



# County of Yolo

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Chief Financial Officer

[www.yolocounty.org](http://www.yolocounty.org)

## DEPARTMENT OF FINANCIAL SERVICES

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- Financial Leadership
- Budget & Financial Planning
- Treasury & Finance
- Tax & Revenue Collection
- Accounting & Financial Reporting
- Internal Audit

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Dear Taxpayer,

A few weeks ago, I sent you a letter explaining an error made by Yolo County that resulted in an increased tax rate on the 2023-24 tax bill for the Washington Unified School District (USD) 2004 Bond. In short, the County did not levy a tax rate for the Washington USD 2004 Bond in the prior fiscal year (2022-23), and as a result a higher tax rate was needed in the current year to ensure that sufficient revenue is collected to make payments on the Washington USD 2004 Bond.

We understand that this situation has caused confusion and frustration for many taxpayers. To address this situation and any fiscal hardship that it has caused, on October 24, 2023 the Yolo County Board of Supervisors approved two property tax assistance programs for taxpayers impacted by the 2023-24 Washington USD 2004 Bond tax rate:

1. The Tax Deferral Program - This program will allow taxpayers to defer the 2023-24 tax on the Washington USD 2004 Bond for a period of one year, to December 10, 2024. Applications to participate in the Tax Deferral Program are due **November 27, 2023.**
2. The New Buyer Tax Offset Program – This program is available to taxpayers who acquired property in the Washington USD from July 1, 2022 to June 30, 2024. Under this program, the County will offset the portion of the 2023-24 tax for the Washington USD 2004 Bond that the new buyer would not have had to pay if a tax had been levied in 2022-23. Applications to participate in this program may be submitted any time prior to **July 31, 2024.**

More information on these programs and how to apply can be found on the backside of this letter and in the enclosed application form. Applications can be submitted to our office in person or by mail, and can also be submitted online at [www.YoloCounty.org/TaxAssistance](http://www.YoloCounty.org/TaxAssistance) (under “Washington USD Tax Assistance Programs”). If you have additional questions, please contact the Yolo County Department of Financial Services at (530) 666-8001.

Sincerely,

Tom Haynes  
Chief Financial Officer  
Yolo County Department of Financial Services

## ***Frequently Asked Questions***

### **What do I have to do if I don't want to participate in a tax assistance program?**

If you do not want to participate in either of the tax assistance programs, no action is needed. Your property taxes will continue to be due on the regular due dates of December 11, 2023 (1<sup>st</sup> installment) and April 10, 2024 (2<sup>nd</sup> installment). For information on how to pay your property taxes, or to view your tax bill, please visit [www.yolocounty.org/PayTax](http://www.yolocounty.org/PayTax)

### **How do I apply for the tax assistance programs?**

To apply for either the Tax Deferral Program or the New Buyer Tax Offset Program, please complete and submit the enclosed application. Applications may also be submitted online at [www.yolocounty.org/TaxAssistance](http://www.yolocounty.org/TaxAssistance) (under "Washington USD Tax Assistance Programs"). Please note that you may only apply to participate in one of the programs, not both.

### **Is there a cost to participate in the tax assistance programs?**

No. These programs are being offered by Yolo County to assist taxpayers in paying the 2023-24 tax levied for the Washington USD 2004 Bond due to an error made by the County in not charging a tax rate in the prior year. However, please note that any taxes that are not paid in full by the applicable due dates will be subject to standard penalties and interest, as provided by state law.

### **How does the Tax Deferral Program work?**

The purpose of the Tax Deferral Program is to help property owners who would have paid taxes on the Washington USD 2004 Bond last year but effectively had the tax shifted to this year as a result of the County's error. Taxpayers participating in this program will receive two new tax bills. The first tax bill will be for the deferred Washington USD 2004 bond tax only, which will be due by **December 10, 2024**. The second tax bill will be a revised tax bill for all other property taxes, assessments, and charges. The first installment payment for the revised tax bill will be due no sooner than 30 days from issuance of the new tax bill, while the second installment will be due on April 10, 2024.

### **How does the New Buyer Tax Offset Program work?**

The purpose of the New Buyer Tax Offset Program is to assist new property owners who currently have to pay more for the Washington USD 2004 Bond than they would have if the County had not made the error. The program is available to taxpayers who acquired property within the Washington USD between July 1, 2022 and June 30, 2024. For taxpayers participating in this program, the Yolo County Department of Financial Services will calculate the amount of the offset based on the period during which they did not own the property, as determined by the date the property was purchased. Taxpayers will then be notified of the approved offset amount and how the offset will affect their tax payments. Taxpayers participating in this program should continue to pay their taxes on the regularly scheduled due dates of December 11, 2023 (1<sup>st</sup> installment) and April 10, 2024 (2<sup>nd</sup> installment).

### **If I participate in the New Buyer Tax Offset Program, how much of my bill will be offset?**

The offset will be pro-rated based on the transfer date of the property as reflected in County tax records. The County will calculate the number of days the property has been owned by the current owner from July 1, 2022 to determine the taxes that would have been paid had the error not occurred. More information on the offset amount that you may be eligible for can be found at [www.yolocounty.org/TaxAssistance](http://www.yolocounty.org/TaxAssistance) (under "Washington USD Tax Assistance Programs").