



COUNTY OF SAN DIEGO

DAVID L. BUTLER

ASSESSOR/RECORDER/COUNTY CLERK

www.sdarcc.com



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SAN DIEGO, CA 92101-2480
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RECORDER/COUNTY CLERK'S OFFICE
1600 PACIFIC HIGHWAY, SUITE 260
P.O. BOX 121750, SAN DIEGO, CA 92112-1750
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August 12, 2010

Quieter Home Program Participant

This letter is to confirm the fact that the Airport Residential Sound Attenuation Program being conducted by the San Diego County Regional Airport Authority will **not** cause the individual properties to be reassessed for new construction.

Generally speaking, the completion of any new construction will cause an increase in assessment based on the value added by the new construction. However, the State Board of Equalization has written an opinion that soundproofing of homes near airports is not new construction, but instead falls under the category of replacement items and therefore is not subject to reappraisal.

The opinion specifically excludes storm windows, insulated walls constructed inside exterior walls, and ventilating systems. This exclusion will extend to the air conditioning systems installed under the program as the determination has been made that this is an integral part of the program.

Based on the above, the **Assessor's Office will not increase the value of those houses that are part of the Airport Residential Sound Attenuation Program.** A copy of the State Board of Equalization opinion is attached. You will receive an Owner's Declaration of New Construction form from the Assessor's Office approximately six months after the permit for your work is issued. We ask that you sign and return the form to the Assessor's office. A sample of a completed form is attached.

Any improvements made outside of this program such as a complete kitchen or bath remodel, or an addition or any other new construction not connected directly with the sound proofing by the San Diego County Regional Airport Authority would be subject to reassessment.

I hope this information is helpful. If you have any questions, please call Diana Lackey, Chief Deputy Assessor at (619) 531-5507.

DAVID L. BUTLER
Assessor/Recorder/County Clerk

**California State Board of Equalization
450 N Street
PO Box 942879
Sacramento, CA 94279-0001**

**Property Taxes Law Guide
Volume 3**

610.0095 Soundproofing Homes Near Airports. Remodeling homes near airports to include soundproofing features such as the installation of insulation, storm windows, insulated walls constructed inside exterior walls, and special ventilating systems fall into the category of replacement items, not new construction. If, however, at the same time such remodeling occurs a home is substantially upgraded and thereafter no longer resembles the original home, the building activity would constitute new construction and the value of the home over and above the value of the soundproofing features would be subject to revaluation. LTA 11/1/85 (No. 85/113).

David Butler, San Diego County Assessor
9225 Clairemont Mesa Blvd.
San Diego, CA 92123-1211
(858) 505-6262

DECLARATION OF NEW CONSTRUCTION
NEWLY CONSTRUCTED OR MAJOR REMODEL OF SINGLE FAMILY DWELLING

AREA:

FAX NUMBER:

PERMIT NUMBER:

ISSUE DATE:

PARCEL NUMBER:

PROPERTY ADDRESS:

(Correct mailing address, if necessary)

This office has been notified that a building permit has been issued for the property identified above. Section 441(d) of the Revenue and Taxation Code requires taxpayers to make available information as requested by the Assessor, including construction and development costs. Make certain the reported costs include engineering, architectural, overhead/profit, on-site supervision and construction loan interest.

YOU ARE REQUESTED TO COMPLETE AND RETURN THIS FORM WITHIN 30 DAYS UPON COMPLETION OF CONSTRUCTION. IF THE PROJECT IS UNFINISHED AS OF DECEMBER 31ST FOLLOWING THE PERMIT ISSUE DATE SHOWN ABOVE, PLEASE RETURN THIS FORM BY, XX/XX/XXXX LISTING THE COST AND STAGE OF COMPLETION AS OF DECEMBER 31st.

CHECK BOX IF OWNER-BUILDER

A. LAND DEVELOPMENT COSTS

(i.e., demolition, grading, retaining walls, off-site work)

\$ _____

B. BUILDING CONSTRUCTION COSTS

1. Shell and Interior Finish

(i.e., built-ins, cabinetry, chandeliers, floor cover)

\$ _____

2. Site Improvements

a. Decks, patios, fences, paving, misc. structures

\$ _____

b. Pools, spas, and ponds

\$ _____

C. OTHER COSTS

1. Fees and Tests

(i.e., architectural, engineering, permits, soil tests, supervision, overhead, development, etc.)

\$ _____

2. Construction Financing Costs

\$ _____

TOTAL COST OF IMPROVEMENTS: \$ _____

(Add land, building, and other costs)

D. BUILDING CHARACTERISTICS

Is home air-conditioned? Yes _____ No _____
Total number of bedrooms: _____ Total number of bathrooms: _____
Total living square footage: _____ Total garage square footage: _____
Other structure square footage: (i.e., guest house, pool house, etc.) _____

E. DATE OF COMPLETION

(i.e., final inspection date, date notice of completion filed, or date dwelling was substantially finished, whether or not the decorating is complete or move-in has occurred)

_____ / _____ / _____
Month Day Year

F. NAME AND TELEPHONE NUMBER OF PERSON TO CONTACT FOR ADDITIONAL INFORMATION:

Name: _____

Phone Number: _____

Best time to call (Monday – Friday, 7:00 a.m. to 5:30 p.m.) _____

Please use this space for any additional remarks you wish to make about this project:

* This work is being done as part of the Quieter Home Program by the San Diego Airport Authority. All costs were paid by them.

Thank you for your cooperation. A Deputy Assessor may contact you if further information is necessary.

I DECLARE, under penalty of perjury, that this statement, including any accompanying schedules and financial statements, is true, correct, and complete to the best of my knowledge and belief.

Signature of Owner or Agent **Please Print Name** **Date**

Street Address **City/State** **Zip Code** **Phone (8:00 a.m. – 5:00 p.m.)**