

## PROPERTY TAX INFORMATION

### SECURED PROPERTY TAXES

This information, produced at the direction of the County Treasurer-Tax Collector, provides an overview of the property tax systems. This information should be especially helpful to new homeowners who are paying property taxes for the first time.

Although property taxes are collected by the Treasurer-Tax Collector; tax laws are enacted by the California State Legislature.

### TAXPAYER RESPONSIBILITIES FOR PAYMENT OF TAXES

As the owner of property in Trinity County, you are responsible for the timely payment of your property taxes. If you are a new owner, there was most likely a pro-ration made between the buyer and seller during escrow, however, the funds may not have been withheld and payment made. You should refer to your escrow papers if there is a question.

The Treasurer-Tax Collector updates new owner information several times a year. Generally New Owner Notices are sent approximately 10 days prior to each delinquent date. Please allow for a time lapse between recording date and entry to the tax file. Annual tax bills, which can be paid in two installments, are mailed once a year by November 1. Since the bill contains payment stubs for both installments, this is the only bill regularly mailed each year by the Treasurer-Tax Collector. Depending on when the ownership change is placed on the tax roll, the annual tax bill may have been sent either to the previous owner or directly to you. It is your responsibility to obtain tax information. State law stipulates that failure to receive a tax bill does not permit the Treasurer-Tax Collector to waive penalties for late payments.

In addition to annual taxes, you may be responsible for payment of supplemental property taxes. Any time property is sold, or new construction completed, the value of the changed property is reassessed. If the property has been reassessed at a higher value, you will receive one or more supplemental tax statements in addition to the annual tax bill. For more information regarding supplemental tax bills, please refer to the pamphlet on Supplemental Taxes. If the property has been reassessed at a lower value, you may receive a refund.

### MAILING OF ANNUAL TAX BILLS

Annual tax bills are mailed to owners of record each year on or before November 1. If you do not receive your annual tax bill by November 10, you should contact the Treasurer-Tax Collector's Office. Please provide your Assessor's parcel number or, the property address or, Assessee's name. Also, you may obtain information in person at the Treasurer-Tax Collector's Office. Supplemental tax statements are mailed throughout the year. See information on **Supplemental Taxes**.

### SECURED/ANNUAL TAX PAYMENT DATES

You may pay your annual tax bill in two installments. The first installment is Due November 1 and becomes delinquent at 5 p.m. on December 10\*. The second installment is due February 1 and becomes

## PROPERTY TAX INFORMATION

delinquent at 5 p.m. on April 10\*. You may, if you choose, pay the entire bill when the first installment payment is made.

Since Supplemental tax bills are mailed throughout the year they may or may not be due or delinquent at the same time as your annual tax bill.

### METHODS OF PAYMENT

The best way to pay your taxes is by mail. When you receive your tax bill, it has two parts that are payment stubs for each installment and a pre-addressed envelope is included which ensure prompt handling of your payment. All payments must be made payable to: Treasurer-Tax Collector, Trinity County. The Assessor's Parcel Number should be written on any payment document. Your canceled check serves as your receipt. PLEASE DO NOT SEND CASH. Mailed payments must be postmarked before the delinquent date. Payments may be made in person at the Treasurer-Tax Collector's Office.

### WILL I RECEIVE A TAX BILL IF I PAY TAXES THROUGH AN IMPOUND ACCOUNT?

If your taxes are paid through an impound account, your lender will receive your annual tax bill and you will receive an information copy. Supplemental tax bills, however, are not sent to your lender; they are mailed directly to you. It is your responsibility to contact your lender to determine who will pay the supplemental tax bill, you or your lender.

### WHAT DETERMINES THE AMOUNT OF TAXES THAT I PAY?

The County Assessor determines the taxable value of your property. Generally, the taxable value is the cash or market value at time of transfer. This value increases not more than 2% per year until the property is resold or any new construction is completed, at which time the portion which changes must be reassessed. Additional information may be obtained from the County Assessor 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 assessments. The general tax levy is determined in accordance with State law and is limited to \$1.00 per \$100.00 taxable value of your property. After applying the tax rates, the Auditor-Controller calculates the total tax amount. The Treasurer-Tax Collector prepares property tax statements based on the Auditor-Controller's calculations, mails the tax statements and collects the taxes.

### IF YOU DISAGREE WITH THE VALUATION THE ASSESSOR HAS PLACED ON YOUR PROPERTY

You should first discuss the matter with the Assessor's Office and if the question is not resolved to your satisfaction there is an Assessment Appeals Board established for the purpose of reviewing taxable values and such matters. Appeals on regular assessments must be filed each year between July 2 and September 15. The valuation information may be obtained from the Assessor's Office by July 1 each year. If you choose to appeal your assessment, you should nonetheless pay the tax installment presently due and

## PROPERTY TAX INFORMATION

payable by the appropriate deadline. If your appeal is granted a refund will be made. If you have not made a timely payment, you may incur penalties while the case is in appeals.

### FAILURE TO MAKE A TIMELY PAYMENT

If you do not pay the first installment of your annual tax bill at the Treasurer-Tax Collector's Office by 5 p.m. on December 10\* or payment is not postmarked by that date, then the taxes become delinquent and a 10% delinquent penalty is added to any unpaid balance. If you fail to pay the second installment by 5 p.m. on April 10\* or payment is not postmarked by that date, it becomes delinquent and a 10% penalty plus a charge of \$10.00 is added to the unpaid balance. If you fail to pay either or both installments at the Treasurer-Tax Collector's Office by 5 p.m. on June 30,\*\* or payment is not postmarked by that date, then the property becomes tax defaulted and additional penalties and costs accrue. Please see information on Delinquent Property Taxes.

### PAYMENT OF PART OF CURRENT TAXES WILL NOT STOP PROPERTY FROM BECOMING TAX DEFAULTED ON JUNE 30.

Any unpaid taxes as of June 30 will cause the property to become tax defaulted and further penalties and costs will accrue. Please see pamphlet on Delinquent Property Taxes for more information.

### EXEMPTIONS AND ASSISTANCE PROGRAMS AVAILABLE TO PROPERTY OWNERS WHICH HELP DEFRAID THE AMOUNT OF TAXES DUE

Applications for homeowner's, veteran's, church, welfare and other exemptions may be obtained from the Assessor's Office. These programs allow, under specific qualifications, for assessment exemptions that result in tax savings. Additional information may be obtained from the Assessor's Office, (530) 623-1257.

The State of California administers programs that provide property tax assistance and postponement of property taxes to qualified homeowners and renters who are 62 or older, blind or disabled. For information on the State's Homeowner or Renter Assistance Program, call 800-338-0505. For information on the Property Tax Postponement Program, call 800-952-5661.

\* If either December 10 or April 10 falls on a weekend or holiday, taxes are not delinquent until 5 P.M. the next business day.

\*\* If June 30 falls on a weekend or holiday, taxes must be paid by 5 P.M. of the preceding business day or the property will be tax defaulted.