补税单解释

01 税收部（DTAC）整合了税务处、税务局及社会服务处下属债务管理与征收部。

02 每当某一地块上出现可再次征税的事件时，都会产生补充房地产税单。可再次征税的事件的例子包括所有权（新所有者/所有权佔比变更）或建筑结构出现变化。

03 税收年度是税单发出时的财政年度（并非总是为该税单对应的财政年度）。

04 税单对应的时间段。根据所有权的变更时间或建筑结构的完工时间，届时可能会发出两份补税单。由于不动产税根据相关不动产于 1 月 1 日的价值进行判断且覆盖一个财政年度，因此购买/建造日期可能会影响两（2）个财政年度的税收日历。

05 估税员的地块编号（APN）是由估税处分配至不动产地块的编号，以便进行识别和记录。

06 估税处负责记录所有者。

07 估税处负责记录税单的邮寄地址。

08 不动产地址（位置）与估税处提供的 APN 相关。

09 文档编号是内部编号，估税处将其用于识别生成相关税单的交易类型。

10 税单编号是 DTAC 所生成特定税单的指定唯一标识号。

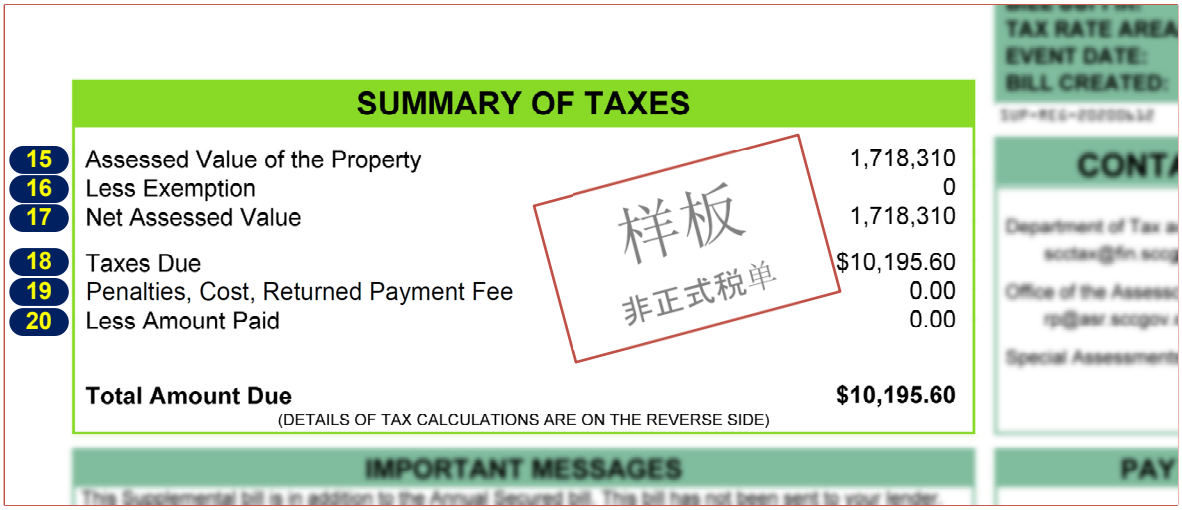
11 帐单后缀是确定帐单类型的两位数字代码。

12 税率区是一个特定的地理区域，且于当前财政年度中均属于本地机构和办学实体的管辖范围内。

13 事件日期是可再次征税的事件的日期，即所有权（新所有者/所有权占比变更）或建筑结构出现变化。

14 生成税单是 DTAC 生成税单的日期。

补税单解释



15 **不动产评估价值**是新评估价值与先前评估价值之间的差额。**详细的计算方法可见税单的第 2 页。**

16 **根据加利福尼亚州税收和税法典 201.2 至 234 规定降低免税额度**，免除部分不动产所有者的全部或部分税款。

17 **净评估价值**是根据适用税率所得出的不动产应税价值（评估价值扣除任何免税额）。

18 **应缴税款**是使用估税处提供的评估价值和相应房产税率区的指定税率计算得出的新税款总额。

19 **如未于**还款日期前收取款项，则将计算**罚款、费用和退回费用**。其中包括分期付款应缴税款的 10%、20 **美元管理**费（抵扣与收取和处理滞纳金相关的费用）以及退回费用（如因任何原因而退回款项，则需加入该项费用，例如资金不足或银行账号信息有误。）

20 **少付款项**反映了向税单支付的所有款项。

补税单解释

21 **<u>提供税收部</u>**联系信息，以便咨询相关税单问题。

22 **<u>提供估税处</u>** 联系信息，以便咨询相关评估问题。

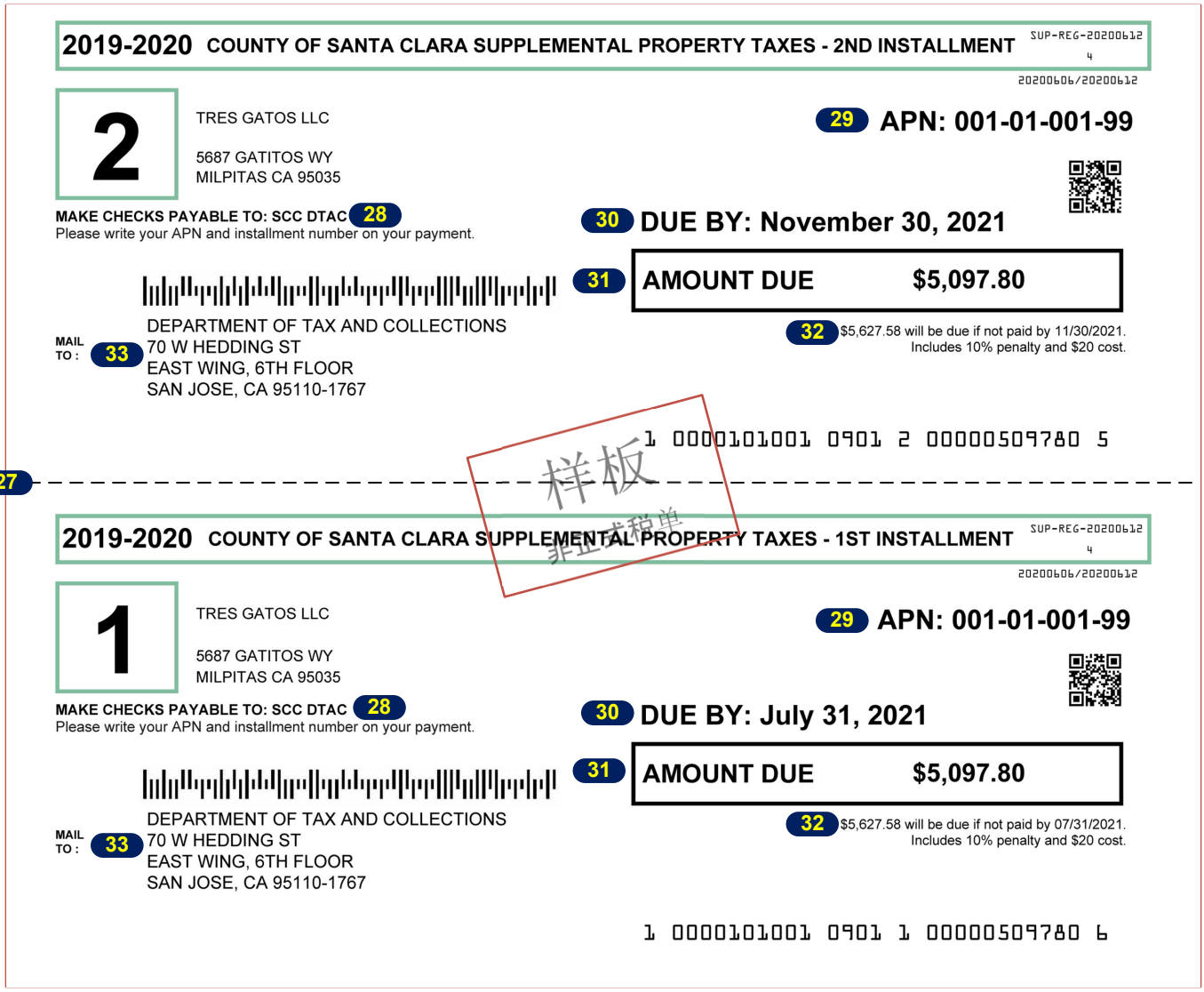
23 **重要消息是与税**单以及税收部相关的各种重要信息。

24 **电子付款**提供多种付款方式。使用智能手机扫描 QR 码后，即可显示账单。可使用 SCCDTAC **手机**应用进行付款。亦可直接登录 DTAC **网站**进行在线付款。

25 **房**产税款应用于整个县内。该网站详细介绍了圣克拉拉县房产税在特定房产税率区的详细分配情况。

26 **税收部**电子邮件通知服务将通过电子邮件的形式向订阅户发送通知和公告，从而提醒相关事项，例如年度房产税分期付款的截止期限临近。该公告不针对地块编号，且不会提醒地块所有者注意补充房地产税单的还款日期。

补税单解释



2019-2020 COUNTY OF SANTA CLARA SUPPLEMENTAL PROPERTY TAXES - 2ND INSTALLMENT
SUP-REG-20200612 4
20200606/20200612

2

TRES GATOS LLC
5687 GATITOS WY
MILPITAS CA 95035

29 APN: 001-01-001-99

MAKE CHECKS PAYABLE TO: SCC DTAC 28
Please write your APN and installment number on your payment.

30 DUE BY: November 30, 2021

31 AMOUNT DUE $5,097.80

32 $5,627.58 will be due if not paid by 11/30/2021.
Includes 10% penalty and $20 cost.

MAIL TO: 33
DEPARTMENT OF TAX AND COLLECTIONS
70 W HEDDING ST
EAST WING, 6TH FLOOR
SAN JOSE, CA 95110-1767

1 0000101001 0901 2 00000509780 5

样板 非正式税单

27

2019-2020 COUNTY OF SANTA CLARA SUPPLEMENTAL PROPERTY TAXES - 1ST INSTALLMENT
SUP-REG-20200612 4
20200606/20200612

1

TRES GATOS LLC
5687 GATITOS WY
MILPITAS CA 95035

29 APN: 001-01-001-99

MAKE CHECKS PAYABLE TO: SCC DTAC 28
Please write your APN and installment number on your payment.

30 DUE BY: July 31, 2021

31 AMOUNT DUE $5,097.80

32 $5,627.58 will be due if not paid by 07/31/2021.
Includes 10% penalty and $20 cost.

MAIL TO: 33
DEPARTMENT OF TAX AND COLLECTIONS
70 W HEDDING ST
EAST WING, 6TH FLOOR
SAN JOSE, CA 95110-1767

1 0000101001 0901 1 00000509780 6

27 补充地税单分两次支付。

28 **SCC DTAC 是圣克拉拉**县税收部的缩写

29 **APN-后缀 包括款**项上的不动产 APN **和后**缀。

30 **截止日期 是每次付款的**还款日期。如某一还款日期为周六、周日或是县节假日，则该还款日期则为下一个工作日。

31 **应付款项**是每次付款的应付款项。

32 **如未于截止日期前收取分期款**项，则为即将支付的款项。其中包括分期付款应缴税款的 **10% 和 20 美元管理**费（抵扣与收取和处理滞纳金相关的费用）。

33 **邮寄至**是款项的邮寄地址。

补税单解释

CALCULATION OF TAXES

TAX YEAR: 2020-21

For December 30, 2019 through June 30, 2020

APN: 001-01-001

34 ASSESSED VALUES

	ORIGINAL	NEW BASE	DIFFERENCE
LAND	32,632,486	32,632,486	0
IMPROVEMENTS	51,698,706	53,417,016	1,718,310
TOTAL LAND AND IMPROVEMENTS	**84,331,192**	**86,049,502**	**1,718,310**
PERSONAL PROPERTY	0	0	0
TOTAL ASSESSED VALUE	**84,331,192**	**86,049,502**	**1,718,310**
LESS HOMEOWNER'S EXEMPTION	0	0	0
LESS OTHER EXEMPTION	0	0	0
NET ASSESSED VALUE	**84,331,192**	**86,049,502**	**1,718,310**

35 EVENT DATE AND PRORATION

EVENT DATE	12/30/2019
TAXABLE PERIOD	12/30/2019 - 06/30/2020
PRORATION FACTOR	50.00%

INSTALLMENT 1

DUE DATE	07/31/2020
DELINQUENT AFTER	07/31/2020
TAXES	$5,097.80
10% DELINQUENT PENALTY	0.00
DELINQUENT COST	0.00
RETURNED PAYMENT FEE	0.00
LESS AMOUNT PAID	0.00
TOTAL INSTALLMENT AMOUNT	$5,097.80

INSTALLMENT 2

DUE DATE	11/30/2020
DELINQUENT AFTER	11/30/2020
TAXES	$5,097.80
10% DELINQUENT PENALTY	0.00
DELINQUENT COST	0.00
RETURNED PAYMENT FEE	0.00
LESS AMOUNT PAID	0.00
TOTAL INSTALLMENT AMOUNT	$5,097.80

样板
非正式税单

34 **评估价值**由估税处确定，其中包括：

土地：财产的土地部分的评估价值。

改进之处：根据加利福尼亚州法律规定，包括所有竖立或固定在土地上的建筑物、结构体、固定装置和围墙，以及所有非自然生长且非免税的果树、坚果树或观赏性树木和藤本植物，不包括未满八岁的椰枣树。

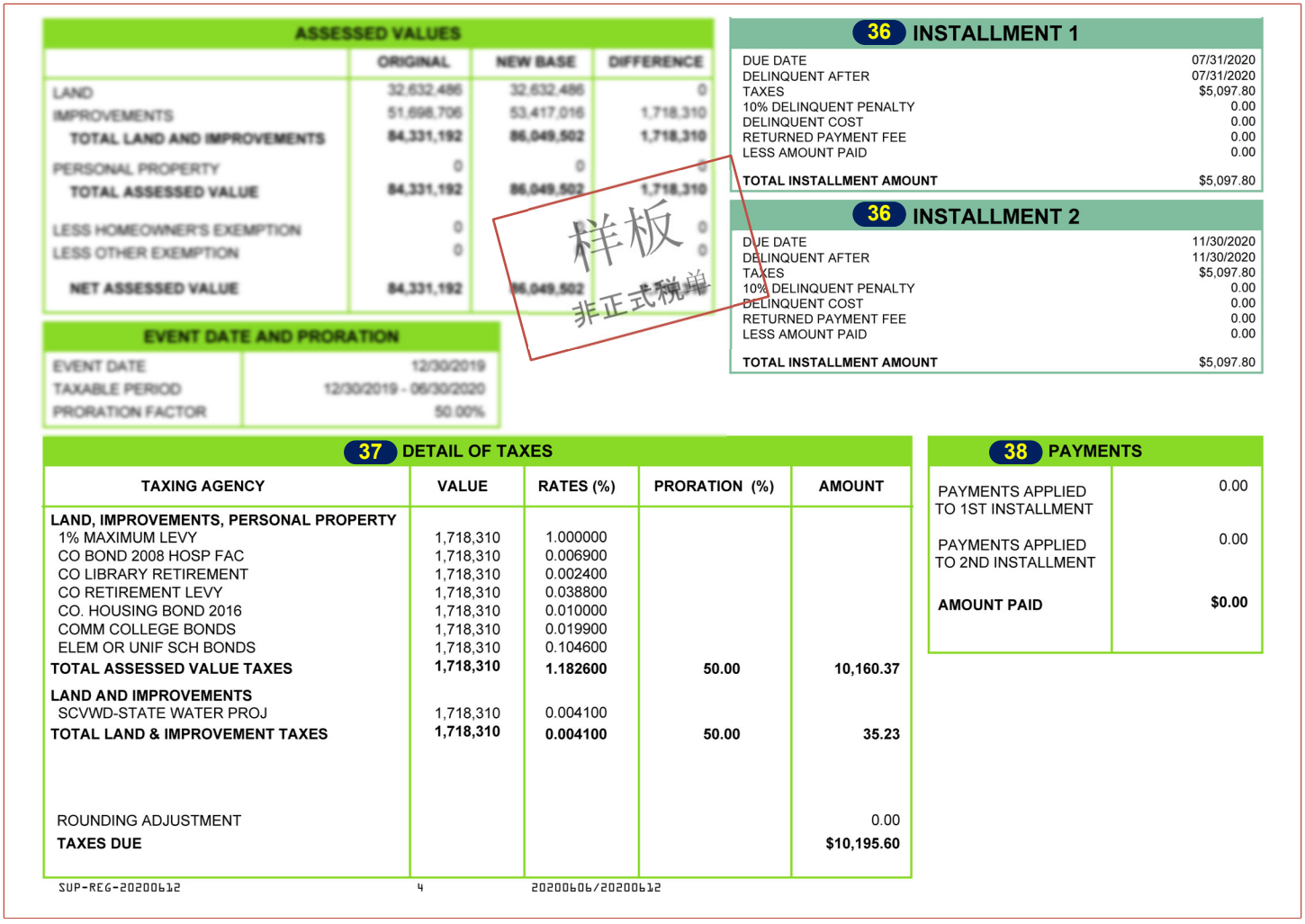
私人财产：法律未指定为不动产的一切财产。

豁免情况：**免除他方要求的**义务或职责。根据加利福尼亚州税收和税法典 201.2 至 234 规定，免除部分不动产所有者的全部或部分税款。例如，如在该州主张所有权，则所有自住型房屋都将享受 7,000 **美元的免税**额（房屋所有者免税额）。墓地、教堂、非营利组织以及残障退伍军人是得到法律许可的部分其他豁免情况。

净评估价值：根据适用税率所得出的不动产应税价值。

35 **事件数据和比例分配是所有**权的变更日期或建筑结构的完工日期。这还包括用于计算补充税款的比例系数。如果税单未覆盖整个财政年度，则该比例将低于 100%。

补税单解释



ASSESSED VALUES

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PERSONAL PROPERTY	0	0	0
TOTAL ASSESSED VALUE	**84,331,192**	**86,049,502**	**1,718,310**
LESS HOMEOWNER'S EXEMPTION	0		0
LESS OTHER EXEMPTION	0		0
NET ASSESSED VALUE	**84,331,192**	**86,049,502**	

样板 非正式税单

EVENT DATE AND PRORATION

EVENT DATE	12/30/2019
TAXABLE PERIOD	12/30/2019 - 06/30/2020
PRORATION FACTOR	50.00%

36 INSTALLMENT 1

DUE DATE	07/31/2020
DELINQUENT AFTER	07/31/2020
TAXES	$5,097.80
10% DELINQUENT PENALTY	0.00
DELINQUENT COST	0.00
RETURNED PAYMENT FEE	0.00
LESS AMOUNT PAID	0.00
TOTAL INSTALLMENT AMOUNT	$5,097.80

36 INSTALLMENT 2

DUE DATE	11/30/2020
DELINQUENT AFTER	11/30/2020
TAXES	$5,097.80
10% DELINQUENT PENALTY	0.00
DELINQUENT COST	0.00
RETURNED PAYMENT FEE	0.00
LESS AMOUNT PAID	0.00
TOTAL INSTALLMENT AMOUNT	$5,097.80

37 DETAIL OF TAXES

TAXING AGENCY	VALUE	RATES (%)	PRORATION (%)	AMOUNT
LAND, IMPROVEMENTS, PERSONAL PROPERTY				
1% MAXIMUM LEVY	1,718,310	1.000000		
CO BOND 2008 HOSP FAC	1,718,310	0.006900		
CO LIBRARY RETIREMENT	1,718,310	0.002400		
CO RETIREMENT LEVY	1,718,310	0.038800		
CO. HOUSING BOND 2016	1,718,310	0.010000		
COMM COLLEGE BONDS	1,718,310	0.019900		
ELEM OR UNIF SCH BONDS	1,718,310	0.104600		
TOTAL ASSESSED VALUE TAXES	**1,718,310**	**1.182600**	**50.00**	**10,160.37**
LAND AND IMPROVEMENTS				
SCVWD-STATE WATER PROJ	1,718,310	0.004100		
TOTAL LAND & IMPROVEMENT TAXES	**1,718,310**	**0.004100**	**50.00**	**35.23**
ROUNDING ADJUSTMENT				0.00
TAXES DUE				**$10,195.60**

38 PAYMENTS

PAYMENTS APPLIED TO 1ST INSTALLMENT	0.00
PAYMENTS APPLIED TO 2ND INSTALLMENT	0.00
AMOUNT PAID	**$0.00**

SUP-REG-20200612 4 20200606/20200612

36 **分期付款**是税单的适用费用、罚款和付款的总和。**如未于截止日期前收取分期款项，则将收取滞纳金，其中包括分期付款应缴税款的 10%、20 美元管理费（抵扣与收取和处理滞纳金相关的费用）以及退回费用（如因任何原因而退回款项，则需加入该项费用，例如资金不足或银行账号信息有误。）向税单支付的任何及所有部分付款都将表示为“少付款项”。**

37 **税款明细**是对税款进行的详细计算。

38 **款项**表明支付金额及其对应的分期付款。

补税单解释

39 PAY ONLINE

http://taxpayment.sccdtac.org

There is no fee if you pay by electronic check. Credit card convenience fee amounts are detailed on the website.

VISA MasterCard American Express Card DISCOVER eCheck

40 MOBILE PAY

Pay your property taxes using a smartphone or tablet.

Use our new mobile app **SCC DTAC** to pay your property tax bill. Available for devices using IOS and Android operating systems.

Available on the App Store GET IT ON Google Play

IN-PERSON PAYMENTS/QUESTIONS

DELIVER in person to:
Department of Tax and Collections
70 W Hedding St., East Wing, 6th Floor
San Jose, CA 95110

Payment Hours
Monday-Friday: 8:00 a.m. to 5:00 p.m.

Phone Hours:
9:00 a.m. to 4:00 p.m. (408) 808-7900

Email: scctax@fin.sccgov.org

41

42 PAYMENTS BY MAIL

Use the envelope provided and return the coupon with your payment and include your Assessor's Parcel Number (APN) on your check or money order. A charge of $85 will be added for every payment returned unpaid by the bank. Penalties will apply if taxes are not paid by the delinquency date.

Property tax payments must be received or postmarked in a United States Postal Service (USPS) office by the delinquency date of November 30, 2020. However, if the delinquency date falls on Saturday, Sunday, or County holiday, payments must be made the next business day. If payments are received after the delinquency date with no postmark, penalties will be imposed in accordance with State law. Metered postage dates do not qualify as USPS postmarks. If your payment is received after the delinquency date, you must provide proof that payment was postmarked on or before the delinquency date.

Private Delivery Service should be delivered to the address shown on the front of this coupon. Payment received date is the date shown by the private delivery service on the packing slip or air bill attached to the outside of the envelope or package containing the remittance. For a list of authorized private delivery services, visit our website at www.sccdtac.org/pds

样板 非正式税单

39 **在线支付**，使用智能手机扫描 QR 码后，即可显示账单。**亦可登**录网站 http://taxpayment.sccdtac.org 进行在线支付。

40 **手机支付**，**可通**过 Apple AppStore **或** Google Play 下载 SCCDTAC **手机**应用。

41 **人工支付/**问题，**DTAC 能**够帮助回答回答问题并收取款项。

42 邮寄款项 **是通**过邮件支付款项的重要信息，从而避免缴纳滞纳金。