

TAX BILL CHECKLIST For Both Secured and Unsecured Taxes

The following information **must** be included in the bill to meet the requirements of law.

___ 1. Year of taxes

___ 2. For purposes of receipts, the following statement should appear immediately beneath the year:
For fiscal year beginning July 1, ____, and ending June 30, ____ (§2910.5(d)).

___ 3. The following statement should appear on the unsecured bill: *If August 31 or the last day of any month falls on Saturday, Sunday or a legal holiday, payments made by 5 p.m. or the close of business, whichever is later, on the next business day are not considered delinquent*(§2922(f)).

Note: Pursuant to §2922(b), tax bills issued for taxes added to the unsecured roll after July 31 should reflect the applicable delinquent dates rather than the statutory date specified as August 31.

___ 4. For secured tax bills, The following statement should appear on the unsecured bill: *If December 10 or April 10 falls on Saturday, Sunday or a legal holiday, payments made by 5 p.m. or the close of business, whichever is later, on the next business day are not considered delinquent* (§2619).

___ 5. The secured tax bill for tax defaulted property should include a statement that the property is tax defaulted for prior years' taxes (§2612).

___ 6. Except as otherwise specifically provided, all tax liens attach annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied. Thus, the lien date should read: *12:01 a.m. on the first day of January, ____* (§2192).

___ 7. County water service standby or immediate availability charges, plus any applicable penalties, must be shown separately from all other taxes (Water Code §55501.5).

___ 8. Each bill should contain a statement such as: *Make all remittances payable to and mail to, tax collector, (address), (city), California, (zip code).*

___ 9. If the assessment roll carries penal assessments imposed pursuant to §463 and §504, plus the interest required by §506, the tax bill must include this information.

___ 10. In lieu of listing the actual penalties, costs and fees, the tax bill should include the language required under §2611, such as: *If taxes are unpaid, it will be necessary, as provided by law, to pay (a) delinquency penalties, (b) costs, (c) redemption penalties, and (d) redemption fees.*

___ 11. The full value of locally assessed property, including assessments made for irrigation district purposes in accordance with §26625.1 of the Water Code and §2611.6.

___ 12. The tax rate required by Article XIII A of the California State Constitution pursuant to §2611.6.

___ 13. The rate or dollar amount of taxes levied in excess of the 1% limitation to pay for voter-approved indebtedness incurred before July 1, 1978, or bonded indebtedness for the acquisition or improvement of real property approved by two-thirds of the voters on or after June 4, 1986, pursuant to §2611.6.

___ 14. The amount of any special taxes and special assessments levied pursuant to §2611.6.

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___ 15. The amount of any tax rate reduction, pursuant to §96.8, with the following notation: *Tax reduction by (name of jurisdiction) (§2611.6).*

___ 16. The amount of any exemptions. Exemptions reimbursable by the State should be shown separately pursuant to §2611.6.

___ 17. The total taxes due on the property covered by the bill pursuant to §2611.6.

___ 18. Instructions on tendering payment, including the name and mailing address of the tax collector (see item 9) pursuant to §2611.6.

___ 19. An explanation of adjustments made to the roll and bills when the entire roll has been raised or lowered by order of the State Board of Equalization.

___ 20. Notice on all secured tax bills or accompanying notice as required by §2615.5 (homeowners exemption).

___ 21. Notice on all secured tax bills or accompanying notice as required by §2615.6 (Property Tax Postponement and Property Tax Assistance).

___ 22. The billing of any special purpose parcel tax as required by paragraph (2) of subdivision (b) of Section 53087.4 of the Government Code, or any successor to that paragraph pursuant to §2611.6.

___ 23. Language indicating that if the taxpayer disagrees with the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the assessor's office pursuant to §2611.6.

___ 24. Language indicating that if the taxpayer and the assessor are unable to agree on a proper assessed value pursuant to an informal assessment review, the taxpayer has the right to file an application for reduction in assessment for the following year with the county board of equalization or the assessment appeals board, as applicable, and the time period during which the application will be accepted pursuant to §2611.6.

___ 25. The address of the clerk of the State Board of Equalization or the assessment appeals board, as applicable, where forms for an application for reduction in assessment may be obtained pursuant to §2611.6.

___ 26. That if an informal or formal assessment review is requested, relief from penalties shall apply only to the difference between the county assessor's final determination of value and the value on the assessment roll for the fiscal year covered pursuant to §2611.6.