing family room into a bed and bath for a disabled person.

- Qualifies

Example 5:

Garage conversion into bedroom and bathroom for a disabled person.

- Qualifies

Example 6:

Conversion of an existing family room to a bedroom and the construction of a bathroom addition to the home for a disabled person.

- Qualifies

Example 7:

Room additions of a bedroom and bathroom for a disabled person.

- Qualifies

Example 8:

Existing garage and utility room inaccessible to a disabled resident; new garage and utility room was built which is accessible to the disabled resident.

- Qualifies

Example 9:

Construction of entirely new dwelling.

- Does *not* qualify. See Section 74.3(e). However, the added value of any features in the home which specially adapt the home for use by a disabled person (e.g., wider doorways, enlarged bathroom facilities, rails, ramps) would be excluded from new construction.

Example 10:

Pool or spa added under physician's orders.

- Does *not* qualify. However, any special features or customization necessary in the pool or spa to accommodate the disabled resident are not assessable.

Example 11:

Living room enlarged, however, the additional space was not for the purpose of accommodating the disabled resident.

- Does not qualify. See Section 74.3(d).

Example 12:

Family room added to a home which did not previously have one.

- Does not qualify. See Section 74.3(d).

DISABLED PERSONS CLAIM FOR EXCLUSION OF NEW CONSTRUCTION FOR OCCUPIED DWELLING

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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.

TO BE COMPLETED BY THE CLAIMANT (DISABLED PERSON, SPOUSE OR LEGAL GUARDIAN)

PRINT NAME OF CLAIMANT	PRINT NAME OF DISABLED PERSON <i>(if different)</i>
ADDRESS OF PROPERTY WITH NEW CONSTRUCTION	ASSESSOR'S PARCEL NUMBER
DESCRIBE THE IMPROVEMENTS MADE	
DATE CONSTRUCTION COMPLETED	

CERTIFICATION

I certify (or declare) under penalty of perjury under the laws of the State of California that the disabled person named above permanently resides at the property address and that the construction was to make the residence more accessible to the disabled person.

CLAIMANT'S SIGNATURE	DAYTIME PHONE NUMBER ()	DATE
E-MAIL ADDRESS		

TO BE COMPLETED BY PHYSICIAN

The claimant named above is applying to have a portion or all of the construction, installation or modification of a dwelling excluded from reappraisal because it makes the dwelling more accessible to a severely and permanent disabled person. For purposes of this tax benefit, the law defines a severely and permanently disabled person as any person who has a physical disability or impairment which affects sight, speech, hearing, or the use of any limbs and which results in a functional limitation as to employment or substantially limits one or more major life activities of that person, and which has been diagnosed as permanently affecting the person's ability to function.

NAME OF DISABLED PERSON *(please print)*

PLEASE IDENTIFY THE SPECIFIC DISABILITY-RELATED REQUIREMENTS NECESSITATING ACCESSIBILITY IMPROVEMENTS OR FEATURES

I am a licensed Physician Surgeon My specialty is _____

DECLARATION

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.

PHYSICIAN'S SIGNATURE	DATE
PHYSICIAN'S NAME <i>(print or type)</i>	PHYSICIAN'S PHONE NUMBER ()

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, their 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 their spouse or legal guardian sufficient to reimburse the Assessor for the costs of processing and administering the statement.