



COUNTY OF SANTA CRUZ

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AUDITOR-CONTROLLER-TREASURER-TAX COLLECTOR
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Letter to New Homeowners

New homeowner,

Congratulations on purchasing a home in Santa Cruz County!

Your annual property tax bill will be mailed in October of each year. The County only sends one annual tax bill per year. You may pay the full amount due prior to December 10 or you may pay in two installments. The due dates of the installments are November 1 and February 1 with the delinquent dates of December 10 and April 10 each year. You may pay online with e-check for free.

Because you are a new property owner you may not receive the current year bill at your new address. **You are still responsible to pay the taxes even if you do not receive a bill.** You are still responsible for the taxes even if the property or the bill is in the previous owner's name. Your property taxes may or may not be paid in escrow depending on your agreement with your title company.

Within 30 days of purchasing your home or property, please visit the Tax Collector's web site at <http://www.co.santa-cruz.ca.us/Departments/TaxCollector.aspx> or call (831) 454-2510 to determine if and when your taxes are due, even if you believe your taxes were paid in escrow. Please have your parcel number with you when you visit the web site or call the office.

In addition to the annual bill you will also receive one or more supplemental bills usually within 6-12 months after your purchase. Please see the back of this letter or visit the Tax Collector's web site at <http://www.co.santa-cruz.ca.us/ttc/saxes.htm> or call the tax office at (831) 454-2510 to learn more about supplemental bills.

Again, congratulations on your new purchase,

Laura Bowers
Auditor-Controller-Treasurer-Tax Collector

FAQ ON SUPPLEMENTAL TAX BILLS

Q: What is a supplemental tax bill?

A: A supplemental tax bill is a **one-time** bill for an increase in the value of a property, based on the difference between the new and previously assessed values.

Q: When is a supplemental tax bill issued?

1) CHANGE / TRANSFER IN OWNERSHIP

When there is a change in ownership on a property either through a sale or transfer causing an increase in the value of the property.

2) NEW CONSTRUCTION / PROPERTY IMPROVEMENTS

When there is new construction on the property such as adding a new room, a pool or a garage, that leads to an increased property value.

Q: Do I still need to pay my annual tax bill?

A: Yes. The supplemental tax bill is **in addition to** the annual tax bill and both must be paid as specified on the bill.

Q: Who pays the supplemental, me or my lender?

A: The supplemental bill is **not** sent to your lender. The owner of the property is responsible to ensure this tax bill is paid. If your property taxes are included in your monthly mortgage payment, contact your lender to determine if they will pay this supplemental bill **in addition** to your current secured tax bill.

Q: What if I no longer own the property?

A: You are still responsible for payment of this bill. The prorated ownership factor on the front of the bill should cover only the time you owned the property.

Q: How often must I pay supplemental taxes?

A: Anytime there is an increase in the value of your property due to a change in title or new construction.

Q: How is the tax amount calculated?

A: The Assessor determines the current fair market value, as well as the difference between the old and new value. The current tax rate is applied to this difference and the amount due is prorated on the effective date of the transfer or construction.

Q: What if I do not agree with the new value of my property?

A: Contact the Assessor's office at (831) 454-2002. You must also file an application for appeal with the Assessment Appeals Board within 60 days of the mailing date shown on the Assessor's "Notice of Supplemental Assessment".