

# Shasta County Treasurer-Tax Collector Lori J. Scott

P.O. Box 991830 Redding, CA 96099-1830 **Phone: 530-225-5511** 

https://www.shastacounty.gov/tax-collector

## Property Tax Payment Guide

**Secured Taxes** 

The Shasta County Tax Collector must follow State of California Revenue and Taxation code. The fiscal year is July 1 to June 30.

Secured property tax bills are mailed by mid-October each year and no later than November 1st. You will receive one (1) bill that includes two (2) installment stubs. To avoid penalties, you can either pay both installments by December 10<sup>th</sup> or pay in two installments.

#### 1<sup>st</sup> Installment:

**Due Date:** November 1

**Delinquent Date:** December 10

2<sup>nd</sup> Installment:

**Due Date:** February 1 **Delinquent Date:** April 10

**Note:** If such time of delinquency falls on a Saturday, Sunday or legal holiday, the time of delinquency is 5:00 p.m. on the next business day. **Except 5-year default & auction parcels.** 

**LATE PENALTIES:** A 10% penalty will be attached after 5:00 p.m. on December 10; Another 10% penalty and a \$10.00 cost will be attached after 5:00 p.m. on April 10.

Those making online payments through the Shasta County website payment system have until 11:59 p.m. on December 10<sup>th</sup> and April 10<sup>th</sup>.

By law it is the taxpayer's responsibility to pay property taxes on time.

#### PENALTY CANCELLATIONS:

Penalties **WILL NOT** be canceled for the following reasons:

- 1. Forgot to pay
- 2. Have never been late before
- 3. Financial hardship
- 4. Lost tax bill
- 5. Did not receive tax bill
- 6. Out of town / Out of Country
- 7. Owner relied on 3<sup>rd</sup> party to make the payment (i.e., bank, family member, friend, employee, bookkeeper, C.P.A., attorney, mortgage service, etc.)
- 8. Joint ownership: one owner erroneously relied on another owner or 3<sup>rd</sup> person to make payment
- 9. Rejection of negotiable instrument by a bank or other financial institution

**10.** Late payment caused by the payment arriving by mail, delivery service or messenger after the installment delinquency date. Payments sent by U.S. Mail with a valid

postmarked date will be accepted as long as it is postmarked by 5:00 p.m. on December 10 or April 10. Except 5-year default & auction parcels.

Payments made online or by phone using the counties online or phone payment system: Confirmation number (receipt) is conditional until payment is fully processed and may take up to five (5) days to post.

**ONLINE OR PHONE PAYMENT:** If the county's online and phone payment system are down it is still the taxpayer's responsibility to make payment by the delinquent dates.

Payments using "Bill Pay" through your banking institution are not sent to us electronically, they are mailed. The U.S. Postal Service does not postmark these envelopes. In the absence of a postmark, the Tax Collector only considers the date printed on the check in determining if the payment is late and if penalties apply.

**Payments mailed** may take several days to two weeks after the delinquent date to process. By law we must use the postmark date for the date received.

**MAILED PAYMENTS:** If you wait until the last few days or the day of the deadline to mail your payment make sure you walk your payment into the Post Office to have it postmarked at the counter.

Impound Accounts through your Lender: If you pay off your mortgage, please ask your lender if they have paid ALL the current taxes. If they have not, you will need to submit payment for all or the remainder of taxes due.

### **Supplemental Tax Bill**

**New Owners & New Construction** 

Supplemental tax bill(s) are generally a onetime tax bill(s) which occurs when there is a transfer of ownership on a property. They may also be issued if there is new construction on the property that results in a reassessment of the value. The amount of the Supplemental tax bill(s) is determined by taking the difference between your new assessed property value and the previous assessed property value.

#### Example:

Previous Value: \$160,000 New Value: \$195,000 Difference in Value: \$35,000

If the difference in value is a reduction a tax refund would occur. Amounts paid during escrow toward property taxes are from the previous owner's value and not your new value. The new value is determined later by the Assessor.

Mortgage companies DO NOT usually pay the Supplemental property tax bill(s). The bill(s) are mailed to the new property owner and are the responsibility of the new property owner.

You will normally receive your new Supplemental property tax bill(s) within one year of purchasing the property. Some people will receive more than one Supplemental property tax bill.

If the transfer of ownership occurred prior to June 30, you will receive one Supplemental property tax bill from the date of purchase through June 30<sup>th</sup> of that year. You may also receive a 2<sup>nd</sup> Supplemental tax bill from July 1 to June 30 of the next fiscal year.

## Your Tax Collector does not determine the amount you pay in taxes.

#### ASSESSOR-RECORDER

1450 Court Street, Suite 208A Redding, CA 96001 530-225-3600

Determines owners as of lien date

Determines mailing address for tax bills
Processes change of address forms

Determines location of property

Determines value of property

Processes all tax bill corrections

#### **AUDITOR-CONTROLLER**

1450 Court Street, Suite 238 Redding, CA 96001 **530-225-5771** 

Determines tax rate

Extends tax roll

Charges Tax Collector with the collection of taxes

Allocates property taxes to the county, cities, special districts and schools

#### TREASURER-TAX COLLECTOR

1450 Court Street, Suite 227 Redding, CA 96001 **530-225-5511** 

Mails all tax bills

Responsible for collection of taxes

Conducts sales of tax defaulted properties
Cancels/rescinds tax sale due to error, upon

Board of Supervisor's approval

#### **PARTIAL PAYMENTS**

are NOT accepted

Must pay 1<sup>st</sup> & 2<sup>nd</sup> Installments in full.

#### **ADDRESS CHANGE**

It is the taxpayer's responsibility to notify the Assessor (530-225-3600) in writing.

#### "IMPORTANT MESSAGE" BOX

Check the "Important Message" box at the upper right-hand corner of your tax bill.

If you have **delinquent taxes**, a message will show up in the "Important Message" box. Call the Tax Collector at 530-225-5511 to obtain information on your default taxes.

## You want to make monthly payments?

Easy Smart Pay™ is now working with our county. Ask us how!!

### View/Pay Property Taxes



https://www.shastacounty.gov/tax-collector

or call: 844-784-9715

Convenience Fee: Shasta County property taxes may be paid with any of the above listed credit/debit cards or by E-Check. The company we use to process electronic payments will add a convenience fee to your bill.

Credit Card: 2.25% of bill (minimum \$2.50)

**Debit Card:** \$3.95 (flat fee)

**E-Check:** \$0.50 (flat fee) for less than or

equal to \$100,000.