

PROPERTY TAX INFORMATION

UNDERSTANDING PROPERTY TAXES . . .

THE SIMPLE STORY

This information, produced by the Trinity County Tax Collector's Office, provides an overview of the local property tax system in Trinity County. This information will be especially helpful to new homeowners who are paying property taxes for the first time. It will also aid individuals who have discontinued paying their taxes through impounds (i.e., as part of their mortgage payments) and are now paying property taxes directly to the Tax Collector for the first time. Finally, this information is of general interest to all residents who desire a clarification of how property taxes are billed and collected in Trinity County.

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

HOW IS THE AMOUNT OF MY PROPERTY TAXES DETERMINED?

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 increases not more than 2% per year until the property is sold or any new construction is completed, at which time it must be reassessed. 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 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. After applying the tax rates, the Auditor-Controller calculates the total tax amount. Finally, the Treasurer-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 Treasurer-Tax Collector determines the amount of taxes.

DO I HAVE ANY RECOURSE IF I DISAGREE WITH THE VALUATION PLACED ON MY PROPERTY BY THE ASSESSOR?

Yes. You may take the matter up with the Assessor to see if that office will change the valuation. Additionally, the Board of Supervisors has established an Assessment Appeals Board for the purpose of resolving valuation problems. Appeals on regular assessments must be filed each year between July 2 and September 15 (valuation information is available July 1 at the Assessor's office). Appeals on corrected assessments, escaped assessments (assessments that did not take place when they should have), or supplemental assessments must be filed no later than 60 days from the mailing date of the corrected, escaped, or supplemental tax bill.

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If you choose to appeal your assessment, you should still pay your tax installments in full by the appropriate deadlines; otherwise, you may incur penalties while the case is in appeals. If your appeal is granted, a refund will be issued to you.

Appeals applications and further information about the appeals process can be obtained by calling the Assessor's office at (530) 623-1257.

I HAVE RECENTLY PURCHASED PROPERTY. WHAT ARE MY RESPONSIBILITIES AS FAR AS TAXES ARE CONCERNED?

You are responsible for any taxes that were not paid as of the time escrow closed. Even though taxes are pro-rated between the buyer and seller during escrow and proper credit is given to each, the actual taxes may have not been paid to the Treasurer-Tax Collector at that time. You should read your escrow papers and/or title report to determine if portions of the annual taxes were paid by the previous owner before the escrow closed.

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 Tax Collector. Depending on when the ownership change is placed on the tax roll, the annual tax bill could be sent either to the previous owner or directly to you. If there are any remaining unpaid taxes, and if you did not receive an annual tax bill from either the previous owner or the Treasurer-Tax Collector, you should contact the Treasurer-Tax Collector immediately and request one. It is your responsibility to obtain the bill. State law stipulates that failure to receive a bill does not permit the Treasurer-Tax Collector to excuse penalties on late payments.

In addition to annual taxes, you will probably be responsible for paying supplemental property taxes. Any time property is sold; the value of the property is reassessed. If the property has been reassessed at a higher value, you will receive one or more supplemental tax bills in addition to the annual bill mentioned above. (For more information on supplemental tax bills, please read information on Supplemental Property Taxes.) If the property has been reassessed at a lower value, you will receive a refund.

WHEN ARE ANNUAL TAX BILLS MAILED?

Annual tax bills are mailed each year on or before November 1. If you do not receive your annual tax bill by November 10, you should request one by filing out and mailing the attached postcard, or by calling the Trinity Treasurer-Tax Collector's Office at (530) 623-1251 during regular business hours, Monday through Friday 8:00 a.m. to 5:00 p.m.

Whether you make your request by postcard or by phone, you will need to provide the Assessor's Identification Number, Assessor's Parcel Number, or APN (consisting of map book, page, and parcel number), which you can find on a previous year's tax bill.

You may also obtain a bill in person at the Trinity County Treasurer-Tax Collector's Office located at 101 Court Street, Weaverville, CA 96093. This option is not recommended during tax periods due to parking problems and lengthy delays. Please see Fee Schedule.

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Again, it is your responsibility to obtain your annual tax bill. Failure to receive a bill does not provide a basis for excusing penalties for late payment.

WHEN ARE SUPPLEMENTAL TAX BILLS MAILED?

Supplemental tax bills are mailed throughout the year. For information on delinquency dates of supplemental tax bills, be sure to read our pamphlet on supplemental property taxes.

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

If your taxes are paid through an impound account (i.e., included with your mortgage payment), your lender will receive your annual tax bill, and you will receive an informational copy. Supplemental tax bills, however, are not sent to your lender, but are mailed directly to you. It is your responsibility to contact your lender to determine who will pay the supplemental tax bill.

WHAT DOES MY ANNUAL TAX BILL TELL ME?

The annual tax bill identifies the following:

- The owner of record as of January 1.
- The property location and description.
- The assessed value of the property.
- The amount and type of exemption, if applicable.
- The amount of taxes due on the first and second installments, as well as the total taxes due.
- A breakdown of the types of taxes being collected, including the general tax levy (the constitution “1%” levy), locally voted special taxes, and city assessments.

If your bill carries the legend “Defaulted Taxes” or “Power to Sell,” this is an indication that there are prior-year delinquent taxes, which are not included in your bill. See information on **delinquent property taxes** for more information.

WHAT IS THE BEST WAY TO PAY MY TAXES?

The best way to pay your taxes is by mail. The envelope containing your tax bill also contains payment stubs for each installment and two preaddressed envelopes ensure prompt handling of your payment. Checks and money orders should be made payable to the Trinity County Treasurer-Tax Collector and should have the Assessor’s Parcel Number written on them. Your canceled check or money order stub serves as your receipt. **NEVER SEND CASH.** Be sure to mail early so that your envelope is postmarked before the delinquent date.

WHEN ARE MY ANNUAL TAXES DUE?

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, and the second installment is due February 1 and becomes delinquent at 5 p.m. on April 10. You may, however, elect to pay the entire tax bill when you pay the first

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installment. If you itemize your income taxes, this may be an advantage to you when calculating the deduction on your Federal and State income taxes.

Supplemental tax bills are mailed throughout the year and, therefore, may not be due or delinquent at the same time as your annual tax bill. Read our pamphlet on supplemental property taxes for information on delinquency dates of supplemental tax bills.

WHAT HAPPENS IF I FAIL TO PAY MY TAXES ON TIME?

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 time and 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 at the Treasurer-Tax Collector's Office by 5 p.m. on April 10*, or payment is not postmarked by that time and date, it becomes delinquent and a 10% penalty plus an administrative

charge of \$10 is added to the unpaid balance. If you pay your second installment without having paid the first, your payment will be applied to the unpaid taxes and penalties on the first installment and will leave your second installment unpaid and possible delinquent. 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 time and date, then the property becomes tax defaulted and additional penalties and costs accrue. See our pamphlet on delinquent property taxes for more information.

ARE EXEMPTION AND ASSISTANCE PROGRAMS AVAILABLE TO PROPERTY OWNERS THAT HELP DEFRAID THE AMOUNT OF TAXES DUE?

Yes, Applications for the 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.