EF-63-A-R04-0518-34000442-1 BOE-63-A (FRONT) REV. 4 (05-18)

### CLAIM FOR DISABLED ACCESSIBILITY CONSTRUCTION EXCLUSION FROM ASSESSMENT FOR ADA COMPLIANCE

## THIS FORM MUST BE FILED WITH THE ASSESSOR



#### CHRISTINA WYNN SACRAMENTO COUNTY ASSESSOR

REAL PROPERTY DIVISION 3636 American River Drive, Suite 200 Sacramento, CA 95864-5952 Phone (916) 875-0700 FAX (916) 875-0705 https://assessor.saccounty.gov

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

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#### **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 **s ix months** after the completion o f 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.

