



Office of the Assessor

County of Ventura

800 South Victoria Avenue
Ventura, CA 93009-1270
(805) 654-2181* Fax (805) 645-1305
assessor.countyofventura.org

KEITH TAYLOR
ASSESSOR

Theresa Betka -Administration
Chief Deputy Assessor

Travis Ekema -Valuation
Chief Deputy Assessor

REQUEST FOR ESTIMATE OF ASSESSED VALUE FOR SUBDIVISION BOND

DECLARATION – SECURITY FOR PAYMENT OF TAXES AND/OR SPECIAL ASSESSMENTS

(Notice: This declaration is required by the County Assessor in order to proceed with the required bond estimate)

Tract Number as assigned by the County Engineer _____

1. I, _____ declare as follows:
(Must be Owner, Authorized Agent, or Corporate Officer)
2. I understand that this declaration is to be used for determining the amount of security to be required (Government Code Section 66493) for the payment of taxes or special assessments collected as taxes, which are now a lien on the property described below, but are not yet payable.
3. The Assessor's Parcel(s) Number is (are): _____.
4. Area being subdivided (Blue Line Acreage) is _____ acres.
5. The current owner(s) is (are) _____.
6. The subject property is to be subdivided to create a:
 - New Condominium Tract
 - Conversion of an existing structure of a Condominium Tract
 - Residential Tract
 - Commercial-Industrial Tract

Signature: _____ Date: _____

Name: _____ Title: _____

Telephone Number: _____ Email: _____

**INSTRUCTIONS FOR DECLARATION – SECURITY FOR
PAYMENT OF TAXES AND/OR SPECIAL ASSESSMENTS**

1. All subdivisions recorded between January 1 and November 1 are required to post security for payment of taxes and special assessments prior to approval of a final map.
2. The amount of the required security cannot be determined until the County Assessor determines the full value of the real property within the subdivision.
3. Changes in property tax laws, as a result of Proposition 13, and new procedures within the Assessor's Office require that the Assessor have current information pertaining to each subdivision. Proper completion of this declaration will reduce the time required in processing your bond estimate.
4. The declaration must be signed by the owner of record, an authorized agent, or corporate officer.
5. A copy of the subdivision map, as it is to be recorded, must accompany this request.
6. Assessor's request for information must be completed.

(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>

REQUEST FOR INFORMATION

Section 441(d) of the Revenue and Taxation Code

Keith Taylor
Assessor of Ventura County
800 S. Victoria Avenue
Ventura, CA 93009-1270

Failure to complete all applicable sections of this form will result in this form being returned for completion and a delay in processing the Request for Estimate of Assessed Value for Subdivision Bond.

1. The property was acquired by the present owners on _____, for the sum of
(Month/Date/Year)
\$_____. There was was not additional non-cash consideration as follows:

Did purchase price include grading plans, governmental approvals, permits, or build-to-suit agreements?
 Yes No

Condition of land at date of purchase. Check all that apply:

- Raw Land with No Entitlements Rough Grading in Place Planning Commission Approval
- Tentative Tract Map Final Tract Map Raw Land with Entitlements
- Finished Lot with Utilities Tract Bond in Process Finished Lot with Interim Use
- Deed Restrictions Open Space Mitigation Affordable Housing Restrictions
- Contamination Remediation

Land Remarks: _____

2. There has been no change in ownership or in the manner of holding legal title subsequent to the date indicated above, in #1. Please continue to #3.

There has been a change in ownership or in the manner of holding legal title subsequent to the date indicated above, in item #1.

Recordation Date _____ Document Nr. _____
(Month/Day/Year)

Please attach if unrecorded contract or other document, which caused the change in ownership.

Purchase Price \$ _____ There was was not additional consideration as follows:

Condition of land at date of purchase _____
(i.e. raw land, rough grading for pad, building pad graded, etc.)

Did acquisition costs include building plans, governmental approvals, permits or agreements to build from seller? Yes No

3. List existing improvements on property (enter none, if none):

4. The entire subject parcel map is included in Tract No. _____, which was bonded on (date) _____.

5. There has been no new construction and/or building permits issued since January 1, of the past calendar year.
- There has been new construction and/or building permits issued since January 1, or the past calendar year.

Please complete the following:

<u>Permit No.</u>	<u>Date Issued</u>	<u>Date Completed</u>	<u>Describe Nature of Construction</u>
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

A builder's inventory exclusion was, was not filed.

Date filed, if any _____.
(Month/Day/Year)

ANTICIPATED LAND DEVELOPMENT COSTS:

If a question does not apply, please write "N/A" in the appropriate space. You may substitute schedules, copies of contracts, and other relevant data for the answers to some questions. If you provide substitutions, please indicate "see attached", "see schedule", etc.

Amount of cost incurred by seller and included in sale price \$ _____

Amount funded through Mello-Roos Bonds \$ _____

Amount funded through Community Facility District or other bonds \$ _____

Recoverable infrastructure extension costs if adjacent lands are developed \$ _____

TOTAL ANTICIPATED LAND DEVELOPMENT COSTS \$ _____

ESTIMATED DATE OF LAND DEVELOPMENT COMPLETION: _____
(Month/Day/Year)