



Action Required:
Complete and return the attached 1-page form by January 18, 2021.

{Name}
{Care of}
{Mailing Address}
{City}, {State} {Zip}

January 4, 2021

Dear {Name}:

Congratulations on starting construction work on your property! Across San Francisco, property owners like you are improving their homes, and each year, my office asks each taxpayer for information on their active construction projects.

Why am I receiving this letter and form?

You are being asked to complete the attached Residential Construction Project Information Form because our records indicate that you have open building permits on your property. As the San Francisco Assessor-Recorder, we are required by law to value all construction that is in progress on January 1st.¹ To assess your work accurately, we require that you submit information about your project.

What do I need to do?

Complete the attached Residential Construction Project Information Form in its entirety. You still need to complete the form even if work has not started or if you decided not to do the work. **The majority of San Francisco homeowners complete this form on time. Return the form to our office by January 18th using one of the following options:**

Option 1: Scan & Email	Option 2: Mail	Option 3: Drop off
Scan your form and email it to rp.assessor@sfgov.org	Mail your form to our office using the enclosed remit envelope.	Drop off your form to our office in City Hall Room 190 (1 st floor).

Why should I complete this form?

This form helps us accurately assess your construction project. If we do not receive a response from you, we will use the information available to us to proactively determine an appropriate assessment for your construction as of January 1st. If you disagree with that determination, you will need to call our office to request an informal assessment review of your property value or file a formal assessment appeal, taking more of your time and energy. **Therefore, please respond by the deadline to ensure we correctly assess your project.** Blank or incomplete forms will not be considered responsive.

More questions?

Please read the FAQs on the reverse side of this letter, visit our website at www.sfassessor.org, call San Francisco 311 by dialing 3-1-1 (within SF only) or (415) 701-2311 (outside SF), or email us at rp.assessor@sfgov.org

Sincerely,

Joaquín Torres
Assessor-Recorder

Translation of this form is available on our website:

Español www.sfassessor.org/spanish
中文 www.sfassessor.org/chinese
Filipino (Tagalog) www.sfassessor.org/tagalog

¹ California Revenue and Taxation Code, Sections 50 and 401.3

Frequently Asked Questions (FAQs): Residential Construction Project Information Form

General Questions

Why am I being asked to complete this form? Our office is required by law to value construction in progress each January 1st. Our records indicate that you have open building permits on your property that require assessment.

Under what authority do you request this information or reassess my property? The California Revenue and Taxation Code authorizes the Assessor to request this information and to assess construction in-progress on January 1st (Sections 50, 401.3, and 441(d)).

When is the form due? You must return the form to our office by January 18, 2021.

Do I have to complete this Form? What will happen if I don't? Yes, all taxpayers who receive this form must complete and return it to our office. If we do not receive a response from you, we will use the information available to us to proactively determine an appropriate assessment for your construction as of January 1st. A returned form that is blank or incomplete will not be considered a response.

Completing the Form

I am not sure how to complete the form. How can I get help? We have posted examples of completed forms at www.sfassessor.org/new-construction. You can also call our office at (415) 554-5596 if you have specific questions about your property.

What if I have not started construction? You must still complete and return the form to our office. Indicate that the work has not started by marking that option in Section 1a.

What if I decided not to do the work at all? You must still complete and return the form to our office. Indicate that the work will not be done by marking that option in Section 1a. You must also separately notify the Department of Building Inspection (DBI) to cancel the permit(s), which will automatically remove your property from future mailings like this one. For more information, visit DBI's website at www.sfdbi.org.

How should I estimate the total amount I will spend on the project? Include all projected costs, including but not limited to the amount you will pay to your contractor and any fees paid to DBI, architects, surveyors, engineers, etc.

What if I do not have a contractor and am doing the work myself? Mark "no" in Section 3b.

Will you inspect my property? We complete field inspections for a variety of construction projects. Please provide your contact information in Section 3a so we can contact you to set up an inspection if necessary.

Taxes & Billing

How will I find out what you assessed for my project? The value added for the in-progress construction project will be listed as a line item on your annual Notice of Assessed Value, which you will receive in July.

How much more in property taxes will I have to pay based on that added value? The increase in taxes is based upon the assessment multiplied by the tax rate. For example, if your new construction results in a \$50,000 added assessment, $\$50,000 \times 1.1984\%$ (2020 tax rate) = \$599.20 will be added to your upcoming property tax bill.

When will I have to pay the additional taxes? Will I get another bill? For work in progress as of January 1st, the additional taxes will be added to your regular tax bill, which will be due in two installments on December 10th and April 10th. When construction is completed, you will receive a separate supplemental tax bill.

What if I don't agree with your assessment of my construction project? After receipt of your annual Notice of Assessed Value in July, you may request an informal assessment review if you disagree with the value by calling the Assessor-Recorder's Office at (415) 554-5596. If you believe that review does not result in a satisfactory conclusion, the deadline to file a formal assessment appeal with the Assessment Appeals Board is September 15th. For filing information, please contact the Assessment Appeals Board at <http://sfgov.org/aab/>.

Will this information be used to assess my construction project when it is completed? While the information provided on the form may be used, the Assessor is required to do a full analysis at the completion of the project to determine the fair market value added. For more information, please refer to our New Construction Fact Sheet, which is available at <http://sfassessor.org/about-us/fact-sheets>.

SEE ENCLOSED LETTER

REQUEST FOR INFORMATION

This request for information is being made by the assessor pursuant to the authority granted by Revenue and Taxation Code section 441(d). This provision requires you to comply.

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

{Name}
 {Care of}
 {Mailing Address}
 {City}, {State} {Zip}

DATE OF REQUEST 01/04/2021		DUE DATE FOR REQUESTED INFORMATION 01/18/2021		
STREET ADDRESS OR PHYSICAL LOCATION OF THE PROPERTY {Situs}		CITY SAN FRANCISCO	STATE CA	ZIP
ASSESSOR'S PARCEL NUMBER {APN}				
ACCOUNT NUMBER/ASSESSMENT NUMBER				
EVENT DATE 01/01/2021		EVENT TYPE 2021 LIEN DATE NEW CONSTRUCTION		

SEE ENCLOSURE FOR THE LIST OF INFORMATION SPECIFICALLY BEING REQUESTED. IF YOU ARE UNCERTAIN AS TO WHAT INFORMATION IS BEING REQUESTED OR NEED MORE TIME TO COMPLY WITH THE REQUEST, PLEASE CONTACT THE ASSESSOR'S OFFICE EMPLOYEE WHOSE NAME AND CONTACT INFORMATION APPEAR ON THE ENCLOSURE.

Is this request being made in conjunction with an assessment appeal hearing?	
<input checked="" type="checkbox"/>	NO
<input type="checkbox"/>	YES If yes, please complete the following:
Assessment Appeal Application number(s), if assigned: _____	
Applicant: _____	
Hearing date, if scheduled: _____	
Type of assessment being appealed: _____	

Various provisions in the Revenue and Taxation Code grant assessors the authority to obtain information to fulfill their assessment duties. This request for information is made pursuant to the authority granted by Revenue and Taxation Code section 441, subdivision (d), which states:

(1) At any time, as required by the assessor for assessment purposes, every person shall make available for examination information or records regarding their property or any other personal property located on premises they own or control. In this connection details of property acquisition transactions, construction and development costs, rental income, and other data relevant to the determination of an estimate of value are to be considered as information essential to the proper discharge of the assessor's duties.

(2) (A) Upon written request of an assessor, the assessee or the assessee's designated representative shall transmit the information or records described in paragraph (1) by mail, or in electronic format if the information or records are available in electronic format or have been previously digitized. This paragraph shall not be construed or interpreted to limit the assessor's authority to also examine information or records described in paragraph (1).

(B) Information or records requested pursuant to this paragraph shall be transmitted within a reasonable time period.

(3) (A) This subdivision shall also apply to an owner-builder or an owner-developer of new construction that is sold to a third party, is constructed on behalf of a third party, or is constructed for the purpose of selling that property to a third party.

(B) The owner-builder or owner-developer of new construction described in subparagraph (A), shall, within 45 days of receipt of a written request by the assessor for information or records, provide the assessor with all information and records regarding that property. The information and records provided to the assessor shall include the total consideration provided either by the purchaser or on behalf of the purchaser that was paid or provided either, as part of or outside of the purchase agreement, including, but not limited to, consideration paid or provided for the purchase or acquisition of upgrades, additions, or for any other additional or supplemental work performed or arranged for by the owner-builder or owner-developer on behalf of the purchaser.

Please read the enclosure carefully, as the assessor may also request information authorized under other provisions of law, as set forth in the enclosure. All information requested by the assessor or furnished in the property statement shall be held secret by the assessor pursuant to Revenue and Taxation Code section 451.

If the assessor has checked the box "YES" indicating that this request is being made in conjunction with an assessment appeal hearing, based on the information you provide, the assessor may arrive at a value conclusion that is satisfactory to you. If this occurs, the assessor will make a recommendation to the assessment appeals board that your assessed value be changed to that value. However, if you still do not agree with the recommended value, a hearing will proceed.

If you do not comply with this request, or provide only a portion of the information requested, your hearing may proceed as scheduled or it may be delayed or the assessment appeals board may schedule a prehearing conference to be held in advance of your hearing. If you do not provide the requested information to the assessor before the hearing or the prehearing conference (if scheduled), you will have an opportunity to explain to the assessment appeals board members or hearing officer why you have not complied with the request for information, and they will decide whether to hold the hearing without the information, whether to postpone or continue the hearing in order to give you time to comply with the request, whether to postpone or continue the hearing so that a subpoena can be issued, or whether any other action should be taken by the assessor or by the assessment appeals board.

If you appear at the hearing and introduce any information that had been requested under Revenue and Taxation Code section 441(d) and was not provided to the assessor, the assessor is entitled to a continuance of the hearing to examine the new information.

If you do not comply with this section 441(d) request, you may be asked to appear before the Superior Court. (See Revenue and Taxation Code section 468.) Please also be advised that noncompliance or the making of a false statement with regard to the request may subject you to criminal misdemeanor penalties. (See Revenue and Taxation Code sections 461 and 462.)

For more information about the assessment appeal process, including how to obtain information from the assessor, please see the State Board of Equalization's Assessment Appeals Manual at:

<http://www.boe.ca.gov/proptaxes/asmappeal.htm>

Residential Construction Project Information Form

Instructions: Help us correctly assess your construction project by completing and returning this form to our office by **January 18, 2021**. Scan and email it to rp.assessor@sfgov.org, mail it using the enclosed envelope, or drop it off at our office in City Hall Room 190 (1st floor). Please fill out this form in its entirety; a returned form that is blank or incomplete will not be considered a response.

Your property information	Property Owner's Name: {Name}	Assessor Parcel Number: {APN}
	Property Address {Situs}	

* See back page for permit information

1) What is the status of your project?

A) Progress of project as of January 1st

What is the status of your project? Mark one of the four options below:

- Work not started.**

 Work complete. Date of Completion: ____/____/____
- Work in progress.** Circle % complete: 10% 25% 50% 75% 90% Other: ____%
- I will not be doing this work at all.** To cancel your project, you must cancel your permit with DBI. See FAQs for details.

B) Amount Spent as of Jan. 1 How much did you spend on the project as of Jan. 1, 2021?	C) Total Project Cost How much do you anticipate spending in total on the project?	D) Start Date When did construction start, or when do you expect to start?	E) Completion Date When do you expect the project to finish?
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2) Tell us more about your project

A) Type of work being done. Mark all that apply.

- | | | |
|--|--|--|
| <input type="checkbox"/> Addition. Square footage is added to existing building (e.g. adding a new bedroom to house). Sq. ft added: ____ | <input type="checkbox"/> New building. Constructing a new building (e.g. building a new house on a vacant lot). | <input type="checkbox"/> Conversion or legalization. Converting existing space to new use (e.g. converting garage to living space). |
| <input type="checkbox"/> Remodel. Renovating existing space (e.g. upgrading kitchen or bathroom). | <input type="checkbox"/> Maintenance or repairs. Updating existing property elements (e.g. roof). | <input type="checkbox"/> Other. The type of construction is not described in the options above. |

- B) Major changes to your property.** Mark all that apply.
 I am changing the interior configuration of any rooms (e.g. moving dishwasher or stove).
 I am moving or adding walls, windows, or doorways.

C) Characteristics of your property. How many of each room will you have at the end of this construction project?

Living Rooms: ____ Kitchens: ____ Dining Rooms: ____ Bathrooms: ____ Family Rooms/Dens: ____ Bedrooms: ____ Other Rooms: ____ Total: ____

D) Describe your project and provide a diagram on a separate sheet. If more room is required for the project description, include it with the diagram.

3) How can we contact you?

A) Owner/agent contact information	Owner Email	Owner Phone
B) Are you working with a contractor? <input type="checkbox"/> Yes <input type="checkbox"/> No	Contractor Contact/Name	Contractor Company
	Contractor Email	Contractor Phone

I certify that the foregoing is true, correct, and complete to the best of my knowledge. The Assessor-Recorder's Office may audit this statement for completeness and accuracy and contact you for more information as required.

Owner/Agent Signature	Date
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{Permit_Info}