

IMPORTANT DATES FOR PROPERTY ASSESSMENTS

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Important dates to remember:

January 1(Lien date)	The effective date of value for that year's property tax bill and the date used to determine the owner of record to whom the bill is issued
July 1	Assessment roll delivered by Assessor to County Auditor
July 2 to September 15	Filing period for assessment appeals with the County Clerk of the Board
December 31	Last day to file an Application for Proposition 8 "Decline in Value" for the current assessment roll

Deadline for filing affidavits and claims:

February 15	Affidavit for 4% Assessment of Certain Vessels Claims for Welfare, Church, Religious, Cemetery, Disabled Veterans', Homeowners', College, Aircraft of Historical Significance, and other exemptions
April 1	Business Property Statements

Deadline for tax payments:

August 31	If unpaid, unsecured property taxes (vessels, aircraft, business property) become delinquent
December 10	If unpaid, the first installment of secured property taxes for the regular assessment year become delinquent
April 10	If unpaid, the second installment of secured property taxes for the regular assessment year become delinquent

Other deadlines may apply for supplemental and escaped assessments, and for application for exemption on supplemental assessments. Additional information concerning deadlines may be found on Notices of Supplemental Assessment or revision notices. Revised tax bills and supplemental tax bills will provide dates regarding payments.

(02-05-21)

"The Assessor and staff seek excellence in providing information, services, and accurate property assessments through our personal commitment to integrity, mutual respect, and teamwork."

Guidelines for assessing properties

Assessors value properties under the guidelines and in accordance with California Revenue and Taxation Codes. These laws provide the following guidelines for assessing properties.

A property's base dates and base values are determined as follows:

- Property that has remained in the same exact ownership since March 1, 1975, and has had no improvements added since that date, shall be valued at full market value as of March 1, 1975.
- Property transferring ownership after March 1, 1975, shall be valued at full market value as of the date the ownership changed.
- Property that had a portion of the ownership transferred shall have only that portion revalued to full market value as of the date ownership changed. The portion not transferred remains at its previous value base.
- Improvements added after the acquisition date are valued at their full market value on the date of completion. Improvements under construction on the annual lien date (January 1) will be valued at their full market value in the under construction condition. These improvements will be reappraised every lien date until completed.
- Each year, an inflationary factor of up to 2% must be added to the base value. This factor is based on the Consumer Price Index and is determined by the State Board of Equalization each year.

The information in this pamphlet reflects California assessment/taxation laws in effect January 1, 2021.