



CALIFORNIA TITLE COMPANY

Homeowner's Property Tax Calendar



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JANUARY	FEBRUARY	MARCH
<p>January 1 Lien Date: Ownership and assessed values fixed for following fiscal year.</p>	<p>February 1 2nd tax installment due.</p>	
APRIL	MAY	JUNE
<p>April 10 2nd tax installment deadline. A 10% penalty plus \$10.00 cost is added after 5:00 p.m.*</p>	<p>May Treasurer-Tax Collector mails delinquent notices for any unpaid 1st & 2nd installments.</p>	<p>June 30 End of fiscal year.</p>
JULY	AUGUST	SEPTEMBER
<p>July 1 Fiscal year begins. Delinquent accounts are transferred to delinquent tax roll. Penalties: 1.5%/mo. + \$15 fee.</p>		<p>September 25 - Oct. 5 Treasurer-Tax Collector mails out original secured property tax bills.</p>
OCTOBER	NOVEMBER	DECEMBER
	<p>November 1 1st tax installment due.</p>	<p>December 10 1st tax installment deadline. A 10% penalty is added after 5:00 p.m.*</p>

* If a delinquent date falls on a weekend or holiday, the delinquent date is the next business day.

SAN DIEGO

9915 Mira Mesa Blvd., #110
San Diego, CA 92131

858.437.0714 | 800.542.6332
858.437.0730 FAX

ORANGE

27405 Puerta Real, #120
Mission Viejo, CA 92691

949.582.8709 | 800.393.1892
949.582.2449 FAX

LOS ANGELES

100 North First St., #404
Burbank, CA 91502

818.382.9889 | 800.280.9131
818.380.0807 FAX

WWW.CALTITLE.COM

PROPERTY TAX OVERVIEW

Assessor The County Assessor establishes the assessed value of your property by appraising the value of that property under applicable State laws. The assessed value is then placed on a list with all other properties in the county and this list is called the "Assessment Roll." The Assessor also approves and applies all exemptions, which are added to the Assessment Roll. The Assessment Roll is then presented to the County Auditor-Controller for further processing.

Auditor-Controller The County Auditor-Controller adds direct assessments to the Assessment Roll then applies the tax rates, which consists of general (1%) levy and debt service (voter & bonded) tax rates to the value to create an Extended Assessment Roll. The Extended Roll is then sent to the County Treasurer and Tax Collector for individual tax bill distribution and payment collection.

Treasurer & Tax Collector The County Treasurer and Tax Collector receives the Extended Roll, prints and mails the property tax bills to the name and address on the Extended Roll. The Treasurer and Tax Collector collects secured and unsecured taxes. **Secured** taxes are taxes on real property, such as vacant land, structures on land, i.e. business/office building, home, apartments, etc. **Unsecured** taxes are taxes on assessments such as office furniture, equipment, airplanes and boats, as well as property taxes that are not liens against the real property.