EF-63-R03-0208-24000787-1 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



## MERCED COUNTY MATT H. MAY, ASSESSOR

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properties not occupied by disabled persons.			
TO BE COMPLETED BY THE CLAIM	IANT (DISABLED PERSON, SPOUSE OF	R LEGAL GUARDIAN)	
PRINT NAME OF CLAIMANT	PRINT NAME OF DISABLE	PRINT NAME OF DISABLED PERSON (if different)	
ADDRESS OF PROPERTY WITH NEW CONSTRUCTION	ASSESSOR'S PARCEL NU	IMBER	
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			
TO BI The claimant named above is applying to have a portion reappraisal because it makes the dwelling more access the law defines a severely and permanently disabled perspeech, hearing, or the use of any limbs and which resimajor life activity of that person, and which has been defined or DISABLED PERSON (please print)	sible to a severely and permanent disabled erson as any person who has a physical disa sults in a functional limitation as to employn	person. For purposes of this tax benefit, ability or impairment which affects sight, ment or substantially limits one or more	
PLEASE IDENTIFY THE SPECIFIC DISABILITY-RELATED REQUIREMENTS NE	CESSITATING ACCESSIBILITY IMPROVEMENTS OR FEATU	RES	
I am a licensed  Physician  Surgeon My spe	ecialty is		
	DECLARATION		
I declare that the disabled person named a above and that the construction, installation	nbove is severely and permanently disable on or modification makes the dwelling more		
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.

