



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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State Controller

DEAN R. KINNEE
Executive Director

No. 2018/017

March 15, 2018

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS:

ASSESSMENT APPEALS FILING PERIOD

Revenue and Taxation Code 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, 2018 falls on a Saturday, this deadline will roll to the next business day, Monday, September 17. An application will be considered timely if, on or before September 17, 2018, it is:

- Delivered in person by the close of business
- Postmarked via United States Postal Service (USPS)
- Verified by commercial delivery service of date sent (receipt, confirmation notice, etc.)
- Filed electronically

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 15, 2018. The information should be sent to Ms. Margie Wing at margie.wing@boe.ca.gov or to the above address.

If you have questions regarding this reporting requirement, please contact Ms. Wing at 1-916-274-3368.

Sincerely,

/s/ David Yeung

David Yeung, Chief
County-Assessed Properties Division
Property Tax Department

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