

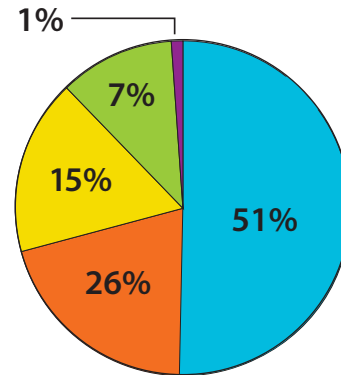
IMPORTANT DATES

- JULY 1**— Begin new fiscal year. A redemption fee of \$35 and a monthly penalty of 1.5% will be added to Secured defaulted parcels.
- AUGUST 31**— Unsecured deadline. A 10% penalty and a \$35 collection fee is added after 5:00 p.m.
- OCTOBER**— Tax Collector mails out original secured property tax bills.
- NOVEMBER 1**— First installment of secured taxes is due and payable. The entire tax may be paid at this time.
- DECEMBER 10**— Deadline date for first installment of secured taxes. A 10% penalty is added after 5:00 p.m.
- JANUARY 1**— Tax Lien date (affects the upcoming fiscal year).
- JANUARY**— Tax Collector mails delinquent notices for any unpaid first installment current secured taxes.
- FEBRUARY 1**— Second installment of secured taxes is due and payable.
- APRIL 10**— Deadline date for second installment of secured taxes. A 10% penalty plus \$40 cost is added after 5:00 p.m.
- MAY**— Tax Collector mails delinquent notices for any unpaid current secured taxes.
- JUNE 30**— End of the fiscal year.

REAL ESTATE

Under California Constitution Article XIII A (Proposition 13) real property is reappraised only when a change in ownership occurs, or when new construction takes place. Generally a change in ownership is a sale or transfer of property, while new construction is any improvement to property which is not considered normal maintenance.

WHERE YOUR TAXES GO



The chart shows the distribution of the 1% Countywide Tax (based on the assessed value). As the chart shows:

- SCHOOL DISTRICTS receive the largest portion, 51% of your tax dollars.
- COUNTY receives 26% and provides health, welfare, human services and criminal justice programs and other essential services with its portion.
- CITIES receive 15% and provide fire, police and other community services.
- SPECIAL DISTRICTS, such as Flood Control and Sequoia Hospital receive 7% to provide services to the community.
- SUCCESSOR AGENCIES OF FORMER RDAs receive 1% to pay outstanding obligations of the former Redevelopment Agencies (RDAs).

WHO SHOULD I CALL IF I HAVE QUESTIONS?

Tax Rates:

Controller (650) 363-4777
Website smc.gov.org/controller
Office Hours 8:00 a.m. to 5:00 p.m.

Valuation/Decline in Value Request, Ownership or Exemption:

County Assessor (650) 363-4500
Website smcacre.org
(with Live Chat assistance available)
Office Hours 8:00 a.m. to 5:00 p.m.

Taxes and Payments:

Tax Collector (866) 220-0308
Website smc.gov.org/tax
(with Live Chat assistance available)
Office Hours 9:00 a.m. to 5:00 p.m.,
Holidays excluded

HOMEOWNER'S EXEMPTION

This exemption reduces the valuation by \$7,000 on your principal place of residence. To receive the full exemption amount, you must file a claim with the County Assessor's Office. Please call **(650) 363-4771** for more information.

DO YOU KNOW WHY YOUR TAX PAYMENTS ARE MADE PAYABLE TO SANDIE ARNOTT?

Per Revenue & Taxation Code 2611.6

The following information shall be included in each County tax bill...(h) Instructions on tendering payments, including the name and mailing address of the Tax Collector.

Welcome to
San Mateo
County



San Mateo County
Treasurer-Tax Collector

<https://smc.gov.org/tax>

SAN MATEO COUNTY TREASURER-TAX COLLECTOR GENERAL INFORMATION

The Treasurer-Tax Collector is dedicated to courteously providing the highest level of customer service in an efficient, consistent and professional manner while providing accurate information, collecting property taxes, investing responsibly and safeguarding taxpayer dollars for the residents of the County.

Sandie Arnott
Treasurer-Tax Collector

Tiffany Htwe
Assistant Treasurer

Kathy Nunes
Assistant Tax Collector

555 County Center, 1st Floor
Redwood City, CA 94063

1024 Mission Road
South San Francisco, CA 94080 (Seasonal – please refer to tax bill insert for dates and times)

537 Kelly Avenue
Half Moon Bay, CA 94019 (Seasonal – please refer to tax bill insert for dates and times)

Permanent Mailbox on Winslow St.
Available during PEAK season ONLY
(Please refer to tax bill insert for dates and times)

Tax Collector's Office:
(866) 220-0308 Tel
(650) 599-1511 Fax

Treasurer's Office:
(650) 363-4580 Tel
(650) 363-4944 Fax

Office Hours
9:00 a.m. to 5:00 p.m.

GENERAL TAX INFORMATION

Every year the Tax Collector mails the secured tax bills by November 1. If you do not receive a bill, or if you recently purchased a property, you may obtain a duplicate tax bill by calling **(866) 220-0308**, or visit our website <https://smcgov.org/tax> to determine the amount due. **Per R&T Code 2610.5 failure to receive a tax bill shall not relieve the lien of taxes, nor shall it prevent the imposition of penalties imposed by this code.**

WHEN ARE SECURED PROPERTY TAXES DUE?

The secured property tax bill is payable in two installments:

1. Partial Payments are not accepted for Secured Property Taxes.
2. The first installment is due and payable on November 1. Both installments may be paid at this time. You have until 5:00 p.m. on December 10 to make your payment before a 10% penalty is imposed.
3. The second installment is due and payable on February 1. You have until 5:00 p.m. on April 10 to make your payment before a 10% penalty and \$40.00 cost is imposed. If the delinquent date falls on a weekend or holiday, the penalty is not imposed until 5:00 p.m. on the next business day.
4. On July 1st, a redemption fee of \$35.00 and a monthly penalty of 1.5% will be added to Secured defaulted parcels.
5. Tax payers have a right to appeal penalties. Please visit our website for the appeal process information.

WHAT ARE SUPPLEMENTAL PROPERTY TAXES?

Supplemental taxes are additional taxes that are due when property undergoes a change in ownership or new construction occurs. The additional tax is owed because the County Assessor is required to immediately adjust the January 1 value to reflect the new value of the property for the number of months left in the

fiscal year (July 1 to June 30), and/or the next fiscal year. The supplemental tax bill represents the tax due on the difference between the old and the new values.

WHEN IS THE SUPPLEMENTAL TAX DUE?

The supplemental tax is due upon receipt of the bill. It is payable in two installments, like the secured bill. The delinquent dates of the installments depend on when the bill is mailed:

A supplemental tax bill mailed between July and October carries a first installment delinquent date of December 10 and a second installment delinquent date of April 10.

Supplemental bills mailed between November and June are due upon receipt and carry a delinquent date based on the month in which the bill was mailed. The first installment is delinquent the last day of the month after the bill was mailed. The second installment is delinquent four (4) months later. For example, if a supplemental tax bill is mailed in February, the first installment delinquent date would be March 31, and the second installment delinquent date would be July 31.

If your payment is not received or postmarked by the delinquent dates, the penalty amounts are the same that apply to secured property taxes.

Only payments bearing a United States Postal Service postmark will determine timely receipt. Metered postage such as Pitney Bowes are not acceptable postmarks in justifying a timely payment. Online bill payments through online banking systems are often sent by bulk mail using a permit imprint and do NOT include a postmark and may not be received timely. **If we receive a payment without a USPS postmark per R&T Code 2512, we will consider it received on the date it is physically received in our office. MAIL PAYMENTS EARLY.** As a reminder, dropping a payment at the Post Office or in a mailbox on or before the due date does NOT guarantee a timely postmark. Consider purchasing a proof of mailing receipt for last minute mailings.

PAYING YOUR PROPERTY TAXES

Property owners can pay their taxes electronically by PayPal, credit card or electronic check, also known as e-check, examine their parcel information, and analyze any special charges on their bill without leaving home by accessing our website at: <https://smcgov.org/tax>. Please note, credit card and PayPal payments are subject to a 2.35% convenience fee. There is no fee for paying property taxes by electronic check. This option requires that taxpayers have a checking account.

Electronic payments are completed at the time of receipt, not at the time a transaction is made per R&T Code 2503.2(e).

Property taxes can be paid in person at our Redwood City office located at 555 County Center, First Floor. Our South San Francisco office located at 1024 Mission Road and our Half Moon Bay office located at 537 Kelly Avenue will be open during specified peak tax collection periods in December and again in April. Specific dates can be found on the back of the tax bill, in the tax bill insert and on the Tax Collector website.

The Treasurer-Tax Collector offers the option to pay by credit or PIN debit card when making a payment in person at the counter at our Redwood City or South San Francisco locations.

eBill is available and is a green option that saves taxpayer dollars by reducing costs associated with the purchase of paper stock, printing, mail services and postage. To sign up for eBilling, please visit our website at <https://smcgov.org/tax>, click on Forms/Brochures, click on Using the Tax Payment System, and follow the instructions under Tax Payment System Signup, then Claim a Property on the Tax Payment System, and Register for eBilling.

The Treasurer-Tax Collector mailbox for property tax payment drop-off has a permanent location. The mailbox is located by the new parking structure located off Winslow Street in Redwood City. No receipts are provided with this option.