



California Important Real Property Tax Dates

JANUARY	JANUARY 1 Taxes become a lien on all taxable property at 12:01 AM First day to file affidavits and claims for exemptions for real property. First day to file application for "decline-in-value" reassessment (Prop 8)	SEPTEMBER	SEPTEMBER 15 LAST DAY TO FILE ASSESSMENT APPEAL APPLICATION FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD. *November 30th deadline for some counties. Check with the California state website for more information. FOURTH MONDAY IN SEPTEMBER Assessment Appeals hearings commence.
FEBRUARY	FEBRUARY 1 Second installment of real estate taxes is DUE (delinquent after 5:00pm on April 10). FEBRUARY 15 Deadline for timely filing of affidavits and claims for exemptions (late after 5:00pm; 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 5:00pm; a postmark before midnight is considered timely)	OCTOBER	OCTOBER 1 Beginning day of annual secured tax bill mailing (by Treasurer and Tax Collector). OCTOBER 15 Last day affidavit and claim for homeowners or renters assistance may be filed (late after 5:00pm) with the State Franchise Tax Board. OCTOBER 31 Last day of annual secured tax bill mailing (by Treasurer and Tax Collector).
APRIL	APRIL 10 SECOND INSTALLMENT of real estate taxes becomes DELINQUENT after 5:00pm; a postmark before midnight is considered timely) Annual payment on the Installment Plan of Redemption is due.	NOVEMBER	NOVEMBER 1 The first installment of real estate taxes is DUE (delinquent after 5:00pm on December 10). NOVEMBER 30 LAST DAY TO FILE ASSESSMENT APPEAL APPLICATION FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD. *September 15th deadline for some counties. Check with the California state website for more information.
JUNE	JUNE 1 Mailing of delinquent tax bills for current year and supplements. JUNE 30 Last day of the property tax year, or fiscal year. DELINQUENT property taxes become TAX DEFAULTED for nonpayment of taxes and is subject to the power of sale five (5) years hence if delinquent taxes are not fully paid. Last day (prior to 5:00pm) to an open installment plan of redemption on those parcels in their fifth year of delinquency.	DECEMBER	DECEMBER 10 FIRST INSTALLMENT OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00PM (a postmark before midnight is considered timely). Last day to file late Homeowners' Exemption to receive 80% of the exemption. Last day to file Veterans' Exemption to receive 80% of the exemption. Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption. DECEMBER 30 Last day to file application for "decline-in-value" reassessment (Prop 8) with assessor's office. Contact your assessor's office if you feel the market value of your property has dropped below your Prop 13 value.
JULY	JULY 1 First day of the property tax year, or fiscal year. JULY 2 First day to file an Assessment Appeal application for equalization of assessment.		

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

FIDELITY NATIONAL TITLE COMPANY