

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]

Don H. Gaekle
Stanislaus County Assessor

1010 Tenth Street, Suite 2400
 Modesto, CA 95354
 Phone: (209) 525-6461 | Fax: (209) 525-6586



DATE OF NOTICE: 10/10/2018

Parcel Number: 123-456-789-000

Doc Num: 2018R0999999

Asmt Num: 990-999-999-000

Orig Asmt: 123-456-789-000

Situs Address: 1010 10th Street Modesto CA 95356

Date of Change of Ownership or Completion of New Construction : 03/22/2018

JOHN SMITH
 1010 10th Street
 MODESTO CA 95354

INFORMATION ONLY

FOR PUBLIC RELEASE

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 roll, and another for the difference between the new base year value and the taxable value that will appear on the assessment roll being prepared.

If a 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 roll, or the roll being prepared, or both. A copy of the assessment roll 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 roll is eligible for an exemption of a greater amount, and a claim is filed for the next assessment year, 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, the veterans' exemption, or the disabled veterans' exemption also constitutes a claim for such exemption on the supplemental roll. If no claim for any of these exemptions has previously been filed, or if you wish to file a claim for any other exemption, you may still be eligible for the exemption(s) if a claim is filed within 30 days after the date of this notice.

	ASSESSMENT ROLL 2017 - 2018			ASSESSMENT ROLL 2018 - 2019		
	Existing Value	New Value	Supplemental Assessment	Existing Value	New Value	Supplemental Assessment
Land	365,000	425,000	60,000	372,300	425,000	52,700
Improvements	241,500	350,000	108,500	246,330	350,000	103,670
Growing	0	0	0	0	0	0
Fixtures	0	0	0	0	0	0
Personal Prop./ Mobile Home	0	0	0	0	0	0
Homesite	0	0	0	0	0	0
TAXABLE VALUE	606,500	775,000	168,500	618,630	775,000	156,370
Exemptions						
Homeowners	0	0	0	0	0	0
Other	0	0	0	0	0	0
NET TOTAL	606,500	775,000	168,500	618,630	775,000	156,370

YOUR RIGHT TO AN INFORMAL REVIEW

If you believe the 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 Phone: (209) 525-6461.

THIS DOCUMENT IS SUBJECT TO PUBLIC INSPECTION

YOUR RIGHT TO APPEAL

You have the right to a formal appeal of the assessment which involves (1) the filing of a valid application, (2) a hearing before an appeals board, and (3) a decision. An *Assessment Appeal Application* form is available from, and should be filed with, the Clerk of the Board. You may contact the Clerk's Office at 1010 Tenth St., Suite 6700, Modesto, CA 95354, (209) 525-6414.

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, properly addressed with postage prepaid, postmarked no later than the filing deadline; 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.

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 two 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 (209) 525-6461 for further information.

SUPPLEMENTAL TAXES OR REFUNDS CALCULATION - This notice is not a tax bill. The Auditor will calculate your taxes by multiplying your supplemental assessment by the tax rate for your area and then prorating the tax for the number of months remaining in the fiscal year from the date of change of ownership or completion of new construction. You will receive a supplemental tax bill from the Tax Collector. Should the supplemental assessment result in a negative difference (ex. "-3000"), the Auditor will make a refund on the supplemental roll.

WHO TO CALL ABOUT:

Mailing address, exemptions or values	(209) 525-6461	Assessor
Taxes and tax payments	(209) 525-6388	Treasurer-Tax Collector
Appeals	(209) 525-6414	Clerk of the Board of Supervisors