



## **SHELLEY PIECH TREASURER/TAX COLLECTOR**

Tuolumne County Administration Center  
2 South Green Street  
Sonora, California 95370  
Phone (209) 533-5544

### **What are supplemental taxes?**

On July 1, 1983, California State law was enacted to require the assessor to appraise property on the date a change in ownership occurs or new construction is completed. Taxes are computed from the 1st of the month following the change to the end of the fiscal year. In most cases, this assessment results in one or possibly two supplemental tax bills being sent to the property owner in addition to the regular secured property tax bill that is mailed annually.

### **New Construction or Change of Ownership:**

For further information regarding "**New Construction or Change of Ownership**", please contact the Assessor's Office at (209) 533-5535 or by writing to 2 S. Green Street, 3rd Floor, Sonora, CA 95370.

### **How are the supplemental taxes calculated?**

The Assessor appraises the property to determine the new base year value as of the date of the change of ownership or completion of new construction. The Assessor then calculates the difference between the new base year value and the existing roll value. The result is the new Supplemental Assessment. The Assessor will send you a "**NOTICE OF SUPPLEMENTAL ASSESSMENT AND IMPENDING TAX BILL**".

This reassessment usually results in an increase in property value, in which case your supplemental taxes will be calculated by the Auditor-Controller based on the change in value, and one or possibly two supplemental tax bills will be created and mailed to you by the Tax Collector. However, in some instances the reassessment results in a reduction in value, in which case a refund will be prepared by the Auditor-Controller and mailed to you. A reduction in value WILL NOT reduce the amount due on the annual tax bill. The annual tax bill must be paid in the amount originally billed.

### **What if I disagree with the new value?**

If you disagree with the new base year value that was determined by the Assessor, you should contact the Assessor's Office at (209) 533-5535. 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. If your value is subsequently reduced, a refund will be issued to you.

### **Will I receive an annual tax bill each November?**

Yes. The supplemental tax is sent in addition to the annual tax bill and both amounts must be paid as specified on each tax bill.

## **Will my mortgage company pay the supplemental bill?**

Not always. Unlike the annual tax bill, lending agencies do not request a copy of the supplemental tax bill. When you receive a supplemental tax bill, **YOU MUST CONTACT YOUR LENDER** to determine who is to pay the bill.

## **What does the supplemental bill disclose?**

The supplemental tax bill provides the following information:

- The current owner.
- The appropriate fiscal year.
- The "situs" addresses of the property.
- The assessor's parcel number.
- The net difference of taxable value.
- The amount of tax based on net value.
- The type of exemptions, if any.
- The due date(s) for tax payments.

The bill may be paid in two installments and provides payment stubs for each installment, which show the amount due and the date that the amount must be paid to avoid penalties for late payment.

## **What if I purchase property and sell it again after a few months?**

If you purchase and then sell property within a short period of time, contact the Assessor's office for a possible proration, (209) 533-5535.

## **Is my supplemental tax bill prorated?**

Yes. You are taxed only on that portion of the year for which you have ownership or completed construction.

## **Is it possible to receive two supplemental bills with a change of ownership?**

Yes. This depends on when the ownership change occurred.

You will receive **ONE** supplemental bill if the date of the change in ownership is between June 1 and December 31.

You will receive **TWO** supplemental bills if the date of the change in ownership is between January 1 and May 31.

## **What happens if I fail to pay the supplemental tax bill?**

The same rules apply as for unpaid annual tax bills. If your supplemental tax bill is not paid by June 30th after the second installment is delinquent, the property becomes tax-defaulted (even if you have paid your annual tax bill). After five years of delinquency the property will be subject to the Tax Collector's Power of Sale and may be sold at a tax sale.

## **Can delinquent supplemental taxes be paid on an installment plan?**

Yes. Delinquent supplemental taxes may be paid on an installment plan in the same manner as your annual property taxes if they become delinquent.