PROPERTY TAX YEAR CALENDAR

DECEMBER 1
Last day to file the homeowners' exemption claim with the Assessor to receive 80% of the exemption ($5,600)

DECEMBER 10
First installment of real property taxes delinquent after 5:00 PM

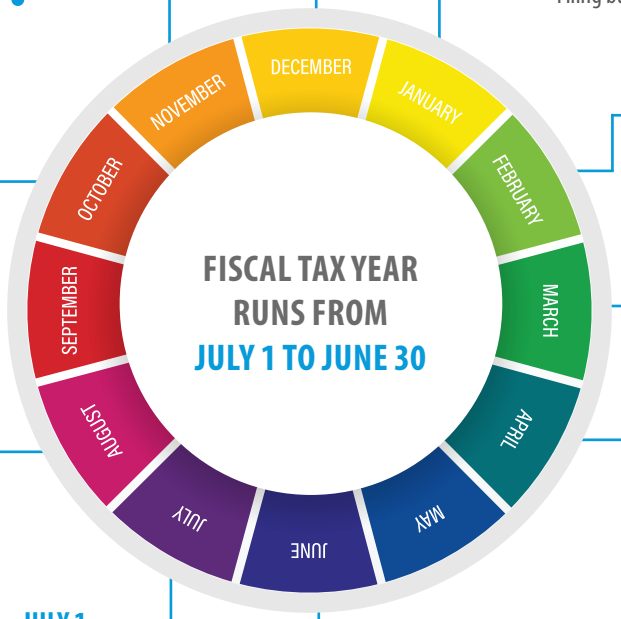
JANUARY 1
- California law prescribes a yearly ad valorem tax based on property as it exists at 12:01 AM on January 1 (tax lien date).
- Proposition 8 "decline-in-value" occurs when the current market value of your property is less than the assessed value as of January 1 (deadline to file is November 30).
- Filing business personal property statement opens (BOE541-L), deadline April 1.

NOVEMBER 1
First installment of real property taxes is due

NOVEMBER 30
Last day to file Proposition 8 "decline-in-value" application (Proposition 8)
Last day to file an Assessment Appeal application for equalization of assessment

FEBRUARY 1
Second installment of real estate taxes is due, delinquent after 5:00 PM on April 10

FEBRUARY 15
Deadline for filing homeowners' exemption claim ($7,000 assessment)



OCTOBER 1
Beginning day of the annual secured tax bill mailing

OCTOBER 31
Last day of annual secured mailing

MARCH 1
Annual mailing of personal property tax bills begins

AUGUST 31
Last day to pay unsecured taxes without penalty before 5:00 PM
Final day to accept direct assessment corrections

APRIL 10
Second installment of real property taxes becomes delinquent after 5:00 PM

JULY 1
First day of the property tax year (Fiscal Year)
Agencies begin to submit direct assessment charges for new tax year

JULY 2
First day to file Assessment Appeal applications for equalization of assessment

JUNE 1
Mailing of delinquent tax bills for current year and supplemental assessments

JUNE 30
Last day of the property tax year (Fiscal Year)

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