

Important Dates

The following list of important dates and deadlines is provided to assist property owners in Merced County.

January 1

Lien Date for next assessment roll year. This is the date when taxes for the next fiscal year become a lien on the property.

***February 15**

Deadline to file exemption claims timely and receive full exemption.

April 1

Due date for filing statements for business personal property, aircraft and boats. Business property owners must file a statement each year detailing the cost of all supplies, machinery, equipment, leasehold improvements, fixtures and land owned at each location within Merced County.

***April 10**

Last day to pay second installment of secured property taxes without penalty. This tax 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 taxable property within the County.

July 2

First day to file assessment appeal applications with the Clerk of the Board of Supervisors.

***August 31**

Last day to pay taxes on unsecured tax bills without penalty.

***November 30**

Last day to file an assessment appeal application for reduced assessment with the Clerk of the Board of Supervisors for annual tax bills.

***December 10**

Last day to pay first installment of secured property tax bills without penalty.

*** If date falls on Saturday, Sunday or legal holiday, mail postmarked on the next business day shall be deemed on time.**