



County of Yolo

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Chief Financial Officer

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DEPARTMENT OF FINANCIAL SERVICES

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

APPLICATION FOR ASSISTANCE FOR THE WASHINGTON UNIFIED SCHOOL DISTRICT 2004 BOND TAX LEVIED ON THE 2023-24 PROPERTY TAX BILL

Please complete this application by providing the information below and selecting the program for which you are requesting assistance for property taxes levied on the 2023-24 tax bill for the Washington Unified School District (USD) 2004 Bond. Each request must be signed and dated by one property owner of record. Applications must be submitted to the Tax Collector's office using one of the options provided on the back of this page. Please visit www.yolocounty.org/PayTax to view a copy of your tax bill.

Property Owner's Name: _____

Property Address: _____

Owner's Mailing Address (if different from property address): _____

Telephone: _____ E-mail: _____

Assessment Number, if known (from tax bill): _____



SELECT WHICH PROGRAM YOU ARE APPLYING FOR (SELECT ONE)

Tax Deferral Program

(Application due **November 27, 2023**)

Eligibility: Any property owner in the Washington USD who received a 2023-2024 Property Tax Bill that included a tax for "Washington USD 2004 BD"

Program: Defers payment of 2023-24 taxes on the Washington USD 2004 Bond to December 10, 2024.

New Buyer Tax Offset Program

(Application due **July 31, 2024**)

Eligibility: Any property owner in the Washington USD who acquired their property between July 1, 2022 and June 30, 2024.

Program: Yolo County will offset (pay for) the portion of the 2023-24 tax for the Washington USD 2004 Bond that would not have been paid by the new property owner had a tax been levied on 2022-23 property tax bill.

I attest that I am an owner of record of the above-referenced property and that making a full payment of the current year's property taxes for the Washington Unified School District 2004 Bond would cause me a financial hardship. I have read and understand the requirements for assistance on the back of this page. If I choose to participate in the Tax Deferral Program, I acknowledge that the Washington USD 2004 Bond taxes currently due on this property will be deferred until December 10, 2024, and my participation does not cancel any taxes due on this property. If I choose to participate in the New Buyer Tax Offset Program, I acknowledge that I will pay all property tax bills issued for this property, and the County will provide any qualifying offset either as a credit on a future property tax bill or as a direct reimbursement.

Signature: _____

Date: _____

REQUIREMENTS FOR WASHINGTON USD 2004 BOND TAX ASSISTANCE PROGRAMS

REQUIREMENTS FOR THE TAX DEFERRAL PROGRAM:

- Only taxes levied on the 2023-24 property tax bill for the Washington USD 2004 Bond are eligible for deferral. All other taxes, assessments, and charges must still be paid as shown in the revised tax bills issued for the property.
- If approved, the tax collector will issue a revised property tax bill for the remaining property taxes, assessments, and charges that are not being deferred. The first installment of the revised tax bill will be due no sooner than 30 days from the date that the revised bill was issued (as shown on the revised bill). The second installment will be due by April 10, 2024. All taxes on the revised bill will still be subject to penalties and interest if not paid by these deadlines.
- Taxpayers participating in the Tax Deferral Program will receive a separate property tax bill for the deferred taxes on the Washington USD 2004 Bond, which must be paid in full by **December 10, 2024**. Any unpaid balance after this date will accrue penalties and interest and will be treated as a delinquent tax in the same manner as any other delinquent tax, as required by state law.
- Payment of deferred taxes must be made either in person at the Tax Collector's Office located at 625 Court Street Room 102, Woodland CA, 95695, by mail to Yolo County Tax Collector, PO Box 1995, Woodland, CA 95776, or online at www.yolocounty.org/PayTax
- For property owners whose property taxes are paid by their mortgage company: The deferment of the Washington USD 2004 Bond tax may or may not affect the amount paid to your impound account with your mortgage company. Taxpayers are encouraged to check with their mortgage company before applying for the Tax Deferral Program.

REQUIREMENTS FOR THE NEW BUYER TAX OFFSET PROGRAM

- Only taxes levied on the 2023-24 secured property tax bill for the Washington USD 2004 Bond are eligible for an offset.
- Eligibility for the New Buyer Tax Offset program is limited to taxpayers who acquired property within the Washington USD from July 1, 2022 to June 30, 2024.
- All taxes, including the tax for the Washington USD 2004 Bond, must still be paid by the due dates reflected on the secured tax bill. The first installment is due **December 11, 2023**, and the second installment is due **April 10, 2024**.
- If approved, the tax collector will calculate the prorated amount of the tax on the Washington USD 2004 Bond that would not have been charged to the new property owner if a tax rate for the Washington USD 2004 Bond had been levied on the 2022-23 tax bill.
- The tax collector will send a notice to approved taxpayers who applied, informing them of the offset amount and how the offset will affect their future tax payments. The tax collector may apply the offset amount toward a future installment payment, or in the form of a direct reimbursement.
- Taxpayers who elect to participate in the New Buyer Tax Offset Program are not eligible to participate in the Tax Deferral Program.

The application can be submitted the following ways:

In Person:

(Mon-Fri. 8:00 a.m. - 4:00 p.m.)
Yolo County Tax Collector
625 Court Street Room 102
Woodland, CA 95695

By Mail:

Yolo County Tax Collector
P.O. Box 1995
Woodland, CA 95695

Online:

www.yolocounty.org/TaxAssistance
(under "Washington USD Tax Assistance Programs")