



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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JOHN CHIANG  
State Controller

CYNTHIA BRIDGES  
Executive Director  
No. 2014/022

April 28, 2014

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARDS:

**COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2014**

The clerks of the county assessment appeals boards and boards of equalization have complied with the requirements of Revenue and Taxation Code section 1603 by certifying the last day of the assessment appeals filing period for their counties. The regular appeals filing period will begin on July 2, 2014 in each county and will end either on September 15 or December 1 (November 30 falls on a Sunday), depending on whether the county assessor mails assessment notices, by August 1, 2014, to all taxpayers with property on the secured roll.

Enclosed is a listing of the appeals filing deadlines for each county. This listing is also posted on the BOE website at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

If you have any questions regarding assessment appeals filing periods, please contact Ms. Sherrie Kinkle at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov) or at 1-916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure

## **COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2014**

The clerks of county assessment appeals boards and county boards of equalization have certified the assessment appeals filing period for their counties pursuant to the requirements of Revenue and Taxation Code section 1603. The regular appeals filing period will begin on July 2, 2014 in each county and will end either on September 15 or December 1 (November 30 falls on a Sunday), depending on whether the county assessor has elected to mail assessment notices, by August 1, 2014, to all taxpayers with property on the secured roll. Following is the filing deadline for each county.

COUNTY	FILING DEADLINE	COUNTY	FILING DEADLINE
Alameda	September 15	Orange	September 15
Alpine	December 1	Placer	September 15
Amador	December 1	Plumas	December 1
Butte	December 1	Riverside	December 1
Calaveras	December 1	Sacramento	December 1
Colusa	December 1	San Benito	December 1
Contra Costa	December 1	San Bernardino	December 1
Del Norte	December 1	San Diego	December 1
El Dorado	December 1	San Francisco	September 15
Fresno	December 1	San Joaquin	December 1
Glenn	December 1	San Luis Obispo	September 15
Humboldt	December 1	San Mateo	December 1
Imperial	December 1	Santa Barbara	December 1
Inyo	September 15	Santa Clara	September 15
Kern	December 1	Santa Cruz	December 1
Kings	September 15	Shasta	December 1
Lake	December 1	Sierra	September 15
Lassen	December 1	Siskiyou	December 1
Los Angeles	December 1	Solano	December 1
Madera	December 1	Sonoma	December 1
Marin	December 1	Stanislaus	December 1
Mariposa	December 1	Sutter	December 1
Mendocino	December 1	Tehama	December 1
Merced	December 1	Trinity	December 1
Modoc	December 1	Tulare	December 1
Mono	December 1	Tuolumne	December 1
Monterey	December 1	Ventura	September 15
Napa	December 1	Yolo	December 1
Nevada	December 1	Yuba	December 1