Link from Supplementary Tax Page: Supplementary Tax Example

A vacant lot is assessed at $75,000 as of December 31. In the following year, construction of a home starts in March and is completed and occupied as of August 15. The home is assessed at a total value of $275,000 which consists of the land assessed at $75,000 and the house at $200,000. The annual tax notice – sent in May – is based on the value of the vacant land. The supplementary tax notice is calculated as follows:

$ 275,000	Assessed Value (Land & Buildings)
- 75,000	Assessed Value of Land (already on tax notice in May)
$ 200,000	Supplementary Value subject to Taxation
$ 200,000	Supplementary Assessment
x .0093399	Sample Tax Rate
$ 1,867.98	
$ 1,867.98	
/12	(months in the year)
155.67	
x 5	(number of months occupied)
= $775.35	Supplementary Tax

Example 2
A partially constructed home is assessed at $100,000 as of December 31. In the following year construction is finished and the home is occupied as of February 20. The home is assessed at a total value of $350,000. The annual tax notice – sent in May – is based on the partial assessment of $100,000 (that includes the land and value of the partially constructed home at December 31). The supplementary tax notice sent in September is calculated as follows:

$ 350,000	Assessed Value (Land & Buildings)
- 100,000	Assessed Value of Land & Partial Assessment of Building
$ 250,000	Supplementary Value subject to Taxation
x.0093399	Sample Tax Rate
$ 2,334.98	
$ 2,334.98	
/12	(months in the year)
194.58	
x 11	(number of months occupied)
= $2,140.38	Supplementary Tax