



STATE BOARD OF EQUALIZATION

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Controller, Sacramento  
DOUGLAS D. BELL  
Executive Secretary  
No. 80/30

February 29, 1980

TO COUNTY ASSESSORS:

DATE FOR ATTACHMENT OF 1-PERCENT PENALTY  
TO UNSECURED TAX BILL IS DECEMBER 1 FOR 1980

As you know, Section 2922 of the Revenue and Taxation Code provides that in addition to the 6-percent penalty added after August 31, an additional 1-percent penalty will be added to delinquent unsecured tax bills after the last day of the second succeeding month after the tax becomes delinquent. Normally, the penalty would attach as of November 1. However, because in 1980 August 31 falls on a Sunday, the bill is not delinquent until the next business day, September 2, 1980, and the 1-percent penalty does not attach until 5:00 p.m. December 1, 1980.

If, on your unsecured tax roll form or unsecured tax bill, you show a date, it should be December 1, 1980. If necessary you should contact your printer and advise him of the change. If your form does not show a date but simply refers to Section 2922 of the Revenue and Taxation Code, then no correction to the form would be necessary.

If you have any questions on this matter, please contact Bill Minor or Don Brower of this division; their telephone number is (916) 445-4982.

Sincerely,

Verne Walton, Chief  
Assessment Standards Division

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