



TREASURER-TAX COLLECTOR SAN DIEGO COUNTY

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Dan McAllister
Treasurer-Tax Collector



TAX BILL SEGREGATION APPLICATION

CC#	_____
A/O Date:	_____
Assessor Cut #	_____

\$352 processing fee must be included at the time the application is submitted.

Fiscal Tax Year Requested	_____	Parcel Number	_____	_____	_____
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(A separate application will be required for multiple assessor parcel numbers or fiscal tax years)

Under the provisions of Section 2821 of the Revenue and Taxation Code, the undersigned hereby requests segregation of the current tax bill for the above-mentioned assessor parcel number. To avoid penalties, this application, the required processing fee, and a copy of the recorded deed conveying title must be received by this office prior to December 10th (April 10th for the 2nd installment). By proceeding with the tax bill segregation, you understand any penalties or fees associated with this process are the applicant's responsibility. See FAQ's for additional information.

Actions that will stop the tax bill segregation process:

- Paid Taxes:** The tax bill segregation process segregates the annual tax bill for the assessor parcel number and fiscal tax year listed above. If the 1st installment is paid before the Auditor segregates the annual tax bill, only the 2nd installment on the newly segregated bill will be due. If the 1st and 2nd installments are paid prior to the Auditor segregating the annual tax bill, the segregation process will stop, and the tax bill will remain paid as originally billed.
- Map Tax Clearance Security Used to Pay Taxes:** The tax bill segregation process may take 6-12 months to complete. If the tax bill segregation process is not complete by May 1st, and security (e.g., bond or cash) was deposited with the Clerk of the Board of Supervisors for payment of the taxes, the security will be used to pay the unpaid taxes and the tax bill segregation will stop. If you are uncertain if security was deposited, contact the developer or escrow officer.

PROPERTY INFORMATION			
Recorded Document Date <i>(Attach copy of deed conveying title)</i>	/ /	Recording Number	_____
Owner's Name: <i>(Must appear exactly as title is held)</i>	_____		
Type of property	<input type="checkbox"/> Land	<input type="checkbox"/> Single Family	<input type="checkbox"/> Multi-Family
	<input type="checkbox"/> Condominium	<input type="checkbox"/> Commercial	<input type="checkbox"/> Other
Is there security deposited with the Clerk of the Board of Supervisors?			<input type="checkbox"/> Yes <input type="checkbox"/> No
APPLICANT INFORMATION			
Name	_____		
Address	Street: _____		
	City: _____ State: _____ Zip: _____		
Phone	_____	Email	_____
Applicant Signature	_____	Date	_____/_____/_____

FAQ

What is Tax Bill Segregation?

Tax Bill Segregation splits a current secured tax bill into multiple tax bills.

Who can apply for Tax Bill Segregation?

Anyone can apply to segregate a tax bill.

When can I apply for Tax Bill Segregation?

The tax bill can only be segregated if a portion of the parcel was sold, there is a change in ownership and the tax bills have not been paid.

To segregate a tax bill for the current year, a segregation application, along with the processing fee, and a copy of the recorded deed conveying title must be submitted to the tax collector's office no later than June 30th.

How long does the tax bill segregation process take to complete?

Tax bill segregation may take 6-12 months to complete. The process involves many county and district offices.

What happens if I pay both installments?

Payment of the first and second installment will stop the tax segregation process.

What happens if the tax bill becomes delinquent during the tax segregation process?

If a complete segregation packet is received prior to December 10th for the first installment, and April 10th for the second installment, you will be given 30 days to pay the newly segregated parcel bills without penalties.

IMPORTANT DATES:

July 1st – September 30th	Accepting segregation applications for unpaid assessor parcels. The segregation process will not start until October 1st.
October 1st – December 10th	Accepting segregation applications for unpaid assessor parcels. Will be given 30 days to pay without penalties for 1st and 2nd installments.
December 11th – April 10th	Accepting segregation applications for unpaid assessor parcels. Applications submitted within this timeframe will include penalties on the first installment only, if not paid.
April 11th – June 30th	Accepting segregation applications. Applications submitted within this timeframe will receive penalties on the first and second installment if not paid.
May 1st	If the tax bill segregation is not complete and security was deposited with the Clerk of the Board of Supervisors for payment of the taxes, the security will be used to pay the unpaid taxes and the tax bill segregation process will stop. Refunds will not be issued for the application fee.