Important Dates for Property Owners

If a due date falls on a weekend or holiday it is extended to the next business day.

- Lien date for property on the secured and unsecured roll. Ownership as of this
 date determines tax responsibility for the unsecured property tax bill typically
 mailed in July. (Boats, Airplanes, Business Property, etc.)
 - Annual secured property tax bill that is issued in the fall is based on ownership and value as of this date.
 - Property splits and combinations recorded after this date will not appear on the fall tax bill.
- Second installment of secured real estate taxes is due (delinquent after 5:00 p.m. on April 10).
- Last day to file exemption claims (Homeowners', Church, Religious, Welfare, Museum, Cemetery, Historical Aircraft, Veterans', and Blind or Disabled Veterans').
 - **April 1** End of annual filing period for Business Property Statement.
 - April 10 Last day to pay second installment of secured real estate taxes (becomes delinquent after 5:00 p.m. a postmark before midnight is considered timely).
 - May 7 Last day to file Business Property Statements without penalty.
 - May 31 Last day to file an amended Business Property Statement to correct errors or omissions on a timely filed statement.
 - July 1 First day of the property tax year (Fiscal Year).
 - July 2 • Filing period for applications for reduction in value (Assessment Appeals). Sept. 15
 - July 31 Annual Notice of Assessment mailed to property owners.
 - August 31 Last day to pay Personal Property Tax Bill (Business/Boat/Aircraft) without penalty.
- September 15 Last day to file Application for Changed Assessment with the Placer County Assessment Appeals Board for a reduction of the current tax year assessment.
 - First installment of secured real estate taxes is due (becomes delinquent after 5:00 p.m. on Dec. 10th a postmark before midnight is considered timely).
- Last day to pay first installment of secured real estate taxes (becomes delinquent after 5:00 p.m. a postmark before midnight is considered timely).
 - Last day to file late Homeowners' or 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 file Application for Decline in Value Review (Proposition 8) with our office. This should be done if you feel your property market value is below its Proposition 13 value.