



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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JOHN CHIANG  
State Controller

May 22, 2012

KRISTINE CAZADD  
Executive Director

No. 2012/022

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARDS:

COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2012

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, 2012 in each county and will end either on September 17 (September 15 falls on a Saturday) or November 30, depending on whether the county assessor mails assessment notices, by August 1, 2012, to all taxpayers with property on the secured roll.

Enclosed is a listing of the appeals filing deadlines for each county. This listing is also posted on the Board's website at [www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf](http://www.boe.ca.gov/proptaxes/pdf/filingperiods.pdf).

If you have any questions regarding assessment appeals filing periods, please contact Ms. Sherrie Kinkle at [slkinkle@boe.ca.gov](mailto:slkinkle@boe.ca.gov) or at 916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk  
Enclosure

## **COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2012**

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, 2012 in each county and will end either on September 17 (September 15 falls on a Saturday) or November 30, depending on whether the county assessor has elected to mail assessment notices, by August 1, 2012, to all taxpayers with property on the secured roll. Following is the filing deadline for each county.

COUNTY	FILING DEADLINE	COUNTY	FILING DEADLINE
Alameda	September 17	Orange	September 17
Alpine	November 30	Placer	September 17
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	September 17
Fresno	November 30	San Joaquin	November 30
Glenn	November 30	San Luis Obispo	September 17
Humboldt	November 30	San Mateo	November 30
Imperial	November 30	Santa Barbara	November 30
Inyo	September 17	Santa Clara	September 17
Kern	November 30	Santa Cruz	November 30
Kings	September 17	Shasta	November 30
Lake	November 30	Sierra	September 17
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	November 30
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	September 17
Napa	November 30	Yolo	November 30
Nevada	November 30	Yuba	November 30