

PUBLIC SERVICES INFORMATION

Should you wish to contact County offices concerning your property taxes, please call the following numbers regarding:

Tax Collector(951) 955-3900
Pay and Request Tax Bills, Tax Payment Status, Defaulted Taxes, General Information

Taxpayers may contact the office of the Treasurer-Tax Collector toll free in the 951 and 760 area codes at (877) 748-2689.

Assessor.....(951) 955-6200
or (800) 746-1544 within the 951 and 760 area codes.
Exemptions, Property Values, Mailing Address on Tax Bill

Telephone lines are especially busy following each bill mailing and prior to each tax payment deadline. However, the Tax Collector's automated property tax information and payment system is available 24 hours a day, 7 days a week, for your convenience. In order to access this system you must have your 10-digit assessment number available and follow the instructions as they are given.

Visit our website at:
www.countytreasurer.org

“Our staff is dedicated to serving our taxpaying public. Please contact us if you need assistance.”

Jon Christensen
Treasurer-Tax Collector

OFFICE OF THE TREASURER-TAX COLLECTOR COUNTY OF RIVERSIDE

A Guide to Understanding Property Taxes



JON CHRISTENSEN TREASURER-TAX COLLECTOR

This pamphlet, produced at the direction of the Riverside County Treasurer-Tax Collector, provides an overview of the local property tax system in Riverside County. This information will be especially helpful to new homeowners who are paying property taxes for the first time. It will also aid individuals who have discontinued paying their taxes through impounds (i.e., as part of their mortgage payments) and are now paying property taxes directly to the Tax Collector for the first time. Finally, this pamphlet is of general interest to all residents who desire a clarification of how property taxes are billed and collected in Riverside County.



Who collects my property taxes?

Property taxes are collected by the county, although they are governed by California State law. The Tax Collector of Riverside County collects taxes on behalf of the following entities: the county, most of the county's incorporated cities, school districts, and all other taxing agencies located in the county, including special districts (e.g., flood control districts, sanitation districts). Upon collection of these taxes by the county, appropriate distribution is made to the various taxing agencies by the County Auditor-Controller.

How is the amount of my property taxes determined?

In order for the amount of your taxes to be determined, the County Assessor first determines the value of your property. Generally, the assessed value is the cash or market value at the time of purchase. This value increases not more than 2% per year until the property is sold or any new construction is completed, at which time it must be reassessed. For more information on how the assessed value is determined, contact the Assessor's office at (951) 955-6200, or 1 (800) 746-1544 within the 951 and 760 area codes.

After the Assessor has determined the property value, the Auditor-Controller applies the appropriate tax rates, which include the general tax levy, locally

voted special taxes, and any city or district direct assessments. The general tax levy is determined in accordance with State law and is limited to \$1 per \$100 of assessed value of your property. After applying the tax rates against the assessed value, the Auditor-Controller calculates the total tax amount. Finally, the Tax Collector prepares property tax bills based on the Auditor-Controller's calculations, distributes the bills, and then collects the taxes.

Neither the County Board of Supervisors nor the Tax Collector determines the amount of taxes.

Do I have any recourse if I disagree with the valuation placed on my property by the Assessor?

If you disagree with a change in the assessed value shown on the bill, please contact the local Riverside County Assessor's office.

You have the right to file an application for a reduction in the assessed values with the county Assessment Appeals Board from July 2 through November 30. Appeal application forms may be obtained from the Clerk of the Assessment Appeals Board, 4080 Lemon St. - 1st Floor, (P.O. Box 1628), Riverside, CA 92502-1628 or by telephoning (951) 955-9688.

The 2% annual increase in values, taxes special assessments and fixed charges cannot be appealed to the Assessment Appeals Board.

I have recently purchased property. What are my responsibilities as far as taxes are concerned?

You are responsible for any taxes which were not paid as of the time escrow closed. Even though taxes are prorated between the buyer and seller during escrow and proper credit is given to each, the actual taxes may not have been paid to the Tax Collector at that time. You should read your escrow papers and/or title report to determine if any portion of the annual taxes were paid by the previous owner before the close of escrow.

The Tax Collector will try, but may not be able, to send you a bill for the remainder of the year in which you acquired the property prior to the tax installment deadlines. Annual tax bills, which can be paid in two installments, are mailed once a year by November 1. Since the bill contains payment stubs for both installments, this is the only bill regularly mailed each year by the Tax Collector. Depending on when the ownership change is placed on the tax roll, the annual tax bill could be sent either to the previous owner or directly to you. If there are any remaining unpaid taxes, and if you did not receive an annual tax bill from either the previous owner or the Tax Collector, you should contact the Tax Collector immediately and request one. It is your responsibility to obtain the bill. State law stipulates that failure to receive a bill does not permit the Tax Collector to excuse penalties on late payments.

In addition to annual taxes, you will probably be responsible for paying supplemental property taxes. Any time property is sold or new construction occurs, the property is reassessed. If the property has been reassessed at a higher value, you will receive one supplemental tax bill in addition to the annual bill mentioned above. (For more information on supplemental tax bills, please read our pamphlet on supplemental property taxes). If the property has been reassessed at a lower value you may receive a refund.

When are annual tax bills mailed?

Annual tax bills are mailed each year on or before November 1. If you do not receive your annual tax bill by November 10, you should request one.

Whether you make your request in writing or by phone, you will need to provide the assessment number, which you can find on a previous year's tax bill, or the address or legal description of the property.

You may also obtain a bill in person at the following Tax Collector's locations:

Downtown Riverside

County Administrative Center
4080 Lemon Street
1st Floor Public Service Counter
Riverside, CA 92501

Palm Desert

38-686 El Cerrito Rd.
Palm Desert, CA 92211

Temecula

40935 County Center Dr., Ste. C
Temecula, CA 92591

Again, it is your responsibility to obtain your annual tax bill. Failure to receive a bill does not provide a basis for excusing penalties for late payment.

When are supplemental tax bills mailed?

Supplemental tax bills are mailed throughout the year. For information on delinquency dates of supplemental tax bills, be sure to read our pamphlet on supplemental property taxes.

Will I receive a tax bill if I pay my taxes through an impound account?

If your taxes are paid through an impound account (i.e., included with your mortgage payment), your lender will receive your annual tax bill, and you will receive an information copy. Supplemental tax bills, however, are not sent to your lender, but are mailed directly to you. It is your responsibility to contact your lender to determine who will pay the supplemental tax bill.

What does my annual tax bill tell me?

The annual tax bill identifies the following:

- The owner of record as of January 1.
- The property location and description.
- The assessed value of the property.
- The amount and type of exemption, if applicable.
- The amount of taxes due on the first and second installments, as well as the total taxes due.
- A breakdown of the types of taxes being collected, including the general tax levy (the constitutional "1%" levy), locally voted special taxes, and city or district direct assessments.

If your bill carries the legend "Tax Defaulted," with a year and number shown in the shaded area, this is an indication that there are prior-year delinquent taxes, which are not included in your bill. See our pamphlet on delinquent property taxes for more information.

How may I pay my taxes?

On-line: Log to www.countytreasurer.org to pay by credit card or e-check.

By telephone: Telephone the Treasurer's office at (951) 955-3900 and listen to selection #1 – "Payment by Credit Card."

Most major cards accepted. A convenience fee will be added for all credit card payments. If the phone or website is unavailable, you are still responsible to make

timely payment to avoid the addition of penalties.

By mail: **PLEASE DO NOT MAIL CASH (currency or coins)**. Please make checks or money orders payable to:
RIVERSIDE COUNTY TREASURER.
Please include the assessment number on your check. You can buy money orders at your local U.S. Post Office, Wal-Mart, Western Union or other providers of money orders. Mail payments to the following address: Treasurer-Tax Collector
Post Office Box 12005
Riverside, CA 92502-2205

Remittances (including electronic-checks) must be payable in U.S. dollars and drawn on a U.S. bank; otherwise, the payment will be returned and applicable penalties and fees will attach. **A charge will be added to the amount owing for any check returned by the bank or for postdated checks.**

When are my annual taxes due?

You may pay your annual tax bill in two installments. The first installment is due November 1 and becomes delinquent at 5 p.m. on December 10,* and the second installment is due February 1 and becomes delinquent at 5 p.m. on April 10.* You may, however, elect to pay the entire tax bill when you pay the first installment. If you itemize your income taxes, this may be an advantage to you when calculating the deduction on your Federal and State income taxes. Supplemental tax bills are mailed throughout the year and, therefore, may not be due or delinquent at the same time as your annual tax bill. Read our pamphlet on supplemental property taxes for information on delinquency dates of supplemental tax bills.

What happens if I fail to pay my taxes on time?

If the first installment payment is not received at the Tax Collector's office by 5 p.m. on December 10*, or contain a US postmark by that time and date, then the taxes become delinquent and a 10% penalty is added to any unpaid balance. If the second installment payment is not received at the Tax Collector's office by 5 p.m. on April 10*, or contain a US postmark by that time and date, it becomes delinquent and a 10% penalty plus an administrative charge is added to any unpaid balance. For additional information on the postmark, please visit our website.

Payment of the second installment cannot be accepted unless the first installment is paid or is accompanied by payment of the first installment. If you fail to pay either or both installments at the Tax Collector's office by 5 p.m. on June 30,** or payment is not postmarked by that time and date, then the property becomes tax defaulted and additional penalties and costs accrue. See our pamphlet on delinquent property taxes for full information. If you fail to pay the installments of your supplemental tax bill by the applicable delinquency dates, the same penalties accrue as for delinquent annual taxes. Read our pamphlet on supplemental property taxes for more information.

Are exemptions and assistance programs available to property owners that help defray the amount of taxes due?

Yes. Through the Assessor's office you can apply for the homeowner's property tax exemption, veteran's exemption, or church and welfare exemption. The programs allow for assessment exemptions which result in tax savings. For further information, contact the Assessor's office, Exemptions Division at (951) 955-6200, or 1 (800) 746-1544 within the 951 and 760 area codes.

Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons

In September 2014, Assembly Bill AB 2231 Chapter 703, Statutes of 2014, reinstated a modified Property Tax Postponement (PTP) Program. The State Controller's Office (SCO) accepts PTP applications from October 1 to February 10 each year.

Go to the SCO website at sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions or to request an application, call 1.800.952.5661 or email postponement@sco.ca.gov

*If either December 10 or April 10 falls on a weekend or holiday, taxes are not delinquent until 5 p.m. the next business day.

**If June 30 falls on a weekend or holiday, taxes will become defaulted on the next business day.