

IMPORTANT TAX INFORMATION

The tax billing cycle is based on a fiscal year that begins July 1 and ends June 30. The billing time frames, and due dates vary depending upon the type of assessment. A summary is provided below:

Secured Property Tax: Annual tax bills are mailed between October 1 and November 1. Each bill includes two payment stubs. Please note the delinquent dates listed on the bill. We do not send reminder notices prior to each installment deadline. The first installment is due November 1 and delinquent after 5:00 p.m. on December 10. The second installment is due February 1 and delinquent after 5:00 p.m. on April 10. Late payments are assessed a 10 percent penalty per installment. An additional \$10 is added to late second installments. Taxes outstanding on July 1 will convert to a "defaulted" tax status incurring an additional fee and redemption penalties computed at a rate of 1.5% per month. If the message "Prior Year Delinquent Taxes Exist on this Property" appears under "Important Messages" on the front of the tax bill, contact the Tax Collector's Office for a payoff amount or to discuss a possible payment plan arrangement.

Supplemental Property Taxes: In accordance with Article XIII A of the California Constitution, Supplemental tax bills are issued when a property is reassessed, usually following the sale or improvement of a parcel. The due dates vary depending upon the time of year the bill is generated. The bill is considered due on the date it was mailed and delinquent if not paid before the delinquent date listed on the payment stub. Supplemental bills do not replace any other bills issued by the Tax Collector and are mailed directly to the property owner. If you have an impound account with a mortgage company contact your lender if you have questions about payment arrangements.

Unsecured Property Taxes: Unsecured property taxes are a lien against the individual, corporation or firm listed on the tax bill and have the effect of a judgment. Unsecured tax bills reflect the status of property as it existed on the 1st of January preceding the fiscal year in which it was billed. The bills are mailed in July and delinquent if not paid by 5:00 p.m. on August 31. Late payments will be assessed a 10 percent penalty and \$10 fee. An additional penalty of 1.5% per month attaches 60 days after the 10% penalty. Fees will be added to cover the costs associated with the lien recording and other collection processes.

Boat Owners: The Tax Collector may notify DMV if a boat bill remains unpaid after the delinquent date. DMV will then withhold the renewal of the registered vessel number until a notice is received from the Tax Collector that the property tax has either been paid or canceled. Property taxes must be paid before renewal of boat registration from DMV.

Unpaid Prior Year Taxes: This bill includes only the current year taxes. Taxes owed for prior years are not included in this bill. If you owe taxes for prior years or are unsure of the payment status of prior year taxes, please contact the Tax Collector's Office for the correct amount to pay off and release the liens against you and your real and personal property.

Homeowner's Exemption for Property Taxes: The law provides for a maximum reduction in your property taxes of \$70.00 if you own and live in your home. To qualify, you must have (1) owned and lived in your home on January 1, 2020 and (2) filed a claim for exemption. You are required to terminate the exemption if (1) ownership was transferred to another party or (2) you moved to another residence before January 1, 2020. If you are no longer eligible for the exemption you must notify the Assessor's Office in writing on or before December 10, 2020 or you will be subject to payment of the amount of taxes the exemption represents plus a 25% penalty and interest. If you have questions regarding the exemption contact the Modoc County Assessor's Office at (530) 233-6218 or send correspondence to: Modoc County Assessor, 204 S. Court St. Alturas, CA 96101.

Property Tax Postponement for Senior Citizens or Blind or Disabled Persons: The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. PTP applications are accepted from October 1 February 10 each year.

Go to the SCO website at http://www.sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.

US Funds Required and fee for Returned Checks: All checks must be issued in U.S. dollars payable at a U.S. bank. If a check offered in payment of a tax bill is returned for any reason, a charge will be imposed in addition to any penalties which may apply.

Office Hours: The Tax Collector's Office is open from 9:00 a.m. to noon and 1:00 – 4:00 p.m. Monday through Friday, excluding holidays.

Postmarks Accepted: All payments must be postmarked on or before the delinquent date to avoid late penalties.

Taxpayer's Responsibility: Tax bills are mailed to the address listed in the property owner's recorded document or to an alternative address provided to the Assessor's Office. Please provide address corrections in writing. It is the taxpayer's responsibility to ensure that taxes are paid. **Failure to receive a tax bill in no way relieves the property owner of the responsibility to pay taxes when they are due.** Examine the bill carefully to confirm that it is for the property you intend to pay. If you own more than one parcel, check to see that you have a bill for each one. If you do not, contact our office at 530-233-6223, or send an email to ttc@co.modoc.ca.us to request a duplicate copy and to verify your mailing address. **If you receive a refund, please be aware that it does not necessarily mean all your property taxes have been paid. Taxes associated with this or other assessment numbers may still be due.**

Assessment Appeals: The Tax Collector cannot change the assessed value or the amount of taxes due. If you disagree with the assessed value as shown on this bill, you can request an informal assessment review from the Assessor's Office. If you are unable to agree on a proper assessed value through this process, you have a right to either file an application for appraisal review for the following year or file an application for changed assessment for the current year. Applications for changed assessment appeals must be filed between July 2 and November 30, except for supplemental assessments in which case an appeal must be filed within 60 days of the valuation notice date. For an application for assessment appeal, contact the Clerk's Office at (530) 233-6201 or send a written request to the Clerk's Office, 204 S. Court St. Rm. 203, Alturas CA 96101. Filing an assessment appeal does not defer or relieve a property owner's responsibility to pay the taxes that may be the subject of an appeal.

Questions about your tax bill? The following Modoc County departments are involved in the tax assessment, computation and collection process:

- Valuations & Exemptions - Assessor's Office, 530-233-6218
- Computation of Taxes - Auditor's Office 530-233-6204
- Collection of Taxes - Treasurer-Tax Collector's Office, 530-233-6223, tax.modoc.us
- Special District Charges – Contact number next to charge

<p>PAYMENT OPTIONS</p> <p>By Credit Card or e-check: Go to http://tax.modoc.us (fees apply to credit card payments)</p> <p>By Check: Make check payable to Modoc County Tax Collector</p> <p>Mail to: 204 S. Court St. Alturas, CA 96101</p>	<p>CAUTION</p> <p>For your protection, if you are mailing payment close to penalty date, obtain proof of mailing from your post office.</p> <p>Second party checks are not acceptable.</p> <p>Second installment payments are not accepted unless the 1st installment has been paid.</p>	<p>ADDRESS OR OWNERSHIP CHANGE</p> <p>Please provide address and/or ownership changes in writing via email to Assessor@co.modoc.ca.us or fax to (530) 233-6237 or regular mail to: Modoc County Assessor 204 S. Court St., Rm 106 Alturas, CA 96101</p> <p>Be sure to include your ASMT NUMBER</p>
--	---	---