EF-64-RWC-R01-0725-55000104-1

BOE-64-RWC (P1) REV. 01 (07-25)

Kaenan Whitman
Tuolumne County Assessor-Recorder
2 South Green Street, Third Floor
Sonora, CA 95370
Phone: (209) 533-5535
Fax: (209) 533-5674
Email: assessor@co.tuolumne.ca.us

INITIAL PURCHASER CLAIM FOR RAIN WATER CAPTURE SYSTEM NEW CONSTRUCTION EXCLUSION

California law provides that under certain circumstances the initial purchaser of a building with a rain water capture system may qualify for a reduction in the assessed value of the property. In order to qualify for this reduction, this claim form must be completed and signed by the buyer and filed with the Assessor. Please refer to the General Information section for details.

NAME AND MAILING ADDRESS
(Make necessary corrections to the printed name and mailing address.)

CLAIMANT NAME *(LAST, FIRST, MIDDLE INITIAL)*

ADDRESS	CITY	STATE	ZIP

EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER
	( )

ASSESSORS PARCEL NUMBER	PURCHASE DATE	INSTALLATION DATE

☑ Check and complete the following:

1. $ _____ What is the value attributable to the rain water capture system included in the purchase price of the new building? **Attach a copy of any documents necessary to identify the type and value of the rain water capture system included in the purchase price.**

2. $ _____ What is the amount of any rebate for the rain water capture system provided to either the owner-builder or you? (See General Information)

BUILDER NAME	TITLE

ADDRESS	CITY	STATE	ZIP

EMAIL ADDRESS	DAYTIME TELEPHONE NUMBER
	( )

CERTIFICATION

I certify (or declare) under penalty of the laws of the State of California that the foregoing, and all information herein, is true, correct, and complete to the best of my knowledge and belief.

Additionally, if this form is submitted with an electronic signature, I also certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing, and all information herein, including any accompanying statements or materials, is true, correct, and complete to the best of my knowledge and belief.

SIGNATURE OF CLAIMANT	DATE
▶	

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

EF-64-RWC-R01-0725-55000104

GENERAL INFORMATION

Revenue and Taxation Code section 74.8 states, in part:

(b) For purposes of this section, “rain water capture system” means a facility designed to capture, retain, and store rain water flowing off a building rooftop or other manmade aboveground hard surface for subsequent onsite use.

(c) (1) Notwithstanding any other law, for purposes of this section, “the construction or addition of a rain water capture system” includes the construction of a rain water capture system incorporated by the owner-builder in the initial construction of a new building that the owner-builder does not intend to occupy or use.

(2) The exclusion provided by this section applies to the initial purchaser who purchased the new building from the owner-builder only if the owner-builder did not receive an exclusion pursuant to this section for the same rain water capture system and only if the initial purchaser purchased the new building prior to that building become subject to reassessment to the owner-builder, as described in subdivision (d) of Section 75.12.

(d) This section shall be administered as follows:

(1) The initial purchaser of the new building shall file a claim with the assessor and provide to the assessor any documents necessary to identify the value attributable to the rain water capture system included in the purchase price of the new building. The claim shall also identify the amount of any rebate for the rain water capture system provided to either the owner-builder or the initial purchaser.

(2) The assessor shall evaluate the claim and determine the portion of the purchase price that is attributable to the rain water capture system. The assessor shall then reduce the new base year value established as a result of the change in ownership of the new building by an amount equal to the difference between the following two amounts:

(A) That portion of the value of the new building attributable to the rain water capture system.

(B) The total amount of all rebates, if any, described in paragraph (1) that were provided to either the owner-builder or the initial purchaser.

(3) The extension of the new construction exclusion to the initial purchaser of a new constructed new building shall remain in effect only until there is a subsequent change in ownership of the new building.

(e) This section applies to new construction completed on or after January 1, 2019.

(f) This section shall remain in effect only until January 1, 2029, and as of that date is repealed.