



Property Tax Information

County of Mendocino
Offices of Assessor, Tax Collector & Auditor

Property Tax Frequently Asked Questions

Q. *When is property reappraised?*

A. Under State law, real property is reappraised only when a change in ownership occurs, or upon completion of new construction. Otherwise, assessment values may not be increased by more than 2% annually, based on the California Consumer Price Index.

Q. *How is property reappraised?*

A. When a sale or transfer occurs, the Assessor's Office receives a copy of the deed and determines if a reappraisal is required under State law. If it is required, an appraisal is made to determine the new market value of the property. The owner is then notified of the new assessment and has the right to appeal the value.

Q. *Do all change in ownerships trigger a reappraisal?*

A. A transfer of property between husband and wife does **not** require a reappraisal for property tax purposes. This includes transfers resulting from divorce or death. In addition, a refinancing will not cause a reappraisal. There are other exclusions for senior citizens, the disabled, and those involving parent/child transfers.

Q. *What about new construction reappraisals?*

A. Copies of building permits are sent to the Assessor's Office by the cities and county. If the construction is new (such as a room addition), a reappraisal is required. If the construction is for replacement, repair, or maintenance, a reappraisal is **not** required. In appraising new construction, the market value of the addition is determined and added to the value of the existing property. The existing property, however, is **not** reappraised. As with a change in ownership, the owner is notified of the new assessment and can appeal the value.

Q. *What is a Supplemental Assessment or Tax Bill?*

A. The State law that requires the reappraisal of property when a change in ownership or completion of new construction occurs also requires that this increased assessment be billed as of the date of that event instead of changing the assessment as of the next lien date. The supplemental bill will be based on the difference in value between the current roll value and the new value for the time period from the date of the event until the end of the fiscal year.

Q. *What is the lien date?*

A. Annually, all property is assessed to the owner of record on the lien date each year, which is January 1. The billing period based on this lien date is July 1 through June 30.

Q. *What is a Change in Ownership Statement?*

A. This statement is required by State law to be filed with all property sales and transfers at the time of recording. This statement is used solely for appraisal purposes and is confidential. Penalties prescribed by law are imposed if this statement is not filed either at the time of recording or upon request of the Assessor.

Q. Are mobile homes subject to property tax?

A. Newly purchased mobile homes, and those on permanent foundations, are subject to property taxes. As with real property, the assessed value of mobile homes cannot be increased by more than 2% annually unless there is a change in ownership or new construction. Older mobile homes bought before June 30, 1980 are generally not subject to property taxes. They are licensed under the jurisdiction of the State Department of Housing and Community Development. Some mobile home owners may opt at the time of purchase to convert a licensed mobile home to local property tax. Usually the reason is to avoid paying the sales tax on the transfer of title. This conversion is done through application with the State Dept of Housing & Community Development.

Q. What is Personal Property and how is it appraised?

A. Taxable personal property generally includes business machinery & equipment, tools, supplies, office equipment, boats/vessels, aircraft, and property leased to others.

Q. What is a Homeowners' Exemption?

A. If you own a home and occupy it as your principal place of residence on the lien date, you may receive an exemption of up to \$7,000 of your assessed value. New property owners will automatically receive an exemption application from the Assessor. A full exemption of \$7,000 is a reduction of your tax bill of about \$70. If you move and no longer occupy the home as your principal place of residence, you must notify the Assessor that you are no longer eligible for the exemption. Penalties may apply for failure to cancel your exemption.

Q. Are there other exemptions for taxpayers?

A. Qualified veterans and disabled veterans are eligible for exemptions. Property used exclusively for a church, college, cemetery, museum, school, or library may qualify for an exemption. Properties owned and used exclusively by a non-profit, religious, charitable, scientific, or hospital corporation also are eligible. Contact the Assessor's office regarding these exemptions.

Q. How can I appeal my assessment?

A. There is an assessment appeal process whereby property owners may appeal their property's assessed value to the local Board of Equalization. The board will review the evidence presented by Assessor's Office and the property owner, and will establish the taxable value for the property.

Q. How and when can I file an assessment appeal?

A. An assessment appeal can be filed on either the supplemental or regular secured assessment. When appealing a supplemental assessment, the appeal must be filed within 60 days of the date of mailing of the printed notice of assessment. If appealing the regular secured assessment, the appeal must be filed between July 2 and November 30. Applications for appeal of assessment may be obtained from the Clerk of the Board of Supervisors at (707) 463-4221.

Q. What if my property has declined in value?

A. California State Revenue and Taxation Code, Section 51 authorizes the Assessor to **temporarily** lower the assessed value of any real property when it is greater than the market value as of the January 1, lien date. If you have evidence that the market value of your property as of **January 1, 2011** is less than the assessed value, contact the Assessor at 707-463-4311 for information on a "*Request For Decline in Market Value Prop 8 Reassessment*". The request must be filed no later than December 10.

Q. When will I receive my tax bill?

A. Regular (secured) tax bills are mailed out by the last working day of October each year.

Q. When are property taxes due?

A. The first installment of secured taxes is due November 1 and is delinquent after **December 10th**. A 10% penalty attaches thereafter. The second installment is due February 1st and is delinquent after **April 10th**. An

additional 10% penalty and a \$20.00 cost charge attaches thereafter. Additional penalties accrue after June 30th of every year.

Q. *What should I do if I do not receive a tax bill?*

A. It is the property owners' responsibility to obtain a tax bill if they do not receive one. Non-receipt of a tax bill does not relieve the property owner of their responsibilities as a property owner and taxpayer. If you do not receive a tax bill by November 10th, please contact the Tax Collector's Office at (707) 463-4321.

Q. *How can I obtain a receipt of payment?*

A. **Your cancelled check is your best receipt.** If a receipt is required, you may pay in person at the Tax Collector's Office located at 501 Low Gap Road, Room #1060, Ukiah, CA 95482. If paying by mail, please request a receipt in writing. Please note all cash payments **must** be paid in person so the proper receipt can be issued.

Q. *Can property taxes be paid by credit card or electronic check?*

A. Yes, the Tax Collector's Office contracts with Official Payments Corporation to process our tax payments. Payment of taxes by Visa, MasterCard, American Express, Discover Card, and Electronic Check are accepted through our Internet website at www.officialpayments.com or by phone at 1-800-617-2276. A convenience fee of 2-1/2% will be added to each credit card transaction processed by Official Payments. A fee of \$3 will be added to each electronic check transaction under \$10,000, with a fee of \$15 for each electronic check transaction of \$10,000 or greater.

Q. *How do I change the mailing address on my tax bill?*

A. When remitting tax payment, you may complete the back of the return envelope with the new address information. At any time, you may contact the Assessor's Office at (707) 463-4311 and they will update the address.

Q. *I lost my tax bill. How can I obtain a duplicate bill?*

A. Contact the Tax Collector's Office at (707) 463-4321 and request a duplicate bill.

Q. *How do I obtain information regarding the public auction of tax-defaulted property?*

A. Public auctions are conducted by the Tax Collector's Office and are held once a year in the month of May. For more information, interested individuals can visit our website at www.co.mendocino.ca.us/tax.

Q. *If I have a special assessment on my property that I object or wish to appeal who do I contact?*

A. Special assessments are the responsibility of the district placing the charge. Please contact the district listed in [Property Tax Information - Special & Direct Assessments](#)". If a correction is necessary, the district will notify the Auditor's Office and a correction to your tax bill will be made.

Q. *If my tax bill is being corrected by the Assessor or a special assessment district should I go ahead and pay the taxes before the correction?*

A. If your bill is being corrected – and you have a letter either from the assessor or the district indicating so – you are not required to pay the bill. Once the process is begun to correct the original bill, any penalties that have been charged at that point will be cancelled. A new bill will be issued and you will be allowed 30 days to make the first installment payment with the second installment due on April 10. If you have already made the first installment, your second installment will be adjusted for the balance due. If both installments have been made, you will be sent a refund unless the correction results in an increase in value with additional tax due, in which case you will be billed for an "escaped assessment". If you have filed an assessment appeal, you are advised to pay the taxes. If the decision by the Board is that the assessment remains the same, penalties will apply if the deadline for payment has passed.