

Secured Property Taxes

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Secured Property Taxes

- Assessed against real property
 - E.g. land or structures

Tax Collector Role

- Assessor: Assesses property value
- Auditor: Extends tax roll
- Tax Collector
 - Bills
 - Collects
- Auditor: Allocates and distributes

Property Tax Bills

- Must be mailed by November 1
- 120,000 statements printed and mailed
- Secured tax roll = \$665 million

First Installment

- ◉ Due date: November 1
- ◉ Delinquent date: December 10
(unless it is a weekend or legal holiday)
- ◉ Late Penalty: 10% of installment amount

Second Installment

- Due Date: February 1
- Delinquent Date: April 10
(unless it is a weekend or legal holiday)
- Late Penalty: 10% of installment amount
- Delinquency Cost: \$30 to prepare the delinquent tax record and provide notice

Reminder Notices

- Mailed in June
- Approximately 5,500 notices
- To owners of properties with delinquent secured property taxes
- Defaulted parcels are transferred to the redemption roll on July 1

Redemption Roll

- 5 year redemption period
- Currently:
 - 4,500 parcels
 - \$23 million

Actions to Collect

- Affidavit of Default Advertisement
 - Published annually in September
- Installment Plans
- Penalties of 1.5% per month of tax amount
- Impending Power-to-Sell
 - Published by June 8 of fifth year of delinquency

Tax Sales

- 35 parcels currently in power-to-sell status
- Proper notification
 - Board of Supervisors
 - Owners/parties of interest
 - Published in newspaper
- Tax Collector's last resort

Secured Taxes Paid

