

property tax proration CHART

CLOSE OF ESCROW	HOW IT IS PRORATED	TAX BILL CHARGES
January 1 - January 31	January 1 to COE CHARGE SELLER	Pay any delinquencies from Seller's account. If New Lender requires 2nd half paid, charge to Buyer.
February 1	January 1 to COE CHARGE SELLER	Charge Buyer's account to pay 2nd half.
February 2 - April 9	COE to July 1 CREDIT SELLER	Seller must pay 2nd half.
April 10 - June 30	COE to July 1 CREDIT SELLER	Pay any delinquencies from Seller's account.
July 1 - October 31	July 1 to COE CHARGE SELLER	If New Lender requires 1st half paid, charge to Buyer.
November 1	July 1 to COE CHARGE SELLER	Charge Buyer's account to pay 1st half.
November 2 - December 9	COE to January 1 CREDIT SELLER	Seller must pay 1st half.
December 10 - December 31	COE to January 1 CREDIT SELLER	Pay any delinquencies from Seller's account.

Supplemental Tax bills must always be paid in full at closing. The Seller will be charged for the full balance of any Supplemental bill, and a proration will be made for any portion of the assessment period which continues beyond the close of escrow. (Only Supplemental Tax bills which have been assessed for the current year are prorated; Supplemental Bills for past time periods remain the full responsibility of the Seller). Bill information may be obtained from the County Tax Collector with the Assessors Parcel Number of the property.

