



CA Real Property Tax Dates

JANUARY 1 Assessment Date (Lien 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 Homeowner's 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 1st Installment due	(First Installment - July 1 to December 31)
DECEMBER 1 Last day to file for 80% Veterans or homeowner's exemption	
DECEMBER 10 1st Installment becomes delinquent at 5 p.m.	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.
JANUARY 1 Assessment Date (Lien Date)	
FEBRUARY 1 2nd Installment Due	(Second Installment - January 1 to June 30)
APRIL 10 2nd Installment becomes delinquent at 5 p.m.	10% penalty plus administrative charge attaches. If April 10 falls on a weekend or holiday, taxes are not delinquent until 5 p.m. the next business day.
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. 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 Tax Collector prepares property tax bills based on the Auditor-Controller's calculations, distributes the bills, and then collects the taxes.