



**Shasta County  
Treasurer-Tax Collector  
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[https://www.co.shasta.ca.us/index/tc\\_index.aspx](https://www.co.shasta.ca.us/index/tc_index.aspx)

**Property Tax  
Payment Guide  
Secured Taxes**

The Shasta County Tax Collector must follow the State of California Revenue and Taxation code. The fiscal year is July 1 to June 30.

Secured property tax bills are mailed in mid-October each year and no later than November 1st. You will receive one (1) bill that includes two (2) installment stubs. To avoid penalties you can either pay both installments by December 10<sup>th</sup> or make two installments.

**1<sup>st</sup> Installment:**

**Due Date:** November 1

**Delinquent Date:** December 10

**2<sup>nd</sup> Installment:**

**Due Date:** February 1

**Delinquent Date:** April 10

**Note:** If such time of delinquency falls on a Saturday, Sunday or legal holiday, the time of delinquency is 5:00 p.m. on the next business day. **Except 5-year default & auction parcels.**

**LATE PENALTIES:** A 10% penalty will be attached after 5:00 p.m. on December 10; Another 10% penalty and a \$10.00 cost will be attached after 5:00 p.m. on April 10.

Those making online payments through the Shasta County website payment system have until 11:59 p.m. on December 10<sup>th</sup> and April 10<sup>th</sup>.

**By law it is the taxpayer's responsibility to pay property taxes on time.**

**PENALTY CANCELLATIONS:**

Penalties **WILL NOT** be canceled for the following reasons:

1. Forgot to pay
2. Have never been late before
3. Financial hardship
4. Lost tax bill
5. Did not receive tax bill
6. Out of town / Out of Country
7. Owner relied on 3<sup>rd</sup> party to make the payment (i.e., bank, family member, friend, employee, bookkeeper, C.P.A., attorney, mortgage service, etc.
8. Joint ownership: one owner erroneously relied on another owner or 3<sup>rd</sup> person to make payment
9. Rejection of negotiable instrument by a bank or other financial institution
10. Late payment caused by the payment arriving by mail, delivery service or messenger after the installment delinquency date. Payments sent by

U.S. Mail with a valid postmarked date will be accepted as long as it is postmarked by 5:00 p.m. on December 10 or April 10. **Except 5-year default & auction parcels.**

**Payments made online or by phone** using the counties online or phone payment system will post the same day if a confirmation number is received.

**ONLINE OR PHONE PAYMENT:** If the county's online and phone payment system are down it is still the taxpayer's responsibility to make payment by the delinquent dates.

**Payments using "Bill Pay"** through your banking institution are not sent to us electronically, they are mailed. The U.S. Postal Service does not postmark these envelopes. In the absence of a postmark, the Tax Collector only considers the **received date** in determining if the payment is late and if penalties apply.

**Payments mailed** may take several days to two weeks after the delinquent date to process. By law we must use the postmark date for the date received.

**MAILED PAYMENTS:** If you wait until the last few days or the day of the deadline to mail your payment make sure you walk your payment into the Post Office to have it postmarked at the counter.

**Impound Accounts through your Lender:** If you pay off your mortgage please ask your lender if they have paid ALL of the current taxes. If they have not you will need to submit payment for all or the remainder of taxes due.

# Supplemental Tax Bill

New Owners & New Construction

Supplemental tax bill(s) are generally a one-time tax bill(s) which occurs when there is a transfer of ownership on a property. They may also be issued if there is new construction on the property that results in a reassessment of the value. The amount of the Supplemental tax bill(s) is determined by taking the difference between your new assessed property value and the previous assessed property value.

## Example:

Previous Value: \$160,000  
New Value: \$195,000  
Difference in Value: \$ 35,000

If the difference in value is a reduction a tax refund would occur. Amounts paid during escrow toward property taxes are from the previous owner's value and not your new value. The new value is determined later by the Assessor.

**Mortgage companies DO NOT usually pay the Supplemental property tax bill(s).** The bill(s) are mailed to the new property owner and are **the responsibility of the new property owner.**

You will normally receive your new Supplemental property tax bill(s) within one year of purchasing the property. Some people will receive more than one Supplemental property tax bill. If the transfer of ownership occurred prior to June 30, you will receive one Supplemental property tax bill from the date of purchase through June 30<sup>th</sup> of that year. You may also receive a Supplemental tax bill from July 1 to June 30 of the next fiscal year.

Your Tax Collector does not determine the amount you pay in taxes.

<b>ASSESSOR-RECORDER</b> 1450 Court Street, Suite 208A Redding, CA 96001 530-225-3600
Determines owners as of lien date
Determines mailing address for tax bills Processes change of address forms
Determines location of property
Determines value of property
Processes all tax bill corrections

<b>AUDITOR-CONTROLLER</b> 1450 Court Street, Suite 238 Redding, CA 96001 530-225-5771
Determines tax rate
Extends tax roll
Charges Tax Collector with the collection of taxes
Allocates property taxes to the county, cities, special districts and schools

<b>TREASURER-TAX COLLECTOR</b> 1450 Court Street, Suite 227 Redding, CA 96001 530-225-5511
Mails all tax bills
Responsible for collection of taxes
Conducts sales of tax defaulted properties
Cancels/rescinds tax sale due to error, upon Board of Supervisor's approval

## PARTIAL PAYMENTS

are NOT accepted  
Must pay 1<sup>st</sup> & 2<sup>nd</sup> Installments in full

## ADDRESS CHANGE

It is the taxpayer's responsibility to notify the Assessor of any address change

## "IMPORTANT MESSAGE" BOX

Check the "Important Message" box at the upper right-hand corner of your tax bill.

If you have **delinquent taxes** it will show up in the "Important Message" box. Call the Tax Collector at 530-225-5511 to obtain information on your default taxes.

View/Pay Property Taxes



[https://www.co.shasta.ca.us/index/tc\\_index.aspx](https://www.co.shasta.ca.us/index/tc_index.aspx)

or call: **800-487-4567**

**Convenience Fee:** Shasta County property taxes may be paid with any of the above listed credit cards or by E-Check. The company we use to process electronic payments will add a convenience fee to your bill. The fee to pay with Credit/Debit Cards is 2.25% of the bill with a minimum fee of \$2.50. E-Check fee is a flat \$0.50 for less than or equal to \$100,000. You may pay up to 10 assessments per E-Check.

**NO CARDS ACCEPTED IN THE OFFICE**  
**Online or 800 Number only**