



The following reference information should not be used to determine legal compliance requirements. Consult with a Vantage One Tax professional or your state official today. www.vantageonetax.com

Guidelines - General	California (CA) Summary Calendar
General Information	General Information
Lien Date:	1-Jan
Assessment Notice Date:	1-Jan
Valuation Methodology:	Market Value (Sales Comparison, Cost and Income Approaches)
State websites:	http://www.boe.ca.gov/
How often is the reassessment:	Change In Ownership, Construction in Progress as of January 1 and/or at completion of new construction
Real Property Information	Real Property Information
Taxable:	Yes
Assessment Ratios:	100%
Real Estate Rendition Due:	N/A
Omitted Real Property:	
Construction Work in Progress Taxable:	Yes - Construction in Progress as of January 1 and/or at completion of new construction
Assessment Phase-In Provisions:	
Pollution Control Taxable:	
air	
water	
Personal Property Information	Personal Property Information
Taxable:	Yes
Assessment Ratios:	100%
Personal Property Rendition Due:	April 1
Extension allowed (length and how file):	No penalties if in before 5p.m. May 7th.
File Rendition With:	County Assessor
Inventory Taxable:	Exempt
raw materials	Exempt
work in progress	Exempt
finished goods	Exempt
Freeport Exemption:	Exemption for property moving in interstate or foreign commerce, whether entering or leaving the state, while in transit.
Freeport Exemption Application Deadline:	N/A
Licensed Motor Vehicles Taxable:	Exempt
Licensed Motor Vehicles Reported on Rendition:	No
Unlicensed Motor Vehicles Taxable:	Yes
Unlicensed Motor Vehicles Reported on Rendition:	Yes



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Leased Equipment Taxable:	Taxes assessed to person who owns possession during taxable year - usually lessee.
Software Taxable:	No at State level- In some counties certain software is taxable.
Abatements/Exemptions:	Main exemptions include, but are not limited to: Aircraft, banks, business inventories, non-profit organizations.
Intangible Property Taxable:	No
Omitted Personal Property:	Taxable property that has not been assessed must be assessed at its value on the lien date for the year for which it escaped assessment.
Construction Work in Progress Taxable:	Property under construction as of January 1 is assessed on July 1 of that year at the percentage of completion. When construction is completed it is assessed at full value starting the following month and prorated for the remaining tax year.
Pollution Control Taxable:	No specific provision
air	
water	
Relevant citations for landmark property tax decisions:	
Tax Bill Payment Information	
Payment Dates:	Payment of first half of taxes for property on secured roll is due November 1 and becomes delinquent on December 10; second half of payment is due on February 1 and becomes delinquent on April 10.
Discounts	N/A
Payment Options	Payment of first half of taxes for property on secured roll is due November 1 and becomes delinquent on December 10; second half of payment is due on February 1 and becomes delinquent on April 10. There is alternate payment plans for escaped assessments.
Appeal Information	
Dates Notice of Values typically mailed:	Varies by county, roll closes 6/30 and annual assessments available in July.
Appeal Deadlines (received or postmarked):	An appeal of an assessment on the regular tax roll must be filed between July 2 and either September 15 or November 30, depending on County; appeals of supplemental taxes and of taxes for which a timely notice was not sent must be filed within 60 days of the notice or in some cases the mailing of the tax bill.