



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
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State Controller

YVETTE M. STOWERS
Executive Director

No. 2024/009

March 14, 2024

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS:

REQUEST FOR ASSESSMENT APPEALS FILING PERIOD

Revenue and Taxation Code¹ section 1603 requires counties to establish a filing period for taxpayers to submit applications for an assessment appeal hearing before the county board of equalization or assessment appeals board. The filing period is predicated on whether the County Assessor mails specified assessment notices.

Subdivision (b)(3) of section 1603 provides, in part:

- (A) The county assessor shall notify the clerk of the county board of equalization and the county tax collector by April 1 of each year as to whether the notice specified in this paragraph will be provided by August 1.
- (B) The clerk shall certify the last day of the filing period and shall immediately notify the State Board of Equalization as to whether the last day of the filing period for the county will be September 15 or November 30.

Please note that since September 15, 2024 falls on a Sunday and November 30, 2024 falls on a Saturday, these deadlines will roll to the next business day, Monday, September 16 and Monday, December 2.

In compliance with the mandate in section 1603, the clerks of the boards should provide the dates for the assessment appeals filing period for their counties no later than April 19, 2024. The information should be sent to Ms. Melissa Osburn at Melissa.Osburn@boe.ca.gov or to the following address:

State Board of Equalization
County-Assessed Properties Division, MIC: 64
Attention: Ms. Melissa Osburn
P.O. Box 942879
Sacramento, CA 94279-0064

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise indicated.

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS

2

March 14, 2024

If you have questions regarding this reporting requirement, please contact Ms. Osburn at 1-916-274-3303.

Sincerely,

/s/ Jack McCool for

David Yeung
Deputy Director
Property Tax Department

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