

Important Real Property Tax Dates



First American Title Company

JANUARY 1 - ASSESSMENT DATE

Taxes become a lien at 12:01 a.m. Not yet due and payable for the Fiscal Tax Year starting July 1. Thereafter, title evidence must show taxes as a lien for the coming Fiscal Tax Year.

APRIL 15 -LAST DAY TO FILE FOR 100% VETERANS OR HOMEOWNERS EXEMPTION

To be eligible for applicable exemptions you must own and occupy property on March 1.

JULY 1 - CURRENT FISCAL TAX YEAR BEGINS

NOVEMBER 1 - FIRST INSTALLMENT DUE

(First Installment - July 1 to December 31)

DECEMBER 1 - LAST DAY TO FILE FOR 80% VETERANS OR HOMEOWNERS EXEMPTION

DECEMBER 10 - FIRST INSTALLMENT OF TAXES BECOMES DELINQUENT AT 5 PM. IF HAND DELIVERED

10% penalty added to taxes due. If December 10 falls on a weekend or holiday, taxes are not delinquent until 5 p.m. the next business day. If mailed, must be postmarked by Midnight.

JANUARY 1 -CALENDAR YEAR BEGINS

FEBRUARY 1 -SECOND INSTALLMENT DUE

(Second Installment -January 1 to June 30)

APRIL 10 - 2ND INSTALLMENT BECOMES DELINQUENT AT 5 P.M. IF HAND DELIVERED

10% penalty plus \$10 administrative charge attaches. If April 10 falls on a weekend or holiday, taxes are not delinquent until 5 p.m. the next business day. If mailed, must be postmarked by Midnight.

JUNE 30 - PROPERTY TAX MAY BECOME DEFAULTED

If you fail to pay either or both installments by 5 p.m., property tax becomes defaulted and additional costs and penalties accrue. If June 30 falls on a weekend or holiday, taxes must be paid by 5 p.m., if hand delivered or post marked by Midnight, of the preceding business day.

REMINDER - PROPERTY MAY BE SOLD AT PUBLIC AUCTION AFTER 5 YEARS OF DELINQUENCY

HOW PROPERTY TAXES ARE DETERMINED:

Property taxes are governed by California State Law and collected by the county. The County Assessor must first assess the value of your property to determine the amount of property tax. Generally, the assessed value is the cash or market value at the time of purchase. This value increases not more than 2% per year until the property is sold or new construction is completed.

The Auditor-Controller applies the appropriate tax rates, which include the general tax levy, locally voted special taxes, and any city or district direct assessments. The Auditor-Controller prepares property tax bills based on the Auditor-Controller's calculations, distributes the bills, and then collects the taxes.

CAN YOU DISAGREE WITH THE AMOUNT?

You may apply to the Assessor to see if that office will change the valuation.

Additionally, Appeals Boards have been established for the purpose of resolving valuation problems. Appeals on regular assessments may be filed between July 2 and September 15. Appeals on corrected assessments, escaped assessments (assessments that did not take place when they should have), or supplemental assessments must be filed no later than 60 days from the mailing date of the corrected, escaped or supplemental tax bill.

FILE AND APPEAL BUT REMEMBER TO PAY TAX

If you choose to appeal, still pay your tax installments in full by the appropriate deadlines or you may incur penalties. If your appeal is granted, a refund will be issued to you.

DID YOU RECENTLY PURCHASE PROPERTY?

Although escrow prorates taxes and gives appropriate credit between buyer and seller, the actual taxes may not have been paid and you are responsible for any unpaid taxes at the close of escrow. Read your escrow papers and/or title report to determine if any portion of the annual taxes were paid by the previous owner before the close of escrow.

The Tax Collector will not send a bill for the remainder of the year in which you acquired the property unless requested. If any taxes remain unpaid, call the Tax Collector and request a bill. When you call, give the Assessor's Identification Number.