



STATE BOARD OF EQUALIZATION  
OFFICE OF EXECUTIVE DIRECTOR, BRENDA FLEMING  
450 N STREET, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0073  
1-916-327-4975 • FAX 1-916-324-2586  
[www.boe.ca.gov](http://www.boe.ca.gov)

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State Controller

BRENDA FLEMING  
Executive Director

No. 2020/036

August 4, 2020

TO COUNTY ASSESSORS:

**EXTENSION OF THE REVENUE AND TAXATION CODE SECTION 1604  
TWO-YEAR DEADLINE FOR COUNTY BOARDS OF EQUALIZATION  
TO RENDER FINAL DETERMINATIONS**

Subdivision (c) of Revenue and Taxation Code<sup>1</sup> section 1604 provides that if a County Board of Equalization (which includes Assessment Appeals Boards) fails to make a final determination on an application for reduction in assessment within two years of the timely filing of the application, the applicant's opinion of value as reflected on the application for reduction in assessment shall be enrolled for the tax years on the application, subject to several exceptions.

On July 31, 2020, Governor Newsom issued Executive Order N-72-20<sup>2</sup> extending the deadline. It states:

Notwithstanding Revenue and Taxation Code section 1604 or any other law, for any pending assessment appeal filed with a County Assessment Appeals Board on or before March 4, 2020, the deadline within which the County Assessment Appeals Board must render a decision is hereby extended until January 31, 2021.

As a result of this Executive Order, a County Board of Equalization or Assessment Appeals Board may render a final determination by January 31, 2021, for any appeal application that was timely filed prior to March 4, 2020, and with a two-year deadline that falls between, and including, July 31, 2020 and January 31, 2021.

In addition, any extensions granted previously by the State Board of Equalization (Board) to County Boards of Equalization and Assessment Appeals Boards under the authority of section 155, extending the two-year, section 1604 deadline to dates on or after July 31, 2020, are now extended until January 31, 2021. The deadlines for those appeals that have been extended by the Board up to and including July 30, 2020, have passed and are not further extended.

<sup>1</sup> All statutory references are to the Revenue and Taxation Code, unless otherwise provided.

<sup>2</sup> Executive Order N-72-20 is available at: <https://www.gov.ca.gov/2020/07/31/governor-newsom-signs-executive-order-in-response-to-covid-19-7-31-20/>.

This Executive Order applies to all County Boards of Equalization and Assessment Appeals Boards in the state of California.

Sincerely,

/s/ Brenda Fleming

Brenda Fleming  
Executive Director

BF:pll