



# Property Tax Calendar

## **JANUARY 1**

Taxes become a lien on all taxable property at 12:01 a.m. First day to file affidavits, claims for exemptions for real property and application for “decline-in-value” reassessment (Proposition 8).

## **FEBRUARY 1**

SECOND INSTALLMENT\* OF REAL ESTATE TAXES IS DUE (DELINQUENT after 5:00 p.m. on April 10th).

## **FEBRUARY 15**

Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 p.m.; a postmark before midnight is considered timely) for real property, including Veterans and Disabled Veterans. Last day to file for the Homeowners’ Exemption claim (late after 5:00 p.m.; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).

## **APRIL 10**

SECOND INSTALLMENT\* OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 p.m. (a postmark before midnight is considered timely).

## **MAY 15 - DECEMBER 10**

Period for filing affidavit and claim for property tax postponement with State Controller.

## **JUNE 1**

Mailing of delinquent tax bills for current year and supplementals.

## **JUNE 30**

Last day of the property tax year (fiscal year).

## **JULY 1**

First day of the property tax year (fiscal year). First day affidavit and claim for homeowner or renters assistance may be filed with the State Franchise Tax Board.

## **OCTOBER 1**

Beginning day of annual secured tax bill mailing (by Treasurer and Tax Collector).

## **OCTOBER 15**

Last day affidavit and claim for homeowner or renters assistance may be filed (late after 5:00 p.m.) with the State Franchise Tax Board.

## **OCTOBER 31**

Last day of annual secured tax bill mailing (by Treasurer and Tax Collector).

## **NOVEMBER 1**

THE FIRST INSTALLMENT\* OF REAL ESTATE TAXES IS DUE (DELINQUENT after 5:00 p.m. on December 10th).

## **DECEMBER 10**

FIRST INSTALLMENT\* OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 p.m. (a postmark before midnight is considered timely). Last day to file late Homeowners’ Exemption to receive 80% of the exemption, late Veterans’ Exemption to receive 80% of the exemption, late Disabled Veterans’ Exemption to receive 90% of the exemption and to terminate Homeowners’, Veterans’, and Disabled Veterans’ exemptions.

## **DECEMBER 31**

Last day to file application for “decline-in-value” reassessment (Proposition 8) with the tax assessors’ office. This should be done if you feel the market value of your property is below your Proposition 13 value.

\*The property tax year (fiscal year) runs from July 1st to June 30th. Property is taxed as of January 1st for payment in the following fiscal year.

WEST  COAST

E S C R O W