
When are my secured property taxes due, and when do they become delinquent?

DELINQUENCY DATES

Property taxes are due in two installments. The first installment is due **November 1**, and is delinquent at 5 p.m. on December 10, after which a 10% penalty accrues. The second installment is due on **February 1**, and is delinquent at 5 p.m. on April 10, after which a 10% penalty and \$20.00 cost accrue.

Who is responsible for paying the property taxes on property I/we just purchased?

As the current owner of the property, you are responsible for any taxes which were not paid at the close of escrow. Even though taxes may be prorated between the buyer and the seller in escrow, the actual taxes may not have been paid to the Tax Collector at that time. It is the responsibility of the property owner to make certain property taxes are paid in a timely manner. You may log on to our webpage to check the status of tax liability:
www.co.humboldt.ca.us/taxcollt/
Select "View Current Taxes" at the top of the page.

What if I pay my property taxes through my lender?

It is still the property owner's responsibility to make certain that all taxes are paid in a timely manner. The Tax Collector's Office is not responsible for payment or non-payment by your lender. Problems with your impound account are between you and your lender and must be resolved by you.

What if I do not receive my annual property tax bill?

Annual tax bills are mailed once a year by November 1. Since the bill contains payment stubs for both installments, this is the only tax bill regularly mailed by the Tax Collector's Office. Depending on when your ownership change is placed on the tax roll, the annual tax bill could be sent either to the previous owner or to you, the new owner. If you do not receive the annual tax bill from either the Tax Collector or the previous owner, **print** a copy of the **tax bill** from our webpage:

www.co.humboldt.ca.us/taxcollt/
Remember, any remaining unpaid taxes are your responsibility. **Furthermore, State Law provides that the failure of a taxpayer to receive a tax bill does not permit the Tax Collector to excuse penalties on late payments.**

Who determines the amount of my property taxes?

The County Assessor first determines the value of your property. The County Auditor then applies the general tax rate of 1% and adds any special assessment or bond amounts to the tax roll. These computed amounts become the total property taxes. The County Assessor can be contacted at (707)445-7663; the County Auditor at (707)476-2452.

The Tax Collector does not determine the amount of your property taxes.

Why are delinquencies highest among new property owners?

- 1) Lack of knowledge of property tax delinquency dates.
- 2) Misunderstanding as to who is to pay the taxes-the property owner or his/her lender.
- 3) Not reading or understanding the title reports or escrow papers as they pertain to taxes which have not been paid at close of escrow.
- 4) Not inquiring about taxes until a tax bill is received.

Please read your title and escrow papers carefully to determine which taxes were paid in escrow and which remain unpaid. Please contact the Tax Collector's Office with any questions.

Dear Property Owner,

Humboldt County welcomes you as a property owner.

The purpose of this pamphlet is to answer some of the most frequently asked questions about property taxes. It is also designed to provide you with the information necessary to insure that you receive your tax bill and allow you to pay your taxes in a timely manner, thereby avoiding the payment of costly delinquent penalties and fees.

If there are any questions that you have that are not addressed by this pamphlet, you may log on to our webpage for more information:
www.co.humboldt.ca.us/taxcollt/
Or call us at (707) 476-2450.

Sincerely,

JOHN BARTHOLOMEW
Treasurer/Tax Collector
COUNTY OF HUMBOLDT

Who provides the address shown on the property tax bill?

The address is placed on the tax bill according to your instructions. You provide the address when you record your deed and fill out a Preliminary Change of Ownership form, or when you request the County Assessor to change your mailing address.

How do I change the address where my tax bill is mailed?

You must advise the Assessor's Office, in writing, of your new mailing address. Mail notices of address change to the Assessor's Office at 825 Fifth St, Rm 300, Eureka, CA 95501. **Do not** use the address of your lender or accountant. **It is very important to notify the Assessor's Office any time you change your mailing address.**

How do I apply for a Homeowner's Exemption?

If you own a home and occupy it as your principal place of residence, you may qualify for a homeowner's exemption and a savings on your property taxes. Simply contact the Assessor's Office for assistance at (707) 445-7663.

Is the annual property tax bill the only tax bill I will receive?

No. There are **annual secured** tax bills and **supplemental** tax bills. Article XIII A of the California Constitution requires reappraisal of property whenever a change in ownership occurs or there is new construction on the property. A supplemental tax bill represents the additional taxes due resulting from the reappraisal required by Law. **A supplemental tax bill is an additional tax liability and must be paid in addition to the annual secured property tax bill.**

How does a supplemental tax bill affect me?

If you purchase new property, or complete new construction on property, the Assessor will reappraise the property and send you a Notice of Supplemental Assessment. The supplemental tax bill, or a refund, will follow. Please remember, a supplemental tax bill is an **additional** tax due; it must be paid in addition to your annual secured tax bill.

Are supplemental tax bills sent to my lender for payment?

No. Supplemental tax bills are **not** sent to your lender. These tax bills are mailed directly to you. You are responsible for contacting your lender to determine who will pay the supplemental tax bill.

When are supplemental tax bills due?

The total amount shown as due is payable upon the mailing of the supplemental tax bill. The delinquent dates are shown on the tax bill.

Why am I getting two supplemental tax bills?

If the change of ownership occurs, or the new construction is completed, between January 1 and June 30, there will be two supplemental tax bills. One bill is for the fiscal year in which the change occurred, and the other is for the following fiscal year. Address questions to the Assessor's Office at (707)445-7663.

What are the penalties if I don't pay my property taxes on time?

Delinquent 1st and 2nd installments are subject to a 10% penalty; and an \$8.00 late notice fee. Delinquent second installments are also subject to a \$20.00 cost charge. Taxes which remain unpaid at the end of the fiscal year (June 30) are also subject to a 1-1/2% per month penalty and a \$15 redemption fee.

ALL ABOUT YOUR PROPERTY TAXES

INFORMATION FOR PROPERTY OWNERS



John Bartholomew
Treasurer-Tax Collector

825 Fifth St, Room 125
Eureka, CA 95501
www.co.humboldt.ca.us/taxcollt/

(707)476-2450
(877) 448-6829 – toll free
Fax: (707) 445-7608

Pay Taxes by Credit Card:

(877) 486-7163

Or Online at:

www.co.humboldt.ca.us/taxcollt/