IMPORTANT INFORMATION FOR TAXPAYERS

FORMS OF PAYMENT:

WEB/PHONE (Vendor fees apply with credit/debit card payments)
sonomacounty.gov/ACTTC **OR** (888) 636-8418
Have your 12-digit assessment number and card/account information ready.

IN PERSON (Monday-Friday 9am-5pm)
585 FISCAL DRIVE, SUITE 100
SANTA ROSA, CA 95403

MAIL (Make payable to Sonoma County Tax Collector)
PO BOX 3879
SANTA ROSA, CA 95402

BEST PAYMENT METHOD

PAY ONLINE AT **sonomacounty.gov/ACTTC** with ***FREE e-Check***

SIGN UP FOR E-TAX BILLING:

Visit https://mcc.mptsweb.com/#sonoma to enroll today!

Why enroll in e-Tax billing through My County Connect?

- Receive property tax bill notifications by email
- Email reminders for upcoming due dates
- Environmentally friendly
- Opt-out at any time through the MCC portal

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 SCO website at www.ptp.sco.ca.gov for more information. If you have any questions, call (800) 952-5661 or email postponement@sco.ca.gov.

MAKE YOUR PAYMENT EARLY: If paid by mail, the postmark of the U.S. Postal Service determines the payment date. Payments not bearing a U.S. postmark that are delivered after the delinquency date will be assessed the penalty. Payments returned by the bank **FOR ANY REASON** will incur a $30.00 return check fee. The $30.00 return check fee will also apply if incorrect bank information is entered when making an electronic payment. If payment is returned after the penalty date, the penalty will also be assessed.

IMPORTANT UPDATE FOR MAILED PAYMENTS: The U.S. Postal Service has updated its postmarking procedures. Postmarks now reflect the date mail reaches a regional processing facility, rather than the date it is deposited at the local post office. As a result, postmark dates may be later than the date of mailing. This change does not affect the Sonoma County Tax Collector's requirement that a valid USPS postmark is necessary to establish timely payment, per R & T Code 2512.

DELINQUENCY DATES AND ATTACHMENT OF PENALTIES: First installments are due November 1 and become delinquent if not received by the close of business or postmarked on or before December 10. **Second installments** are due February 1 and become delinquent if not received by the close of business or postmarked on or before April 12. If taxes are unpaid by December 10 (1st installment) and/or April 12 (2nd installment) then it will be necessary, as provided by law, to pay a 10% penalty on each installment which is unpaid. The 2nd installment will also have a $20.00 charge added on any unpaid tax after April 12. The first installment must be paid before the second installment can be paid.

TAX DEFAULTED: Redemption penalties and fees, as provided by law, are charged on all taxes remaining unpaid after the last business day of June of the fiscal year (June 30). Penalties are computed at the rate of 1.5% per month beginning July 1 of the new fiscal year and continue until redeemed. A $15 redemption fee will also be added.

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 occur prior to 12:01 a.m., January 1, 2026: (1) ownership of the property transfers to another party or (2) your principal place of residence changes to another location. If you are not eligible for the exemption as of 12:01 a.m. on January 1, 2026, you must notify the Assessor in writing on or before December 10, 2026, or you will be subject to the payment of the amount of taxes the exemption represents, plus applicable penalties and interest. If you have questions regarding the homeowner's exemption, please contact the Assessor at (707) 565-1888.

TAXES ARE LEVIED ON PROPERTY, AS IT EXISTS AT 12:01 A.M., ON THE 1ST DAY OF JANUARY EACH YEAR: Any prorating of the tax liability is a matter between the buyer and the seller.

MAILING OF TAX BILLS: Mailing copies of tax bills is a courtesy extended to those taxpayers who have provided the County Assessor with the proper mailing address. Failure to receive a tax bill in no way relieves the property owner of the responsibility of making timely payments.

THIS BILL CONTAINS INFORMATION REGARDING BOTH INSTALLMENTS. No additional billing will be mailed when the second installment is due.

THE TAX COLLECTOR IS NOT RESPONSIBLE FOR PAYMENTS MADE ON THE WRONG PROPERTY. Please examine the property description on this bill carefully. Should you discover that you have no interest in the property, kindly return this statement to our office.

IMPROVEMENTS are defined as valuation of all buildings or other structures, walks, driveways, fences, swimming pools, orchards, vineyards, etc.

SPECIAL ASSESSMENT LIENS: As required by the formation of an assessment district, if payments are not made timely, foreclosure proceedings will be initiated.

EXEMPTIONS may be available for direct charge special taxes. Senior citizens, owners of contiguous parcels, and parcel owners on SSI may qualify**. Contact the individual entity at the telephone number listed on the front of the bill next to the DIRECT CHARGE. The Tax Collector cannot remove the charge without agency approval. School district parcel tax exemption information is available on the tax collector website at** https://sonomacounty.gov/acttc/exemptions-and-assistance-programs.

RIGHT TO APPEAL: If you disagree with the assessed values as shown on this tax bill, you have the right to appeal the assessment by obtaining and filing an "Assessment Appeal Application" during the period from July 2 through November 30. A $30.00 processing fee will be charged. **Filing an appeal does not relieve an owner of the responsibility for paying the existing outstanding tax bill while in the appeal process. Late payments will incur applicable penalty and interest.** You may obtain an application by contacting the Clerk of the Assessment Appeals Board at (707) 565-2241, by mail at 575 Administration Drive, Room 100A, Santa Rosa, CA 95403, or at sonomacounty.gov/Board-of-Supervisors/Services/Assessment-Appeals

TEMPORARY PROPOSITION 8 VALUES: Assessments made under Prop. 8 (R&T Code Section 51 (2)) are for the current fiscal year only. The law established by Prop. 8 allows the County Assessor to reduce your property taxes by enrolling a value on the tax roll that reflects a **temporary value** for your property. Once reduced in this way, your property's value must be reviewed on January 1 each year to determine whether its current market value is still less than its Prop. 13 adjusted base year value. A Prop. 8 value can go up or down each year as the real estate market fluctuates and is not subject to the Prop. 13 limit of 2% per year. When a property's market value increases above its Prop. 13 adjusted base year value, the Assessor will once again enroll the Prop. 13 adjusted base year value.

CHANGE IN MAILING ADDRESS:
Mailing address changes can be made online at https://sonomacounty.gov/administrative-support-and-fiscal-services/clerk-recorder-assessor/assessor/assessor-forms or by scanning the QR Code.

SEND THIS STUB WITH YOUR 2ND INSTALLMENT PAYMENT

PAYMENT MUST BE POSTMARKED ON OR BEFORE APRIL 12, 2027 TO AVOID PENALTIES.

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE THE FIRST INSTALLMENT.

WHEN USING PERSONAL ONLINE BANKING: Please be aware the postmark of the US Postal Service determines the payment date, not the date on your check. Generally, online bill payment must occur no later than ten business days prior to the delinquent date in order to be received timely.
When using e-Check please ensure accuracy of bank account information.

SEND THIS STUB WITH YOUR 1ST INSTALLMENT PAYMENT

PAYMENT MUST BE POSTMARKED ON OR BEFORE DECEMBER 10, 2026 TO AVOID PENALTIES.

TO PAY BOTH INSTALLMENTS SEND BOTH STUBS.

WHEN USING PERSONAL ONLINE BANKING: Please be aware the postmark of the US Postal Service determines the payment date, not the date on your check. Generally, online bill payment must occur no later than ten business days prior to the delinquent date in order to be received timely.
When using e-Check please ensure accuracy of bank account information.