

Property Tax Guidelines California

Important Dates

<i>Valuation Date</i>	January 1st of each year per annual reassessment cycle
<i>Tax Bills Due</i>	First half installment due December 10th Second half installment due April 10th
<i>Assessment Cycle</i>	Typically in early October
<i>Valuation Notice</i>	Assessment notices are issued from June through August depending on jurisdiction
<i>Appeal Deadline</i>	<u>Annual Assessment</u> September 15th – Alameda, Alpine, Inyo, Kings, Placer, San Francisco, San Luis Obispo, Santa Clara, Sierra, and Ventura counties November 30th – all other counties <u>Supplemental Assessment</u> 60 days from the mail date stated on the assessment notice



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Who is assessing?

County Tax Assessor's Office

How is the assessed value determined?

Per Proposition 13, annual increases of assessed value of real property are not to exceed 2% per year except in cases of a change in ownership, completion of new construction and/or in the case of a value restoration due to a prior year decline in value (Prop. 8) assessment. These rules apply equally to all real estate – both residential and commercial.

Which properties are the best candidates for appeal?

Properties that have recently changed ownership or have recently been completed are the best candidates for property tax appeal.

What are the levels of appeal?

County Assessment Appeals Board
State Board of Equalization
Superior Court
California Court of Appeals
California Supreme Court

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