



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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RAMON J. HIRSIG
Executive Director
No. 2005/030

May 9, 2005

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2005

The clerks of the county assessment appeals boards and boards of equalization have complied with the requirements of Revenue and Taxation Code section 1603 by certifying the last day of the assessment appeals filing period for their counties. The regular appeals filing period will begin on July 2, 2005 in each county and will end either on September 15 or November 30, depending on whether the county assessor mails assessment notices by August 1, 2005 to all taxpayers with property on the secured roll.

Enclosed is a listing of the filing deadlines for each county. The listing is also posted on the Board's website at www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf.

If you have any questions regarding assessment appeals filing periods, please contact Ms. Sherrie Kinkle at 916-322-2921.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk
Enclosure

COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2005

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 will begin on July 2, 2005 in each county and will end either on September 15 or November 30, depending on whether the county assessor has elected to mail assessment notices, by August 1, 2005, to all taxpayers with property on the secured roll. Following is the filing deadline for each county.

<u>County</u>	FILING DEADLINE	COUNTY	FILING DEADLINE
Alameda	September 15	Orange	September 15
Alpine	November 30	Placer	November 30
Amador	November 30	Plumas	November 30
Butte	November 30	Riverside	November 30
Calaveras	November 30	Sacramento	November 30
Colusa	November 30	San Benito	November 30
Contra Costa	November 30	San Bernardino	November 30
Del Norte	November 30	San Diego	November 30
El Dorado	November 30	San Francisco	November 30
Fresno	November 30	San Joaquin	November 30
Glenn	November 30	San Luis Obispo	September 15
Humboldt	November 30	San Mateo	September 15
Imperial	November 30	Santa Barbara	November 30
Inyo	September 15	Santa Clara	September 15
Kern	November 30	Santa Cruz	November 30
Kings	September 15	Shasta	November 30
Lake	November 30	Sierra	September 15
Lassen	November 30	Siskiyou	November 30
Los Angeles	November 30	Solano	November 30
Madera	November 30	Sonoma	November 30
Marin	November 30	Stanislaus	November 30
Mariposa	November 30	Sutter	September 15
Mendocino	November 30	Tehama	November 30
Merced	November 30	Trinity	November 30
Modoc	November 30	Tulare	November 30
Mono	November 30	Tuolumne	November 30
Monterey	November 30	Ventura	November 30
Napa	November 30	Yolo	November 30
Nevada	November 30	Yuba	November 30