

State of California

# County Tax Collectors' Reference Manual

Chapter 3000: Supplemental Tax Collections

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California State Controller's Office

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## INTRODUCTION

The *County Tax Collectors' Reference Manual* is produced by the State Controller's Office, Local Government Programs and Services Division, Property Tax Standards Unit. This manual is designed to provide comprehensive reference material to assist county tax collectors in performing their duties in compliance with statutory requirements and promote uniformity throughout the State.

All statutory references cited are from the Revenue and Taxation Code, unless otherwise noted. Citations and references in this manual are current as of its publication date; however, care must be taken to ensure that none have been superseded by subsequent legislative action or court decisions.

The State Controller's Office forms referred to within this manual are samples that contain all of the required information pursuant to statute. The county tax collector's office may use the sample forms or create their own forms. Forms used should contain all information required by statute.

**NOTICE:** This publication is provided by the State Controller's Office, Property Tax Standards Unit, as a general resource for California's county tax collectors. This publication is written primarily for use by county tax collectors and does not constitute legal advice. This publication has been reviewed by The Committee on County Tax Collecting Procedures and members of the California Association of County Treasurers and Tax Collectors.

## 3000-3002 General Information: Requirements Overview

### 3000. GENERAL PROVISIONS

Supplemental assessment provisions were first enacted in 1983 (Chapter 1102, Statutes of 1983). The supplemental assessment legislation subjects new construction and most changes in ownership of real property to immediate reassessment ([§75](#)). The procedures required to implement the supplemental assessment system are not to be applied to administration of the “regular roll.” However, general laws governing elements of assessment and collection apply to the supplemental roll; for example, the first installment must be paid before or concurrently with the second installment ([§75.1\(b\)](#)).

### 3001. RESPONSIBILITIES OF COUNTY OFFICIALS

The assessor must discover and assess property subject to supplemental assessment. The assessor values the property, allows or disallows exemptions claimed, notifies the assessee of the amount of pending supplemental assessment and of assessment appeal rights, and transmits the data to the auditor ([§75.31](#), [§75.40](#)).

The auditor applies the appropriate tax rate to each assessment, computes taxes for a full year and applies a proration factor that adjusts the tax amount to the remainder of the effective fiscal year, divides the tax into two equal installments, enrolls the assessment, and transmits the assessment to the tax collector ([§75.41-§75.42](#), [§75.50](#)). Negative amounts (decreases in value) result in refunds (manual section [3020](#), manual section [3111](#)). Refunds are handled exclusively by the auditor ([§75.43](#)). After collection, the auditor allocates revenues as required by supplemental assessment statutes ([§75.70-§75.72](#)).

The tax collector receives completed assessments, prepares and mails bills (including those that must be prorated in accordance with [§75.54\(c\)](#)), and collects and enforces payment of taxes ([§75.51-§75.54](#)). See manual section [3101](#).

### 3002. REIMBURSEMENT FOR COSTS

If the board of supervisors adopts a method for identifying actual administrative costs related to the supplemental assessment process, the costs (not to exceed 5 percent of the tax charge) are allocated to the county prior to other allocations of supplemental assessment revenue. The administrative costs are deducted regardless of when they are incurred ([§75.60](#)).

## 3010-3019 Definitions: Standard Applications

**3010. GENERAL INFORMATION**

Taxes resulting from supplemental assessment are in addition to other property taxes due, pursuant to [§75-§75.55](#).

**3011. SUPPLEMENTAL ROLL**

The Supplemental Roll is a system where an assessment due to a change in ownership or completion of new construction is valued and enrolled so that the change in value, and the associated taxes, are captured from the first of the month following the event through the remainder of the current roll and/or the roll being prepared, whichever is affected ([§75.7](#)).

**3012. CURRENT ROLL**

The “current roll” means the roll for the fiscal year during which the change in ownership or the completion of construction occurred ([§75.2](#)).

**EXAMPLE:** During the 2015-2016 fiscal year, the assessor determined that a supplemental assessment event occurred in October 2013. In this case, the current roll used in determining the applicable tax rate is the 2013-2014 roll.

**3013. ROLL BEING PREPARED**

The roll for the fiscal year following the fiscal year in which a change in ownership or completion of new construction occurs that leads to a supplemental assessment is designated “the roll being prepared” ([§75.3](#)). Although it is mentioned here and in some escape assessment and correction statutes, the “roll being prepared” is not a physical entity capable of being inspected.

Supplemental Assessments were originally created to accelerate the collection of property taxes caused by reappraisable events. That is, a change in ownership or completion of new construction. Prior to 1983, those new assessments were enrolled on the following assessment roll for collection in the next fiscal year. The Supplemental Assessment system provides a way to enroll those values, as of the first of the month following the event, on a separate assessment roll and collect or refund taxes for the portion of the fiscal year(s) that would not reflect the newer value.

For reappraisable events that occur from January 1 through May 31, two fiscal years are affected. They are the fiscal year in which the event occurred and the following fiscal year. The affected rolls are then the current roll and the roll being prepared, respectively. The reason that events in June do not affect two fiscal years is because the value is enrolled as of the first of the month following the event and, therefore, events in June are enrolled as of July 1, the beginning of the next fiscal year.

**EXAMPLE:**

EVENT DATES	CURRENT ROLL	ROLL BEING PREPARED
June 1, 2014 - Dec 31, 2014	2014 - 15	NA
Jan 1, 2015 - May 31, 2015	2014 - 15	2015 - 16

### 3014. PROPERTY

For purposes of supplemental assessment, “property” means real property and manufactured homes subject to taxation on the secured roll, with the exception of the following:

- Fixtures that are normally valued as a separate appraisal unit from a structure ([§75.5\(a\)](#)); and
- Newly created taxable possessory interests, established by month-to-month agreements in publicly owned real property, having a full cash value of \$50,000 or less ([§75.5\(b\)](#)).

Personal property, except for manufactured homes, is not subject to supplemental assessment ([§75.14](#)). For a discussion of manufactured home taxation, see [Chapter 10000: Mobilehomes](#).

### 3015. TRADE FIXTURE IMPROVEMENTS

A fixture is an appurtenance to land or improvements that is permanently affixed to property; it can include conveyor lines, ovens, built-in refrigerators, lighting fixtures, heavy machinery, and/or built-in cabinets.

Trade fixture improvements are subject to supplemental assessments only upon a change in ownership or upon completion of new construction of a structure containing trade fixture improvements ([§75.15](#)).

### 3016. CURRENT TAX RATE

For supplemental assessment purposes, the “current tax rate” is the rate applicable to the “current roll” as defined in [§75.2](#) ([§75.4](#), manual section [3012](#)). If the tax rate for the “roll being prepared” is known, the rate may be used with respect to the fiscal year to which it applies, rather than the current year’s tax rate as defined in [§75.4](#) ([§75.41\(a\)](#)). For trade fixture improvements, the auditor may use the rate applicable to the year in which the report is filed, avoiding the need to use two rates in calculating the supplemental tax bill for trade fixtures.

### 3017. FISCAL YEAR

A “fiscal year” begins July 1 and ends June 30 ([§75.6](#)).

### 3018. NEW BASE YEAR VALUE

The “new base year value” is the full cash value of property on the date it changes ownership or the date new construction is complete ([§75.8](#)), as determined by the assessor. “Base year value” is defined in [§50](#) ([Const., Art. XIII A, §2](#)).

### 3019. TAXABLE VALUE

“Taxable value” is the lesser of the base-year value the year it is enrolled adjusted for a given lien date (but no more than a 2 percent increase in one year) or the market value on the lien date, as determined by the assessor ([§75.9](#)). Net taxable value is the figure from which a tax is calculated. Taxable value adjusted for exemptions is the net taxable value.

## 3020-3022 Definitions: Special Applications

### 3020. REFUND

A refund shall be limited to the amount by which the tax, penalty, or interest paid exceeds the amount of tax, penalty, or interest that is lawfully due and owing based upon the new base year value ([§75.43\(c\)](#)).

### 3021. PRESUMED DATE OF SUPPLEMENTAL ASSESSMENT

The presumed date for proration of a supplemental assessment is the first day of the month after the supplemental event takes place ([§75.41\(b\)](#)).

### 3022. PRORATION FACTOR

The following proration factors are used to determine the taxes due for the portion of the fiscal year remaining after the presumed date ([§75.41\(c\)\(7\)](#)).

Event Date	Presumed Date	Proration Factor (Current Roll)	Proration Factor (Roll Being Prepared)
July 1-31	August 1	.92	n/a
August 1-31	September 1	.83	n/a
September 1-30	October 1	.75	n/a
October 1-31	November 1	.67	n/a
November 1-30	December 1	.58	n/a
December 1-31	January	.50	n/a
January 1-31	February 1	.42	1.00
February 1-28	March 1	.33	1.00
March 1-31	April 1	.25	1.00



April 1-30	May 1	.17	1.00
May 1-31	June 1	.08	1.00
June 1-30	July 1	n/a	1.00

If, after computing the supplemental taxes due, the total is twenty dollars (\$20) or less, the auditor may cancel the amount, as provided by [§4986.8](#) ([§75.41\(c\)\(7\)\(d\)](#)).

If the supplemental assessment is a negative amount, the auditor shall follow the procedures of [§75.41](#) to determine the refund amount to which the assessee may be entitled ([§75.41\(e\)](#)).

## 3100-3107 Billing Procedures & Requirements: General Applications

### 3100. BILLING SCHEDULE

The mailing date of a supplemental assessment tax bill differs from an ordinary tax bill; the mailing date of the supplemental assessment tax bill is at the discretion of the tax collector.

When a change in ownership or completion of new construction occurs between January 1 and May 31, inclusive, supplemental assessments are computed and a bill is prepared for two fiscal year, which includes the remainder of the fiscal year in which the event occurred plus the ensuing year ([§75.41](#)).

**NOTE:** Both the supplemental and ordinary tax bills may be mailed or electronically transmitted at the same time. It is not necessary to defer mailing the full year’s supplemental assessment tax bill until that year’s mailing of the regular-roll tax bills.

### 3101. CONTENT OF SUPPLEMENTAL BILL

Supplemental bills must include ([§75.40](#), [§75.51](#)):

- The date the notice is mailed;
- The date of change in ownership or completion of new construction;
- The name and address of the assessee;
- The assessor’s parcel number or legal description of the property;
- The new base-year value of the property with land and improvements shown separately;
- The value shown on the current roll or the roll being prepared, or both;
- Any applicable exemptions;
- The net supplemental assessment after exemption;
- The amount of supplemental taxes due;
- The notice required by [§2611](#), which includes:

- Delinquency penalties
- Costs
- Redemption penalties
- Redemption fee
- The dates taxes will become delinquent and the associated penalties;
- The tax-rate area;
- A list of tax rates or dollar amounts of taxes levied by each revenue district and taxing agency the bill covers;
- The date the property was tax defaulted, if currently in tax defaulted status ([§2612](#));
- A statement that supplemental taxes were determined in accordance with Article XIII A of the California Constitution, which generally requires reappraisal of property whenever a change in ownership occurs or new construction occurs ([§75.51\(e\)](#));
- Required notices regarding assistance and postponement programs for senior and disabled citizens ([§2615.6](#)); and
- All of the following ([§75.51](#)):
  - That, if the taxpayer disagrees with a change in 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;
  - That, if the taxpayer and the assessor are unable to agree 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 period for filing an application;
  - For counties that have adopted the provisions of [§1605\(c\)](#), information advising the assessee that he or she has a right to appeal but that the appeal must be made within 60 days of the date the bill was mailed; and
  - The address of the clerk of the county board of equalization or the assessment appeals board, as applicable, at which forms for an application for reduction may be obtained.

### 3102. MAILING ADDRESS

A number of Notice of Supplemental Assessment notices may be returned to the assessor as undeliverable. This problem is compounded when supplemental tax bills are not mailed until several months after a change in ownership or completion of new construction. While failure to receive a Notice of Supplemental Assessment or a supplemental tax bill does not relieve the assessee from paying the tax ([§75.32](#), [§2610.5](#)), it may lead to administrative complications.

If the Notice of Supplemental Assessment has been returned undelivered and the tax collector is aware of the returned notice, the tax collector should make a reasonable attempt to determine the current address of a person subject to supplemental assessment before mailing a tax bill.

### 3103. DUE AND DELINQUENCY DATES

Supplemental taxes are due on the date the bill is mailed and become delinquent as follows:

For supplemental assessment bills mailed July through October, the first installment becomes delinquent at 5:00 p. m. on December 10, and the second installment becomes delinquent at 5:00 p. m. on April 10 of the next year ([§75.52\(a\)\(1\)](#)).

For supplemental assessment bills mailed November through June, the first installment becomes delinquent at 5:00 p.m. on the last day of the month following the billing month, and the second installment becomes delinquent at 5:00 p.m. on the last day of the fourth month following the date the first installment is delinquent ([§75.52\(a\)\(2\)](#)).

**NOTE:** If the delinquency deadline falls on a weekend or a holiday, the penalty is waived if payment is received by 5:00 p.m. or at the close of business, whichever is later, on the next business day ([Code Civ. Proc. §12\(a\)](#); [§75.52\(d\)](#)).

If the board of supervisors, by adoption of an ordinance or resolution, closes the county's offices for business prior to the time of delinquency on the next business day or for that whole day, that day shall be considered a legal holiday for purposes of this section. Any mailed payment postmarked as of the deadline date should be accepted, without regard to the 5:00 p.m. cutoff ([§2512](#)).

### **3104. DELINQUENCY PENALTIES AND COSTS**

Each installment carries a 10 percent delinquency penalty ([§75.52\(b\)](#)). In addition, when the second installment becomes delinquent, a \$10 charge is collected for the cost of preparing the delinquent tax records and giving notice of delinquency ([§75.52\(c\)](#), [§2621](#)). Penalties and costs are included with any taxes transferred to the unsecured roll for collection, pursuant to [§75.54\(b\)](#).

**NOTE:** Unsecured bills resulting from ownership proration made in accordance with [§75.54\(c\)](#) are not subject to cost charges.

### **3105. TAX RATE USED**

The current year's tax rate (see definition in manual sections [3012](#) and [3016](#)) should be construed as the secured tax rate set by the board of supervisors for the appropriate fiscal year, whether or not the bill becomes unsecured.

### **3106. COMPUTATION**

In computing a supplemental assessment tax, the auditor multiplies the net supplemental value by the secured rate in effect when the original event took place, then applies a factor to the product to obtain the final tax amount ([§75.41](#)). The proration factors presented in [§75.41](#) and manual section [3022](#) are based on the presumption that an event occurred on the first day of the month succeeding the month of the actual occurrence.

For purposes of establishing the point of base-year value adjustment and making ownership proration of taxes, the actual date when the event transpired must be used ([§75.54\(c\)](#)).

### **3107. TWO INSTALLMENTS**

Except for an unsecured bill calculated pursuant to [§75.54\(c\)](#) (change of ownership), all supplemental assessment bills may be paid in two equal installments ([§75.41\(a\)](#)). Also, see manual sections [3110](#) and [3204](#).

## 3110-3116 Billing Procedures & Requirements: Special Circumstances

### 3110. OWNERSHIP PRORATION

For a case in which a change in ownership occurs before billing is made for a prior supplemental assessment on the same property, taxes are prorated according to the period of ownership ([§75.54\(c\)](#)). The portion of supplemental taxes attributable to the initial change in ownership or completion of new construction to the subsequent change in ownership are entered on the unsecured roll or the supplemental roll as unsecured in the name of the person who was the assessee and the lien is discharged. Supplemental taxes attributed to the subsequent change in ownership are a lien on the real property as of the date of the subsequent change in ownership. This lien will also secure any increase or decrease in supplemental taxes resulting from the occurrence of this subsequent change in ownership.

If there is more than one subsequent change in ownership following the initial change in ownership or completion of new construction prior to billing, the procedure is similar as described in the previous paragraph. The prorated supplemental tax bill (or bills, if two fiscal years are involved) will be mailed to the current assessee, and all other prorated supplemental taxes are billed and collected as unsecured taxes.

**NOTE:** If the first supplemental event in a chain of events is a negative assessment, no proration is made for it. The auditor issues a refund check upon completing enrollment ([§75.43](#)). However, if the negative assessment occurs after the first event (that has not been billed), a proration should be made.

**NOTE:** The tax should not be prorated if a bill for an earlier change in ownership or completion of new construction has already been sent prior to the supplemental event being billed. In such cases, the tax lien is against the real property and is a matter of public record.

Counties have the option of computing the portion of the supplemental assessment attributable to the assessee prior to the additional change in ownership from the first day of the month following the date the initial change in ownership or completion of new construction to the date of the subsequent change in ownership ([§75.54\(d\)](#)).

### 3111. REFUNDS

The auditor processes refunds arising from negative supplemental assessments ([§75.41\(e\)](#), [§75.43](#)). The auditor is required to make refunds within 90 days after enrollment or pay interest to the assessee. Interest is calculated beginning on the 30<sup>th</sup> day after the enrollment date to the date the refund is mailed. If the calculated interest is less than ten dollars (\$10), no interest is due with the refund. Refunds are made from supplemental roll assessment taxes collected.

### 3112. APPLICATION OF REFUNDS

The tax collector may apply any refund due a taxpayer or the taxpayer's agent to any delinquent taxes due on the same property for which the taxpayer or the agent is liable ([§2635.5](#)).

### 3113. APPLICATION OF REFUND TO FUTURE TAX LIABILITIES

The assessee may enter into an agreement with the county to offset the refunded amount against future tax liabilities. Interest accrues on the refund amount until it has been fully offset ([§5103](#)).

### 3114. CANCELLATION OF SMALL AMOUNTS

A common problem of supplemental assessment is the issuance of tax bills for negligible amounts. Even when substantial value is involved, proration because of multiple supplemental assessment events can result in billing for negligible amounts. If a supplemental tax due is \$20 or less, the auditor may cancel the amount at the recommendation of the tax collector ([§75.41\(d\)](#), [§4986.8](#)).

The auditor may cancel supplemental assessment taxes amounting to the cost of administration but not to exceed twenty dollars (\$20) ([§75.41](#), [§4986.8](#)). If authorized by the board of supervisors, by ordinance, a supplemental tax bill that is less than fifty dollars (\$50) may be cancelled if the amount of taxes to be billed is less than the cost of assessing and collection ([§75.55](#)). Cancellation of the supplemental tax bill does not cancel the assessment increase. As a result, ongoing regular taxes will reflect the new taxable value.

### 3115. SUPPLEMENTAL ASSESSMENTS FOR PRIOR YEARS

Supplemental assessments generally can be made for events that take place up to four years prior to the current roll year ([§75.11\(d\)\(1\)](#)).

Exceptions extending the length of time to enroll a supplemental assessment are outlined in §75.11 and include situations in which concealment or fraudulent acts are involved or when the assessee and the assessor agree to extend the time.

### 3116. SUPPLEMENTAL ASSESSMENT CAUSED BY DEATH OF ASSESSEE

Death constitutes a change in ownership for property taxation purposes, unless the successor in interest is a spouse or a legally exempt parent, child, foster child, or grandchild of the decedent ([§63](#), [§63.1](#)), ([Const., Art. XIII A, §2 subparagraphs \(g\) and \(h\)](#)). In the case of transfer to a parent, child, foster child, or grandchild a Claim for Exclusion from Reassessment must be filed with the assessor within three years ([§63.1\(d\)](#)).

**NOTE:** If the decedent died on or after November 6, 1986, the date of any transfer between parents and their children under a will or intestate succession is the date of the decedent's death ([§63.1\(c\)\(i\)](#)). Assessable heirs take title as of the date of death ([Prob. Code §7000](#)).

## 3120-3123 Billing Procedures & Requirements: Exemptions

### 3120. GENERAL APPLICATION

Any exemption applicable to property listed on the regular assessment roll also applies to supplemental assessment(s). If the previous owner of the property received an exemption for the fiscal year, the exemption is not rescinded for the balance of the fiscal year because of a change in ownership. Moreover, a supplemental assessee may qualify to receive an exemption for the fiscal year if the prior owner did not request or was not entitled to an exemption ([§75.20](#), [§75.21\(a\)\(b\)](#)).

The California State Board of Equalization (BOE) has determined that exemptions cannot apply against negative supplemental assessments ([BOE Letter to the Assessors No. 85/13](#)).

### 3121. FILING PERIOD

To receive an exemption on a supplemental assessment, the person claiming the exemption must meet all qualifications for the exemption within 90 days after the date the event occurred that called for the supplemental assessment ([§75.22](#)). For instance, a homeowner's exemption would be allowed if the property were occupied as the claimant's principal residence within 90 days after the change in ownership or after completion of new construction. The assessee has 30 days from the date of the notice of supplemental assessment to apply for an exemption ([§75.31\(a\)\(8\)\(b\)](#)).

Any person claiming eligibility for an exemption to be applied against the amount of a supplemental assessment must file a claim or an amendment to a current claim. In order to receive the full exemption, the claim must be filed on or before the 30<sup>th</sup> day following the date of the assessor's notice of supplemental assessment ([§75.21\(c\)](#)).

### 3122. PRORATION OF EXEMPTIONS DUE TO LATE FILING

The BOE has determined that late filing provisions ([§271-§276](#)) apply to supplemental assessment exemption claims ([BOE Letter to Assessors No. 85/13](#)). Eighty percent of the exemption is allowed for homeowners and veterans, and 90 percent of the exemption is allowed for disabled veterans ([§75.21\(c\)\(3\)\(4\)](#)). Proration of other exemptions vary ([§75.21\(c\)](#)).

### 3123. CUMULATIVE AMOUNT

For a property that has multiple owners over the course of a fiscal year, the amount of an exemption is cumulative if the exemption has a value limitation, such as the \$7,000 cap on a homeowner's exemption. The cumulative exemption amount may not exceed the exemption cap ([§75.21\(c\)](#)).

## 3200-3204 Delinquent Payment Processing: General Information

### 3200. TAX-DEFAULT

Delinquent supplemental assessments are declared to be in default at the same time as property on the secured roll is declared in default ([§75.53](#)). The second installment of the supplemental tax bill must be delinquent for a property to be in default. If the second installment of supplemental tax becomes delinquent at 5 p.m. on June 30, that supplemental billing cannot cause the property to be declared defaulted until the end of the following fiscal year because the required *Published Notice of Impending Default* publication was published on June 8 (§3351).

### 3201. TAXES NOT A LIEN ON REAL PROPERTY

Properties not subject to default (manufactured homes, possessory interests, etc.) may not be declared tax defaulted. Once the first installment of a supplemental bill for these properties become delinquent, the tax collector is authorized to employ procedures applicable to collection of taxes on the unsecured roll ([§75.54\(b\)](#)). These procedures, outlined in manual chapter 2000, include:

- Certificate of lien ([§2191.3-§2191.6](#) and manual section [2340](#))
- Seizure and sale ([§2951-§2957](#) and manual section [2400](#))
- Suit for taxes ([§3002-§3006](#) and manual section [2320](#))

- Summary judgment ([§3101-§3107](#) and manual section [2340](#))

If taxes, including the second installment, remain unpaid on the date when secured taxes are declared to be in default (normally, June 30), they must be transferred, along with penalties and costs, to the unsecured roll ([§75.54\(b\)](#)). Once transferred to the unsecured roll, these amounts are subject, beginning July 1, to an additional penalty of 1.5 percent per month, which attaches on the first day of each month ([§2922](#)).

### 3202. ABSTRACT PREPARATION

Supplemental assessment statutes provide guidance related to how tax default applies, but does not provide procedures for updating the abstract. Abstract lists are to be updated annually after the declaration of tax default ([§4373](#)). Pursuant to Revenue and Taxation Code section [75.52\(e\)\(3\)](#), taxpayers have no fewer than 30 days to pay. Properties not already defaulted, but on which the second installment of supplemental tax becomes delinquent on June 30, are not immediately noted on the abstract.

A delinquency in supplemental tax results in a default of the entire property, even though regular taxes have been paid. Likewise, payment of the supplemental tax does not prevent default due to nonpayment of regular-roll taxes.

If a property is already on the delinquent abstract, supplemental tax delinquency does not result in another default. The total delinquent amount (including penalties and costs) is added to the abstract after June 30.

**NOTE:** Only one redemption fee per property can be charged, regardless of the number of assessments resulting in abstract records ([§4102\(d\)](#)).

### 3203. REDEMPTION

Once defaulted, supplemental taxes are subject to the same redemption provisions as other property taxes. If supplemental taxes become delinquent and a redemption installment plan or escape assessment installment plan is in place, the installment plan becomes delinquent and the remaining balance is due and payable ([§4186](#), [§4226](#), [§4837.5](#)) (manual sections [1741](#) and [5200 et seq.](#)).

### 3204. EFFECT ON INSTALLMENT PLANS

Installment plans are not considered in default for delinquencies occurring before April 10, as long as delinquent taxes are paid before 5 p.m. on April 10. If the second installment of a supplemental assessment becomes delinquent on April 30 or May 31, any installment plan in effect for that property does not default if the installment is paid as of June 30 ([§4219](#), [§4220](#)). See manual section [5233](#).

## 3300-3301 Accounting & Record Retention: General Information

### 3300. PROCESSING SCHEDULE

Supplemental assessment records are subject to the same retention schedule as other property tax documents ([§4377](#), manual section [4264](#)).

**3301. 1983-84 AND 1984-85 ASSESSMENTS**

Because revenue from supplemental assessments for fiscal years 1983-84 and 1984-85 is specially distributed, regardless of when it is collected ([§75.70](#)), the auditor requires a separate accounting of such collections.