

**DICK PUELICHER
BUTTE COUNTY TREASURER TAX COLLECTOR**

25 COUNTY CENTER DRIVE
OROVILLE, CALIFORNIA 95965-3384

TAX COLLECTION DIVISION
TELEPHONE (916) 538-7701
EFFECTIVE 11-1-97 (530) 538-7701

EXPLANATION OF SUPPLEMENTAL PROPERTY TAXES

SECTION I. ASSMT: 99016698900096
 FEE PARCEL NUMBER: 045-412-082-000
 DOCUMENT NUMBER: 96 R 43178
 DATE OF NOTICE: 06/04/97
 DATE OF EVENT:
 CHANGE OF OWNERSHIP: 11/14/96
 COMPLETION OF CONSTRUCTION:
 EFFECTIVE DATE: 12/01/96

ASSESSED TO: COOK DAN & NELL
 290 RIVERVIEW DR
 OROVILLE CA 95966

PROPERTY DESCRIPTION:

2096 VALLOMBROSA AVE CHICO

A Supplemental Assessment(s) has been enrolled for the property identified above. The amount of Supplemental Assessment(s) is shown in the column(s) labeled NEW SUPPLEMENTAL ASSESSMENT.

	SECTION II. CURRENT ROLL			SECTION III. ROLL BEING PREPARED		
	1996-97 ROLL VALUE	NEW BASE YEAR VALUE	NEW SUPPLEMENTAL ASSESSMENT	ROLL VALUE	NEW BASE YEAR VALUE	NEW SUPPLEMENTAL ASSESSMENT
LAND	48,909	55,000	6,091			
IMPR/STRUCTURAL	134,501	125,000	9,501-			
/GROWING	0	0	0			
/FIXTURES	0	0	0			
PERSONAL PROP.	0	0	0			
GROSS TAXABLE	183,410	180,000	3,410-			
EXEMPTIONS:						
HOMOWNERS	7,000	0	0			
OTHER	0	0	0			
NET TAXABLE	176,410	180,000	3,410-			

045412082000 ** ORIGINATING ASSESSMENT **

SUPPLEMENTAL TAXES ARE IN ADDITION TO REGULAR PROPERTY TAX BILL OR ANY OTHER TAXES DUE.

IMPORTANT INFORMATION

The taxable value of your property has changed as a result of a change of ownership or completion of new construction as shown in Section I of this notice. The supplemental assessment has been made pursuant to provisions in Senate Bill 813 (known as the Hughs-Hart Educational Reform Act of 1983), enacted on July 29, 1983, and Article XIII A (Proposition 13) of the California Constitution, passed by the voters on June 6, 1978.

Article XIII A generally requires reappraisal of property at its fair market value as of a change of ownership or completion of new construction. SB813 requires that a supplemental assessment be enrolled for the amount of the difference in value between that which was on the regular assessment roll(s) and the new fair market value. SB813 also requires that taxes be collected on the supplemental assessment, in addition to the taxes collected on the regular assessment roll.