



# COUNTY OF YOLO

Office of the County Administrator

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**FOR IMMEDIATE RELEASE**

October 27, 2023

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## Board of Supervisors Approves Assistance Programs for West Sacramento Homeowners Affected by Property Tax Error

(Woodland, CA) - In response to a one-time property tax increase imposed to make up for taxes that were not collected in the prior fiscal year to pay for the 2004 Washington Unified School District (USD) Bond, the Yolo County Board of Supervisors approved two programs to assist West Sacramento taxpayers: the Tax Deferral Program, which allows affected property owners to request a delay of up to one year for paying the 2004 Washington USD Bond tax, and the New Buyer Tax Offset Program, which permits taxpayers who have purchased their property between July 1, 2022, and June 30, 2024, to request an offset for any taxes they would not have paid had the error not occurred. Yolo County has also implemented internal process improvements to prevent similar situations in the future.

The Department of Financial Services will send a letter to more than 16,700 West Sacramento property owners during the week of October 30, 2023, outlining both programs. To take part in the Tax Deferral Program, taxpayers must submit an application online or by mail no later than November 27, 2023. For the New Buyer Tax Offset Program, taxpayers can submit applications until July 31, 2024. Applications can be submitted in person at 625 Court St, Woodland, or by mail to the Yolo County Tax Collector at P.O. Box 1995, Woodland, CA, 95695, or online at [www.YoloCounty.org/TaxAssistance](http://www.YoloCounty.org/TaxAssistance). If you have any questions, please contact the Yolo County Department of Financial Services at (530) 666-8001.

"We have heard the West Sacramento residents' concerns about the property tax error," said the Chair of the Yolo County Board of Supervisors, Oscar Villegas. "As a result, we were able to quickly respond by creating the Tax Deferral Program and New Buyer Tax Offset Program. This is a great example of how local government can be held accountable and do what it takes to remedy matters for the people."

Due to the erroneous omitting of taxes for the 2004 Washington USD Bond in the 2022-23 fiscal year, the tax rate for the 2023-24 fiscal year was raised to \$120 per \$100,000 of property's assessed value, rather than the expected rate of \$60 per \$100,000 for both years. This modification resulted in an average tax bill of \$391 for residential properties. While this adjustment was essential to avoid a default on the Washington USD bonds, it regrettably led to some confusion and frustration among homeowners.

"I am glad county staff and the board were able to find a way to reduce the immediate impact on homeowners in West Sacramento and to agree to monitor the rollout carefully over the coming year," said Yolo County Supervisor Mary Vixie Sandy.

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## **Tax Assistance Programs**

**The Tax Deferral Program** offers taxpayers the opportunity to defer the payment of their 2023-24 taxes associated with the Washington USD 2004 Bond by one year, extending the deadline to December 10, 2024. To participate, individuals must submit their applications by November 27, 2023. Only the taxes tied to the Washington USD 2004 Bond for the specified year are eligible for deferral, while all other taxes, assessments, and charges must still be paid as required. If approved, a revised property tax bill will be issued for the remaining non-deferred taxes, with the first installment due at least 30 days from the revised bill's issuance date and the second installment due by April 10, 2024, with potential penalties and interest for late payments. Taxpayers participating in this program will receive a separate property tax bill for the deferred bond taxes, due in full by December 10, 2024. Failure to pay by this date will result in penalties and interest and be treated as a delinquent tax as mandated by state law. Payment can be made in person, by mail, or online. Property owners whose taxes are managed by their mortgage company should consult with their mortgage provider before applying.

**The New Buyer Tax Offset Program** is designed for taxpayers who acquired property within the Washington USD between July 1, 2022, and June 30, 2024. This program offsets the portion of the 2023-24 tax related to the Washington USD 2004 Bond that the new buyer would not have been responsible for if a tax had been imposed in 2022-23. Applications for this program can be submitted at any time before July 31, 2024. All taxes, including the bond tax, must be paid by the respective due dates. If an applicant is approved, the tax collector will determine the offset amount and inform the taxpayer of how it will affect their tax payments. This offset amount may be applied to a future installment payment or provided as a direct reimbursement. Importantly, taxpayers who choose to participate in the New Buyer Tax Offset Program are not eligible for the Tax Deferral Program. Applications for either program can be submitted in person, by mail, or online.

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