Department of Tax and Collections (DTAC) is the consolidation of the Office of the Tax Collector, Department of Revenue and Social Services Agency's Debt Management and Collections Unit.

Secured Property Tax Bills are created annually for the purpose of billing real property.

TAX YEAR is the Fiscal Year in which the bill was issued.

Time period that the bill covers.

Assessor's Parcel Number (APN) is a number assigned to parcels of real property by the Office of the Assessor for purpose of identification and record-keeping.

Owner of record listed with the Office of the Assessor.

Mailing address on record with the Office of the Assessor.

Property Address (situs) associated with the APN as provided by the Office of the Assessor.

Bill ID is a unique identification number assigned to a specific tax bill generated by DTAC.

Bill Suffix is the two-digit code that defines the bill type.

Tax Rate Area is a specific geographic area all of which is within the jurisdiction of the same combination of local agencies and school entities for the current fiscal year.

Bill Created is the date that the bill was created by DTAC.

There is a lien for taxes on each property as of January 1st. This is a statutory lien, not a recorded lien. Per California Revenue & Taxation Code 2192: Lien Date "Except as otherwise specifically provided, all tax liens attach annually as of 12:01 a.m. on the first day of January proceeding the fiscal year for which the taxes are levied".
Assessed Value of the Property is the total value of the property as determined by the Office of the Assessor on January 1 of the current year.

Less Exemption is in accordance with California Revenue and Taxation Code 201.2 through 234, certain property owners are freed of all or a portion of their tax obligation.

Net Assessed Value is the taxable value of a property against which the tax rate is applied (Assessed Value minus any exemptions).

Taxes Due is the total amount of tax calculated using the Net Assessed Value provided by the Office of the Assessor and the assigned tax rate as determined by the property tax rate area.

Special Assessments are direct charges which are included in the total tax bill but are not based upon the Assessor’s valuation of the property. Examples are sewer charges or school parcel tax.

Total Amount Due are the Taxes Due plus Special Assessments.

Penalties, Cost, Returned Payment Fee is calculated if the payment is not received by the due date. This includes 10% of the tax due for the installment, a $20 administrative fee charge to recoup costs associated with collecting and processing late payments, and returned payment fee(s) are added if a payment is returned for any reason such as insufficient funds or incorrect banking account information.

Less Amount Paid reflects all payments made to the bill.

Current Amount Due includes the Total Amount Due plus Penalties, Cost, Returned Payment Fee, minus Payments.
**SECURED TAX BILL EXPLAINED**

**CONTACT INFORMATION**

- **Department of Tax and Collections**: www.sccdtac.org
  scctax@fn.scogov.org
  (408) 808-7900
- **Office of the Assessor**: www.sccassessor.org
  rp@asc.scogov.org
  (408) 299-5300
- **Special Assessments**: www.scogov.org/SA

**PAY ELECTRONICALLY**


**IMPORTANT MESSAGES**

For an explanation of key areas on your bill, please review the enclosed sample tax bill. Consult your tax preparer for details regarding deductions.

DTAC accepts partial payments.

GO GREEN! Sign up at www.sccassessor.org/register to receive your property tax bill electronically.

**Pay Electronically** section provides various methods to pay. The bill will display when the QR code is scanned with a smart phone. The SCCDTAC mobile app can be used to make payment. Payments can be made online by going directly to the DTAC website.

Property tax dollars are distributed throughout the County. The website provides detail allocation of property tax in the County of Santa Clara for specific property tax rate area.

The Department of Tax and Collections Email Notification Service will alert subscribers in an email broadcast of notifications and announcements such as approaching annual property tax installment deadlines.

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**Department of Tax and Collections** contact information for questions regarding tax bill.

**Office of the Assessor** contact information for questions regarding valuation questions.

**Important Messages** is a variety of important information related to the tax bill and Department of Tax and Collections.
Secured property taxes are payable in two installments.

**SCC DTAC** is an acronym for Santa Clara County Department of Tax and Collections

**APN-Suffix** Include the property APN and Suffix on the payment.

**Due By** is the date payment is due for each installment.

**DELINQUENT AFTER** is the last date to pay without penalty and cost. If the delinquency date falls on Saturday, Sunday, or a County holiday, payment must be received by the next business day.

**Amount Due** is the payment amount due for each installment.

Amount to be paid if installment is not received by the due date. This includes 10% of the tax due for the installment, plus a $20 administrative fee to recoup costs associated with collecting and processing late payments.

**Mail To** is the mailing address for the payment.
**Assessed Values** as determined by the Office of the Assessor, which include:

**LAND:** The assessed value of the land portion of a property.

**IMPROVEMENTS:** Defined in California law as including all buildings, structures, fixtures, and fences erected on or affixed to the land, together with all fruit, nut bearing, or ornamental trees and vines, not of natural growth and not exempt from taxation, except date palms under eight years of age.

**PERSONAL PROPERTY:** Any property which is not designated by law as real property.

**EXEMPTIONS:** Freed from an obligation or duty required by others. According to California Revenue and Taxation Code 201.2 through 234, certain property owners are freed of all or a portion of their tax obligation. For example, all owner-occupied homes if claimed in the state receive a $7,000 value reduction (Homeowner’s Exception). Cemeteries; churches; nonprofit organizations; and disabled veterans are some of the other exemptions allowed by law.

**NET ASSESSED VALUE:** The taxable value of a property against which the tax rate is applied (Assessed Value minus any exemptions).

**Detail of Taxes** is the detailed computation of the taxes.

**Payments** displays the amounts paid and to which installment(s) they were applied.
Parcel Tax/Special Assessments is the contact listing for all special assessments enrolled on your bill. Special Assessments are direct charges against a property which are included in the total tax bill but are not based upon the Assessor’s valuation of the property. Examples are sewer charges or school parcel taxes.

If the SA# has an asterisk (*) then an exemption maybe available. Please call the agency directly using the contact number listed for more information.

Installment 1 and 2 contain summaries of charges, penalties, and payments applied to the bill. Late penalties are charged if the payment is not received by the due date, which includes 10% of the tax due for the installment, a $20 administrative fee to recoup costs associated with collecting and processing late payments, and returned payment fee is added if a payment is returned for any reason such as insufficient funds or incorrect banking account information. Partial payments made to the bill will be reflected as Less Amount Paid.
Pay Online, the bill will display when the QR code is scanned with a smart phone. Payment can also be made on the website http://taxpayment.sccdtaoc.org.

Mobile Pay, the SCCDTAC mobile app can be downloaded from the Apple AppStore or from Google Play.

In-Person Payments/Questions, DTAC can help answer questions and take payments.

Payments By Mail is important information about making payments by mail to avoid late penalties.