



Property Tax Information

County of Mendocino
Offices of Assessor, Tax Collector & Auditor

Supplemental Tax Refunds

When property values are changed as a result of a change in ownership, new construction or damage, a lowered assessment made by the Assessor will result in a refund for the portion of the fiscal year (or years) for which that change affected.

Once that new value is determined by the Assessor a "Notice of Supplemental Assessment" is mailed to the taxpayer. Normally, a Supplemental assessment roll will be extended the following month, although not every month of the year. "Extended" simply means the tax rate is applied to the assessment and a bill created.

A Supplemental assessment roll will produce new bills for the Tax Collector to mail as well as refunds that the Auditor will pay by check. There is a certain amount of coordination between the Assessor, Auditor, Tax Collector and Information Services Departments that must take place in order to produce the bills, forward the bills to the Tax Collector for mailing, and forward the refund bills and invoices to the Auditor for payment.

By law the Tax Collector may request withdrawal of pending supplemental refunds in order to pay or partially pay any delinquent taxes on the same parcel. In addition, any refunds for the current year are held for use in paying the current year's taxes if those are due and payable and not yet paid. That is intended to prevent refunds being mailed and taxes left unpaid.

If you have received your refund check, you should be able to view the "bill" enclosed to determine the new base value, fiscal year, portion of year for which the change affects, and the net value difference that calculates your refund. With regard to the portion of year the new base value will affect, Section 75.41 (c)(7) of the Revenue & Taxation Code outlines the following:

If the "presumed date" specified is on or after August 1, and on or before January 1, the following table of factors shall be used: The "presumed date" is defined as the first day of the month following the date on which the change in ownership or completion of new construction occurred.

<i>If the "presumed date" of change is:</i>	<i>Taxes on supplemental assessment on the current roll shall be multiplied by:</i>
<i>August 1.....</i>	<i>0.92</i>
<i>September 1.....</i>	<i>0.83</i>
<i>October 1.....</i>	<i>0.75</i>
<i>November 1.....</i>	<i>0.67</i>
<i>December 1.....</i>	<i>0.58</i>
<i>January 1.....</i>	<i>0.50</i>

If you have any questions regarding the valuation of your property, please contact the Assessor at (707) 234-6800. For questions regarding the status (paid or unpaid) of other assessments on your property, please contact the Tax Collector at (707) 234-6875.

Please note, per California law this refund has no effect on any other secured or unsecured tax bill you may have received or will receive in the future. All other bills must be paid prior to the delinquent date indicated on the individual bill.

If you wish to apply this refund to a portion of any other taxes due, you may do so by endorsing the check and sending it with the bill and additional amount due to the Tax Collector.