



FACTS

ABOUT

SUPPLEMENTAL

ASSESSMENTS

Leslie Morgan
Shasta County Assessor-Recorder

Shasta County does not discriminate on the basis of disability. Our ADA Coordinator may be reached at 530-225-5515; relay service 800-735-2922; fax 530-225-5345.

What is a

Supplemental

Assessment?



A supplemental assessment

is in *addition* to your annual tax bill (also called your fiscal year tax bill, or your regular tax bill). It is the result of value added for the completion of new construction or a re-appraisal of the property at the time there is a change in ownership.

The supplemental assessment is the difference between the value before and after the date of the event (new construction completion or change in ownership). It is for the portion of the fiscal year beginning on the date of the event and continuing through to the end of the fiscal year (June 30).

What is the fiscal year, and what is the lien date?

The **fiscal year** runs from July 1 through June 30. This is the period of time covered by your annual tax bill.

January 1 is the **lien date**. Annual tax bills will be assessed to the owner of record as of 12:01 a.m. on January 1. All property tax liens attach annually to the property as of that date. Taxable values are as of the lien date for the annual tax bill.

The inflationary factor is a percentage applied to the assessed value each year. It is based on the California Consumer Price Index (CCPI), but may not exceed 2% per year.

EXAMPLES OF SUPPLEMENTAL ASSESSMENTS

Example #1: Event occurring between June 1 and December 31.

Mary owns the property on January 1, 2005 (lien date for the 2005/06 fiscal year), and the property has an assessed value of \$250,000. Joe buys the property on October 5, 2005, and the new assessed value is \$390,000.

The *annual* tax bill for the 2005/06 year will be issued in Mary's name (as the lien date owner). It will be based on a value of \$250,000; however, Joe will be responsible for the bill. (Note: Mary's portion of the annual tax bill normally will be prorated in escrow.)

Joe will be issued one *supplemental* tax bill. It will be based on a value of \$140,000 (\$390,000 less \$250,000). The bill will cover a portion of the 2005/06 fiscal year (from 10/5/05 through 6/30/06).

E X A M P L E #1	2004/05 Fiscal Year	2005/06 Fiscal Year	2006/07 Fiscal Year	
	Mary's 2004/05 Annual Tax Bill	(Mary/lien date owner) 2005/06 (Joe's liability) Annual Tax Bill	Joe's 2006/07 Annual Tax bill	
		Joe's Supplemental Tax Bill (10/5/05 – 6/30/06)		
	1/1/05	7/1/05 10/5/05	7/1/06	6/30/07

Example #2: Event occurring between January 1 and May 31.

Mary owns the property on January 1, 2005 (Lien date for the 2005/06 fiscal year), and the property has an assessed value of \$250,000. Joe buys the property on March 29, 2005, and the new assessed value is \$390,000.

The *annual* tax bill for the 2005/06 year will be issued in Mary's name (as the lien date owner). It will be based on a value of \$250,000; however, Joe will be responsible for the bill.

Joe will be issued two *supplemental* tax bills. The first will cover from 3/29/05 through 6/30/05 (a portion of the 2004/05 fiscal year). The second will be for the entire 2005/06 fiscal year. They will be based on a value of \$140,000 (\$390,000 less \$250,000). The values for the second bill may be slightly different due to the inflationary factor applied to the assessed value on lien date.

E X A M P L E #2	2004/05 Fiscal Year	2005/06 Fiscal Year	2006/07 Fiscal Year	
	Mary's 2004/05 Annual Tax Bill	(Mary/lien date owner) 2005/06 (Joe's liability) Annual Tax Bill	Joe's 2006/07 Annual Tax Bill	
	Joe's Supplemental Tax Bill #1 (3/29/05 to 6/30/05)	Joe's Supplemental Tax Bill #2 (7/1/05 to 6/30/06)		
	1/1/05 3/29/05	7/1/05	7/1/06	6/30/07

What happens if I only own the property for a short time?

If you only own the property for a short time, you are only responsible for paying supplemental taxes for the period of time you were the owner. **Note:** *If you sell the property before you receive a supplemental tax bill, you are still responsible for paying the bill for the period of time you were the owner.*

What happens if the value goes down?

A reduction in value will result in a refund being issued by the Auditor's Office. However, a refund will only be issued if the annual taxes for the fiscal year period **have been paid**. The annual tax bill must be paid in the amount issued, regardless of whether the value for the change in ownership results in a reduction or an increase.

Will I know about the value change before I receive my supplemental tax bill?

A Notice of Supplemental Assessment is sent out at least 60 to 90 days before the supplemental tax bill. The notice shows the net difference in value on which the tax bill or refund will be based.

Who should I call if I have questions about my Notice of Supplemental Assessment?

If you have any questions about your Notice of Supplemental Assessment, please call our office at (530) 225-3600. If you believe any adjustments may be needed, you should submit a written "Request for Review" to our office within 10 days of the mailing date shown on your notice. See our website for request form.*

Who should I call if I have questions about my supplemental tax bill?

If you have questions about why you received a supplemental tax bill, or the assessed values that are shown on the tax bill, please call our office at (530) 225-3600.

If you have questions about the payment of your supplemental tax bill, or when it is due, please call the Tax Collector's Office at (530) 225-5511.

If you have questions about a refund or a warrant issued for a refund, please call the Auditor's Office at (530) 225-5199.

Can I appeal a supplemental assessment if I disagree with the value?

Yes, you have the right to appeal your assessment. However, you must file the appeal with the Shasta County Clerk of the Board within 60 days of the mailing date shown on your Notice of Supplemental Assessment.

Appeal information and forms may be obtained by calling the Clerk of the Board at (530) 225-5550.

Are exemptions available for supplemental tax bills?

You may be eligible for an exemption on your supplemental tax bill. An exemption could result in a reduction of your taxes. The most common exemption available is the Homeowners' Exemption. Please call our office at (530) 225-3636 for more information or to request a claim form, or you may download the claim form from our website.*

Office Hours: Monday – Friday, 8 a.m. to 5 p.m.

Location:

1450 Court Street, Suite 208-A
Shasta County Administrative Center
Redding, CA 96001-1667
TEL: 530-225-3600 FAX: 530-225-5673
Intra-County toll free: 1-800-479-8009

*Shasta County Website: www.co.shasta.ca.us

This information is a synopsis of supplemental assessments. You may call the Assessor's office for more specific information. The information in this pamphlet reflects California assessment/taxation laws in effect January 1, 2017.
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