STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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State Controller

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Executive Director

December 4, 2014

No. 2014/062

TO COUNTY ASSESSORS:

2015 PROPERTY TAX CALENDAR

Enclosed is the 2015 Property Tax Calendar which identifies action and compliance dates of importance to assessing officials and taxpayers. This calendar will be posted to the *Property Taxes Law Guide*, which may be viewed from the Board of Equalization's website at www.boe.ca.gov/lawguides/property/current/ptlg/property-taxes-law-guide.html.

Sincerely,

/s/ Dean R. Kinnee

Dean R. Kinnee
Acting Deputy Director
Property Tax Department

DRK:grs
Enclosure

2015 PROPERTY TAX CALENDAR

JANUARY

Reference/Authority	*Specified date*[1]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 2192 Rev. & Tax. Code	January 1	January 1	Taxpayers	Lien of taxes attaches at 12:01 a.m. for all taxable property.[2]
§ 722 Rev. & Tax. Code	January 1	January 1	State assessees	Lien of taxes attaches as of 12:01 a.m. on state-assessed property.
§ 11492 Rev. & Tax. Code	January 1	January 1	Private railroad car owners	Lien with respect to taxes on privately owned railroad cars attaches at 12:01 a.m.
§ 5761 Rev. & Tax. Code	January 1	January 2	Racehorse owners	Racehorse tax is due and payable.
§ 441 Rev. & Tax. Code	Between lien date and April 1	January 2	Personal property owners	First day to file property statement with assessor if required or requested.
§ 731 Rev. & Tax. Code	Between January 1 and June 1	January 2	Board[3]	Mail notice of amount of assessed value of unitary property to state assessees.
§ 732 Rev. & Tax. Code	Between January 1 and July 31	January 2	Board	Mail notice of amount of assessed value of nonunitary property to state assessees.
§ 2901 Rev. & Tax. Code	Lien Date	January 2	Property owners	Taxes on unsecured roll due.
§ 647 Rev. & Tax. Code	On or before lien date	January 2	Cities and districts	Make request to assessor for certified copy of secured roll.
§ 987 Rev. & Tax. Code	On or before lien date	January 2	Board	Announces factor for valuing taxable municipally-owned land.
§§ 255, 275.5 Rev. & Tax. Code	Lien Date	January 2	Owners of documented vessels	First day to file affidavit for classification as documented vessel; must file on or before 5 p.m. on February 17.

[1] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[2] Beginning with the 1997 lien date, the lien date changed from March 1 to January 1 (Chapter 399, Statutes of 1995).
[3] The term "Board" refers to the State Board of Equalization unless otherwise stated.

JANUARY—CONTINUED

Reference/Authority	*Specified date*[4]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 255 Rev. & Tax. Code	Lien Date	January 2	Cemeteries Churches Churches with schools Colleges Exhibitors Free museums Free public libraries Homeowners, veterans, and disabled veterans Owners of historical aircraft Owners of historical wooden vessels Public schools Veterans' organizations Welfare organizations	First day to file affidavit and claim for exemption with assessor; must file on or before 5 p.m. on February 17.
§ 63.1(f) Rev. & Tax. Code	Quarterly	January 2 to Feb. 2	Assessors	Report to the Board claims for § 63.1 exclusion approved from October through December.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	January 2 to Feb. 2	Assessors	Report to the Board claims for § 69.5 property tax relief approved from October through December.
§ 163 Rev. & Tax. Code	Annually	Between January 2 and December 31	Government entities	Notify assessors of specified information regarding assessment bond liens.
Cal. Const., art. XIII, § 19 § 721 Rev. & Tax. Code	Annually	January 2	Board State assessees	Send request for property statement to state assessees.
§ 15646 Gov. Code	Opening day of legislative session	January 5	Board	File copies of assessment practices survey reports with the Senate and the Assembly.
§ 648 Rev. & Tax. Code	First Monday of each month	January 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	January 12	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.

[4] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

JANUARY—CONTINUED

Reference/Authority	*Specified date*[5]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 255.3 Rev. & Tax. Code	On or before January 15	January 15	Assessors Property owners	Mail claim form for the homeowners' exemption to new property owners.
Cal. Code Regs., Title 18, § 202(f)	On or before January 15	January 15	Board	Designates representative period for aircraft allocation.
§ 5366 Rev. & Tax. Code	Within 15 days following lien date	January 15	Owners and operators of private and public airports	Furnish county assessor with statement listing names and addresses of owners of all aircraft using the airport as base.
§ 2616 Rev. & Tax. Code	Once every twelve months	Set by auditor	Tax collectors	1. Account to Auditor for money collected. 2. File with Auditor statement of all transactions and receipts since last settlement; different dates may be arranged with Auditor's approval or may be provided for by board of supervisors.
Cal. Code Regs. Title 18, § 5322(b)	30 days prior to Board hearing[6]	January 26	Private railroad car owners State assessees	Last day to notify Chief, Board Proceedings Division, of intent to make an oral presentation at Assessment Factor Hearing on February 24.
Cal. Code Regs., Title 18, § 901.5	No later than January 30	January 30	Board	Inform state assessees of Board schedule of dates.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	February 2	Timber tax assessees	Timber yield tax due for the prior October 1 to December 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	February 2	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 11338 Rev. & Tax. Code;[7] Cal. Code Regs., Title 18, § 5327.4(b)	On or before January 31	February 2	Board	Last day to complete hearings on petitions for reassessment of private railroad cars.

[5] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[6] Dates and times listed for Board hearings are subject to change.
[7] See § 11651.5 Rev. and Tax. Code. The deadline shall be extended if the Board fails to complete the private railroad car assessments in a timely manner.

FEBRUARY

Reference/Authority	*Specified date*[8]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 62.1 Rev. & Tax. Code	February 1	February 2	Mobilehome parks	Report to assessor information regarding ownership interests if park does not record deeds to transfer ownership.
§ 62.5 Rev. & Tax. Code	February 1	February 2	Floating home marinas	Report to assessor information regarding ownership interests if marina does not record deeds to transfer ownership.
§ 2606 Rev. & Tax. Code	February 1	February 2	Property owners	Second installment real property taxes due and payable.
§§ 2700 and 2702 Rev. & Tax. Code	February 1	February 2	Property owners	If ordered by board of supervisors, second installment real property taxes and second installment (one-half) personal property taxes on the secured roll due.
§ 480.8 Rev. & Tax. Code	On or before February 1	February 2	Residential subdivision complex owners Assessors	Last day to file annual ownership report if initially requested by assessor.
Private Railroad Car Calendar	Unspecified	February 2	Board Private railroad car owners	Board sends *Annual Report of Private Railroad Cars* to private railroad car assessees.
§ 648 Rev. & Tax. Code	First Monday of each month	February 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	February 9	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 480.6 Rev. & Tax. Code	15th of month following lien date month	February 17	State or local governmental entities	Last day to file possessory interest real property usage report with county assessor in lieu of *Preliminary Change of Ownership Report* or *Change of Ownership Statement*.
§ 107.4(b) Rev. & Tax. Code	By February 15	February 17	Military housing contractors	Annually notify assessor of any housing units rented just before the preceding lien date to persons not in the military.

[8] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

FEBRUARY—CONTINUED

Reference/Authority	*Specified date*[9]	*Calendar date*	*Interested parties*	*Requirement/Action*
§§ 254.5(a) and 255 Rev. & Tax. Code	On or before February 15	February 17	Welfare organizations Veterans' organizations	Last day to timely file affidavit and claim for exemption with assessor.
§§ 254.5(d) and 257 Rev. & Tax. Code	On or before February 15	February 17	Welfare exemption claimants Religious exemption claimants	Last day to notify assessor of ineligibility or ineligible property.
§§ 255, 276, 276.5 Rev. & Tax. Code	February 15	February 17	Homeowners, veterans, and disabled veterans Cemeteries Colleges Exhibitors Free public libraries Free museums Public schools Welfare Owners of historical aircraft Owners of historical wooden vessels	Last day to file affidavit and claim for exemption with assessor.
§ 255 Rev. & Tax. Code	February 15	February 17	Churches	Last day to file affidavit and claim for church or religious exemption with assessor.
§ 259.13 Rev. & Tax. Code	February 15	February 17	Indian tribes or tribally designated housing entities	Last day to file affidavit and claim for tribal housing exemption with assessor.
§ 275.5 Rev. & Tax. Code	February 15	February 17	Owners of documented vessels	Last day to file affidavit for classification of documented vessel with assessor to receive a partial reduction in assessment.
§ 5762 Rev. & Tax. Code	February 15	February 17	Racehorse owners	Annual racehorse tax, if unpaid, is delinquent at 5:00 p.m.
§ 27421 Gov. Code	On or before February 20	February 20	Local taxing jurisdictions except school districts	Last day to request an estimate of the assessed valuation of property in the taxing district.

[9] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

FEBRUARY—CONTINUED

Reference/Authority	*Specified date*[10]	*Calendar date*	*Interested parties*	*Requirement/Action*
Cal. Code Regs. Title 18, § 5322	Subject to Board discretion	February 24[11] Culver City	Board Private railroad car owners State assessees	Board will hear state assessees and private railroad car presentations on capitalization rates and other factors affecting 2015-16 values of California state-assessed property and private railroad cars. In lieu of oral presentations, state assessees and private railroad car taxpayers may submit written presentations to the Chief, Board Proceedings Division, by February 24.
§ 441(j) Rev. & Tax. Code	February 28	March 2	Assessors	Last day to make available any information that is necessary for taxpayers in the oil, gas, and mineral extraction industry to file their business property statement.
§ 5841 Rev. & Tax. Code	On or before last day of each month	March 2	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[10] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[11] Dates and times listed for Board hearings are subject to change.

MARCH

Reference/Authority	*Specified date*[12]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 1647 Rev. & Tax. Code	Within 60 days after close of assessment year	March 2	Auditors	Prepare corrected valuation statements.
§§ 830 and 830.1 Rev. & Tax. Code	March 1	March 2	Board State assessees	Last day to file property statements with the Board, but the Board may grant extensions for good cause.
§ 1153.5(a) Rev & Tax Code	On or before March 1	March 2	California Assessors' Association's Aircraft Advisory Subcommittee Assessors	Designate a lead county for each commercial air carrier operating certificated aircraft in California.
§ 648 Rev. & Tax. Code	First Monday of each month	March 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	March 9	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 1153.5(b) Rev & Tax Code	First March 15	March 16	Lead county assessors Commercial air carriers	Notify each commercial air carrier of audit team designation.
Cal. Code Regs., Title 18, § 135(f)	March 15	March 16	Owners and operators of cooperative housing complexes	Last day to file homeowners' property tax exemption cooperative housing information request with assessor.
§ 2821 Rev. & Tax. Code	Between July 1 and March 31	March 31[13]	Taxpayers	Last day to apply to the tax collector to have a parcel separately valued for purpose of paying property taxes, if so set by county board of supervisors.
§ 5841 Rev. & Tax. Code	On or before last day of each month	April 1[14]	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[12] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[13] If county offices are closed on March 31, Cesar Chavez Day, then the last day to apply is April 1.
[14] March 31, Cesar Chavez Day, is a state holiday for State of California government offices and some counties.

APRIL

Reference/Authority	*Specified date*[15]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 441(b) Rev. & Tax. Code	April 1	April 1	Personal property owners	Last day to timely file property statement.
§ 1603(b)(3)(A) Rev. & Tax. Code	April 1	April 1	Assessors	Notify clerk of county appeals board and tax collector whether the notice of assessed value will be sent to all assessees by August 1.
§ 63.1(f) Rev. & Tax. Code	Quarterly	April 1 to April 30	Assessor	Report to the Board claims for § 63.1 exclusion approved from January through March.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	April 1 to April 30	Assessor	Report to the Board claims for § 69.5 property tax relief approved from January through March.
Cal. Code Regs., Title 18, § 135(f)	By April 1	April 1	Assessors	Mail homeowners' exemption claim to persons newly listed on homeowners' property tax exemption cooperative housing information request.
§ 648 Rev. & Tax. Code	First Monday of each month	April 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 2618 and 2705 Rev. & Tax. Code	April 10	April 10	Property owners	Second installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m., or close of business day, whichever is later.
§ 1614 Rev. & Tax. Code	Second Monday of each month	April 13	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
Cal. Code Regs., Title 18, § 903	Subject to Board discretion	April 14	Board State assessees	Last day to inform the Chief of Board Proceedings Division of desire to make a presentation to the Board on April 28.
§ 95.5(g) Rev. & Tax. Code	April 15	April 15	Assessors	For those counties participating in the State-County Assessors' Partnership Agreement Program, last day to send status report to Department of Finance.

[15] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

APRIL—CONTINUED

Reference/Authority	*Specified date*[16]	*Calendar date*	*Interested parties*	*Requirement/Action*
Cal. Code Regs., Title 18, §§ 903, 5322(c)	Subject to Board discretion	April 28 Sacramento	Board State assessees	Board will hear state assessees' presentations on the valuation of their property. In lieu of oral presentations, assessees may submit written presentations to the Board Proceedings Division by April 28.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	April 30	Timber tax assessees	Timber yield tax due for the prior January 1 to March 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	April 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 11271(a) Rev. & Tax. Code	On or before April 30	April 30	Private railroad car owners	Last day to file *Annual Report of Private Railroad Cars*. Failure to file timely will result in penalties unless an extension for cause has been granted.

[16] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

MAY

Reference/Authority	*Specified date*[17]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 1603 Rev. & Tax. Code	Immediately upon certification	May 1	Clerks of county appeals boards Board	Upon certification of last day of appeals filing period, notify the Board whether the last day of the filing period will be September 15 or December 1.
§ 648 Rev. & Tax. Code	First Monday of each month	May 4	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 441(b) and 463 Rev. & Tax. Code	May 7	May 7	Personal property owners	Last day to timely file property statement without a penalty.
§ 1614 Rev. & Tax. Code	Second Monday of each month	May 11	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 27421 Gov. Code	May 15	May 15	Assessors	Last day to provide local taxing jurisdictions, except school districts, estimated assessed value of property within the taxing district.
§ 5906(d) Rev. & Tax. Code	Annually	May 27 Sacramento	State Board of Equalization Assessors Other local agencies Taxpayers	Board hearing to solicit input of assessors, other local agency representatives, and taxpayers, and to address the Taxpayers' Rights Advocate's report.
§ 721 Rev. & Tax. Code	Annually	May 27-29	Board	Board sets unitary values for state assessees.
§ 830 Rev. & Tax. Code	May 30	June 1	Tax rate area change service subscribers	Last day to file corrected statement for change mailed between April 1 and May 1.
§ 5841 Rev. & Tax. Code	On or before last day of each month	June 1	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 441(i) Rev. & Tax. Code	May 31	June 1	Personal property owners	Last day to amend timely filed property statement for errors or omissions.
§ 38905.1 Rev. & Tax. Code	May 31	June 1	State Controller	Distribute timber tax revenue to county treasurers.

[17] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

JUNE

Reference/Authority	*Specified date*[18]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 11312 Rev. & Tax. Code	Unspecified	June	Board Private railroad car owners	Board staff discusses value indicators and supporting data with private railroad car tax assessees.
§ 731 Rev. & Tax. Code	Between January 1 and June 1	June 1	Board State assessees	1. Board mails notices of unitary value and copies of Appraisal Data Reports to state assessees. 2. State assessees have until July 21 to file a petition for reassessment of unitary value.
§ 2855 Rev. & Tax. Code	On or before June 1	June 1	Auditors	Deliver certified secured roll to tax collector showing delinquent penalties and cost.
Cal. Code Regs., Title 18, § 101	Not specified (June 1)	June 1	Board Assessors	Send prescribed exemption forms, instructions, and checklist to assessors.
§§ 2626 and 2627 Rev. & Tax. Code	June 1 - 4	June 1 - 4	Auditors	Settle with and deliver certified delinquent roll to tax collector.
§ 648 Rev. & Tax. Code	First Monday of each month	June 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 3351-3353, 3361 Rev. & Tax. Code	On or before June 8	June 8	Tax collectors	Publish notice of impending default of property taxes and notice of intent to sell.
§ 1614 Rev. & Tax. Code	Second Monday of each month	June 8	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 746 Rev. & Tax. Code	Not later than June 15	June 15	Board State assessees	1. Last day to mail notice of allocated values of unitary property to state assessees. 2. State assessees have until July 21 to petition the Board for correction of allocated assessed values.
§ 3691.3 Rev. & Tax. Code	June 15	June 15	Assessors	Furnish to tax collector legal description of property scheduled to be subject to power of sale.

[18] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

JUNE—CONTINUED

Reference/Authority	*Specified date*[19]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 5906(d) Rev. & Tax. Code	Annually	June 23 Culver City	State Board of Equalization Assessors Other local agencies Taxpayers	Board hearing to solicit input of assessors, other local agency representatives, and taxpayers, and to address the Taxpayers' Rights Advocate's report.
§ 279.5 Rev. & Tax. Code	Not specified	June 30	Disabled veterans	Last day to file termination notice with assessor.
§ 2189.1 Rev. & Tax. Code	June 30	June 30	State assessees Tax collectors	Separately billed taxes on state-assessed personal property unpaid after June 30 shall be transferred to the unsecured roll.
§ 38204 Rev. & Tax. Code	June 30	June 30	Board Timber tax assessees	Last day to estimate immediate harvest value of timber for the succeeding July 1 to December 31 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	June 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 3437 Rev. & Tax. Code	June 30	June 30	Taxpayers	Last day to pay amount due on any property to avoid default if it is separately valued on secured roll.

[19] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

JULY

Reference/Authority	*Specified date*[20]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 2821 Rev. & Tax. Code	Between July 1 and March 31	July 1	Taxpayers	First day to apply to the tax collector to have a parcel separately valued for purpose of paying property taxes, if so set by board of supervisors.
§ 3436 Rev. & Tax. Code	July 1	July 1	Tax collectors	Unpaid taxes are in default.
§ 619(a) Rev. & Tax. Code	On or prior to completion of roll	July 1	Assessors	Inform each assessee of increase in full cash value or of the assessed value of his or her real and/or personal property.
§ 5366 Rev. & Tax. Code	Not later than July 1	July 1	Assessors	Provide data to Department of Transportation, Division of Aeronautics on aircraft using airports in county as base.
§§ 616, 617 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Complete local assessment roll and deliver to auditor.
§ 647 Rev. & Tax. Code	On or before July 1	July 1	Assessors	Furnish copy of assessment roll, as requested, to cities and districts in all counties other than counties of the first class.
§ 280 Rev. & Tax. Code	On or after July 1	July 1	Auditors	Conduct audit of veterans' exemptions.
§ 1601 Rev. & Tax. Code	Unspecified	July 1	Clerks of county appeals boards	Publish notice of filing period for applications for reduction in assessment and/or notice of time when county appeals board will meet to equalize assessments.
§ 63.1(f) Rev. & Tax. Code	Quarterly	July 1 to July 31	Assessors	Report to the Board claims for § 63.1 exclusion approved from April through June.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	July 1 to July 31	Assessors	Report to the Board claims for § 69.5 property tax relief approved from April through June.

[20] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

JULY—CONTINUED

Reference/Authority	*Specified date*[21]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 1603 Rev. & Tax. Code[22]	From July 2 to September 15 or November 30	July 2	Property owners other than state assessees	First day to file application for reduction of assessment made in regular assessment period.
§ 648 Rev. & Tax. Code	First Monday of each month	July 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 407 Rev. & Tax. Code	Second Monday in July	July 13	Assessors	Report assessment statistics to the Board.
§ 1614 Rev. & Tax. Code	Second Monday of each month	July 13	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 443.1 Rev. & Tax. Code	No later than July 15	July 15	Assessors	Where requested, return duplicate property statement to taxpayer.
§ 755 Rev. & Tax. Code	On or before July 15	July 15	Board	Transmit estimates of assessed values of state-assessed property to county auditors.
§ 755(a) Rev. & Tax. Code	July 15	July 15	Interested parties	First day to inspect estimate of assessments on Board roll.
§ 27423(d) Gov. Code	July 15	July 15	Auditors	Certify to State Controller property tax revenue attributable to timber.
§ 1604(a)(2) Rev. & Tax. Code	Third Monday in July	July 15	County appeals boards	Meets to equalize assessments in all counties, other than counties of the first class.
§§ 731, 733 Rev. & Tax. Code	July 20	July 20	Board State assessees	Last day to file a petition for reassessment of unitary property (Board may extend 15 days).
§ 746 Rev. & Tax. Code	July 20	July 20	State assessees	Last day to file a petition for reallocation of unitary property.

[21] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[22] See §§ 1601 and 1605 Rev. & Tax. Code.

JULY—CONTINUED

Reference/Authority	*Specified date*[23]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 1840 Rev. & Tax. Code	July 20	July 20	Counties Municipal corporations	Apply to Board for review, equalization, or adjustment of Section 11 assessments. If county assessor is granted an extension to complete the local roll, the deadline to file is two weeks after the completion and delivery of the local roll to the county auditor.
§ 756 Rev. & Tax. Code	On or before July 31	July 28-29 Sacramento	Board State assessees	1. Board adopts assessment rolls. 2. Staff transmits assessment rolls to county auditors. 2. Roll is open to inspection by interested agencies or districts.
§ 11336 Rev. & Tax. Code	On or before August 1	July 28-29	Board Private railroad car owners	1. Board adopts private railroad car assessment roll 2. Staff mails notices of assessments.
§§ 205.6, 218.5 Rev. & Tax. Code	Unspecified	July 31	Assessors	Last day to provide information from homeowners' and disabled veterans' exemption claims to Board.
§ 732 Rev. & Tax. Code	Between January 1 and July 31	July 31	Board State assessees	Last day to mail notice of assessed values of nonunitary property to state assessees.
§ 755 Rev. & Tax. Code	On or prior to July 31	July 31	Board Counties	Transmit changes to estimates of total assessed values of state-assessed property to county auditors.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period.	July 31	Timber tax assessees	Timber yield tax due for the prior April 1 to June 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	July 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[23] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

AUGUST

Reference/Authority	*Specified date*[24]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 275.5 Rev. & Tax. Code	August 1	August 3	Documented vessel owners	Last day to file late affidavit and claim for assessment under § 227 Rev. & Tax. Code.
§ 276.5 Rev. & Tax. Code	August 1	August 3	Historical aircraft owners	Last day to file late affidavit and claim for exemption under § 220.5 Rev. & Tax. Code.
§ 1603(b)(3) Rev. & Tax. Code	August 1	August 3	Assessors Property owners	Last day to provide property owners with notice of assessed value for September 15 assessment appeal deadline.
§ 2910.1 Rev. & Tax. Code	No later than 30 days prior to August 31	August 3	Tax collectors	Mail or electronically transmit tax bill for assessments on unsecured roll on which taxes are due.
§ 11337 Rev. & Tax. Code[25]	Between August 1 and August 21	August 3 to August 21	Board Private railroad car owners	Assessment roll open to inspection by private railroad car owners and all persons interested.
§ 648 Rev. & Tax. Code	First Monday of each month	August 3	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§§ 2628 and 2856 Rev. & Tax. Code	On or before August 10	August 10	Tax collectors	Prepare and file with auditor collections reports.
§ 1614 Rev. & Tax. Code	Second Monday of each month	August 10	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§§ 1647-1649 Rev. & Tax. Code	On or before August 15	August 17	Auditors	Prepare valuation statements and transmit them to State Controller and Board.
§ 647 Rev. & Tax. Code	Third Monday in August	August 17	Assessors	Furnish copy of assessment roll to cities and/or districts in counties of 1st class as requested.
§ 5151(a) Rev. & Tax. Code	60 days after end of fiscal year	August 31	County treasurers	Advise State Controller of county pool apportioned rate and computations made in deriving that rate.

[24] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

[25] See § 11651.5 Rev. and Tax. Code. The inspection period shall be extended if the Board fails to complete the private railroad car tax assessments in a timely manner.

AUGUST—CONTINUED

Reference/Authority	*Specified date*[26]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 2963 Rev. & Tax. Code	No later than August 31	August 31	Tax collectors	Last day for tax collector to seize and sell property for taxes delinquent on the unsecured roll after three years from the date taxes due became delinquent.
§ 452 Rev. & Tax. Code	No later than August 31	August 31	Board Assessors	Transmit prescribed property statement forms to assessors.
§ 2922 Rev. & Tax. Code	August 31	August 31	Property owners	Taxes on property on unsecured roll as of July 31 at 5:00 p.m. delinquent if unpaid.
§ 5841 Rev. & Tax. Code	On or before last day of each month	August 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[26] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

SEPTEMBER

Reference/Authority	*Specified date*[27]	*Calendar date*	*Interested parties*	*Requirement/Action*
Cal. Const., art. XIII, § 19, §§ 741 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	September	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	September	Board State assessees	Board hears petitions for correction of allocation of unitary property values.
§ 2611.7 Rev. & Tax. Code	No later than September 1	September 1	Taxpayers	Last day to submit written request to tax collector for consolidated tax statement.
Cal. Code Regs., Title 18, § 101	On or before September 1	September 1	Assessors	Send draft copies of exemption claim forms and checklist to the Board.
Cal. Code Regs., Title 18, § 171(b)	On or before September 1	September 1	Assessors	Send draft copies of property statements, mineral production report forms, and checklist to Board.
Cal. Code Regs., Title 18, § 1045(b)(1)	On or before September 1	September 1	Assessors	Send draft copies of racehorse tax forms to Board.
§ 1367 Rev. & Tax. Code	During fiscal year (no later than September 1)	September 1	Assessors	Last day to inform the Board of total assessed value of properties receiving the homeowners' exemption.
§ 648 Rev. & Tax. Code	First Monday of each month	September 8	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 3371 Rev. & Tax. Code	On or before September 8	September 8	Tax collectors	Publish affidavit and list of property with unpaid taxes and in default.
§ 1614 Rev. & Tax. Code	Second Monday of each month	September 14	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.

[27] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

SEPTEMBER—CONTINUED

Reference/Authority	*Specified date*[28]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 95.5(h) Rev. & Tax. Code	September 15	September 15	Assessors	For those counties participating in the State-County Assessors' Partnership Agreement Program, last day to send specified data to Department of Finance.
§ 1603 Rev. & Tax. Code	September 15	September 15	Property owners	Last day to file application for reduction of assessment made in regular assessment period. (May be extended to December 2 if assessor does not provide property owners with notice of assessed value by August 3.)
§§ 732, 733 Rev. & Tax. Code	September 20	September 21	State assessees	Last day to file a petition for reassessment of nonunitary property (Board may extend 15 days).
§ 11338 Rev. & Tax. Code	September 20	September 21	Private railroad car owners	Last day to file a petition for reassessment (Board may extend to October 7).
§ 1604 Rev. & Tax. Code	Fourth Monday in September	September 28	County appeals boards	In counties of first class, meet to equalize assessments.
§ 2601 Rev. & Tax. Code	Fourth Monday in September	September 28	Auditors	Last day to deliver secured roll to tax collector, or assessor if the roll is machine prepared or if the extended roll is retained in electronic data processing equipment and no physical document is prepared.
§ 5841 Rev. & Tax. Code	On or before last day of each month	September 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 2229(c) Rev. & Tax. Code	On or before September 30	September 30	Auditors	File a claim with State Controller for reimbursement of tax loss attributable to ad valorem property tax exemption.

[28] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

OCTOBER

Reference/Authority	*Specified date*[29]	*Calendar date*	*Interested parties*	*Requirement/Action*
Cal. Const., art. XIII, § 19, §§ 741 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	October	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	October	Board State assessees	Board hears petitions for correction of allocation of unitary property values.
§ 5904(b) Rev. & Tax. Code	Annually	October	Board	Property Taxpayers' Advocate submits report to Executive Director.
§§ 423(b)(1), 439.2(b)(1), & 439.2(c)(1) Rev. & Tax. Code	No later than October 1	October 1	Board	Announces interest component for valuing open-space lands and historical property.
§ 1162(a) Rev & Tax Code	On or before October 1	October 1	California Assessors' Association's Aircraft Advisory Subcommittee Assessors	Designate a lead county for each fractionally owned aircraft in California.
§ 11401 Rev. & Tax. Code	On or before October 1	October 1	Board	Levy of private railroad car tax.
§20812, Rev. & Tax. Code	October 1 to December 10	October 1	Senior citizens Disabled citizens	First day to file a claim for deferment of property taxes under the County Deferred Property Tax Program, if property is located in a participating county.
§ 63.1(f) Rev. & Tax. Code	Quarterly	October 1 to November 2	Assessors	Report to the Board claims for § 63.1 exclusion approved from July through September.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	October 1 to November 2	Assessors	Report to the Board claims for § 69.5 property tax relief approved from July through September.
§ 29100 Gov. Code	On or before October 3	October 5	Boards of supervisors	Fix county and district tax rates.

[29] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

OCTOBER—CONTINUED

Reference/Authority	*Specified date*[30]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 648 Rev. & Tax. Code	First Monday of each month	October 5	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	October 12[31]	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 1162(b)(1) Rev. & Tax.	First October 15 that follows designation	October 15	Lead county assessors Fractionally owned aircraft owners	Notify fleet manager of fractionally owned aircraft of lead county designation.
§ 11404 Rev. & Tax. Code[32]	On or before October 15	October 15	Board Private railroad car owners	Last day to mail notice of assessment and tax bills to private railroad car owners.
Cal. Code Regs., Title 18, § 135(a)(3)	October 15	October 15	Homeowners' exemption claimants	Last day to cure defects in timely filed homeowners' exemption claims (may be extended if claimant is notified of defect after July 15).
§ 2601(c) Rev. & Tax. Code	On or before October 16	October 16	Auditors	Deliver extended secured roll to tax collector if roll and tax bills machine prepared, or the completed tax bills if only the tax bills machine prepared.
§ 16144 Gov. Code	On or before October 31	November 2	Cities and counties	Send listing of open-space lands qualifying for state payment to the Secretary of Resources Agency.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	November 2	Timber tax assessees	Timber yield tax due for the prior July 1 to September 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	November 2	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[30] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[31] Although Columbus Day is not a holiday for State of California government offices, the holiday is recognized by the federal government, the United States Postal Service, and some counties.
[32] See § 11651.5 Rev. & Tax. Code. The period shall be extended if the Board fails to complete the private railroad car tax assessments in a timely manner.

NOVEMBER

Reference/Authority	*Specified date*[33]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 15607 Gov. Code	Annually	November[34]	Board Assessors	Board-summoned meeting with assessors to discuss problems of property tax administration.
Cal. Const., art. XIII, § 19, §§ 741 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	November	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	November	Board State assessees	Board hears petitions for correction of allocation of unitary property values.
§ 11338 Rev. & Tax. Code	On or before January 31	November	Board Private railroad car owners	Board hears petitions for reassessment of private railroad cars.
§ 2605 Rev. & Tax. Code	November 1	November 2	Property owners	First installment of real property taxes and all taxes on personal property on the secured roll are due and payable.
§§ 2700 and 2701 Rev. & Tax. Code	November 1	November 2	Property owners	If ordered by board of supervisors, first installment real property taxes and first installment (one-half) personal property taxes on the secured roll are due.
§ 2609 Rev. & Tax. Code	On or before date taxes are payable	November 2	Tax collectors	Publish notice of dates when taxes due and delinquent.
§ 2610.5 Rev. & Tax. Code	On or before November 1	November 2	Tax collectors	Mail or electronically transmit county tax bills to property owners.
§ 648 Rev. & Tax. Code	First Monday of each month	November 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	November 9	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.

[33] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)
[34] This meeting has not yet been scheduled. Date and time will be announced later.

NOVEMBER—CONTINUED

Reference/Authority	*Specified date*[35]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 434.5(d) Rev. & Tax. Code	November 30	November 30	Board	Last day for Board to certify Timberland Production Zone Values to assessors.
§ 1603(a)(3) Rev. & Tax. Code	November 30	November 30	Property owners	Last day to file application for reduction of assessment made in regular period if assessor does not provide notice of assessed value by August 1.
§ 38905.1 Rev. & Tax. Code	November 30	November 30	State Controller	Distribute timber tax revenue to county treasurers.
§ 5841 Rev. & Tax. Code	On or before last day of each month	November 30	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.

[35] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

DECEMBER

Reference/Authority	*Specified date*[36]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 11253.5 Rev. & Tax. Code	Annually	December	Board Private railroad car owners	Board mails statement to taxpayers who have an installment payment agreement.
§ 38504.5 Rev. & Tax. Code	Annually	December	Board Timber owners	Board mails statement to taxpayers who have an installment payment agreement.
Cal. Const., art. XIII, § 19, §§ 741 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	December	Board State assessees	Board hears petitions for reassessment of unitary or nonunitary values.
Cal. Const., art. XIII, § 19, §§ 749 et seq. Rev. & Tax. Code Cal. Code Regs., Title 18, § 5327.4	Before December 31 (September – December)	December	Board State assessees	Board hears petitions for correction of allocation of unitary property values.
§ 11338 Rev. & Tax. Code	On or before January 31	December	Board Private railroad car owners	Board hears petitions for reassessment of private railroad cars.
§ 23212 Gov. Code	Before December 1	December 1	County boards of supervisors	Last day to file county boundary changes and maps with the Board.
§ 54902 Gov. Code	On or before December 1	December 1	Cities and districts	Last day to report creation or change in boundaries of revenue districts to assessor, county auditor, and the Board.
§ 648 Rev. & Tax. Code	First Monday of each month	December 1	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 1614 Rev. & Tax. Code	Second Monday of each month	December 7	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§20812, Rev. & Tax. Code	October 1 to December 10	December 10	Senior citizens Disabled citizens	Last day to file a claim for deferment of property taxes under the County Deferred Property Tax Program, if property is located in a participating county.

[36] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

DECEMBER—CONTINUED

Reference/Authority	*Specified date*[37]	*Calendar date*	*Interested parties*	*Requirement/Action*
§§ 273.5(a), 275(a), & 276(a) Rev. & Tax. Code	On or before December 10	December 10	Homeowners, veterans, and disabled veterans	Last day to file late affidavit and claim for exemption with assessor.
§§ 2617 and 2704 Rev. & Tax. Code	December 10	December 10	Property owners	First installment of taxes on the secured roll, if unpaid, is delinquent at 5:00 p.m. or close of business day, whichever is later.
§ 11405 Rev. & Tax. Code[38]	December 10	December 10	Private railroad car owners	Last day to pay private railroad car tax without penalties or interest.
Cal. Code Regs., Title 18, § 135(b)	December 10	December 10	Homeowners	Last day to terminate homeowners' exemption.
§ 279.5 Rev. & Tax. Code	Not specified	December 10	Disabled veterans	Last day to terminate disabled veterans' exemption.
§ 207 Rev. & Tax. Code	Not specified	December 10	Religious exemption claimants	Last day to terminate religious exemption without penalty.
Cal. Code Regs., Title 18, §1045(e)	No later than December 15	December 15	Assessors	Provide annual *Racehorse Tax Return* to taxpayers for January 1 filing.
Cal. Code Regs., Title 18, § 202(f)	On or before December 20	December 21	Board Assessors	Consult with assessors on aircraft representative period.
Cal. Code Regs., Title 18, § 1045(e)	Within 10 days of mailing of forms (by December 25)	December 28	Assessors	Deliver to tax collector a list of taxpayers who were sent annual *Racehorse Tax Return*.
§ 254.5(d) Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Mail notice to every applicant not required to annually file for welfare exemption.
§ 256 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Send church exemption claim form to prior year's recipients.

[37] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)

[38] See §11651.5 Rev. & Tax. Code. The deadline shall be extended if the Board fails to complete the private railroad car tax assessments in a timely manner.

DECEMBER—CONTINUED

Reference/Authority	*Specified date*[39]	*Calendar date*	*Interested parties*	*Requirement/Action*
§ 256.6 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Send cemetery exemption claim form to prior year's recipients.
§ 257.1 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Send religious exemption notice form to prior year's recipients of the exemption.
§ 278 Rev. & Tax. Code	Prior to lien date	December 31	Assessors	Mail notice and/or claim form for the disabled veterans' exemption to disabled veterans.
Cal. Code Regs., Title 18, § 135(f)	Prior to January 1	December 31	Assessors	Send homeowners' property tax exemption cooperative housing information request to co-ops.
§ 744 Rev. & Tax. Code; Cal. Code Regs., Title 18, § 5327.4(a)	December 31	December 31	Board	Last day to complete decisions on petitions for reassessment of unitary and nonunitary values.
§ 749 Rev. & Tax. Code	December 31	December 31	Board	Last day to complete decisions on petitions for correction of allocated assessments.
§§ 38202 and 38203 Rev. & Tax. Code	December 31	December 31	Board	Last day to adjust and to certify timber yield tax rate.
§ 38204 Rev. & Tax. Code	December 31	December 31	Board	Last day to estimate the immediate harvest value of timber for January 1 to June 30 period.
§ 5841 Rev. & Tax. Code	On or before last day of each month	December 31	Dept. of Housing and Community Development	Furnish assessor with report listing names and addresses of owners of all manufactured homes newly sited in county.
§ 1603(d) Rev. & Tax. Code	On or before December 31	December 31	Property owners	Last day to file application for changed assessment under specified circumstances.

[39] In practically all cases, the action may be done before the specified date. If the specified date falls on Saturday, Sunday, or a legal holiday, the action may be done on the next business day. When this occurs, the next business days are shown under "calendar date." (Government Code §§ 6706, 6707)