INTERNATIONAL INFORMATION ABOUT YOUR BILL

**Lien Date**

Taxes for Unsecured personal property tax bills are due on the lien date (January 10). A Due Date, or date to pay by, is set based on the Extension Date. The lien date for taxes attaches annually as of 12:01 a.m. on the first day of January preceding the fiscal year for which the taxes are levied.

**To Obtain a Tax Bill or Change Mailing Address**

If you do not receive all of your tax bills by June 30, call or write the Tax Collector at (877) 829-4732 or 1600 Pacific Highway, Room 162, San Diego, California 92101-2477. FAILURE TO RECEIVE A TAX BILL, WILL NOT PREVENT PENALTIES FROM BEING IMPOSED ON A LATE PAYMENT. [R & T Code Section 2610.5] It is the owner's responsibility to pay property taxes on time. Please ensure that the Assessor has your current mailing address. To change your mailing address, please complete and return the form located on the back of the payment stub.

**Payment by Check**

Make your check payable to SDTTC, write the 4-digit year and 6-digit bill number (box 8 or 10 from the front of your bill) on your check, and include the original payment stub. Partial payments are not accepted. Any check returned unpaid by your bank will incur a $25 fee, and penalties will apply if the check is returned after the delinquency date. This also applies to e-check payments.

**Enforcement of Collection**

Unsecured taxes may be collected by recording a Certificate of Tax Lien against the party named as the Assessee, placing a lien on the title to the property, registrations, or licenses, by Suit in Court, Summary Judgment, and/or Seizure and Sale of any property belonging to or assessed to the Assessee. In addition to the collection of taxes and penalties, the Treasurer-Tax Collector may also collect actual costs of collection incurred by the County up to the time the delinquency is paid.

**Other Forms of Payment**

1. **Online / Mobile Device**
   - www.sdttc.com
   - Credit Card Fee: A credit card fee will be added to your tax payment based on the amount of the payment processed. These fees are charged by the credit card processor, NOT the County of San Diego. The fees will be disclosed prior to any transaction being processed.
   - Penalties and fees may apply for credit card payments that are charged back, reversed or disputed.
   - Payment options subject to change.

2. **Phone**
   - 855.829.3773

3. **Mail**
   - Make payable to: SDTTC P.O. Box 129009 San Diego, CA 92112

4. **In Person**
   - 1600 Pacific Hwy., Room 162 San Diego, CA 92101

**Collection of tax during appeal**

Collection efforts will not cease during an appeals review by the Assessor or the Assessment Appeals Board. If the Assessor or Assessment Appeals Board initiates action to cancel or reduce the value, a refund will automatically be made, including applicable statutory interest, after the Auditor has corrected the tax roll.

**Assessment Information**

Annualy, the Assessor shall assess all the taxable property in the county, except state-assessed property, to the party owning, claiming, possessing or controlling it at 12:01 a.m. on the lien date. The lien date determines the obligation to pay taxes. The disposal of property after the lien date does not relieve the Assessee of their responsibility for payment of the tax. This tax bill is issued subject to the right of the Assessor to further examine and investigate the taxable status of the person, firm, or corporation to whom this bill is issued.

**Exemptions**

Application for exemption must be filed within the dates prescribed by law. Contact the Assessor's Office for questions about qualifying or filing for an Exemption. For Primary Residence Exemptions call (619) 531-5772; for Institutional Exemptions call (619) 531-5763; for Dealer Investor on Boats or Aircraft, Commercial Fishing/Oceanographic Research, Historical Aircraft, or Service Member's Civil Relief Exemptions call (858) 505-6200. Forms for filing exemptions may be obtained from the Assessor's website at www.sdarc.org.

**Valuations**

For questions concerning assessed value, please call the Assessor's Office: Business (858) 505-6200, Boats & Aircraft (858) 505-6200, Mobile Homes (619) 531-5478; Possessory Interest (858) 505-8018, Failure to File (619) 531-5848; or call (858) 505-6026.

**Right to Appeal**

If you disagree with the assessed value shown on the front of this bill, you have this right to file an Assessment Appeal. Filing an Assessment Appeal does not relieve the applicant from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill. For assessment appeal forms and information, visit the Clerk of the Board of Supervisor's website at sandiego.gov or call their office at (619) 531-5777. From December 1 thru April 30 you may request an assessment review for the next tax year by visiting the Assessor's website at www.sdarc.org or by calling (858) 505-6202.

**TO REPORT A CHANGE IN OWNERSHIP OR A REMOVAL OF PROPERTY FROM THE COUNTY OF SAN DIEGO**

**Description of Property**

- Business
- Boat
- Aircraft
- Mobilehome
- Real Property

**Location of Property**

**To Change Mailing Address Complete Information Below**

**Owner's Name**

**Permanant Mailing Address**

**Email Address**

**To Obtain A Tax Bill or Change Mailing Address**

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**To Report a Change in Ownership or a Removal of Property From the County of San Diego**

**Description of Property**

- Business
- Boat
- Aircraft
- Mobilehome
- Real Property

**Location of Property**

**To Change Mailing Address Complete Information Below**

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**To Report a Change in Ownership or a Removal of Property From the County of San Diego**