

BOARD OF SUPERVISORS

Susan L. Adams  
1<sup>ST</sup> DISTRICT

September 11, 2012

Katie Rice  
2<sup>ND</sup> DISTRICT

2<sup>ND</sup> VICE PRESIDENT  
Kathrin Sears  
3<sup>RD</sup> DISTRICT

Honorable James R. Ritchie  
Presiding Judge  
Marin County Superior Court  
3501 Civic Center Drive  
San Rafael, CA 94903

PRESIDENT  
Steve Kinsey  
4<sup>TH</sup> DISTRICT

Dear Judge Ritchie:

VICE PRESIDENT  
Judy Arnold  
5<sup>TH</sup> DISTRICT

The Marin County Board of Supervisors' response to the 2011-2012 Civil Grand Jury Report "Death and Taxes: For the former there are no exemptions, but for the latter there are" is enclosed. The enclosed document responds to all of the requests made for responses from the Board of Supervisors, the County Administrator and Director of Finance.

Matthew H. Hymel  
COUNTY ADMINISTRATOR  
CLERK OF THE BOARD

Respectfully submitted,

Marin County Civic Center  
3501 Civic Center Drive  
Suite 329  
San Rafael, CA 94903  
415 473 7331 T  
415 473 3645 F  
415 473 6172 TTY  
[www.marincounty.org/bos](http://www.marincounty.org/bos)

Steve Kinsey  
President, Board of Supervisors

cc: Civil Grand Jury

## RESPONSE TO GRAND JURY REPORT

**Report Title:** "Death and Taxes: For the former there are no exemptions, but for the latter there are."  
**Report Date:** June 21, 2012  
**Response by:** Marin County Board of Supervisors

### FINDINGS

- We agree with the findings numbered: 1-5.
- We cannot agree or disagree with findings 6 and 7 because they pertain to independent entities, and the County lacks sufficient information to agree or disagree.

### RECOMMENDATIONS

- Recommendations numbered 4 (1) and (2), 5 have been implemented.
- Recommendation number 2 has not yet been implemented but will be implemented in the future.
- Recommendation numbers 1, 3 and 4 (3) will not be implemented because it is not warranted or is not reasonable.

Date: September 11, 2012

Signed: \_\_\_\_\_

*Steve Kinsley*

Number of pages attached: \_\_\_

**Marin County Board of Supervisors**

Response to Findings and Recommendations from Grand Jury Report

"Death and Taxes: For the former there are no exemptions,  
but for the latter there are."

June 21, 2012

**FINDINGS**

- F1. A property owner in Marin County cannot readily access all available exemptions from a single source.**

Response: Agree.

- F2. The Marin County Secured Tax Statement does not either on its face, its back, or the accompanying insert, adequately inform a taxpayer of exemptions to which he/she may be entitled.**

Response: Agree.

- F3. Taxing entities are not uniformly staffed to administer or explain to the public the levies they impose, nor do they always provide clear explanations for exemptions.**

Response: Agree.

- F4. At least ten different taxing entities in Marin County outsource tax roll responsibilities to corporations, which are responsible to answer questions regarding all potential exemptions, a responsibility for which they may or may not be adequately trained.**

Response: Agree.

- F5. The current methods of informing seniors, low income individuals and other qualified homeowners of available exemptions is inadequate.**

Response: Agree.

**F6. It appears that none of the taxing entities have on their website an easily accessible FAQ on their exemptions.**

Response: Not Applicable.

**F7. Certain taxing entities, including some of the school districts, do not have sufficient safeguards to assure those qualifying for exemptions will have their exemptions properly recorded and maintained.**

Response: Not Applicable.

## **RECOMMENDATIONS**

**The Marin County Civil Grand Jury recommends that:**

**R1. The County modify its User's Manual: "Special Assessment System" to clearly require each taxing entity for which the County acts as a collection agent to list what exemptions the entity allows, along with the qualifications and timetables for filing.**

Response: This recommendation will not be implemented because it is not practical to do so. The purpose of the County's User's Manual is to describe for the special districts the process of placing special tax assessments on the tax bill. The Manual also serves as a reference guide delineating district responsibilities from that of the County Department of Finance.

There are three reasons why it is not practicable to implement this recommendation.

The actual charges on the tax bill, and any possible exemptions, are the sole responsibility of the taxing entity, as is the administration of any exemptions, not the County.

The County does not employ a system or requirement for listing tax exemptions because taxing entity charges and corresponding exemptions are dynamic. Each taxing entity has different eligibility requirements for exemptions, therefore, it is not feasible for the County to list and track all possible exemptions for each taxing entity. Furthermore, tax exemptions and qualifications change frequently with new and revised voter-approved measures and changes in administration and management. As such, there is no sure-fire, dependable way to continuously track and accurately update exemptions for over 150 different independent agencies, as each agency has a different set of rules, regulations, and qualifications directing their tax exemption process. If the Manual were to include the exemptions,

qualifications, and filing timetables for every taxing entity, the purpose and usefulness of the Manual would be diminished. Currently, there are over 700,000 individual assessments with a monetary value of over \$150 million.

- R2. The County, through the Board of Supervisors and the Department of Finance, strongly recommend to the taxing entities (for which it collects taxes) that they publish and maintain on their websites easily accessible information on the property tax exemptions they offer, including a FAQ section.**

Response: The Department of Finance has no legal authority or enforcement capability to impose these requirements upon taxing entities; therefore, this recommendation cannot be implemented. The County will support and encourage various taxing entities to implement this recommendation. The County, through the Department of Finance, will notify taxing entities of this Grand Jury recommendation for the 2012-13 fiscal year via separate notice. Further, it will incorporate this recommendation in future years via the annual property tax assessment process with taxing entities. The Department of Finance will encourage and suggest to the taxing entities that they publish any possible tax exemptions, an explanation of the charges, and other important suggestions.

- R3. The Department of Finance compile a list of all the exemptions offered by those taxing entities from the information it gathers from the entities.**

Response: This recommendation will not be implemented as it is not feasible to maintain exemption lists for taxing agencies. The County, through the Department of Finance, has no authority or jurisdiction to perform the administrative functions of each independent taxing agency. Creating and monitoring a list of exemptions for over 150 taxing entities, would likely lead to greater miscommunication.

- R4. The Grand Jury recommended that the tax bill be amended in the following ways:**

- 1. Print in bold face and all caps its "Important Information" message, and move it to a blank space on the statement;**
- 2. Revise the message to explain why the taxing agency phone numbers are on the bill, as well as to direct the reader to the notice of exemptions on the reverse side of the bill; and**
- 3. Designate by asterisk or other means on the face of the bill those taxing agencies that allow exemptions.**

Response: This recommendation has been partially implemented. Items #1 and #2 listed above have been implemented. Item #3 will not be implemented because it is not practical to do so.

Item #1: The tax bill has been amended to display the "Important Information" message in a prominent location on the tax bill, in all caps, and emboldened. Specifically, this segment has been moved to its own space in the middle-to-upper right-hand face of the tax bill directly between the detailed list of charges and the amount totals (See Attachments A, and B-1 and B-2).

Item #2: The tax bill has also been amended with an explanation of why the phone numbers and names are listed, and directs the taxpayer to contact the taxing agency for exemption inquiries. There is a statement below the names and phone numbers of the taxing entities that directs the public to call the individual taxing agencies for more information on charges, exemptions, and other important tax information. Additionally, displayed below the charges, there is the "Important Information" box that directs the public to see the reverse side of the tax bill for information about property tax exemptions and other important tax information.

Item #3: There is no practical and precise manner to denote the agencies that allow exemptions. The County does not have the authority or capacity to guarantee that the taxing entities' information about exemptions is accurate.

**R5. The Department of Finance re-draft the Property Tax Information Insert which is included with the bill to contain a paragraph on exemptions.**

Response: This recommendation has been implemented. The Department of Finance has enhanced the Property Tax Information Insert that is included with the tax bill to contain more detailed information about possible tax exemptions (See Attachment C).

The language has been clarified to increase the public's understanding of the information being presented. For example, on page one of the insert there is a bold section titled "School Parcel Tax Exemptions" and one for "School Bond Exemptions." These sections describe if there are exemptions available for certain types of charges and how to obtain exemption information from the taxing entities. There is also a bold section titled "Parcel Taxes, Other Charges and Fees/Exemptions," which specifies why the taxing agencies' names and phone numbers are on the face of the tax bill, and it directs the public to contact the taxing agency regarding inquiries and exemptions. Lastly, there are two paragraphs about the homeowner

exemption notice that explain to the taxpayers why they may have an "HO" shown on their tax bill, which signifies a homeowner exemption. Homeowners exemptions reduce property taxes owed for taxpayers should they qualify. Should the taxpayer not have the exemption, the Insert also allows the taxpayer to file for a homeowner exemption by completing the form contained on the Insert. The Insert provides contact information, including phone number, mailing address and website link.

PARCEL NUMBER 174-161-53	BILL NUMBER 11-107761	TAX RATE AREA 3-001	FULL/ASSESSED VALUE 99,495	EXEMPTION DETAIL H0 7,000	GROSS TAX AMOUNT 5,046.33
<b>KEEP THIS PORTION OF BILL FOR YOUR RECORDS</b>			LAND		TAX REDUCTION ATTRIBUTABLE TO THE STATE FINANCED HOMEOWNERS PROPERTY TAX RELIEF PROGRAM
			IMPR		
			BUS		88.03
			PERS		
			TOTAL	266,580	4,958.30

LEASE MAKE CHECKS PAYABLE TO: MARIN COUNTY TAX COLLECTOR

- LOAN AGENT 5211
- CO LIBRARY SPEC TAX (415)473-4370
- FCZ9 WATERSHED PRGM (415)473-6528
- MS MOSQUITO #1 (800)273-5167
- TAM UNION H SCH DIST (415)945-3709
- ROSS VALLEY SCH ASMT (415)454-2162
- PARAMEDIC-FAIRFAX (415)927-5014
- GENERAL PURPOSE-FFX (415)453-1584
- FFX-W. MARIN LIBRARY (415)473-4370
- SANITARY DIST. #1-RV (415)259-2949
- FAIRFAX-RUNOFF CHRG (415)453-1584
- MMWD-FIREFLOW (415)945-1404
- FFX-SPECIAL PURPOSE VALUATIONS (415)473-7215

TAXING AGENCY	LEVY	RATE/FUND	AMOUNT
BASIC TAX	0	1.0000	2,595.80
SCHOOL BONDS	1	.1198	310.86
CITY BONDS	1	.0455	118.10
FAIRFAX PENSION	1	.0910	236.20
MS MOSQUITO #1	3	105110	10.72
TAM UNION H SCH DIST	3	107761	238.78
CO LIBRARY SPEC TAX	3	101160	49.00
FCZ9 WATERSHED PRGM	3	102595	107.68
ROSS VALLEY SCH ASMT	3	107892	307.66
PARAMEDIC-FAIRFAX	3	109075	42.50
GENERAL PURPOSE-FFX	3	109079	58.00
SANITARY DIST. #1-RV	3	109132	638.00
FAIRFAX-RUNOFF CHRG	3	109156	15.00
MMWD-FIREFLOW	3	109192	75.00
FFX-SPECIAL PURPOSE	3	109241	125.00
FFX-W. MARIN LIBRARY	3	109108	36.00
<b>TOTAL</b>		<b>1.2563</b>	<b>4,958.30</b>

RATES AND DISTRIBUTIONS OF AMOUNTS BY TAXING AGENCIES			
TAXING AGENCY	LEVY	RATE/FUND	AMOUNT
BASIC TAX	0	1.0000	2,595.80
SCHOOL BONDS	1	.1198	310.86
CITY BONDS	1	.0455	118.10
FAIRFAX PENSION	1	.0910	236.20
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FFX-W. MARIN LIBRARY	3	109108	36.00
<b>TOTAL</b>		<b>1.2563</b>	<b>4,958.30</b>

1ST INSTALLMENT 2,479.15 10% PENALTY AFTER DECEMBER 10th

2ND INSTALLMENT 2,479.15 10% PENALTY + 10.00 COST AFTER APRIL 10th

TOTAL TAX 4,958.30 PENALTIES APPLY WHEN SHOWN BELOW

FISCAL YEAR  
2011-12  
PARCEL NUMBER  
174-161-53  
BILL NUMBER  
11-107761

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE THE FIRST INSTALLMENT.

**RETURN THIS STUB WITH YOUR SECOND INSTALLMENT PAYMENT.**  
PAY BY MAIL

PLEASE MAKE CHECKS PAYABLE TO: MARIN COUNTY TAX COLLECTOR  
 MAIL TO: MARIN COUNTY TAX COLLECTOR  
 P.O. BOX 4220  
 SAN RAFAEL, CA 94913-4220  
 TELEPHONE (415) 473-6133  
 PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY  
 CALL 1-800-985-7277 FOR OPTIONS AND FEES OR  
 VISIT: www.marincounty.org/paytax

**2<sup>ND</sup> INSTALLMENT DUE FEB. 1, 2013**

\$2,479.15

AFTER 04/10/12  
 ADD 10% PENALTY AND \$10.00 COST  
 TOTAL

ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2013

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT

174161531 11 0000 0000002737062 201101077612 0000002479152 02 120410 1

*Attachment A*

FISCAL YEAR  
2011-12  
PARCEL NUMBER  
174-161-53  
BILL NUMBER  
11-107761

TO PAY TOTAL TAX OF \$ 4,958.30  
 SEND BOTH STUBS WITH YOUR PAYMENT

**RETURN THIS STUB WITH YOUR FIRST INSTALLMENT PAYMENT.**  
PAY BY MAIL

PLEASE MAKE CHECKS PAYABLE TO: MARIN COUNTY TAX COLLECTOR  
 MAIL TO: MARIN COUNTY TAX COLLECTOR  
 P.O. BOX 4220  
 SAN RAFAEL, CA 94913-4220  
 TELEPHONE (415) 473-6133  
 PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY  
 CALL 1-800-985-7277 FOR OPTIONS AND FEES OR  
 VISIT: www.marincounty.org/paytax

**1<sup>ST</sup> INSTALLMENT DUE NOV. 1, 2012**

\$2,479.15

AFTER 12/10/11  
 ADD 10% PENALTY  
 TOTAL

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT

174161531 11 0000 0000002727063 201101077612 0000002479152 01 111210 1



PARCEL NUMBER	BILL NUMBER	TAX RATE AREA	FULL/ASSESSED VALUE	EXEMPTION DETAIL	GROSS TAX AMOUNT
<b>KEEP THIS PORTION OF BILL FOR YOUR RECORDS</b>			LAND		TAX REDUCTION ATTRIBUTABLE TO THE STATE FINANCED HOMEOWNERS PROPERTY TAX RELIEF PROGRAM
			IMPR		
			BUS		
			PERS		
			TOTAL	NET VALUE	NET TAX PAYABLE

increased font size

increased font size

IMPORTANT INFORMATION section- print was changed from 50% opacity to 100% opacity and moved to a more visible area of the tax bill.

RATES AND DISTRIBUTIONS OF AMOUNTS BY TAXING AGENCIES			
TAXING AGENCY	LEVY	RATE / FUND	AMOUNT

**IMPORTANT INFORMATION**  
Examine this bill carefully. Make sure it is your bill. The Tax Collector cannot be responsible for erroneous payments. See reverse side for senior, disabled, property tax exemptions and other important tax information

1ST INSTALLMENT	2ND INSTALLMENT	TOTAL TAX
10% PENALTY AFTER DECEMBER 10th	10% PENALTY + \$10.00 COST AFTER APRIL 10th	PENALTIES APPLY WHEN SHOWN BELOW

VISIT OUR WEB SITE AT: [marincounty.org/taxes](http://marincounty.org/taxes)  
VISIT THE COUNTY'S WEB SITE AT: [marincounty.org](http://marincounty.org)

1/16 FISCAL YEAR

THE SECOND INSTALLMENT CANNOT BE PAID BEFORE THE FIRST INSTALLMENT.

RETURN THIS STUB WITH YOUR SECOND INSTALLMENT PAYMENT.

PAY BY MAIL

PLEASE MAKE CHECKS PAYABLE TO: MARIN COUNTY TAX COLLECTOR

MAIL TO: MARIN COUNTY TAX COLLECTOR  
P.O. BOX 4220  
SAN RAFAEL, CA 94913-4220

TELEPHONE (415) 473-6133

PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY  
CALL 1-800-985-7277 FOR OPTIONS AND FEES OR  
VISIT: [www.marincounty.org/paytax](http://www.marincounty.org/paytax)

ADDITIONAL PENALTIES ARE CHARGED IF TAXES ARE NOT PAID BY JUNE 30, 2013

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT

**2<sup>ND</sup> INSTALLMENT DUE FEB. 1, 2013**

AFTER ADD 10% PENALTY AND \$10.00 COST TOTAL

electronic payment information is printed on each payment stub

text color changed to increase visibility

1/4 FISCAL YEAR

TO PAY TOTAL TAX OF \$

SEND BOTH STUBS WITH YOUR PAYMENT

RETURN THIS STUB WITH YOUR FIRST INSTALLMENT PAYMENT.

PAY BY MAIL

PLEASE MAKE CHECKS PAYABLE TO: MARIN COUNTY TAX COLLECTOR

MAIL TO: MARIN COUNTY TAX COLLECTOR  
P.O. BOX 4220  
SAN RAFAEL, CA 94913-4220

TELEPHONE (415) 473-6133

PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY  
CALL 1-800-985-7277 FOR OPTIONS AND FEES OR  
VISIT: [www.marincounty.org/paytax](http://www.marincounty.org/paytax)

YOUR CANCELLED CHECK IS YOUR BEST RECEIPT

**1<sup>ST</sup> INSTALLMENT DUE NOV. 1, 2012**

AFTER ADD 10% PENALTY TOTAL

electronic payment information is printed on each payment stub

text color changed to increase visibility

**IMPORTANT INFORMATION**

**FULL ASSESSED VALUES** are established by the County Assessor. Questions regarding valuation should be pursued with the Real Property Division of the County Assessor's Office, Civic Center: (415) 473-7215.

Please note that this tax bill may include annual increases in the valuation of property reflecting the inflation rate, not to exceed 2 percent, pursuant to the authority of division (b) of Section 2 of Article XIII A of the California Constitution.

**PAYMENT OF TAXES** may be made by mail by returning the appropriate stub or with your payment in the return envelope. Penalties must be imposed when payments are returned unpaid for any reason by the bank after the delinquent date. All returned checks are subject to a service charge pursuant to County policy. Payments by mail must be postmarked by the Postmaster on or before December 10, for the first installment and April 10, for the second installment or delivered to the Tax Collector by 1 PM on the final date to pay to avoid penalties. Partial payments are not accepted. Returned checks are not accepted.

**THE FIRST INSTALLMENT IS DUE NOVEMBER 1 AND DELINQUENT AFTER DECEMBER 10; A 10% PENALTY IS ADDED THEREAFTER. THE SECOND INSTALLMENT IS DUE FEBRUARY 1 AND DELINQUENT AFTER APRIL 10; A 10% PENALTY PLUS A \$10.00 COST IS ADDED THEREAFTER.** When December or April 10, falls on Saturday, Sunday, or a legal holiday, the hour of delinquency is 00 PM on the next business day. Pursuant to California property tax law, owners have the right to appeal delinquent penalties.

To file an appeal form, contact the Tax Collector at: (415) 473-6133.

If the words "**TAX DEFAULTED UNPAID TAXES**" appear on your bill, it is an indication of delinquent taxes for a previous year. Additional penalties are charged to property tax defaulted property after June 30, as provided by law. The Tax Collector is required to sell a property if it is tax-defaulted for five or more years. For information on the amount to redeem, or to determine if an installment plan for prior year taxes has been started, contact the Tax Collector's Office.

If you no longer own this property, please return this tax bill, giving name and address of new owner, if known.

**PAYMENTS ON WRONG PROPERTY:** The Tax Collector is not responsible for payments made on wrong property. Examine your description carefully. Determine that it is your property and that you have tax bills for all property on which you intend to make payment.

**DISHONORED PAYMENT FEE** of \$30.00 fee will be charged on all payments returned by the financial institution for any reason (check, eft-checking, eft-saving, debit card)

Collector office hours:  
9:00 AM to 4:30 PM - Monday through Friday,  
8:00 AM to 5:00 PM - December 10 and April 10.

For inquiries with regard to Property Tax Rates, contact the Department of Finance: (415) 473-6168.

For inquiries with regard to billing or collection of taxes, contact the Tax Collector: (415) 473-6133.

VISIT OUR WEB SITE AT: [marincounty.org/taxes](http://marincounty.org/taxes)  
VISIT THE COUNTY'S WEB SITE AT: [marincounty.org](http://marincounty.org)

**Property Tax Assistance for Senior Citizens, Blind, or Disabled Persons**

The state budget does not include funding for the Gonsalves-Deukmejian-Petris Senior Citizens Property Tax Assistance Law. Therefore the Franchise Tax Board (FTB) will not issue Homeowner and Renter Assistance (HRA) Program instruction booklets and will not accept HRA claims. For the most current information on the HRA Program, go to: [ftb.ca.gov](http://ftb.ca.gov) and search for: HRA.

**Property Tax Postponement for Senior Citizens, Blind, or Disabled Persons**

Chapter 4, Statutes of 2009, suspended the Senior Citizens' Property Tax Deferral Program effective February 20, 2009. As a result of the program suspension, the State Controller no longer may accept applications for property tax postponement.

We at the State Controller's Office remain hopeful that the Legislature will restore this valuable program at some point in the future. Our office will keep working toward that end, recognizing that this assistance helps many vulnerable senior, blind, or disabled residents stay in their homes.

For the most current information on the PTP program please call us at: (800) 952-5611 or visit our website at: [sco.ca.gov](http://sco.ca.gov).

**SCHOOL BOND EXEMPTIONS** ← **clarified school bond exemption**  
There are no exemptions for school bonds under California law.

**SCHOOL PARCEL TAX EXEMPTIONS**

The majority of our school districts provide an exemption from school parcel taxes for qualified senior citizens. If you are 65 years of age or older and use the parcel as your principal place of residence, you may contact each school district at the phone numbers located under your name and address on the front of this tax bill for exemption eligibility requirements. Exemptions are administered/granted by each school district.

**PARCEL TAXES, OTHER CHARGES AND FEES/ EXEMPTIONS**

The taxing agency and their contact numbers, for parcel taxes, other charges, and fees, are on the front of this tax bill under your name. These charges and fees may include special taxes and assessments, improvement assessments, and direct special charges. For an explanation of the charge or to inquire about possible exemptions, please contact the individual taxing agency at the contact number listed on the front of this bill.

**EXEMPTION DETAIL:** If a figure appears it is identified as one or more of the following:

CH Church	CO Universities, Colleges
DV Disabled Veteran	VT Veterans
DL Disabled Veteran Low Income	WC Welfare - Charitable
HO Homeowner	CM Cemetery
HS Hospital	EX Exhibition
LB Library	AT Work of Art
MU Museum	PS Public School
RE Religious	
WS Schools of less than collegiate grade	

**PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY**

CALL 1-800-985-7277 FOR OPTIONS AND FEES OR VISIT OUR WEBSITE AT: [www.marincounty.org/paytax](http://www.marincounty.org/paytax)

electronic payment information printed on back of both installment stubs

redefined and redistributed parcel tax exemption detail based on relevance

For more information on full/assessed values, property description, parcel numbers, please contact the County Assessor's Office:

Marin County Assessor's Office  
300 J. Box C, Civic Center Branch  
San Rafael, CA 94913

Telephone: (415) 473-7215 or by E-mail: [assessor@marincounty.org](mailto:assessor@marincounty.org)  
VISIT THE ASSESSOR'S WEB SITE AT: [marincounty.org/arcc](http://marincounty.org/arcc)

*Attachment B-2*

electronic payment information printed on back of both installment stubs

**PAYMENT BY CREDIT CARD OR ELECTRONIC CHECK IS BY PHONE OR INTERNET ONLY**

CALL 1-800-985-7277 FOR OPTIONS AND FEES OR VISIT OUR WEBSITE AT: [www.marincounty.org/paytax](http://www.marincounty.org/paytax)

**IMPORTANT NOTICE**

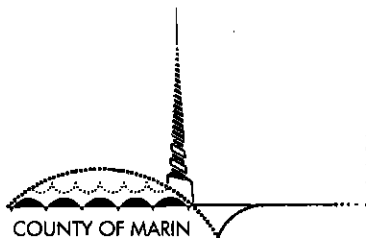
**ASSESSMENT APPEALS:** In accordance with the California Revenue and Taxation Code, Sect. 2611.6, the taxpayers' rights are as follows:  
If a Taxpayer disagrees with the assessed value as shown on the tax bill, the taxpayer has the right to an informal assessment review by contacting the Assessor's Office; mailing address: Marin County Assessor's Office, P.O. Box C, Civic Center Branch, San Rafael, CA 94913. Telephone: (415) 473-7215. E-mail: [assessor@marincounty.org](mailto:assessor@marincounty.org)

If the taxpayer and the assessor are unable to agree on a proper assessed value pursuant to an informal review, the taxpayer has the right to file an application for changed assessment. Time of Filing: Applications for changed assessments for the regular assessment period must be filed between July 2 and November 30 of each year or the regular filing period for any of the three following years for a base year change. Assessment changes made outside the regular assessment period must be filed with the Clerk of the Board no later than sixty (60) days after the date of mailing printed on the tax bill or the postmark, whichever is later.

Forms for an application for Changed Assessment may be obtained by contacting: Assessment Appeals Board Clerk, County of Marin, Board of Supervisors Office, Civic Center, Room 329, San Rafael, CA 94903, (415) 473-7345.



American sign language interpreters and assistive listening devices may be requested by calling: (415) 473-6172 (TDD) or (415) 473-6133 (voice) at least 72 hours in advance. CRS dial 711. Copies of documents are available in accessible formats upon request.



# 2012-2013 PROPERTY TAX INFORMATION

3501 Civic Center Drive, Room 202, San Rafael, CA 94903  
PO Box 4220, San Rafael, CA 94913

Valuations  
Assessor's Office (415) 473-7215

Payments  
Tax Office (415) 473-6133

## TAX BILL DUE DATES

Annually, property tax bills are mailed in October and payable in two installments, which are due on November 1st and the following February 1st. A reminder notice is not mailed for the second installment.

**Partial payments are not accepted and will be returned.** To avoid payment delays and errors, include the correct installment payment stub(s) from your tax bill for each installment that you are paying, along with your payment. If you are paying **both** installments at the same time, please include **both** payment stubs. The United States Postal Service cancellation postmark is used to determine the date of receipt. The last day to pay the first and second installments without penalty is **December 10** and **April 10**, respectively. If December 10 or April 10 falls on a weekend, the deadline to pay, by State Law, is extended to Monday. Taxpayers must pay a penalty when their tax payment is postmarked one day late. **Payments with late United States Postal Service postmarks will be returned, if penalties are not included.** All payments must be remitted to the Tax Collector's Office, 3501 Civic Center Drive, Room 202, San Rafael, CA 94903 or PO Box 4220, San Rafael, CA 94913-4220.

If the bill you received is marked **A COPY OF THIS BILL WAS SENT TO A PAYING AGENT AT THEIR REQUEST**, a mortgage company has requested your original tax bill. If your mortgage company is responsible for paying your taxes, the enclosed Informational Copy is for your records. **If you are uncertain whether your lender will be paying your property taxes, please contact your lender to determine responsibility prior to each installment due date.** If you are or become responsible for paying the taxes during the tax year because you paid your mortgage in full, refinanced, etc., please use the payment stubs from the Informational Copy and mail them with your payment, by the due dates specified, to the address listed on the front of each payment stub. **A new tax bill will not be issued and you will not receive a reminder notice for the second installment.**

## CREDIT CARD OR ELECTRONIC FUNDS TRANSFER PAYMENTS

Property taxes may be paid by credit card or electronic funds transfer by entering your bill number at [www.marincounty.org/paytax](http://www.marincounty.org/paytax) or over the telephone at 1-800-985-7277. For a convenience fee of 2.5% of the total transaction, a service bureau will process your credit card payment. For electronic funds transfers (EFT), the fee will be \$1.95 per transaction. The convenience fee is not a Marin County fee; it is retained by the Service Bureau. The fee will be an additional charge reflected on your next credit card statement. To avoid penalties, the transactions made by either of these methods must be completed by 5:00 P.M. on or before the last day to pay. When paying by phone, please write down the payment confirmation number provided at the end of your call.

If you use your bank's Online Bill Pay service, a paper check will be printed and mailed to the Tax Collector. For payment identification, please enter the parcel number, bill number and installment(s) being paid in the online account number field. To avoid penalties, payments must be scheduled with your bank to ensure that it is received in our office by the delinquency date shown on the tax bill.

## SCHOOL PARCEL TAX EXEMPTIONS

The majority of our school districts provide an exemption from school parcel taxes for qualified senior citizens. If you are 65 years of age or older and use the parcel as your principal place of residence, you may contact each school district at the phone numbers located under your name and address on the front of your tax bill for exemption eligibility requirements. Exemptions are administered/granted by each school district.

clearer distinction between school parcel tax exemption and general obligation school bond and a thorough explanation of each item is provided

## SCHOOL BOND EXEMPTIONS

There are no exemptions for school bonds under California law.

## PARCEL TAXES, OTHER CHARGES AND FEES/EXEMPTIONS

clarification of exemption detail

The taxing agency and their contact numbers, for parcel taxes, other charges and fees, are on the front of the tax bill under your name. These charges and fees may include special taxes and assessments, improvement assessments, and direct special charges. For an explanation of the charge or to inquire about possible exemptions, please contact the individual taxing agency at the contact number listed on the front of the tax bill under your name and address.

## VALUATIONS

Assessed values are determined by the County Assessor. Questions regarding valuation should be pursued with the Real Property Division of the County Assessor's Office, 3501 Civic Center Drive, Room 208, San Rafael, CA 94903 or PO Box C, Civic Center Branch, San Rafael, CA 94913, Telephone (415) 473-7215, E-mail: [assessor@marincounty.org](mailto:assessor@marincounty.org) or Assessor's Office website [www.marincounty.org/AR](http://www.marincounty.org/AR).

Attachment C