EF-63-R03-0208-29000886-1 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.



## Rolf D. Kleinhans Nevada County Assessor

950 Maidu Avenue P.O. Box 599002 Nevada City, CA 95959-7902 Telephone (530) 265-1232 Fax (530) 265-9858 assessor@nevadacountyca.gov

properties not occupied by disabled persons.		
TO BE COMPLETED BY THE CLAIM	ANT (DISABLED PERSON, SPOUSE OR	LEGAL GUARDIAN)
PRINT NAME OF CLAIMANT	PRINT NAME OF DISABLE	D PERSON (if different)
ADDRESS OF PROPERTY WITH NEW CONSTRUCTION	ASSESSOR'S PARCEL NUI	MBER
DESCRIBE THE IMPROVEMENTS MADE		
DATE CONSTRUCTION COMPLETED		
	CERTIFICATION	
I certify (or declare) under penalty of perjury under the resides at the property address and that the cons		
E-MAIL ADDRESS		
TO BI The claimant named above is applying to have a portio reappraisal because it makes the dwelling more access the law defines a severely and permanently disabled pe speech, hearing, or the use of any limbs and which resmajor life activity of that person, and which has been demanded to the disabled Person (please print)  PLEASE IDENTIFY THE SPECIFIC DISABILITY-RELATED REQUIREMENTS NE	ible to a severely and permanent disabled person as any person who has a physical disabilits in a functional limitation as to employn iagnosed as permanently affecting the person	person. For purposes of this tax benefit ability or impairment which affects sight ment or substantially limits one or more son's ability to function.
I am a licensed Physician Surgeon My spe	cialty is	
	DECLARATION	
I declare that the disabled person named a above and that the construction, installation	bove is severely and permanently disabled on or modification makes the dwelling more	
PHYSICIAN'S SIGNATURE	DATE	
PHYSICIAN'S NAME (print or type)	PHYSICIAN'S PHONE NUMBER	



EF-63-R03-0208-2900088

## **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.

