

State of California
BOARD OF EQUALIZATION

PROPERTY TAX RULES

Chapter 1. State Board of Equalization — Property Tax
Subchapter 4. Equalization by State Board
Article 3. Taxable Property of a County, City or Municipal Corporation

Rule 453. TIME AND PLACE OF FILING; COPIES.

References: Article XIII, Section 11(g), California Constitution.
Sections 1840, 1841, Revenue and Taxation Code.

If the assessment objected to is one made during the regular period for such assessments, the application shall be mailed to the secretary of the board at Post Office Box 942879, Sacramento, California, 942790001, or shall be delivered to the Board Proceedings Division by either personal delivery at the board's office at 450 N Street, Sacramento (please see the first floor Reception Office for assistance) or by telephonic facsimile transmission (Fax no. (916) 324-3984), on or before the third Monday in July of the year in which the assessment is made, or within two weeks after the completion of the local roll containing the assessment, whichever is the later. The regular assessment period is from March 1 to and including July 1 or to such later date for completion of the roll as may be authorized by the board. If the assessment objected to is one made outside the regular period for such assessments, the application shall be filed within 60 days from the date the tax bill is mailed to the assessee. A copy of the application, together with any separate statement of points and authorities, shall be filed by the applicant with the assessor whose assessment is questioned and with the governing body of the taxing agency. A statement of the fact of filing with the assessor and the taxing agency shall be endorsed upon the application.

History: Adopted April 27, 1967, effective April 28, 1967.
Amended June 9, 1972, effective July 15, 1972.
Amended May 10, 1994, effective June 9, 1994.