

This handout is being provided to assist those individuals who are constructing new buildings or adding on to existing buildings. This is in no way a complete handout of all the issues on this subject. For more precise information you must contact the San Mateo County Assessor's office at 650-363-4503

Excerpt from the San Mateo County Assessors Handout "Property Owner Assessment Information"

New Construction

New construction is any improvement to a property which is not considered normal maintenance.

Copies of all building permits are sent to the Assessor by the cities and county.

If the construction is an addition (such as a room addition), a reappraisal is required.

If the construction is a replacement (such as a new roof), a reappraisal usually is not required.

In appraising new construction, **only the market value of the addition is determined and added to the value of the existing property.**

The value of the existing property does **not** change. As with a change-in-ownership, the property owner is then notified of the new assessment and has the right to appeal the value.

Builder's Exclusion

For properties that include new construction with the intent to sell upon completion there is a "Builder's Exclusion" that can be applied. Contact the SM County Assessor for more information on this exclusion.

This exclusion **MUST** be file prior to or within 30 days from the start of construction. 650-363-4503

If I don't tell the county I am finished I will not be assessed.

This is a false way of thinking. The County Assessor's review every construction permit and determine the appropriate length of time to complete the work. When that determined length of time has been completed the County Assessor will assign the new assessment to the property. You have the right to appeal this assessment with the County Assessor.

How much will my taxes go up with my new construction?

You will need to contact the County

Controller for this information.

The County keep copies of my plans so I don't have to keep any.

The County Assessor only keeps that information from your plans that they need to assess your property. The remaining pages are NOT kept.

What other records does the County Assessor have?

The assessor maintains all parcel record maps for use in assessing properties. There is also document records, general information, etc.

Other San Mateo County Department Phone Numbers (Area Code 650)

Tax Collector - Treasurer 363-4142
For Payments of Property Taxes and Copies of Tax Bills

County Controller - 363-4777
For Property Tax Rates, Special Assessments and Refunds.

County Clerk - Recorder - 363-4713
For Recording Deeds and Title Searches

Assessment Appeals Board -363-4573
For Assessment Appeals applications and hearings