



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Executive Director

No. 2016/063

December 30, 2016

TO COUNTY ASSESSORS:

2017 PROPERTY TAX CALENDAR

Enclosed is the 2017 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/ Diane Yasui for

Dean R. Kinnee
Deputy Director
Property Tax Department

DRK:grs
Enclosure

2017 PROPERTY TAX CALENDAR

JANUARY

<i>Reference/Authority</i>	<i>Specified date¹</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 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 3	Racehorse owners	Racehorse tax is due and payable.
§ 441 Rev. & Tax. Code	Between lien date and April 1	January 3	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 3	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 3	Board	Mail notice of amount of assessed value of nonunitary property to state assessees.
§ 2901 Rev. & Tax. Code	Lien Date	January 3	Property owners	Taxes on unsecured roll due.
§ 647 Rev. & Tax. Code	On or before lien date	January 3	Cities and districts	Make request to assessor for certified copy of secured roll.
§ 987 Rev. & Tax. Code	On or before lien date	January 3	Board	Announces factor for valuing taxable municipally-owned land.
§§ 255, 275.5 Rev. & Tax. Code	Lien Date	January 3	Owners of documented vessels	First day to file affidavit for classification as documented vessel; must file on or before 5 p.m. on February 15.

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

<i>Reference/Authority</i>	<i>Specified date⁴</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 255 Rev. & Tax. Code	Lien Date	January 3	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 16.
§ 63.1(f) Rev. & Tax. Code	Quarterly	January 3 to Feb. 1	Assessors	Report to the Board claims for § 63.1 exclusion approved from October through December.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	January 3 to Feb. 1	Assessors	Report to the Board claims for § 69.5 property tax relief approved from October through December.
§ 163 Rev. & Tax. Code	Annually	Between January 3 and December 29	Government entities	Notify assessors of specified information regarding assessment bond liens.
Cal. Const., art. XIII, § 19 § 721 Rev. & Tax. Code	Annually	January 3	Board State assessees	Send request for property statement to state assessees.
§ 648 Rev. & Tax. Code	First Monday of each month	January 3	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 9	Clerks of county appeals boards	Send to auditor statement of all changes made by county appeals board during preceding month.
§ 255.3 Rev. & Tax. Code	On or before January 15	January 17	Assessors Property owners	Mail claim form for the homeowners' exemption to new property owners.

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

<i>Reference/Authority</i>	<i>Specified date⁵</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
Cal. Code Regs., Title 18, § 202(f)	On or before January 15	January 17	Board	Designates representative period for aircraft allocation.
§ 5366 Rev. & Tax. Code	Within 15 days following lien date	January 17	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 23	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 22.
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	January 31	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	January 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.
§ 11338 Rev. & Tax. Code; ⁷ Cal. Code Regs., Title 18, § 5327.4(b)	On or before January 31	January 31	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

<i>Reference/Authority</i>	<i>Specified date</i> ⁸	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 62.1 Rev. & Tax. Code	February 1	February 1	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 1	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 1	Property owners	Second installment real property taxes due and payable.
§§ 2700 and 2702 Rev. & Tax. Code	February 1	February 1	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 1	Residential subdivision complex owners Assessors	Last day to file annual ownership report if initially requested by assessor.
Private Railroad Car Calendar	Unspecified	February 1	Board Private railroad car owners	Board sends <i>Annual Report of Private Railroad Cars</i> to private railroad car assessees.
§ 648 Rev. & Tax. Code	First Monday of each month	February 6	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 20622, Rev. & Tax. Code	October 1 to February 10	February 10	Senior citizens Blind or disabled citizens	Last day to file a claim for postponement of property taxes under the State Controller's Property Tax Postponement Program.
§ 1614 Rev. & Tax. Code	Second Monday of each month	February 13	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 15	State or local governmental entities	Last day to file possessory interest real property usage report with county assessor in lieu of <i>Preliminary Change of Ownership Report</i> or <i>Change of Ownership Statement</i> .

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

<i>Reference/Authority</i>	<i>Specified date⁹</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 107.4(b) Rev. & Tax. Code	By February 15	February 15	Military housing contractors	Annually notify assessor of any housing units rented just before the preceding lien date to persons not in the military.
§§ 254.5(a) and 255 Rev. & Tax. Code	On or before February 15	February 15	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 15	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 15	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 15	Churches	Last day to file affidavit and claim for church or religious exemption with assessor.
§ 259.13 Rev. & Tax. Code	February 15	February 15	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 15	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 15	Racehorse owners	Annual racehorse tax, if unpaid, is delinquent at 5:00 p.m.
§ 27421 Gov. Code	On or before February 20	February 21	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

<i>Reference/Authority</i>	<i>Specified date¹⁰</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
Cal. Code Regs. Title 18, § 5322	Subject to Board discretion	February 22 ¹¹ Culver City	Board Private railroad car owners State assesseees	Board will hear state assesseees and private railroad car presentations on capitalization rates and other factors affecting 2017-18 values of California state-assessed property and private railroad cars. In lieu of oral presentations, state assesseees and private railroad car taxpayers may submit written presentations to the Chief, Board Proceedings Division, by February 22.
§ 441(j) Rev. & Tax. Code	February 28	February 28	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	February 28	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

<i>Reference/Authority</i>	<i>Specified date</i> ¹²	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 1647 Rev. & Tax. Code	Within 60 days after close of assessment year	March 1	Auditors	Prepare corrected valuation statements.
§§ 830 and 830.1 Rev. & Tax. Code	March 1	March 1	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 1	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 6	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 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, § 135(f)	March 15	March 15	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 3 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 3.

¹⁴ March 31, Cesar Chavez Day, is a state holiday for State of California government offices and some counties.

APRIL

<i>Reference/Authority</i>	<i>Specified date¹⁵</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 441(b) Rev. & Tax. Code	April 1	April 3	Personal property owners	Last day to timely file property statement.
§ 1603(b)(3)(A) Rev. & Tax. Code	April 1	April 3	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 3 to May 1	Assessor	Report to the Board claims for § 63.1 exclusion approved from January through March.
§ 69.5(b)(7) Rev. & Tax. Code	Quarterly	April 3 to May 1	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 3	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 3	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 10	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 13	Board State assessees	Last day to inform the Chief of Board Proceedings Division of desire to make a presentation to the Board on April 25.
§ 95.5(g) Rev. & Tax. Code	April 15	April 17	Assessors	For those counties participating in the State-County Assessors' Partnership Agreement Program, last day to send status report to Department of Finance.

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APRIL—CONTINUED

<i>Reference/Authority</i>	<i>Specified date¹⁶</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
Cal. Code Regs., Title 18, §§ 903, 5322(c)	Subject to Board discretion	April 25 Culver City	Board State assesses	Board will hear state assessee's presentations on the valuation of their property. In lieu of oral presentations, assessee may submit written presentations to the Board Proceedings Division by April 25.
§ 38401 Rev. & Tax. Code	On or before last day of month next succeeding each quarterly period	May 1	Timber tax assessee	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	May 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.
§ 11271(a) Rev. & Tax. Code	On or before April 30	May 1	Private railroad car owners	Last day to file <i>Annual Report of Private Railroad Cars</i> . 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

<i>Reference/Authority</i>	<i>Specified date¹⁷</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 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 1	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 8	Personal property owners	Last day to timely file property statement without a penalty.
§ 1614 Rev. & Tax. Code	Second Monday of each month	May 8	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.
§ 721 Rev. & Tax. Code	Annually	May 23-25	Board	Board sets unitary values for state assessees.
§ 830 Rev. & Tax. Code	May 30	May 30	Tax rate area change service subscribers	Last day to file corrected statement for change mailed between April 3 and May 1.
§ 5841 Rev. & Tax. Code	On or before last day of each month	May 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.
§ 441(i) Rev. & Tax. Code	May 31	May 31	Personal property owners	Last day to amend timely filed property statement for errors or omissions.
§ 38905.1 Rev. & Tax. Code	May 31	May 31	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)

OCTOBER—CONTINUED

<i>Reference/Authority</i>	<i>Specified date</i> ³²	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 648 Rev. & Tax. Code	First Monday of each month	October 2	Assessors	If requested by city or lighting, water, or irrigation district, send description of all unsecured property within its district.
§ 29100 Gov. Code	On or before October 3	October 3	Boards of supervisors	Fix county and district tax rates.
§ 1614 Rev. & Tax. Code	Second Monday of each month	October 9 ³³	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 16	Lead county assessors Fractionally owned aircraft owners	Notify fleet manager of fractionally owned aircraft of lead county designation.
§ 11404 Rev. & Tax. Code ³⁴	On or before October 15	October 16	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 16	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	October 31	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	October 31	Timber tax assessees	Timber yield tax due for the prior July 1 to September 30 period.

³² 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)

³³ 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.

³⁴ 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—CONTINUED

<i>Reference/Authority</i>	<i>Specified date</i> ³⁸	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 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.
§ 1840 Rev. & Tax. Code	November 30	November 30	Counties Municipal corporations	Last day to apply to Board for review, equalization, or adjustment of Section 11 assessments.
§ 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.

³⁸ 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

<i>Reference/Authority</i>	<i>Specified date</i> ³⁹	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 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 11-12 ⁴⁰ Sacramento	Board State assesses	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 11-12 Sacramento	Board State assesses	Board hears petitions for correction of allocation of unitary property values.
§ 11338 Rev. & Tax. Code	On or before January 31	December 11-12 Sacramento	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 4	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 11	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 11	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.

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)

⁴⁰ Dates and times listed for Board hearings are subject to change.

DECEMBER—CONTINUED

<i>Reference/Authority</i>	<i>Specified date⁴¹</i>	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§§ 273.5(a), 275(a), & 276(a) Rev. & Tax. Code	On or before December 10	December 11	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 11	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 ⁴²	December 10	December 11	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 11	Homeowners	Last day to terminate homeowners' exemption.
§ 279.5 Rev. & Tax. Code	Not specified	December 11	Disabled veterans	Last day to terminate disabled veterans' exemption.
§ 207 Rev. & Tax. Code	Not specified	December 11	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 <i>Racehorse Tax Return</i> to taxpayers for January 1 filing.
Cal. Code Regs., Title 18, § 202(f)	On or before December 20	December 20	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 26	Assessors	Deliver to tax collector a list of taxpayers who were sent annual <i>Racehorse Tax Return</i> .
§ 254.5(d) Rev. & Tax. Code	Prior to lien date	January 2	Assessors	Mail notice to every applicant not required to annually file for welfare exemption.
§ 256 Rev. & Tax. Code	Prior to lien date	January 2	Assessors	Send church exemption claim form to prior year's recipients.

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⁴² 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

<i>Reference/Authority</i>	<i>Specified date</i> ⁴³	<i>Calendar date</i>	<i>Interested parties</i>	<i>Requirement/Action</i>
§ 256.6 Rev. & Tax. Code	Prior to lien date	January 2	Assessors	Send cemetery exemption claim form to prior year's recipients.
§ 257.1 Rev. & Tax. Code	Prior to lien date	January 2	Assessors	Send religious exemption notice form to prior year's recipients of the exemption.
§ 278 Rev. & Tax. Code	Prior to lien date	January 2	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	January 2	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	January 2	Board	Last day to complete decisions on petitions for reassessment of unitary and nonunitary values.
§ 749 Rev. & Tax. Code	December 31	January 2	Board	Last day to complete decisions on petitions for correction of allocated assessments.
§§ 38202 and 38203 Rev. & Tax. Code	December 31	January 2	Board	Last day to adjust and to certify timber yield tax rate.
§ 38204 Rev. & Tax. Code	December 31	January 2	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	January 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.
§ 1603(d) Rev. & Tax. Code	On or before December 31	January 2	Property owners	Last day to file application for changed assessment under specified circumstances.

⁴³ 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)