# Kern County Assessment Appeals Filing Deadlines

| Type of Assessment | Purpose/When Used | Filing Date(s)/Deadline(s) |
|---|---|---|
| Regular Assessment | 1) Decline in value appeals<br>2) Change in ownership and new construction appeals filed *after* 60 days of the mailing of the supplemental assessment notice or supplemental tax bill | July 2 through November 30 |
| Supplemental Assessment | Change in ownership and new construction appeals filed *within* 60 days of the mailing date printed on the supplemental assessment notice or supplemental tax bill, or the postmark date of the notice or tax bill, whichever is later. | Within 60 days after the mailing date printed on the supplemental notice or tax bill, or the postmark date of the notice or tax bill, whichever is later |
| Roll Change and Escape Assessment | 1) Roll corrections<br>2) Escape assessments, including those discovered upon audit. | Within 60 days after the mailing date printed on the assessment notice, or the postmark date of the notice, whichever is later. |
| Calamity Reassessment | Property damaged by misfortune or calamity | Within 6 months after the mailing of the assessment notice |