

# Tax Collector

Fiscal Year Ended 06/30/2019

# TAX COLLECTOR



The County Tax Collector is an elected official governed by the Revenue and Taxation Code and is responsible for the billing and collection of all real and personal property taxes. These taxes include Secured, Unsecured, Supplemental, and Delinquent bills.

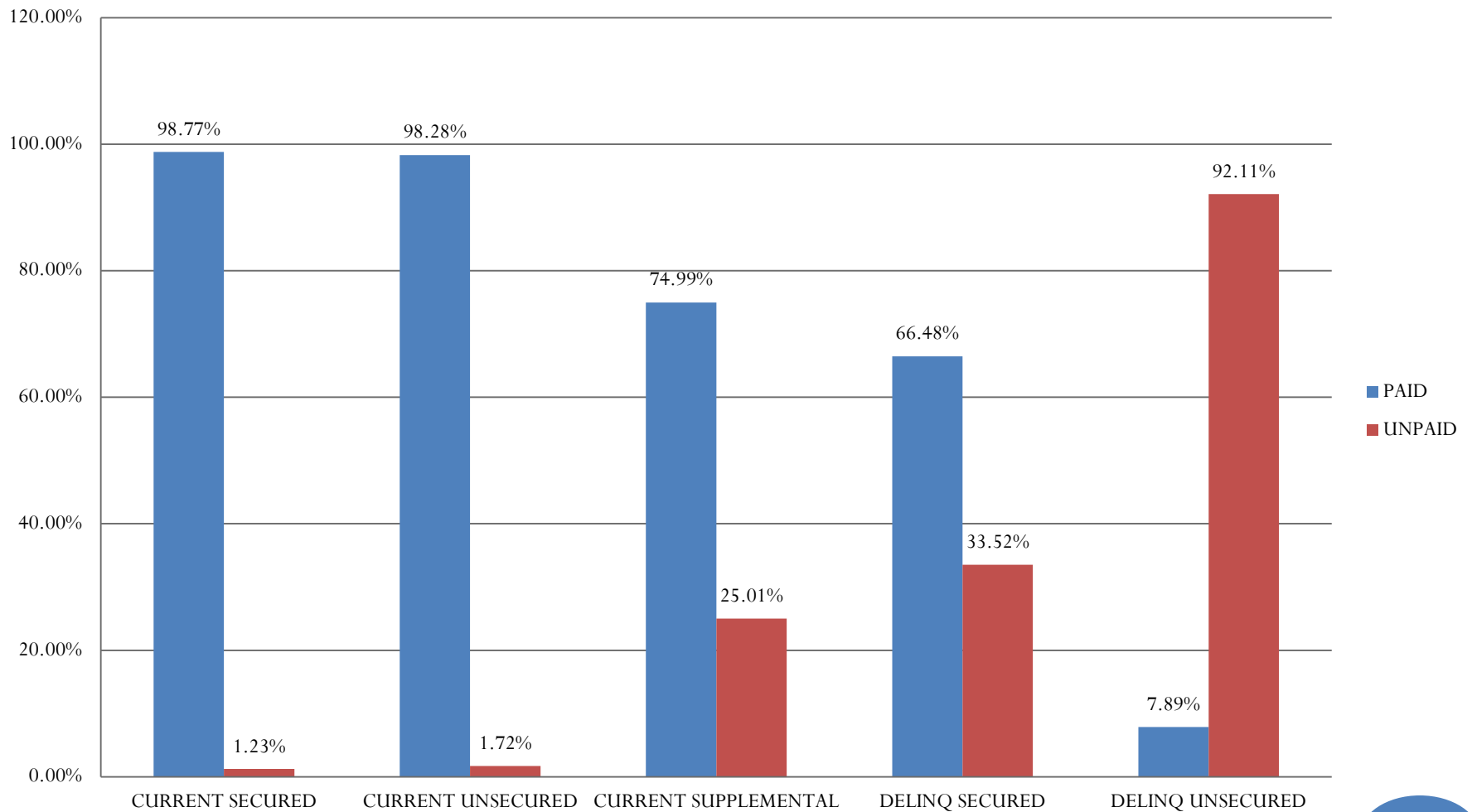
The Tax Collector is also responsible for the auction of all tax defaulted properties.

As of July 1, 2019 the Tax Collector is responsible for the Business License Tax program approved by the voters in November 2018 known as Measure H.

# SAN BENITO COUNTY OFFICE OF THE TAX COLLECTOR

## AS OF JUNE 30, 2019

### PAID & UNPAID TAXES BY TYPE



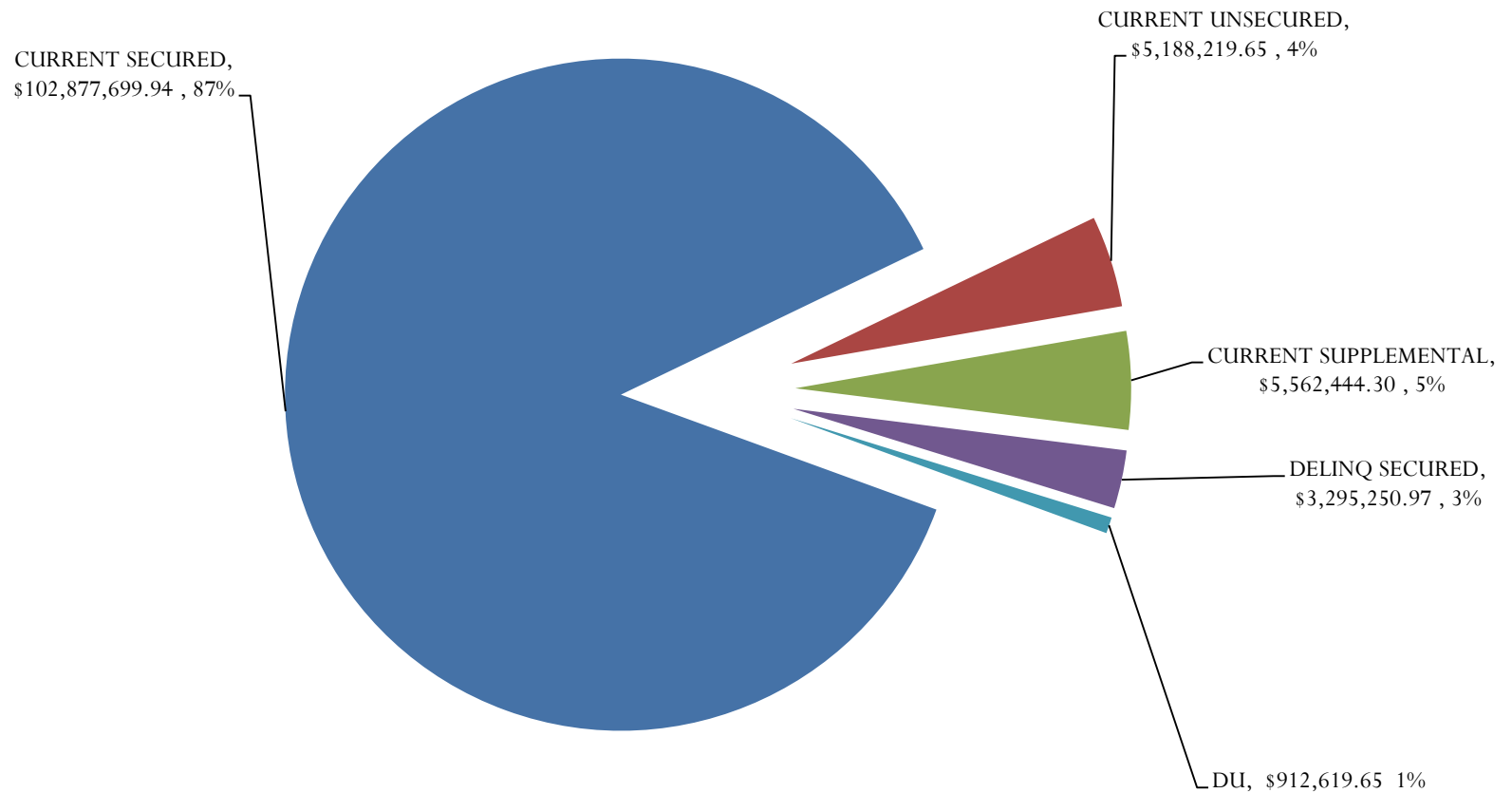
# SAN BENITO COUNTY TAX COLLECTOR

As of June 30, 2019

EACH TYPE OF RECEIVABLE

Approximately \$118 Million

Average Collection Rate 96%



# SAN BENITO COUNTY TAX COLLECTOR

## 2019

### NUMERICAL DATA

	UNPAID			PAID							
	30-Jun % OF TOTAL			30-Jun % OF TOTAL		TOTAL	PAID	UNPAID	% OF TOTAL BILLED		
	UNPAID			PAID							
CURRENT SECURED	\$ 1,264,751.70	27%		\$ 101,612,948.24	90%	\$ 102,877,699.94	98.77%	1.23%	87.30%		
CURRENT UNSECURED	\$ 89,275.69	2%		\$ 5,098,943.96	5%	\$ 5,188,219.65	98.28%	1.72%	4.40%		
CURRENT SUPPLEMENTAL	\$ 1,391,029.06	30%		\$ 4,171,415.24	4%	\$ 5,562,444.30	74.99%	25.01%	4.72%		
DELINQ SECURED	\$ 1,104,478.32	24%		\$ 2,190,772.65	2%	\$ 3,295,250.97	66.48%	33.52%	2.80%		
DELINQ UNSECURED	\$ 842,300.38	18%		\$ 72,115.27	0%	\$ 914,415.65	7.89%	92.11%	0.78%		
TOTAL	\$ 4,691,835.15	100%		\$ 113,146,195.36	100%	\$ 117,838,030.51			100.00%		

# SUPPLEMENTAL BILLS

## ❖ What are "supplemental" property taxes?

"Supplemental" taxes are additional secured taxes that are due when property undergoes a change in ownership or new construction. The additional tax is owed because the County Assessor is required to adjust the January 1 value to reflect the new value of the property.

## ❖ How are the supplemental tax amounts determined?

The difference between the new value and the old January 1 value is multiplied by a proration factor. The proration factor is the percentage of months remaining in the fiscal year. This result is then multiplied by the tax rate (usually 1% plus voter approved indebtedness) to determine the supplemental tax amount due.

## ❖ When should I expect my supplemental tax bill(s)?

Most supplemental bills are mailed within nine (9) months after a change in ownership or new construction. You should receive a Notification of Supplemental Assessment approximately sixty (60) days before the bill is mailed.

## ❖ I have an impound account, will my lender pay the Supplemental bill?

No, you, the homeowner is responsible for the payment of the Supplemental bill. The Supplemental bill is not sent to the lender. Some lenders will pay the Supplemental bill if notified by the homeowner.

# NEW COMMUNICATIONS & INFORMATION

- ❖ BILINGUAL SERVICES PROVIDED IN OFFICE
- ❖ NEW ANSWERING MACHINE MESSAGE
  - RETURNING CALLS
  - BILINGUAL MESSAGE
- ❖ BILINGUAL INSERTS
  - ❖ UNSECURED
  - ❖ SUPPLEMENTALS
  - ❖ SECURED
- ❖ TARGETED DELINQENT AREAS
  - ❖ 5 YEAR DEFAULTED PROPERTYS THAT COULD BE ON A TAX SALE
  - ❖ UNPAID 1<sup>ST</sup> INSTALLMENTS OF SUPPLEMENTAL BILLS REMINDER



# DELINQUENT UNSECURED

The Delinquent Unsecured Taxes Receivables equaled approximately \$912,620 not including interest and miscellaneous costs.

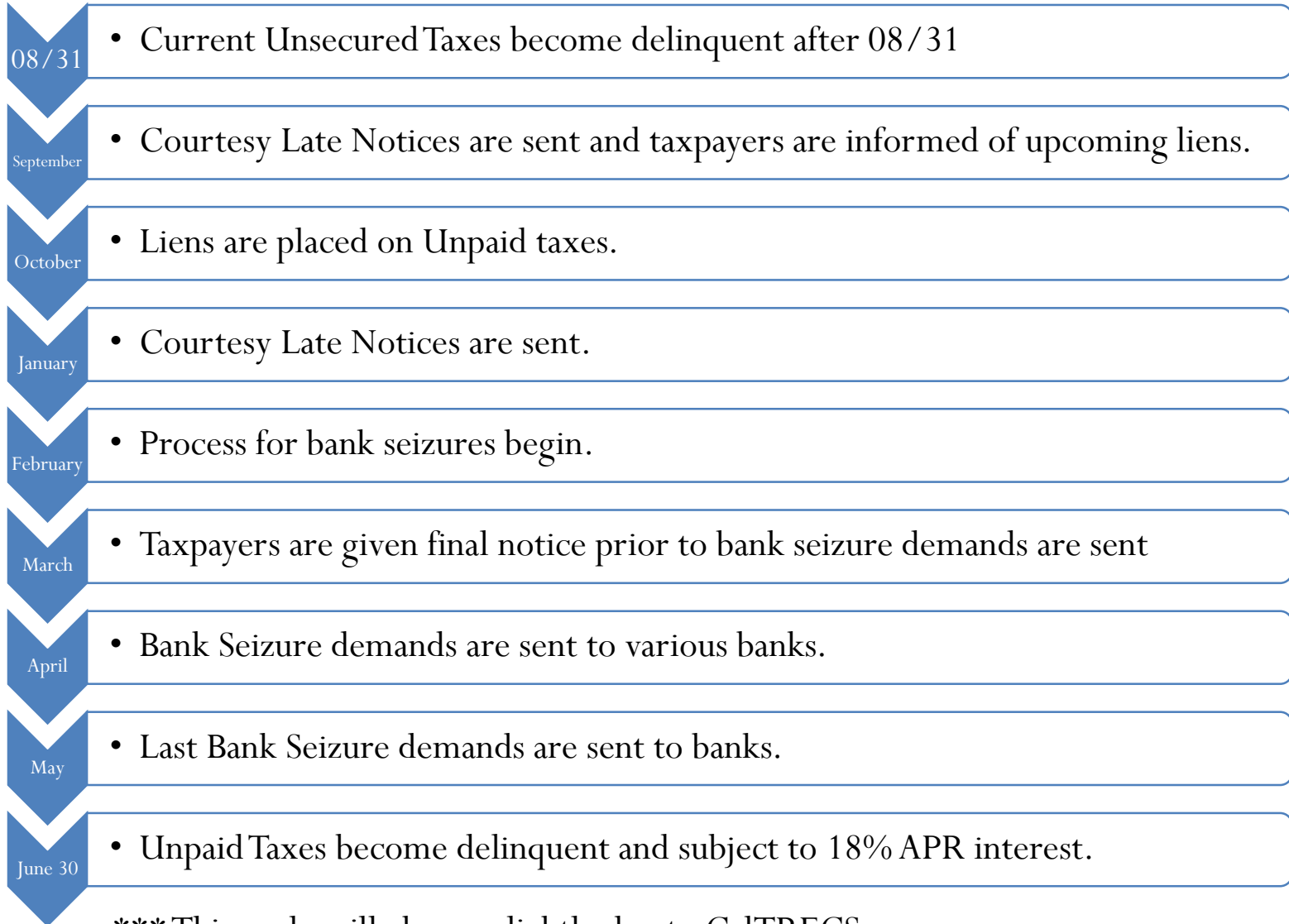
The Collection Rate for these taxes in 2018-2019 was 7.88% which equals \$72,115.

These Delinquent Taxes date from 2002-2018.

Unsecured Taxes can be subject to liens and bank seizures.

- Liens are good for 10 years, and can be extended for another 10 years.
- Bank seizures can be demanded for 3 years, including the current year's unpaid taxes as of 09/01/XX.
- As of September 2019, we will be working with CalTRECS for assistance with collection efforts. CalTRECS is a division of CSAC that intercepts State Tax Refunds, Lottery winnings, and SCO unclaimed property.

# *UNSECURED TAXES ANNUAL CYCLE*



# PROPOSED DISCHARGE OF DELINQUENT UNSECURED TAXES AS OF JUNE 30, 2018

TOTAL UNPAID: \$842,300.38 (this represents less than 1% of all receivables)  
We are adding \$89,276 as of July 1, 2019

PROPOSED NET DISCHARGE: \$391,470.95

## CRITERIA OF PROPOSED DISCHARGE:

- DELINQUENT 10+ YEARS ( prior to 2010)
- INACTIVE STATUS
- YEARS DELINQUENT 1-3 YEARS
- MINIMUM EXCEPTIONS TO ABOVE CRITERIA

\*\*\*Discharged taxes can still be collected,  
however, our options have become more limited.



# PROPOSED DISCHARGE ANALYSIS

Approximately 696 Tax bills

Inactive :	197
	\$65,873

Mobile Homes:	284
	\$151,387

Old	215
	\$174,210