



STATE BOARD OF EQUALIZATION  
PROPERTY AND SPECIAL TAXES DEPARTMENT  
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State Controller  
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Executive Director  
No. 2014/012

February 7, 2014

TO CLERKS OF THE BOARD AND  
COUNTY ASSESSORS:

**ASSESSMENT APPEALS FILING PERIOD**

Revenue and Taxation Code section 1603 requires counties to 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.

Please note that since November 30 falls on a Sunday, the November 30 deadline will roll to December 1, 2014.

In compliance with the mandate in section 1603, the clerks of the boards should provide the dates for the assessment appeals filing period for their counties no later than April 11, 2014. The information should be sent to Ms. Sherrie Kinkle at [sherrie.kinkle@boe.ca.gov](mailto:sherrie.kinkle@boe.ca.gov) or to the above address.

If you have questions regarding this reporting requirement, please contact Ms. Kinkle at 1-916-274-3363.

Sincerely,

/s/ David J. Gau

David J. Gau  
Deputy Director  
Property and Special Taxes Department

DJG:sk