STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION PROPERTY AND SPECIAL TAXES DEPARTMENT 450 N STREET, SACRAMENTO, CALIFORNIA PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064 916 274-3350 • FAX 916 285-0134 www.boe.ca.gov



BETTY T. YEE First District, San Francisco

SEN. GEORGE RUNNER (RET.) Second District, Lancaster

MICHELLE STEEL Third District, Rolling Hills Estates

> JEROME E. HORTON Fourth District, Los Angeles

> > JOHN CHIANG State Controller

 $\begin{array}{c} {}_{\text{KRISTINE CAZADD}} \\ {}_{\text{Interim Executive Director}} \\ No. \ 2011/018 \end{array}$

TO COUNTY ASSESSORS AND COUNTY CLERKS OF THE BOARDS:

COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2011

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, 2011 in each county and will end either on September 15 or November 30, depending on whether the county assessor mails assessment notices, by August 1, 2011, to all taxpayers with property on the secured roll.

Enclosed is a listing of the appeals filing deadlines for each county. Filing and processing fees are also provided for those counties where the boards of supervisors have adopted a resolution/ordinance allowing the assessment appeals fees. This listing is also posted on the Board's website at 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 or at 916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau Deputy Director Property and Special Taxes Department

DJG:sk Enclosure May 4, 2011

COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2011

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, 2011 in each county and will end either on September 15 or November 30, depending on whether the county assessor has elected to mail assessment notices, by August 1, 2011, to all taxpayers with property on the secured roll. Following is the filing deadline and applicable filing/processing fees for each county.

COUNTY	Filing Deadline	Filing/ Processing Fees	COUNTY	Filing Deadline	Filing/ Processing Fees
Alameda	September 15	\$50	Orange	September 15	
Alpine	November 30	\$30	Placer	September 15	
Amador	November 30		Plumas	November 30	\$35
Butte	November 30		Riverside	November 30	
Calaveras	November 30		Sacramento	November 30	\$30
Colusa	November 30		San Benito	November 30	
Contra Costa	November 30		San Bernardino	November 30	\$45
Del Norte	November 30		San Diego	November 30	
El Dorado	November 30	\$30	San Francisco	September 15	\$60
Fresno	November 30		San Joaquin	November 30	\$30
Glenn	November 30		San Luis Obispo	September 15	\$40
Humboldt	November 30		San Mateo	November 30	\$30
Imperial	November 30		Santa Barbara	November 30	
Inyo	September 15		Santa Clara	September 15	\$33.50
Kern	November 30		Santa Cruz	November 30	\$30
Kings	September 15	Deposit	Shasta	November 30	
Lake	November 30		Sierra	September 15	
Lassen	November 30		Siskiyou	November 30	
Los Angeles	November 30		Solano	November 30	\$35
Madera	November 30		Sonoma	November 30	\$30
Marin	November 30	\$50	Stanislaus	November 30	\$30
Mariposa	November 30		Sutter	November 30	
Mendocino	November 30	\$55	Tehama	November 30	
Merced	November 30	\$30	Trinity	November 30	
Modoc	November 30	\$30	Tulare	November 30	\$30
Mono	November 30	\$26.75	Tuolumne	November 30	
Monterey	November 30		Ventura	September 15	
Napa	November 30		Yolo	November 30	\$45
Nevada	November 30	\$30	Yuba	November 30	