



Action Required:
Complete and return the attached 1-page form by January 16th, 2019.

January 2, 2019

Dear:

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 16th 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,

Carmen Chu
Assessor-Recorder

Translation of this form is available on our website:

Español www.sfassessor.org/forms-spanish
中文 www.sfassessor.org/forms-chinese
Filipino (Tagalog) www.sfassessor.org/forms-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 16th, 2019.

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, $\$50,000 \times 1.1630\%$ (2018 tax rate) = \$581.50 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>.

Permit #: