



PARCEL NUMBER

Empty box for parcel number.

2009-10
FRESNO COUNTY
SECURED PROPERTY
TAX BILL
FISCAL YEAR JULY 1, 2009 thru
JUNE 30, 2010

Make Check Payable To:

VICKI CROW, C.P.A.

AUDITOR - CONTROLLER/TREASURER - TAX COLLECTOR
2281 TULARE ST. - HALL OF RECORDS - ROOM 105
P.O. BOX 1192, FRESNO, CALIFORNIA 93715-1192
PHONE (559) 488-3482 • www.co.fresno.ca.us

ASSESSED TO:

TAXES		
1ST INSTALLMENT	2ND INSTALLMENT	TOTAL TAX

FULL VALUE			
LAND	IMPROVEMENTS	PERSONAL PROPERTY	EXEMPTION
NET TAXABLE VALUE	PERSONAL PROPERTY ACCT.	PEST CONTROL VALUE	

LOCATION	TAX RATE AREA

IMPORTANT MESSAGES

TAX PAYMENT IS DISTRIBUTED AS SHOWN BELOW			
SPECIAL ASSESSMENTS	VALUE BASE	RATE/\$100	AMOUNT

1

FRESNO COUNTY SECURED PROPERTY TAXES

Detach and return this stub with your 1st payment

PARCEL NUMBER

2009-10

PROPERTY DESCRIPTION

ASSESSED OWNER

IF AFTER DEC 10, 2009 DELINQUENT AMOUNT IF PAID BY DEC 10, 2009 ▶ PAY THIS AMOUNT

DELINQUENT 1ST \$ 1ST INSTALLMENT \$

TO PAY TOTAL AMOUNT DUE, RETURN BOTH STUBS WITH PAYMENT OF BY



(see reverse for details) www.co.fresno.ca.us

2

FRESNO COUNTY SECURED PROPERTY TAXES

Detach and return this stub with your 2nd payment

PARCEL NUMBER

2009-10

PROPERTY DESCRIPTION

ASSESSED OWNER

IF AFTER APRIL 10, 2010 DELINQUENT AMOUNT IF PAID BY APRIL 10, 2010 ▶ PAY THIS AMOUNT

DELINQUENT 2ND \$ 2ND INSTALLMENT \$

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE FIRST INSTALLMENT



(see reverse for details) www.co.fresno.ca.us

IMPORTANT INFORMATION

PAYMENT OF TAXES: Your taxes may be paid on the Internet by accessing our website, www.co.fresno.ca.us, or by calling our automated phone system at (559) 488-3482. A convenience fee will be added for each credit card transaction. The fee is 2.35 percent for payments \$10,000.00 and below, or 2.25 percent for payments above \$10,000.00 for credit card transactions. The payment of taxes via the County's website and/or the automated phone system is an option provided as a convenience only. No guarantee, express or implied, is made that either service will be available when you choose to pay your taxes. Although the County makes every effort to maintain the availability of our website and the automated phone system, service interruptions can and do occur. Taxpayers who rely on the availability of either system to pay their taxes do so at their own risk. No extensions of the time to pay, or waivers of penalties and/or fees due to late payment, will be made for reason of service interruptions or other unavailability of either or both the County's website and the automated phone system. In addition, your taxes may be paid by mail by returning the stub with your payment in the return envelope provided. Checks and money orders should be made payable to VICKI CROW, C.P.A. - FRESNO COUNTY TAX COLLECTOR, showing the mailing address of the payer and the parcel number shown on the bill for which payment is being made. Acceptance of checks constitutes payment as of the date of acceptance only when it is duly paid. **A returned check fee** will be added to your tax bill(s) for any check returned for any reason. If returned after the delinquent date, the Auditor-Controller/Treasurer-Tax Collector must charge the penalties required by state law. If a tax remittance is sent through the U.S. Mail, properly addressed and with required postage prepaid or deposited for shipment with an independent delivery service that is an Internal Revenue Service designated delivery service in a sealed envelope or package, properly addressed with the required fee prepaid, delivery of which shall not be later than 5 p.m. on the next business day after the effective delinquent date, the remittance shall be deemed received on the date shown by the post office cancellation mark stamped upon the envelope containing the remittance, or the independent delivery service shipment date shown on the packing slip or air bill attached to the outside of the envelope or package containing the remittance.

PROPERTY LIEN DATE: Taxes are levied on property as it existed at 12:01 a.m., on the first day of January preceeding the fiscal year for which the taxes are levied. (R & T Code, Sec. 2192)

ASSESSED VALUES: The County Assessor's office is responsible for the values shown on the reverse of this tax bill. The values shown represent the taxable value as of the lien date: January 1, 2009.

DECLINE IN VALUE: California property tax law requires the County Assessor to enroll the lesser of the factored base year value (Proposition 13) or the current market value (Proposition 8) each year. If your assessment is based on a Proposition 8 value, the Proposition 13 value will be shown in the "IMPORTANT MESSAGES" section on the reverse of this tax bill. Proposition 8 values must be reviewed by the County Assessor's office each year. The Proposition 13 value can not be increased by more than 2 percent each year. However, there is no cap in the increases or decreases on Proposition 8 values, except that the Proposition 8 value **can not** exceed your Proposition 13 value. Therefore, once the current market value exceeds the Proposition 13 value, the County Assessor will restore your Proposition 13 value as the assessed value. For more information you can visit the County Assessor's website, www.fresnoassessor.org, or call (559) 488-3509.

RIGHT TO APPEAL THE ASSESSMENT: If you have evidence that the assessment is not an accurate valuation of your property as of January 1, 2009 you have the right to file an Assessment Appeal between July 2 and November 30, 2009. Filing an Application for Changed Assessment does not alter your obligation to pay this bill. You can get further information and forms from the Clerk to the Board of Supervisors, in the Hall of Records, Room 301, (559) 488-3529, or you can visit their website, www.co.fresno.ca.us/DepartmentPage.aspx?id=20537, for more information.

TAX RATES: The Fresno Countywide tax rate is one percent of the full value after exemptions. Bond tax rates are determined by the 12 month requirement for payment of principal and interest.

VALUE BASE LEGEND CODES

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|---|--|
| 1 TAXES BASED ON ALL PROPERTY | 6 PUBLIC IMPROVEMENTS AND/OR SERVICE CHARGES SUCH AS SEWERS, SIDEWALKS, PAVING, WEED ASSESSMENTS, PENALTY, R & T CODE, SEC. 482, ETC. CHARGED DIRECTLY TO THE PROPERTY |
| 2 TAXES BASED ON LAND VALUE ONLY | 7 TAXES BASED ON CITRUS TREES |
| 3 TAXES BASED ON LAND AND IMPROVEMENTS ONLY | |

VALUATION & COMPUTATIONS: Your Tax Collector does not determine the amount of tax you pay. The tax bill is computed by multiplying the value of your property (as determined by the County Assessor's office) by the tax rates as adopted by the Board of Supervisors.

PRIOR YEAR DELINQUENT TAXES JEOPARDIZE THIS PROPERTY: This notation on your bill indicates unpaid taxes for a previous year. If the taxes remain unpaid five years after the date of default, the property will become subject to a Tax Collector's Power of Sale and may subsequently be sold at public auction. If current taxes are unpaid after June 30, the owner will be obligated to pay a redemption penalty, beginning July 1. To ascertain an amount necessary to redeem, please contact the County Auditor-Controller/Treasurer-Tax Collector, Tax Collection Division, P.O. Box 1192, Fresno, CA 93715, telephone (559) 488-3482.

TO OBTAIN A CURRENT YEAR'S TAX BILL: Visit us online at www.co.fresno.ca.us or call (559) 488-3482 or write to the County Tax Collector, giving the parcel number of the property, the address where the property is located, and a telephone number. FAILURE TO RECEIVE A BILL DOES NOT PROVIDE A BASIS FOR EXCUSING PENALTIES UNLESS THE PROPERTY HAS CHANGED OWNERSHIP AND CERTAIN CONDITIONS EXIST (R & T CODE, SEC. 2610.5).

HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE:

If you filed a claim for the Homeowner's Property Tax Exemption, you declared under penalty of perjury that you are the owner of this property and that it is your principal place of residence. You are required by law to terminate this claim if either or both of the following events occurred prior to 12:01 a.m. January 1:

- (1) Ownership of the property transferred to another party.
- (2) Your principal place of residence changed to another location.

If you were not eligible for the exemption as of 12:01 a.m., January 1, you must so notify the County Assessor in writing on or before December 10 or you will be subject to payment of the amount of taxes the exemption represents plus a 25 percent penalty. If you have questions regarding the homeowner's exemption, please contact the County Assessor, P.O. Box 1146, Fresno, CA 93715, telephone (559) 488-3604.

PROPERTY TAX ASSISTANCE FOR SENIOR CITIZENS OR BLIND OR DISABLED PERSONS: The 2009/2010 state budget suspended funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law, which provides direct cash assistance. The Franchise Tax Board (FTB) will not be issuing Homeowner and Renter Assistance (HRA) program instruction booklets and will not accept HRA claims for the 2009 claim year. For the most current information on the HRA program, go to ftb.ca.gov and search for HRA.

PROPERTY TAX POSTPONEMENT FOR SENIOR CITIZENS OR BLIND OR DISABLED PERSONS: On February 20, 2009, the Governor signed Chapter 4, Statutes of 2009, which immediately suspends the Senior Citizens' Property Tax Deferral Program. This legislation prohibits the filing of claims for property tax postponement and prohibits the Controller from accepting claims filed after February 20, 2009. As a result of the program suspension, the Controller will no longer accept claims for property tax postponement pending modification or repeal of this new law. However, the Controller's Office will continue processing claims postmarked prior to February 20, 2009. For the most current information on the PTP program please visit the Controller's website at sco.ca.gov.

NOTICE OF ELIGIBILITY FOR INSTALLMENT PAYMENT:

If this tax bill is for or includes escaped assessments for prior fiscal years, the portion representing the prior year escapes may be paid over a four-year period, if the additional tax is over \$500. To do so you must submit a written request, together with 20 percent of the additional tax and installment fee to the County Auditor-Controller/Treasurer-Tax Collector prior to the delinquency date. To ascertain the proper amount to remit, please contact the County Auditor-Controller/Treasurer-Tax Collector at (559) 488-3482. In each succeeding fiscal year, you must pay at least 20 percent of the original amount due before August 31, as well as pay all bills issued on the current roll prior to the delinquency date. If the County Auditor-Controller/Treasurer-Tax Collector determines that the escape or underassessment was due, in whole or in part, to an error, omission, or fault of the Assessee, interest at a rate of three-fourths of one percent per month shall be added. Interest will be assessed from the date of the deadline for filing the written request to the date that payment is due. If any installments, or current year taxes, are not paid prior to the delinquency dates, the installment payment plan will default and the remaining balance will then be due and payable. The remaining balance shall be subject to applicable penalties and collection costs and the installment payment plan cannot be restarted.

MAIL EARLY TO AVOID PENALTY-DELINQUENCY DATES AND TIMES:

The delinquency dates and times are established by statute. **FIRST INSTALLMENT** is due November 1. A delinquent penalty of 10 percent attaches after December 10. **SECOND INSTALLMENT** is due February 1, but may be paid anytime after the first installment is paid. Delinquent penalty of 10 percent, and \$10.00 cost, attaches after April 10. When December 10 or April 10 falls on a Saturday, Sunday, or legal holiday, the hour of delinquency is 5:00 p.m. on the following business day. If taxes remain unpaid after June 30, 2010, it will be necessary, as provided by law, to pay delinquent penalties, costs, redemption penalties, and a redemption fee.

THE FOLLOWING ARE RESPONSIBLE FOR:

- | | |
|---|---|
| COLLECTIONS - TAX COLLECTOR(559) 488-3482 | ADDRESS CHANGES INFORMATION - ASSESSOR.....(559) 488-3534 |
| EXEMPTIONS - ASSESSOR(559) 488-3604 | VALUATIONS - ASSESSOR.....(559) 488-3509 |

NO RECEIPT WILL BE SENT. YOUR CANCELLED CHECK OR CREDIT CARD STATEMENT IS YOUR RECEIPT.

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YOUR TAXES MAY BE PAID VIA THE INTERNET WWW.CO.FRESNO.CA.US OR TELEPHONE (559) 488-3482. A CONVENIENCE FEE WILL BE ADDED FOR EACH CREDIT CARD TRANSACTION. THE FEE IS 2.35 PERCENT FOR PAYMENTS \$10,000.00 AND BELOW, OR 2.25 PERCENT FOR PAYMENTS ABOVE \$10,000.00 FOR CREDIT CARD TRANSACTIONS. FAILURE TO RECEIVE A TAX BILL IN NO WAY RELIEVES THE TAX PAYER OF RESPONSIBILITY TO PAY THE TAXES WHEN THEY BECOME DUE AND PAYABLE NOR DOES IT PROVIDE A BASIS FOR EXCUSING PENALTIES. THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENTS MADE ON WRONG PARCELS. BE SURE THIS STATEMENT IS FOR PROPERTY ON WHICH YOU WISH TO PAY TAXES.

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