EF-63-R03-0208-32000382-1 BOE-63 (FRONT) REV. 3 (2-08)

## DISABLED PERSONS CLAIM FOR EXCLUSION OF NEW CONSTRUCTION

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.



## Cynthia L. Froggatt Plumas County Assessor

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TO BE COMPLETED BY THE CLAIMANT	T (DISABLED PERSON, SPOUSE OR LEGAL GUARDIAN)
PRINT NAME OF CLAIMANT	PRINT NAME OF DISABLED PERSON (if different)
ADDRESS OF PROPERTY WITH NEW CONSTRUCTION	ASSESSOR'S PARCEL NUMBER
DESCRIBE THE IMPROVEMENTS MADE	C/C/I
DATE CONSTRUCTION COMPLETED	
	CERTIFICATION
	s of the State of California that the disabled person named above permanently tion was to make the residence more accessible to the disabled person.
CLAIMANT'S SIGNATURE	DAYTIME PHONE NUMBER DATE
	( )
E-MAIL ADDRESS	
	OMPLETED BY PHYSICIAN Call of the construction, installation or modification of a dwelling evaluated from
	all of the construction, installation or modification of a dwelling excluded from to a seve <mark>re</mark> ly and permanent disabled person. For purposes of this tax benefit
	n as any person who has a physical disability or impairment which affects sight
	in a functional limitation as to employment or substantially limits one or more
- i - i - i - i - i - i - i - i - i - i	osed as permanently affecting the person's ability to function.
NAME OF DISABLED PERSON (please print)	
PLEASE IDENTIFY THE SPECIFIC DISABILITY-RELATED REQUIREMENTS NECESS	SITATING ACCESSIBILITY IMPROVEMENTS OR FEATURES
I am a licensed	ty is
	DECLARATION
	e is severely and permanently disabled according to the definition modification makes the dwelling more accessible to that person.
PHYSICIAN'S SIGNATURE	DATE
PHYSICIAN'S NAME (print or type)	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, 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.



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