



PHONXAY KEOKHAM, CPA
 TREASURER-TAX COLLECTOR
 44 N. SAN JOAQUIN ST., SUITE 150
 STOCKTON, CA 95202

SECURED SUPPLEMENTAL PROPERTY TAX BILL

OFFICE HOURS: MONDAY - FRIDAY 8:30 A.M. - 4:30 P.M.

1. FEE PARCEL		2. ASMT		3. OWNER	
4. TAX RATE AREA		5. TAX YEAR		6. LOCATION	
7. BILL TYPE	8. VOTER APPROVED TAXES AND ASSESSMENTS				

SERVICE AGENCY	PHONE	RATE	AMOUNT
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9. MESSAGES

10. ASSESSED VALUES AND EXEMPTIONS

DESCRIPTION	PREVIOUS BILL	CURRENT VALUE	THIS BILL
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11. 1ST INSTALLMENT	+	12. 2ND INSTALLMENT	=	13. TOTAL AMOUNT DUE
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TO PAY 2ND INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT.
 IF PAYING BOTH INSTALLMENTS, SEPARATE AND INCLUDE BOTH STUBS.
 2ND INSTALLMENT CANNOT BE PAID BEFORE 1ST INSTALLMENT.
 WRITE YOUR FEE PARCEL NUMBER ON YOUR CHECK.
 DO NOT STAPLE OR TAPE YOUR PAYMENT TO THE STUB.

SAN JOAQUIN COUNTY
 SECURED SUPPLEMENTAL PROPERTY TAXES
 2ND INSTALLMENT

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14. FEE PARCEL		15. ASMT		16. AMOUNT DUE IF PAID BY	
17. BILL TYPE		18. TAX YEAR		19. DELINQUENT AMOUNT AFTER	
20. OWNER				21. TO PAY BOTH INSTALLMENTS BY	
22. LOCATION				23. MAKE CHECKS PAYABLE TO:	

PHONXAY KEOKHAM, CPA
 SAN JOAQUIN COUNTY TREASURER-TAX COLLECTOR

PAY ONLINE PAY BY PHONE
SJCTTC.ORG (866) 954-1829
 FREE e-check FREE e-check

SCAN QR CODE TO PAY THIS ASSESSMENT

SJC TTC
 PO BOX 2169
 STOCKTON CA 95201-2169

TO PAY 1ST INSTALLMENT SEND THIS STUB WITH YOUR PAYMENT.
 IF PAYING BOTH INSTALLMENTS, SEPARATE AND INCLUDE BOTH STUBS.
 1ST INSTALLMENT MUST BE PAID BEFORE OR WITH 2ND INSTALLMENT.
 WRITE YOUR FEE PARCEL NUMBER ON YOUR CHECK.
 DO NOT STAPLE OR TAPE YOUR PAYMENT TO THE STUB.

SAN JOAQUIN COUNTY
 SECURED SUPPLEMENTAL PROPERTY TAXES
 1ST INSTALLMENT

1

24. FEE PARCEL		25. ASMT		26. AMOUNT DUE IF PAID BY	
27. BILL TYPE		28. TAX YEAR		29. DELINQUENT AMOUNT AFTER	
30. OWNER				31. TO PAY BOTH INSTALLMENTS BY	
32. LOCATION				33. MAKE CHECKS PAYABLE TO:	

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IMPORTANT PROPERTY TAX INFORMATION

The Treasurer-Tax Collector does not determine the value of your property or the amount of your taxes. The tax amounts are computed by multiplying the property value by the tax rate of the various taxing agencies. Added to the tax amount are fixed charges levied by the agencies and districts shown on the front of the tax bill. All section numbers make reference to the California Revenue & Taxation Code.

PHONE NUMBERS

Tax Payment and Inquiries:	Tax Collector	(209) 468-2133
Change of Ownership/Address:	Assessor	(209) 468-2630
Assessed Values:	Assessor	(209) 468-2630
Exemptions:	Assessor	(209) 468-2630
Tax Rate:	Auditor	(209) 468-3925
Assessment Appeals:	Clerk of the Board	(209) 468-2350

- 1. RECEIPT OF TAX BILL**
Tax bills are mailed to the address listed in the property owner's recorded document or to an alternate address provided to the Assessor's Office. If you do not receive tax bills for all of your properties, contact the Treasurer-Tax Collector's Office at (209) 468-2133. It is the taxpayer's responsibility to ensure that taxes are paid.
- 2. PAYMENT OF TAXES**
Examine the bill carefully to confirm that it is for the property you intend to pay. The Treasurer-Tax Collector is not responsible for payments made on incorrect parcels. Any checks returned unpaid by your bank will incur a fee and penalties will apply if the check is returned after the delinquent date. Partial payments are not accepted.
- 3. TO OBTAIN A TAX BILL**
If you do not receive tax bills for all your properties, contact the Treasurer-Tax Collector's Office and request a duplicate bill. **FAILURE TO RECEIVE A TAX BILL** does not relieve the taxpayer of their responsibility of payment nor constitute cause for cancellation of penalties in cases of delinquency (Sec. 2610.5, 2610.6, & 2910.1).
- 4. CHANGE OF ADDRESS**
For changes to the mailing address shown on this bill, go to sjgov.org/departments/assr or call (209) 468-2630. Please ensure that the Assessor's Office has your current mailing address.
- 5. PROPERTY LIEN & VALUATION DATE**
Taxes are levied on both real and personal property based on its value as it existed on 12:01 a.m. January 1 each year.
- 6. ASSESSED VALUES AND EXEMPTIONS**
Values and exemptions are established by the Assessor's Office. If you disagree with the assessed value as stated on this tax bill, you may request an informal assessment review until September 15 by contacting the Assessor's Office. To further protect your rights, you may file a formal appeal with the Assessment Appeals Board through the Clerk of the Board's Office at sjgov.org/departments/cob or 44 N. San Joaquin St., Suite 627, Stockton, CA 95202-3276. The appeal application must be filed no later than November 30. If an informal or formal assessment review is requested, relief from penalties shall apply only to the difference between the Assessor's final determination of value and the value on the assessment roll for the fiscal year covered.
- 7. HOMEOWNER'S EXEMPTION INELIGIBILITY NOTICE**
If you filed a claim for 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 the ownership of the property transferred to another party or your principal place of residence changed to another location prior to 12:01 a.m. January 1. If you were not eligible for the exemption as of 12:01 a.m. January 1, you must notify the Assessor's Office in writing on or before December 10 or you will be subject to the amount of taxes the exemption represents, plus applicable penalties and interest. If you have questions regarding the above, contact the Assessor's Office at (209) 468-2630, 44 N. San Joaquin St., Suite 230, Stockton, CA 95202-3273.
- 8. DIRECT CHARGES AND SPECIAL ASSESSMENTS**
Questions concerning specific voter approved taxes and direct assessments should be directed to the phone numbers shown on the front of the tax bill.
- 9. MAIL EARLY**
Payments sent by mail are timely if postmarked by the US Postal Service on or before the delinquent date. Commercial postage meter dates are not valid postmarks.
- 10. EXTENSION OF TIME**
When the delinquent date falls on a Saturday, Sunday, or legal holiday, the time of delinquency is 5:00 p.m. on the next business day.
- 11. RECEIPTS**
Your cancelled check is your receipt.
- 12. IMPORTANT REMINDERS**
Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons
The State Controller's Office (SCO) administers the Property Tax Postponement (PTP) program, which allows eligible homeowners to postpone payment of current-year property taxes on their primary residence. PTP applications are accepted from October 1 to February 10 each year. Go to the State Controller's Office website at http://www.sco.ca.gov/ardtax_prop_tax_postponement.html for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.
- 13. TAX RATES**
The San Joaquin countywide tax rate is one percent (1%) of the value after exemptions. Bond tax rates are determined by the 12-month requirement for payment of principal and interest. Voter approved bonds and direct or special assessments are added by the districts listed.

- A. SECURED TAXES**
Secured property taxes are a lien on the real property. The tax liability is secured by the land, and, if applicable, any structure attached to the land. Secured property taxes are taxes which, if unpaid, can be satisfied by sale of property against which they are levied.
Annual Secured Due Dates
FIRST INSTALLMENT taxes are due and payable November 1, 2019. A delinquent penalty of ten percent (10%) is added if not paid by December 10, 2019. **SECOND INSTALLMENT** taxes are due and payable February 1, 2020; however, they may be paid at the same time or any time after the first installment is paid. A delinquent penalty of ten percent (10%) plus ten dollar (\$10.00) cost is added if not paid by April 10, 2020. If 2019-2020 taxes are unpaid after June 30, 2020 the taxes will be defaulted.
- B. SUPPLEMENTAL TAXES**
Supplemental property tax bills are sent in addition to the annual property tax bill. Both must be paid by the date shown on the bill. California State Law requires the reassessment of the property as of the first day of the month following and ownership change or the completion of new construction. A change in ownership or completion of new construction that occurs between January 1 and May 31 results in two supplemental assessments and triggers two supplemental property tax bills. The first supplemental bill is for the remainder of the fiscal year in which the event occurred. The second supplemental bill is for the subsequent fiscal year. It is the owner's responsibility to ensure payment of supplemental taxes, as they cannot be billed to a lending agency.
Supplemental Due Dates
Secured supplemental tax bills are due on the date billed. If the bill is mailed within the months of July through October, the first installment shall become delinquent at 5:00 p.m. on December 10 of the same year. The second installment shall become delinquent at 5:00 p.m. on April 10 of the next year. If the bill is mailed within the months of November through June, the first installment shall become delinquent at 5:00 p.m. on the last day of the month following the month in which the bill is mailed. The second installment shall become delinquent at 5:00 p.m. on the last day of the fourth calendar month following the date the first installment is delinquent. If supplemental taxes are unpaid after June 30, following the second installment due date, the taxes will be defaulted.
Proration Calculation
The Auditor's Office computes all proration adjustments. If you have proration questions, contact the Auditor's Office at (209) 468-3925, 44 N. San Joaquin St., Suite 510, Stockton, CA 95202-3276.
- C. DEFAULTED TAXES**
If a notation on your bill indicates ****PRIOR YEAR TAXES UNPAID****, you have defaulted taxes owing. To obtain an amount necessary to redeem, please contact the Treasurer-Tax Collector's Office at (209) 468-2133, 44 N. San Joaquin St., Suite 150, P.O. Box 2169, Stockton, CA 95201-2169. If annual or supplemental secured taxes are unpaid after June 30, following the second installment due date, the taxes will be defaulted. Defaulted taxes are subject to delinquent penalties, costs, a state redemption fee, and redemption penalties (monthly interest) beginning July 1, as provided by law. If taxes remain unpaid five years after the date of default, the property will become subject to the Tax Collector's power of sale and will subsequently be sold at public auction.
- D. UNSECURED TAXES**
Unsecured taxes (taxes not secured to real estate) are legally due on 12:01 a.m. January 1 each year, which is the date they become a lien (Sec. 2192). Property is assessed to the person who owns, controls, or has beneficial use of it on that date. It is not necessary that the assessee have a legal title, but only that he/she has the property in his/her possession or control. Removal, disposal, or sale of the property after the lien date does not change the tax liability.
Annual Unsecured Taxes Due Dates
Unsecured taxes are due on the date billed. A penalty of ten percent (10%) attaches if not paid or postmarked by August 31, 2019. If 2019-2020 taxes are unpaid after October 31, 2019, an additional penalty of one and a half percent (1.5%) is added on the first day of each succeeding month (Sec. 2922).
Enforcement of Payment
Taxes on the Unsecured Roll and all cost incurred may be collected by seizure and sale of any of the following property or assessed to the assessee: a) personal property; b) improvements; c) possessory interest. The renewal of a vessel certificate number and the transfer of title may be withheld by the Department of Motor Vehicles until the delinquent taxes have been paid on that vessel. Additional enforcement actions will include the filing of a certificate of lien and various other collection processes (Sec. 2951). All delinquent unsecured property tax bills will include the cost of collection incurred by the County (Sec. 2922 (e)).

Send this stub with payment of
2ND INSTALLMENT

WHERE DO YOUR PROPERTY TAX DOLLARS GO? (Fiscal year 2018-19):

Schools	54.06%
County	18.73%
Special Districts	17.48%
Cities	9.73%

2

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sjcttc.org



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