EF-67-B-R05-0519-51000115-1 BOE-67-B (P1) REV. 05 (05-19)

## NOTICE OF SUPPLEMENTAL ASSESSMENT

[For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class]



# **KATHY SCRIVEN** SUTTER COUNTY ASSESSOR

1190 Civic Center Blvd. Yuba City, CA 95993

Phone: (530) 822-7160 Fax: (530) 822-7198

www.suttercounty.org/assessor E-mail: assessor@co.sutter.ca.us

Date of Change of Ownership or Completion of New Construction:  One or more supplemental assessments have been determined for the property shown above. Supplemental assessments are determined in accordance with the California Constitution, article XIII A, which generally requires a current market value reassessment of real property that has either undergone a change in ownership or is newly constructed.  As shown below, a supplemental assessment represents the difference between the property's "new base year value" (for example, current market value) and its existing taxable value. If the change in ownership or completion of new construction occurred between January 1 and May 31, two supplemental assessments are issued: one for the difference between the new base year value and the taxable value appearing on the current assessment roil, and another for the difference between the new base year value and the taxable value appearing on the current assessment roil, and another for the difference between the new base year value and the taxable value that will appear on the assessment of the supplemental assessment is a negative amount, the county auditor will make a refund of a portion of the taxes paid on assessments made on the current roil, or the roil being prepared, or both. A copy of the assessment roil is available for inspection by all interested parties during regular office hours.  EXEMPTIONS  In general, any exemptions that have already been granted for this property remain in effect. If the assessee on the supplemental roil is eligible for an exemption of a greater amount, and a claim is filled for the next assessment ayear, then the difference in the amount between the two exemptions shall be applied to the supplemental assessment. Any claim previously filed by the owner of a dwelling for either the homeowners' exemption on the disabled veterans' exemption as claim for such exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice to recei		Assessor's Parcel Number: Situs Address:
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ASSESSOR'S USE ONLY	an exemption of a greater amount, and a claim is filed for the next assesshall be applied to the supplemental assessment. Any claim previously the disabled veterans' exemption also constitutes a claim for such exempreviously been filed, or if you wish to file a claim for any other exemption	ssment year, then the difference in the amount between the two exemptions y filed by the owner of a dwelling for either the homeowners' exemption or nption on the supplemental roll. If no claim for any of these exemptions has ion, you may still be eligible for the exemption(s) if a claim is filed within 30
	ASSESSOR'S USE ONLY	
[Value section formatted by Assessor]	[Value section forma	atted by Assessor]
YOUR RIGHT TO AN INFORMAL REVIEW  If you believe this assessment is incorrect, you have the right to an informal review with the Assessor's staff. You may contact the Assessor's  Office for an informal review at	If you believe this assessment is incorrect, you have the right to an infor	mal review with the Assessor's staff. You may contact the Assessor's

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION



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#### YOUR RIGHT TO APPEAL

### APPEAL FILING DEADLINES

(For counties in which the Board of Supervisors has adopted the provisions of section 1605(c) and counties of the first class)

A formal appeal may be filed within 60 days of the date of mailing printed on the tax bill that will result from the supplemental assessment, or the postmark date for the tax bill, whichever is later. Calamity reassessment filing dates are within six months after the mailing of the assessment notice.

An application is considered timely filed if (1) it is sent by U.S. mail and postmarked no later than the filing deadline, or by another bona fide delivery service with the mailing date certified on the envelope or package, properly addressed with postage prepaid; OR (2) the appeals board is satisfied that the mailing occurred by the filing deadline. If the filing deadline falls on a Saturday, Sunday, or a legal holiday, an application that is mailed and postmarked on the next business day shall be considered timely filed. You may also hand deliver the appeal application to the Clerk of the Board by the close of business on the deadline date.

In any case, an application may be filed within 12 months following the month in which this notice is received if you and the Assessor agree that there is an error in assessment resulting from the Assessor's judgment in determining the value of the property AND a written stipulation is filed with the assessment appeals board.

### ADDITIONAL APPEAL RIGHTS

Under article XIII A of the California Constitution, the new base year value establishes a ceiling on the property's taxable value for subsequent assessment years. Once the new base year value is determined, for each subsequent assessment year the Assessor will enroll the lower of (1) the property's new base year value, adjusted annually for inflation by no more than 2 percent, or (2) the property's current market value, taking into account declines in value due to damage, depreciation, obsolescence, changes in market conditions, or other factors.

If no timely application is filed for the supplemental assessment, the new base year value may still be appealed. Specifically, an appeal of the new base year value may be filed during the regular appeals filing period for the current year or in any of the three following assessment years. The regular appeals filing period will begin on July 2 in each county and will end either on September 15 or November 30, depending on whether the County Assessor mails assessment notices to all taxpayers with property on the secured roll. You should contact the Clerk of the Board to determine the regular filing period. Any reduction made as the result of such an appeal will, however, apply only to the assessment year for which the appeal is filed and assessment years thereafter; neither the supplemental assessment nor the values for assessment years prior to the year for which the appeal was initially filed would be reduced.

## **EXCLUSIONS**

Certain sales/transfers of property between parents and children and certain sales/transfers between grandparents and grandchildren may qualify
for exclusion from reassessment thereby maintaining your lower property tax liability. Please contact our office at()
for further information.



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