

Computation of Taxes

The process of determining your property taxes involves the efforts of 3 County offices: the County Assessor, the County Auditor/Controller, and the County Tax Collector, who work in conjunction to produce and account for your property taxes. In order for the amount of your taxes to be determined, the County Assessor must first assess the value of your property. Generally, the assessed value is the cash or market value at the time of purchase. This value may increase not more than 2% per year until the property is sold or any new construction is completed, at which time it must be reassessed (see Supplemental Property Taxes.) For more information on how the assessed value is determined, contact the Assessor's Office at (530) 623-1257.

After the Assessor has determined the property value, the Auditor-Controller applies the appropriate tax rates, which include the general tax levy, locally voted special taxes, and any city or district direct assessments. The general tax levy is determined in accordance with State law and is limited to \$1 per \$100 of assessed value of your property. Special taxes and district assessments are passed by vote. After applying the tax rates, the Auditor-Controller calculates the total tax amount. Finally, the Tax Collector prepares property tax bills based on the Auditor-Controller's calculations, distributes the bills, and then collects the taxes.

Neither the County Board of Supervisors nor the Tax Collector determines the amount of taxes.