

County of Santa Clara Department of Tax and Collections

70 WEST HEDDING STREET, EAST WING, 6TH FLOOR
SAN JOSE, CALIFORNIA 95110-1767
(408) 808-7900

www.sccdtac.org

SPECIAL BILLING FOR SUPPLEMENTAL TAXES

This supplemental bill is in addition to the regular annual tax bill for your property. It never replaces the annual tax bill, which is mailed by November 1 of each fiscal year. This annual bill must be based on the assessed value in effect as of the prior lien date (January 1). If the new base value is greater than the prior lien date assessed value, at least one tax bill will be issued. If the change of ownership or completion of new construction occurs in the months of January through May, then two supplemental tax bills will be issued --- one for the current fiscal year and one for the upcoming fiscal year. If the new base value is less than the prior lien date assessed value, then a supplemental credit or refund is issued.

Article XIII A, Sec. 2 of the California Constitution requires that real property be assessed at its "full cash value" in the event of a change in ownership or new construction. The date of the change of ownership or completion of new construction is known as the Event Date. The law requires that amounts be prorated to reflect the portion of the tax year remaining from the event date. You should have received a notice explaining this supplemental assessment from the Office of the Assessor. An application to appeal your Supplemental Assessment must be filed within 60 days of the date of that notice. If you did not receive a notice from the Office of the Assessor, call the Real Property Division at (408) 299-5300.

Failure to receive a tax bill does not provide a basis for canceling delinquent penalties (Sec. 75.52e(1), California Revenue & Taxation Code). It is the owner's responsibility to pay property taxes on time.

Late payments incur a ten percent (10%) penalty on the original tax plus a \$20.00 cost charge per installment. When the delinquency date falls on Saturday, Sunday, or a County holiday, the time for payment is extended to 5:00 p.m. on the following business day.

If the second installment's delinquency date is May 31 or earlier, and the bill is not paid by June 30, the property becomes tax-defaulted. Additional penalties at the rate of 1.5 percent of the unpaid tax is added on the first day of each month (18% annually) thereafter until payment is made in full. A State redemption fee is also charged.

A detailed explanation of the different elements on the Supplemental tax bill can be found at <https://www.sccdtac.org/tbe>

Please call Customer Service and Support at (408) 808-7900 or send an email to scctax@fin.sccgov.org to find out the amount due. You may also visit our website at <http://www.sccdtac.org>.

EXAMPLE OF A SUPPLEMENTAL TAX CALCULATION

Example: For a property purchased in October 2020 for \$800,000 which was previously valued at \$500,000 on the last tax roll, the tax calculation is shown below. Please note that a fiscal year (FY) covers the period of July 1 through June 30.

New Base Year Value:	\$800,000	New Base Value set by the Office of the Assessor effective October 2020.
Less Current Tax Roll Value:	<u>\$500,000</u>	Represents previous roll value of property in effect as of January 1, 2020, which is the basis for the 2020/2021 annual tax bill.
Value Increase:	\$300,000	
Proration Factor:	x .67	See highlighted section in the chart below
	<u>\$201,000</u>	
Tax Rate Per \$100	x 1.20%	Assumed Rate (Your specific rate will be shown on your tax bill)
Supplemental Taxes Due for FY 2019/2020	<u>\$ 2,412</u>	

		PRORATION FACTORS USED											
		Change of Ownership or Construction completed during the year/month of:											
		2020						2021					
		JUL	AUG	SEP	OCT*	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Fiscal Year of Event Date (2020/2021)		0.92	0.83	0.75	0.67	0.58	0.50	0.42	0.33	0.25	0.17	0.08	
Following Fiscal Year (2021/2022)								1.00	1.00	1.00	1.00	1.00	1.00

*Highlighted for example above Event dates in these months will generate two supplementals

The percentage factor applied depends on your purchase or completion date. It is a proration of months from the date of your purchase or completion of construction to the end of the fiscal year.

An online Supplemental Tax Estimator can be accessed at www.sccassessor.org.



Property Tax Notification by Email

Property owners can sign up to receive email delivery and notifications related to their property assessments and tax bills

To register, visit: www.sccassessor.org/register



Scan me with a QR Code reader

To pay your property taxes online, visit our website:
<http://taxpayment.sccdtac.org>

NO FEE IF PAYING BY E-CHECK

Credit and Debit card fees are detailed on the payment site.



Assessment Review/Appeal

Assessment Review

The Assessor provides the annual Notification of Assessment Value to all property owners in late June as a means to review their assessments. Requests for formal review must be submitted to the Assessor's Office by August 1 for the Assessor to consider a change to the current assessment roll. If you disagree with the assessed value, you have the right to an informal assessment review by contacting the Office of the Assessor at (408) 299-5300. You may also submit a review request online at www.sccassessor.org. If you and the Assessor are unable to agree on the assessed value during the informal assessment review, you have the right to file an appeal within the prescribed filing period.

Assessment Appeals

Property owners electing to appeal a regular assessment to the Assessment Appeals Board may do so between July 2 and September 15. If this bill is for an escape assessment or other assessments made by the Assessor outside the regular assessment period, an appeal may be filed with the Clerk of the Board of Supervisors within 60 days. The taxes must be paid prior to the delinquency dates to avoid penalties. If the appeal results in a reduction in values, you will receive a refund if the taxes have been paid. If the values are increased, you will receive an additional bill. Additional information may be obtained from the Clerk of the Board of Supervisors, 70 West Hedding Street, East Wing, 10th Floor, San Jose, CA 95110, (408) 299-5088 or email AssessmentAppeals@cob.sccgov.org.
www.sccgov.org/assessmentappeals

Programs to Assist Property Taxpayers

Homeowners Exemption

You may claim a homeowner's exemption on your primary residence, reducing your home's assessed value by up to \$7,000.

For more information, call the Assessor's Exemption Unit at (408) 299-6460 or send an email to exemptions@asr.sccgov.org

Property Tax Relief for Military Personnel

Military personnel on active duty are eligible to defer payment of their taxes. For more information, contact Customer Service and Support at (408) 808-7900.

Fee and Tax Waiver Program for Mobile Homeowners

If you want to clear your back taxes and/or register your home, call Housing and Community Development at (800) 952-8356, visit www.hcd.ca.gov or send an email to propertytax@sco.ca.gov

Exemption for Seniors and Persons with Disability

Exemptions may be available for those who meet eligibility requirements. For more information visit www.sccdtac.org/pte

Disaster Relief

Misfortune or calamity that was not the fault of the property owner may be eligible for property tax relief. Fire, flood or earthquake damage may qualify for a reduced assessment. For more information visit www.sccassessor.org

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

The State Controller's Office administers the Property Tax Postponement program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. Applications are accepted from October 1 to February 10 each year. For more information, visit www.sco.ca.gov/ardtax_prop_tax_postponement.html call (800) 952-5661 email postponement@sco.ca.gov



For questions regarding valuation, ownership or exemption

Office of the Assessor
70 West Hedding Street
East Wing, 5th Floor
San Jose, California 95110
(408) 299-5500

For questions regarding taxes, due dates, or penalties

Department of Tax and Collections
70 West Hedding Street
East Wing, 6th Floor
San Jose, California 95110-1767
(408) 808-7900