



News & Publications

Strict Compliance With Deadlines Required for Property Tax Appeals

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CCN Client Alert

July 1 marks the annual deadline for each County Assessor to complete the regular local assessment roll for purposes of issuing property tax bills and affixing the assessed value of each California tax parcel as of January 1. In California, Proposition 8 permits a temporary reduction in such assessed value when the market value of the property has declined below the value that is reflected on the county assessor's tax rolls.

In view of the substantial decline in commercial and residential property values as a result of the current real estate slump, nearly every property owner who has purchased property in the last 5 years, or had that property reassessed, should consider whether the current market value of the property has dropped below its current assessed value, and consequently, whether the owner should appeal the assessed value of the property. But, owners must be aware that, with some minor caveats, there is a strictly enforced deadline for filing applications for changed assessment. By statute, filing deadlines for changes in regular annual assessments (not supplemental or escape assessments) are as follows:

If the Assessor gives the owner notice of the regular assessment on or before August 1, then the owner has only until September 15 to file his application for change in regular assessment.

If the Assessor does not give the owner notice of the regular assessment on or before August 1, then the owner has only until November 30 to file his application for change in regular assessment.

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Compliance with this deadline is required in order to preserve a right to appeal the assessment. Accordingly, even if a county permits an informal application procedure to request a Proposition 8 assessed value reduction, the taxpayer may have no right to appeal if the assessor's response to the informal application arrives after the appeal deadline and the taxpayer had not timely filed the application for changed assessment. Taxpayers should take proactive measures to protect their positions.