Department of Tax and Collections (DTAC) is the consolidation of the Office of the Tax Collector, Department of Revenue and Social Services Agency's Debt Management and Collections Unit.

**Supplemental Property Tax Bill** is created whenever there is a re-assessable event on a parcel. Examples of a re-assessable event are the change in ownership (new owner/change of ownership percentages) or construction.

**TAX YEAR** is the Fiscal Year in which the bill was issued (not necessarily the Fiscal Year in which the bill covers).

**Time period that the bill covers.** Two supplemental bills may be issued depending on when the change of ownership occurred or construction completion. Because the secured property taxes are based on the January 1 value and covers a fiscal year, the purchase/construction date may affect the calendar of the taxes for two (2) fiscal years.

**Assessor's Parcel Number (APN)** is a number assigned to parcels of real property by the Office of the Assessor for purpose of identification and record-keeping.

**Owner of record listed with the Office of the Assessor.**

**Mailing address on record with the Office of the Assessor.**

**Property Address** (situs) associated with the APN as provided by the Office of the Assessor.

**Document Number** is an internal number that the Office of the Assessor uses to identify the type of transaction that generated this bill.

**Bill ID** is a unique identification number assigned to a specific tax bill generated by DTAC.

**Bill Suffix** is the two-digit code that defines the bill type.

**Tax Rate Area** is a specific geographic area all of which is within the jurisdiction of the same combination of local agencies and school entities for the current fiscal year.

**Event Date** is the date of the re-assessable event, change of ownership (new owner/change of ownership percentages) or construction.

**Bill Created** is the date that the bill was created by DTAC.
**Assessed Value of the Property** is the difference between the new assessed value and the prior assessed value. Detailed calculations are on page 2 of the bill.

**Less Exemption** is in accordance with California Revenue and Taxation Code 201.2 through 234, certain property owners are freed of all or a portion of their tax obligation.

**Net Assessed Value** is the taxable value of a property against which the tax rate is applied (Assessed Value minus any exemptions).

**Taxes Due** is the total amount of new tax calculated using the Assessed Value provided by the Office of the Assessor and the assigned tax rate as determined by the property tax rate area.

**Penalties, Cost, Returned Payment Fee** is calculated if the payment is not received by the due date. This includes 10% of the tax due for the installment, a charge of $20 administrative fee to recoup costs associated with collecting and processing late payments, and returned payment fee is added if a payment is returned for any reason such as insufficient funds or incorrect banking account information.

**Less Amount Paid** reflects all payments made to the bill.
**SUPPLEMENTAL BILL EXPLAINED**

**21 Department of Tax and Collections** contact information for questions regarding tax bill.

**22 Office of the Assessor** contact information for questions regarding valuation questions.

**23 Important Messages** is a variety of important information related to the tax bill and Department of Tax and Collections.

**24 Pay Electronically** provides various methods to pay. The bill will display when the QR code is scanned with a smart phone. The SCCDTAC mobile app can be used to make payment. Payments can also be made by going directly to the DTAC website.

**25** Property tax dollars are distributed throughout the County. The website provides detail allocation of property tax in Santa Clara County for specific property tax rate area.

**26 The Department of Tax and Collections Email Notification Service** will alert subscribers in an email broadcast of notifications and announcements such as approaching annual property tax installment deadlines. The announcement is not parcel number specific and it does not remind a parcel owner of due dates for supplemental tax bills.

**CONTACT INFORMATION**

<table>
<thead>
<tr>
<th>Department of Tax and Collections</th>
<th><a href="http://www.sccdtac.org">www.sccdtac.org</a></th>
</tr>
</thead>
<tbody>
<tr>
<td><a href="mailto:scottax@fin.sccgov.org">scottax@fin.sccgov.org</a></td>
<td>(408) 808-7900</td>
</tr>
<tr>
<td>Office of the Assessor</td>
<td><a href="http://www.sccassessor.org">www.sccassessor.org</a></td>
</tr>
<tr>
<td><a href="mailto:rp@sarsccgov.org">rp@sarsccgov.org</a></td>
<td>(408) 299-5300</td>
</tr>
<tr>
<td>Special Assessments</td>
<td><a href="http://www.sccgov.org/SA">www.sccgov.org/SA</a></td>
</tr>
</tbody>
</table>

**PAY ELECTRONICALLY**

Supplemental property taxes are payable in two installments.

SCC DTAC is an acronym for Santa Clara County Department of Tax and Collections

APN-Suffix Include the property APN and Suffix on the payment.

Due By is the date payment is due for each installment. If the due date falls on Saturday, Sunday, or a County holiday, payment is due the next business day.

Amount Due is the payment amount due for each installment.

Amount to be paid if installment is not received by the due date. This includes 10% of the tax due for the installment, plus a $20 administrative fee to recoup costs associated with collecting and processing late payments.

Mail To is the mailing address for the payment.
Assessed Values as determined by the Office of the Assessor, which include:

**LAND:** The assessed value of the land portion of a property.

**IMPROVEMENTS:** Defined in California law as including all buildings, structures, fixtures, and fences erected on or affixed to the land, together with all fruit, nut bearing, or ornamental trees and vines, not of natural growth and not exempt from taxation, except date palms under eight years of age.

**PERSONAL PROPERTY:** Any property which is not designated by law as real property.

**EXEMPTIONS:** Freed from an obligation or duty required by others. According to California Revenue and Taxation Code 201.2 through 234, certain property owners are freed of all or a portion of their tax obligation. For example, all owner-occupied homes if claimed in the state receive a $7,000 value reduction (Homeowner’s Exception). Cemeteries; churches; nonprofit organizations; and disabled veterans are some of the other exemptions allowed by law.

**NET ASSESSED VALUE:** The taxable value of a property against which the tax rate is applied.

Event Data and Proration is the date of the change of ownership or completion of new construction. It also includes the proration factor used to calculate the supplemental taxes. If the bill does not cover an entire fiscal year the percentage will be less than 100%.

### Assessed Values

<table>
<thead>
<tr>
<th></th>
<th>Original</th>
<th>New Base</th>
<th>Difference</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>LAND</strong></td>
<td>32,632,486</td>
<td>32,632,486</td>
<td>0</td>
</tr>
<tr>
<td><strong>IMPROVEMENTS</strong></td>
<td>51,668,706</td>
<td>53,417,016</td>
<td>1,718,310</td>
</tr>
<tr>
<td><strong>TOTAL LAND AND IMPROVEMENTS</strong></td>
<td>84,331,192</td>
<td>86,049,502</td>
<td>1,718,310</td>
</tr>
<tr>
<td><strong>PERSONAL PROPERTY</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>TOTAL ASSESSED VALUE</strong></td>
<td>84,331,192</td>
<td>86,049,502</td>
<td>1,718,310</td>
</tr>
<tr>
<td><strong>LESS HOMEOWNER’S EXEMPTION</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>LESS OTHER EXEMPTION</strong></td>
<td>0</td>
<td>0</td>
<td>0</td>
</tr>
<tr>
<td><strong>NET ASSESSED VALUE</strong></td>
<td>84,331,192</td>
<td>86,049,502</td>
<td>1,718,310</td>
</tr>
</tbody>
</table>
Installment is a summary of charges, penalties, and payments applied to the bill. Late penalties are charged if the payment is not received by the due date, which includes 10% of the tax due for the installment, a $20 administrative fee to recoup costs associated with collecting and processing late payments, and returned payment fee is added if a payment is returned for any reason such as insufficient funds or incorrect banking account information. Any and all partial payments made to the bill will be reflected as Less Amount Paid.

Detail of Taxes is the detailed computation of the taxes.

Payments displays the amounts paid and to which installment(s) they were applied.
**SUPPLEMENTAL BILL EXPLAINED**

**PAY ONLINE**
http://taxpayment.sccdtac.org

There is no fee if you pay by electronic check. Credit card convenience fee amounts are detailed on the website.

**MOBILE PAY**
Pay your property taxes using a smartphone or tablet.
Use our new mobile app SCC DTAC to pay your property tax bill. Available for devices using iOS and Android operating systems.

**IN-PERSON PAYMENTS/QUESTIONS**

100 N. 2nd Street, 3rd Floor
New Castle, DE 19720

Payment Hours:
Monday-Friday: 8:00 a.m. to 5:00 p.m.
Phone Hours:
9:00 a.m. to 4:00 p.m. (408) 808 7700
Email: scocow@dn.courts.gov

**PAYMENTS BY MAIL**

Use the envelope provided and return the coupon with your payment and include your Assessment Parcel Number (APN) on your check or money order. A charge of $85 will be added for every payment returned unpaid by the bank. Penalties will apply if taxes are not paid by the delinquency date.

Property tax payments must be received or postmarked in a United States Postal Service box by the delinquency date of November 30, 2020. However, if the delinquency date falls on Saturday, Sunday, or County holiday, payments must be made the next business day. If payments are received after the delinquency date, no postmark, penalties will be imposed in accordance with State law. Metered postage dates do not qualify as U.S. postmark. If your payment is received after the delinquency date, you must prove that the payment was postmarked on or before the delinquency date.

Private Delivery Service should be delivered to the address shown on the front of this coupon. Payment received date is the date shown by the private delivery service on the packing slip or air bill attached to the outside of the envelope or package containing the remittance. For a list of authorized private delivery services, visit our website at www.sccdtac.org/pd

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**39** Pay Online, the bill will display when the QR code is scanned with a smart phone. Payment can also be made on the website http://taxpayment.sccdtac.org.

**40** Mobile Pay, the SCCDTAC mobile app can be downloaded from the Apple AppStore or from Google Play.

**41** In-Person Payments/Questions, DTAC can help answer questions and take payments.

**42** Payments By Mail is important information about making payments by mail to avoid late penalties.