



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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State Controller

YVETTE M. STOWERS
Executive Director

No. 2025/020

July 7, 2025

TO COUNTY ASSESSORS AND
COUNTY CLERKS OF THE BOARDS:

COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2025

The clerks of the county assessment appeals boards and county boards of equalization have complied with the Revenue and Taxation Code section 1603 requirements by certifying the last day of the assessment appeals filing period for their counties. The regular appeals filing period in each county will begin on July 2, 2025, and will end on September 15, 2025 for those counties where the Assessor mails assessment notices to all taxpayers with property on the secured roll by August 1, 2025. For counties where assessment notices are not mailed by August 1, 2025, the filing period is extended to December 1, 2025, as November 30, 2025 falls on a Sunday.

Enclosed is a listing of the appeals filing deadlines for each county. This listing is also posted on the State Board of Equalization's website at <https://boe.ca.gov/proptaxes/asmappeal.htm>.

If you have any questions regarding assessment appeals filing periods, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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Enclosure

COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2025

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 in each county will begin on July 2, 2025, and will end either on September 15, 2025, or December 1, 2025, depending on whether the County Assessor has elected to mail assessment notices to all taxpayers with property on the secured roll by August 1, 2025. The following table shows the filing deadline for each county:

COUNTY	FILING DEADLINE	COUNTY	FILING DEADLINE
Alameda	September 15	Orange	December 1
Alpine	September 15	Placer	September 15
Amador	December 1	Plumas	December 1
Butte	December 1	Riverside	December 1
Calaveras	December 1	Sacramento	December 1
Colusa	December 1	San Benito	December 1
Contra Costa	December 1	San Bernardino	December 1
Del Norte	December 1	San Diego	December 1
El Dorado	December 1	San Francisco	September 15
Fresno	December 1	San Joaquin	December 1
Glenn	December 1	San Luis Obispo	September 15
Humboldt	December 1	San Mateo	December 1
Imperial	December 1	Santa Barbara	December 1
Inyo	September 15	Santa Clara	September 15
Kern	December 1	Santa Cruz	December 1
Kings	September 15	Shasta	December 1
Lake	December 1	Sierra	September 15
Lassen	December 1	Siskiyou	December 1
Los Angeles	December 1	Solano	December 1
Madera	December 1	Sonoma	December 1
Marin	December 1	Stanislaus	December 1
Mariposa	December 1	Sutter	December 1
Mendocino	December 1	Tehama	December 1
Merced	December 1	Trinity	December 1
Modoc	December 1	Tulare	December 1
Mono	September 15	Tuolumne	December 1
Monterey	December 1	Ventura	September 15
Napa	December 1	Yolo	December 1
Nevada	December 1	Yuba	December 1