

# PROPERTY TAX CALENDAR

TERRA COASTAL  
— ESCROW, INC. —

## January 1

Taxes become a lien on all taxable property at 12:01 a.m. First day to file affidavits, claims for exemptions for real property and application for “*decline-in-value*” reassessment (Proposition 8).

## February 1

SECOND INSTALLMENT\* OF REAL ESTATE TAXES IS DUE (DELINQUENT after 5:00 p.m. on April 10<sup>th</sup>).

## February 15

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

## April 10

SECOND INSTALLMENT\* OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 p.m. (a postmark before midnight is considered timely).

## May 15 - December 10

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

## June 1

Mailing of delinquent tax bills for current year and supplementals.

## June 30

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

## 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 the State Franchise Tax Board.

## 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 p.m.) with the State Franchise Tax Board.

## October 31

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

## November 1

THE FIRST INSTALLMENT\* OF REAL ESTATE TAXES IS DUE (DELINQUENT after 5:00 p.m. on December 10<sup>th</sup>).

## December 10

FIRST INSTALLMENT\* OF REAL ESTATE TAXES BECOMES DELINQUENT AFTER 5:00 p.m. (a postmark before midnight is considered timely). Last day to file late Homeowners’ Exemption to receive 80% of the exemption, late Veterans’ Exemption to receive 80% of the exemption, late Disabled Veterans’ Exemption to receive 90% of the exemption and to terminate Homeowners’, Veterans’, and Disabled Veterans’ exemptions.

## December 31

Last day to file application for “*decline-in-value*” reassessment (Proposition 8) with the tax assessors’ office. This should be done if you feel the market value of your property is below your Proposition 13 value.

\* The property tax year (fiscal year) runs from July 1<sup>st</sup> to June 30<sup>th</sup>.

Property is taxed as of January 1<sup>st</sup> for payment in the following fiscal year.

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