



Understanding Supplemental Property Taxes

The Supplemental Real Property Tax Law came into effect July 1, 1983 and is part of an ambitious drive to aid California schools. It's a one-time tax triggered when you buy new property or undertake new construction.

Your supplemental property tax becomes a lien against your property as of the date of ownership change or the date of completion of the new construction.

When and how will I be billed?

You could be billed in as few as three weeks following close of escrow or as long as several months later. When will depend on your specific county and the workload of your County Assessor or Tax Collector. After the assessor appraises your property, your county will calculate your tax and mail you a supplemental tax bill.

Your taxes are paid in two equal installments. They become delinquent on specified dates depending on the month in which the supplemental tax bill was mailed. You have the right to dispute your supplemental tax assessment and can apply for a Homeowner Exemption and initiate an Assessment Appeal.

If your supplemental tax bill was mailed within the months July to October, the first installment becomes delinquent December 10 of the next year. If the bill is mailed within the months November through June, the first installment becomes delinquent on the last day of the month following the month in which the bill is mailed. The second installment will become delinquent on the last day of the fourth calendar month following the date the first installment becomes delinquent.

How is my supplemental tax bill determined?

The total supplemental assessment will be prorated based on the number of months remaining until the end of the tax year, June 30.

Example: The County Assessor calculates the supplemental property taxes on your home to be \$1,000 for a full year. The change of ownership took place September 15 with the effective date being October 1. The supplemental taxes would be subject to a proration factor of .75 and the payment would be \$750. Again, the supplemental property tax is a one-time tax calculated for the date of ownership change, typically close of escrow through the end of the tax year, June 30.

If effective date is:	Proration factor is:	If effective date is:	Proration factor is:
Aug 1	.92	Feb 1	.42
Sep 1	.83	Mar 1	.33
Oct 1	.75	Apr 1	.25
Nov 1	.67	May 1	.17
Dec 1	.58	Jun 1	.08
Jan 1	.50	Jul 1	0