

# 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 (Proposition 8).

**FEBRUARY**

**February 1**

Second installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on April 10).

**February 15**

Deadline for timely filing of affidavits and claims for exemptions (late after 5:00 PM; 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 PM; a postmark before midnight is considered timely) to receive the maximum exemption (\$7,000 of assessed value).

**APRIL**

**April 10**

SECOND INSTALLMENT<sup>a</sup> OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM (a postmark before midnight is considered timely).

Annual payment on the Installment Plan of Redemption is due.

**MAY**

**May 15 - December 10**

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

**JUNE**

**June 1**

Mailing of delinquent tax bills for current year and supplementals.

**June 30**

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

DELINQUENT property becomes 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 5:00 PM) to open an installment plan of redemption on those parcels in their fifth year of delinquency.

**JULY**

**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 State Franchise Tax Board.

**July 2**

First day to file an Assessment Appeal application for equalization of assessment.

**SEPTEMBER**

**September 15**

LAST DAY TO FILE ASSESSMENT APPEAL APPLICATION FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD. (For some CA Counties- see list on back)

**(Fourth Monday)**

Assessment Appeals hearings commence.

**OCTOBER**

**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 PM) with State Franchise Tax Board.

**October 31**

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

**NOVEMBER**

**November 1**

The first installment of real estate taxes is DUE (DELINQUENT after 5:00 PM on December 10).

**November 30**

LAST DAY TO FILE ASSESSMENT APPEAL APPLICATION FOR REDUCTION OF ASSESSMENT MADE IN REGULAR PERIOD. (For some CA Counties- see list on back)

**DECEMBER**

**December 10**

FIRST INSTALLMENT<sup>a</sup> OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 PM (a postmark before midnight is considered timely).

Last day to file late Homeowners' Exemption to receive 80% of the exemption.

Last day to file late Veterans' Exemption to receive 80% of the exemption.

Last day to file late Disabled Veterans' Exemption to receive 90% of the exemption.

Last day to terminate Homeowners', Veterans', and Disabled Veterans' exemptions.

Last day to file for postponement of taxes with State Controller.

**December 31**

Last day to file application for "decline-in-value" reassessment (Proposition 8) with assessor's office. Contact your assessor's office if you feel the market value of your property has dropped below your Proposition 13 value.

*<sup>a</sup>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.*



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