

Supplemental Proration Factors

(Revenue & Taxation Code 75.41)

If Purchased or Completed in:	Supplemental Tax Roll For fiscal year in which change/completion occurred	Supplemental Tax Roll For following fiscal year
July	0.92	*
August	0.83	*
September	0.75	*
October	0.67	*
November	0.58	*
December	0.50	*
January	0.42	1.00
February	0.33	1.00
March	0.25	1.00
April	0.17	1.00
May	Two Bills 0.08	1.00
June	*	1.00

* Law does not require issuance of supplemental tax bill

NOTE: Proration factor is the percentage of months remaining in the fiscal year.