EXTENSION OF THE DEADLINE FOR COUNTY ASSESSMENT APPEALS BOARDS
TO ISSUE A DECISION ON PENDING ASSESSMENT APPEALS
FILED ON OR BEFORE MARCH 4, 2020

Sacramento – On July 31, 2020, Governor Newsom issued Executive Order N-72-20, extending the
deadline within which a County Assessment Appeals Board must render a decision until January 31, 2021,
for any pending assessment appeal filed with a County Assessment Appeals Board on or before March 4,
2020. The deadline extension provides County Assessment Appeals Boards that may have been impacted
by the stay-at-home order, due to the COVID-19 pandemic, additional time to render decisions on pending
appeals.

The State Board of Equalization (BOE) has issued guidance to County Assessors, County Assessment
Appeals Boards, and other interested parties regarding the deadline extension. As a result of this Executive
Order, a County Board of Equalization or Assessment Appeals Board may render a final determination by
January 31, 2021, for any appeal application that was timely filed prior to March 4, 2020, and with a two-
year deadline that falls between, and including, July 31, 2020 and January 31, 2021. This extension applies
to all County Assessment Appeals Boards in the State of California.

At their May 13th and May 29th Board Meetings, the BOE Members led Public Policy Hearings on the impact
of COVID-19 on property tax administration to get input and discuss actions that would help property tax
administrators impacted by the pandemic to maintain the fair and efficient administration of their
Constitutional and statutory mandates related to property assessment. The Board will discuss this matter
further at the August Board Meeting. Information about this hearing will be included in the August 18th
Board Meeting Agenda which will be published on Friday, August 7th, and will be available on the BOE

“I want to thank Governor Newsom for this Executive Order, which will provide immediate relief for those
who had fast approaching deadlines,” stated Chairman Antonio Vazquez. “Unfortunately, California is
setting records with COVID-19 cases and we need to consider revisiting extensions for those who have
deadlines in November. I will continue to work with leadership in the legislature and the Governor's office
to address our state's needs.”

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The Board of Equalization is the only elected tax board in the country. Its five members include four equalization
district members, and the State Controller. Under its constitutional mandate, the BOE oversees the assessment
practices of the state's 58 County Assessors, who are charged with establishing values for over 13 million assessments
each year. In addition, the BOE assesses the property of regulated railroads and specific public utilities and assesses
and collects the private railroad car tax. The BOE's monthly meetings offer taxpayers and other interested parties
opportunities to participate in the formulation of rules and regulations adopted by the Board. For more information
on the BOE, visit www.boe.ca.gov.

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