

FISCAL YEAR 2010 PRELIMINARY TAX: This bill shows the amount of preliminary tax you owe for fiscal year 2010 (July 1, 2009 - June 30, 2010).

PRELIMINARY TAX AMOUNT: As a general rule, your preliminary tax will not exceed 50% of your adjusted fiscal year 2009 tax (including any betterments, special assessments and other charges added to the tax). Adjustments are made for abatements or exemptions granted for fiscal year 2009, and tax increases allowed under Proposition 2½ in fiscal year 2010. Under certain circumstances, your preliminary tax may exceed 50% of the adjusted amount.

PAYMENT DUE DATES/INTEREST CHARGES: If preliminary bills were mailed on or before August 1, 2009, your preliminary tax is payable in two equal installments. Your first payment is due August 1, 2009, or 30 days after the bills were mailed, whichever is later. Your second payment is due November 1, 2009. However, if preliminary bills were mailed after August 1, 2009, your preliminary tax is due as a single installment on November 1, 2009, or 30 days after the bills were mailed, whichever is later. If your payments are not made by their due dates, interest at the rate of 14% per annum will be charged on the unpaid and overdue amount. If preliminary bills were mailed on or before August 1, 2009, interest will be computed on overdue first payments from August 1, 2009, or the payment due date, whichever is later, and on overdue second payments from November 1, 2009, to the date payment is made. If preliminary bills were mailed after August 1, 2009, interest will be computed on overdue payments from November 1, 2009, or the payment due date, whichever is later, to the date payment is made. You will also be required to pay charges and fees incurred for collection if payments are not made when due. Payments are considered made when received by the Collector. To obtain a receipted bill, enclose a self-addressed stamped envelope and both copies of the bill with your payment.

FISCAL YEAR 2010 ACTUAL TAX BILLS: You will receive your actual fiscal year 2010 tax bill based on January 1, 2009 assessments after the tax rate is set. Any preliminary tax payments made will be credited toward payment of your fiscal year 2010 tax. Your actual tax bill will provide you with more detailed information on payment due dates.

ABATEMENT/EXEMPTION APPLICATIONS: Your right to seek an abatement of or exemption from your fiscal year 2010 tax is not prejudiced by the issuance of preliminary tax bills. Once the actual tax bills are issued, you will be able to apply for an abatement or exemption. The deadline for filing your abatement or exemption application will be measured from the date the actual tax bills are mailed, not the date preliminary tax bills were mailed. Your actual tax bill will provide you with more detailed information on application procedures and deadlines.

INQUIRIES: If you have questions on how your preliminary tax was determined, you should contact the Board of Assessors. If you have questions on payments, you should contact the Collector's Office.