



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
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Fourth District, San Diego

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State Controller

YVETTE M. STOWERS
Executive Director

No. 2025/011

March 28, 2025

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 November 30, 2025 falls on a Sunday, this deadline will roll to the next business day, Monday, December 1, 2025. An application will be considered timely if, on or before the deadline it is:

- Delivered in person by the close of business
- Postmarked via United States Postal Service (USPS)
- Verified by a commercial delivery service of date sent (receipt, confirmation notice, etc.)
- Filed electronically, where the county clerk of the board accepts e-filing pursuant to section 1603(g)

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 18, 2025. 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

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

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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