



STATE BOARD OF EQUALIZATION
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 State Controller

BRENDA FLEMING
 Executive Director

No. 2019/007

March 12, 2019

TO CLERKS OF THE BOARD AND
 COUNTY ASSESSORS:

ASSESSMENT APPEALS FILING PERIOD

Revenue and Taxation Code¹ 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 both September 15, 2019 and November 30, 2019 fall on a weekend, their respective deadlines will roll to the next business day. The application deadline dates will be as follows:

Last Day of Filing Period	Application Due Date
Sunday, September 15, 2019	Monday, September 16, 2019
Saturday, November 30, 2019	Monday, December 2, 2019

An application will be considered timely if, on or before the application due date, it is:

- Delivered in person by the close of business
- Postmarked by the United States Postal Service (USPS)
- Verified by a bona fide commercial delivery service of date sent (date stamp, receipt, confirmation notice, etc.)
- Filed electronically, where the county clerk of the board accepts e-filing pursuant to section 1603(g)

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 15, 2019.

¹ All statutory references are to the Revenue and Taxation Code, unless otherwise noted.