

ESCAPED TAX BILLS

Source: County of Riverside, Assessor-County Clerk-Recorder / www.asrclrec.com



An escaped assessment/tax bill may be the result of a reappraisable event that has not been reported to the Assessor's Office. An example of such an event would be construction done without a building permit or an unrecorded transfer of ownership. An escaped assessment/tax bill may also be the result of a business audit or a correction to an assessment. The most common example of an escaped assessment is when the property owner dies and the executor of the estate does not timely notify the Assessor's Office of the death.

An escaped assessment can be processed back at least four years, and this is typically the case for unreported new construction and business audits. For transfers that are unrecorded, the Assessor's Office can go back to the date of the transfer.

Upon discovery the property is reappraised to market value as of the date of the reassessable event. The owner is notified and the tax bill is issued. Escaped bills are the responsibility of the named assessee, unless the escape is secured to real property. For unsecured escape bills, the assessee remains liable if the bill is not paid. If the tax bills are paid timely, there will not be any penalties or interest charged.

