



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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Executive Director

No. 2003/015

January 28, 2003

TO: COUNTY CLERKS OF THE BOARD
COUNTY ASSESSORS

ASSESSMENT APPEALS FILING PERIOD

Revenue and Taxation Code section 1603 was amended by Senate Bill 2092 (Stats. 2002, Ch. 775), effective January 1, 2003. The amendments to section 1603, among other things, provide a procedure whereby counties will 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.

In compliance with the mandate in section 1603, the clerks of the board should provide the dates for the assessment appeals filing period for their counties no later than April 15, 2003. The information should be sent to Ms. Sherrie Kinkle at sherrie.kinkle@boe.ca.gov or to the above address.

If you have any questions regarding this legislation or the reporting requirements, please contact Ms. Kinkle at (916) 322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk