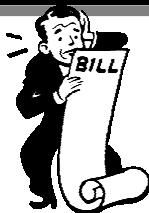


More About Supplemental Taxes

“When is this bill due?”

Bills are due upon presentation; however, the date on which supplemental tax bills become delinquent varies. Check your bill for due dates!



“Can I make partial payments?”

No. You are billed the full amount and given the option of paying in installments.

“Am I entitled to a Homeowner’s Exemption?”

By State law, the taxpayer is entitled to claim the full \$7,000 exemption (provided the supplemental billing is an increase of \$7,000). If the exemption is not filed before the billing date, the taxpayer may claim 80% of the exemption by the 1st installment due date. Contact the Assessor-Recorder at (661) 868-3485.

“I sold the property. Do I still have to pay this bill?”

In many cases, yes; however, be sure to check the dates that the period covered is the period during which you actually owned the property. If in doubt, contact the Assessor-Recorder at (661) 868-3485.

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KERN COUNTY
TREASURER
AND TAX COLLECTOR

Supplemental Tax Bills

“WHAT?
ANOTHER
TAX BILL?”



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ANOTHER TAX BILL?

"I thought my lender was supposed to pay all my tax bills! That's why I have an impound account!"



Most of us like surprises, but not this kind, right? If you didn't read the fine print when you closed your escrow, or you took out a building permit for some new construction, you can look forward to possibly receiving a supplemental tax bill.

Members of the Treasurer-Tax Collector's Office have gathered some frequently-asked questions concerning supplemental tax bills and compiled them into this easy-to-understand pamphlet. If you need more information, please call us at (661) 868-3490.

"What is a Supplemental Tax Bill?"

Has there been a change in ownership or new construction after January 1st? These factors may result in an increase in the value of your property. A supplemental tax bill reflects this change.

"I have an impound account. Why didn't you send this bill to my lender?"

Supplemental tax bills are mailed to the owner of record. If you have an impound account, please contact your lender regarding payment.

"What do you mean by 'new construction' or 'change of ownership?'"

Typically, new construction is any substantial addition to real property (e.g., new room, etc.) or any substantial alteration requiring a building permit which restores a building, room or other improvement to the equivalent of new (e.g., completely renovating an outdated kitchen).



Most changes in ownership caused by the sale of property result in reassessment. However, interspousal transfers; the transfer, sale or inheritance of property between parents and their children; and the addition of joint tenants do not result in the reappraisal of property transfers.

"Am I entitled to any tax assistance?"

If you are a senior citizen or disabled, you may be eligible for:

- **Property Tax Postponement (PTP) Program -**

(800) 852-5711

www.sco.ca.gov/ardtax_prop_tax_postponement.html

"Will I receive this bill every year?"

No, not unless you make improvements that increase the value of your property or purchase new property.



"Why did I receive two (or more) bills?"

It's possible to get more than one supplemental tax bill, depending on when the ownership changed or when the new construction was completed. Because property is assessed each January 1 for the upcoming fiscal year (July 1-June 30), you will receive two supplemental bills if the change in value is recorded on the tax roll between January 1 and May 31.



"Where did you get the value?"

The Assessor determines the new value of the property based on the current market values and/or purchase price. The Assessor then calculates the difference between the new value (set at the time of purchase or completion of new construction) and the old value (set on Jan. 1 of the previous fiscal year). The result is the supplemental assessment value. Once the new assessed value of your property has been determined, the Assessor will send you a notification of the amount.



Example

NEW VALUE AT PURCHASE DATE OR COMPLETION OF NEW CONSTRUCTION\$120,000
ASSESSED VALUE FOR CURRENT FISCAL YEAR.....	- \$100,000
SUPPLEMENTAL ASSESSMENT VALUE WILL BE.....	\$ 20,000