

Property Assessment Calendar

January 1	Lien Date for next assessment roll year. This is the time when taxes for the next fiscal year become a lien on the property.
February 15	Deadline to file all exemption claims.
April 1	Due date for filing statements for business personal property, aircraft and boats. Business property owners must file a property statement each year detailing the cost of all supplies, machinery, equipment, leasehold improvements, fixtures and land owned at each location within San Benito County.
April 10	Last day to pay second installment of secured property without penalty. This tax payment is based on property values determined for the January lien date 15 months earlier.
May 7	Last day to file a business personal property statement without incurring a 10% penalty.
July 1	Close of assessment roll and the start of the new assessment roll year. The assessment roll is the official list of all assessable property within the County.
Mid-July	Annual mailing of assessment notices to all San Benito County property owners on the secured roll stating the taxable value of the property. Owners who disagree with the Assessor's valuation are encouraged to contact us prior to June 15 to request a review. Please provide any pertinent factual information concerning the market value of the property with the request. If the Assessor agrees that a reduction is appropriate, a new assessed value will be enrolled.
July 2	First day to file assessment appeal application with the Clerk of the Board of Supervisors.
August 31	Last day to pay unsecured property taxes without penalty.
November 30	Last day to file an assessment appeal application for reduced assessment on the regular roll with the Clerk of the Board of Supervisors
December 10	Last day to pay first installment of secured property taxes without penalty.