

GENERAL INFORMATION FOR PROPERTY OWNERS

The property tax administration cycle begins with the determination of the taxable value of property. Each year the County Assessor and the State Board of Equalization determine the assessed value of real and personal property located throughout the County. The property value is assessed to the persons owning, claiming, possessing, or controlling the property on the lien date. Revenue and Taxation (R&T) Code Section (§) 2192 mandates the County levy property taxes for each fiscal year. Tax liens attach annually as of 12:01 a.m. on January 1st preceding the fiscal year for which taxes are levied. Property owners should notify the County Assessor immediately of any change of address to ensure that owners receive important notifications and tax bills.

Filing requirements for new property owners

New property owners must file a signed Change in Ownership Statement with the County Assessor/Recorder/County Clerk within a specified period of time (R&T § 480). Failure to file the required statement will result in penalties added to the property tax bill. In addition to annual property tax bills, new property owners will receive one or two supplemental tax bills. Refer to Supplemental Tax Bills section for additional information.

Filing requirements for personal property owners

The tax code requires each person owning taxable personal property with an aggregate cost of one hundred thousand dollars (\$100,000) or more for an assessment year to file a signed property statement with the County Assessor (R&T 441(a)) between January 1st and April 1st. Property owners who fail to file the required statement by May 7 will incur a penalty of ten percent (10%) of the assessed value of the unreported taxable property.

Tax Exemption Programs

The Constitution of the State of California and certain California Laws contain provisions granting exemption from taxation to certain individuals and entities that meet specified criteria. The County Assessor administers the homeowner tax exemption program, which allows homeowners to claim a \$7,000 exemption from the full value of a property used as the homeowner's primary residence; and other programs applicable to properties owned by disabled veterans, religious organizations, public schools, colleges, and cemeteries. The County Assessor also administers programs for lessors, historical property, and four percent (4%) documented vessel exemptions. Additionally, the County Assessor and the State Board of Equalization jointly administer the welfare exemption program. To receive an exemption, a property owner must file a claim for the exemption with the County Assessor. Exemptions may not apply to the taxes of certain special districts or to fixed charges collected with property taxes.

Assessment Appeals

If property owners feel that the assessed value of their property as determined by the County Assessor is incorrect, they should contact the County Assessor's office to discuss the matter. If the dispute cannot be resolved, the property owner may file an appeal with the Assessment Appeals Board. The filing period is July 2nd through November 30th of each year.

You may visit the County Assessor's website at <http://arcc.co.san-diego.ca.us> or contact one of the County Assessor's branch offices for additional information regarding filing requirements for property owners, change of address, assessed valuation, tax exemption programs, assessment appeals, or supplemental assessments.

GENERATION OF TAX BILLS

Tax Rate Area (TRA)

Properties are subject to taxation by a number of taxing agencies, including the County, cities, school districts, and various special districts. The County Auditor, in coordination with the County Assessor and the State Board of Equalization, groups properties taxed by the same combination of taxing agencies into a distinct Tax Rate Area (TRA). The County Assessor numbers TRAs that appear on the property tax bills. There are 4,958 such TRAs in the County. The Auditor uses TRAs in the administration of tax rates and special assessments and in the distribution of property tax revenue.

Annual Secured Taxes

In preparing the secured tax roll, the County Auditor applies tax rates to the assessed valuation rolls prepared by the County Assessor and the State Board of Equalization. Proposition 13 of 1978 limits the maximum ad valorem (according to value) tax to one percent (1%) of the full cash value of property. In addition to this one percent (1%) ad valorem tax rate established by Proposition 13, a typical annual secured tax bill includes tax rates for voter approved debt of school districts and special districts. The Auditor computes these tax rates based on the amount needed to make annual payments for the interest and principal on general obligation bonds or other indebtedness approved by the voters prior to July 1, 1978. The tax rates levied by special districts are computed by the districts and transmitted to the County Auditor for inclusion in the tax roll. The one percent (1%) tax rate applies to all taxable property values including land, improvements, and personal property. Debt service tax rates may apply to all property values, land only, or land and improvements only. Specific tax statutes determine the taxable base value for the various debt service rates. The Assessed Valuation starting on page 25 describes the taxable base value applicable to each debt service tax rate included in the current year tax roll.

Special Assessments

Property tax law allows for the collection of special assessments levied by local government entities through the property tax bills. Examples of these assessments include special taxes such as Mello-Roos, and fees or charges assessed by a variety of special districts to pay for specific additional services or benefits to properties located within the districts'

boundaries. Page 57 provides a complete listing of fixed charge special assessments added to the tax roll. By law, special assessments cannot be based on property value. Instead, the assessment amount is based on other property characteristics, or on the specific benefit a property receives from the services or improvements provided by the districts. Special assessments are administered by the entities levying them. All questions regarding special assessments must be directed to them by contacting the telephone number provided on the tax bill. Page 57 also provides the telephone numbers.

Unsecured Taxes

Unsecured taxes are not a lien on real property. Examples of unsecured property include boats, leasehold interests, and mining claims. In accordance with State law, tax rates for unsecured property are the secured tax rates levied for the preceding fiscal year (R&T § 2905). Since we know tax rates applicable to unsecured property at the lien date, unsecured billing starts in January.

Supplemental Taxes

The tax code requires the County Assessor to appraise full cash value of real property when there are changes in property ownership or completion of new construction. The County Assessor transmits supplemental assessments to the County Auditor for inclusion in the tax rolls. A supplemental assessment is the difference between the property assessed value on the tax rolls and the assessed value as of the date the change of ownership or completion of construction occurred. A supplemental tax bill retroactively taxes the supplemental assessment of a property on a pro-rata basis.

PROPERTY TAX PAYMENTS

The County mails annual (secured) property tax bills in October. These bills include property taxes and assessments, fees, or charges collected with County taxes. It is the taxpayer's responsibility to obtain a tax bill and pay the taxes on their property. Failure to receive or obtain a bill does not justify the waiver of delinquent penalties. If a taxpayer does not receive a tax bill by November 1st, he or she should make a request for it to the County Tax Collector. Property tax bills may be paid in person at any of the County Tax Collector's branch offices, by mail, or online. The property tax bills and the County Tax Collector's website provide detailed information on the various options available for payment. A property owner may pay annual property tax bills in two equal installments by the dates indicated in the following Important Tax Dates section (R&T 2700.1).

Defaulted Taxes

Annually, on or before September 8, the County Tax Collector publishes a list of current year taxes that have not been paid and are in default. A newspaper, authorized by the County Board of Supervisors, publishes this list.

Unsecured Taxes

Unsecured property taxes become delinquent if unpaid by August 31st. Unsecured taxes are due on the lien date, are payable on demand, and are subject to a delinquent penalty of ten percent (10%).

IMPORTANT DATES

January:	Jan. 1	Lien Date – Taxes attach to property as a lien at 12:01 a.m.
February:	Feb. 1	Secured property taxes second installment due.
March:	Mar. 1-15	Affidavits and claim forms for exempt entities filing period (delinquent at 5:00 p.m. on March 15 th).
April:	Apr.10	Secured property taxes second installment becomes delinquent if unpaid by 5:00 p.m. Delinquent notices mailed out for unpaid regular secured tax bills.
June:	June 30	Fiscal Year ends. County Assessor delivers local roll to the County Auditor.
July:	July 1 July 2	Fiscal year begins. Assessment appeals filing period begins.
October:	Oct.	Original secured tax bills mailed out.
November:	Nov. 1	Secured property taxes first installment due.
November:	Nov. 30	Assessment appeals filing period ends.
December:	Dec. 10	Secured property taxes first installment becomes delinquent if unpaid by 5:00 p.m.

Refer to the County Treasurer-Tax Collector's website at www.sdtreastax.com for additional information regarding taxes and penalties due, payment options, and payment status.