



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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Second District, San Francisco

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Fourth District, San Diego

MALIA M. COHEN
State Controller

YVETTE M. STOWERS
Executive Director
No. 2023/023

June 22, 2023

TO COUNTY ASSESSORS AND
COUNTY CLERKS OF THE BOARDS:

COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2023

The clerks of the county assessment appeals boards and county 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 3, 2023 (July 2 falls on a Sunday) in each county and will end on September 15 for those counties where the Assessor mails assessment notices by August 1, 2023, to all taxpayers with property on the secured roll. For counties where assessment notices are not mailed by August 1, 2023, the filing period is extended to November 30.

Enclosed is a listing of the appeals filing deadlines for each county. This listing is also posted on the State Board of Equalization's (BOE) website at <https://boe.ca.gov/proptaxes/asmappeal.htm>.

If you have any questions regarding assessment appeals filing periods, please contact the County-Assessed Properties Division at 1-916-274-3350.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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Enclosure

COUNTY ASSESSMENT APPEALS FILING PERIODS FOR 2023

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 3, 2023 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, 2023, to all taxpayers with property on the secured roll. The following table shows the filing deadline for each county.

COUNTY	FILING DEADLINE	COUNTY	FILING DEADLINE
Alameda	September 15	Orange	November 30
Alpine	September 15	Placer	September 15
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 15
Fresno	November 30	San Joaquin	November 30
Glenn	November 30	San Luis Obispo	September 15
Humboldt	November 30	San Mateo	November 30
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	November 30
Mendocino	November 30	Tehama	November 30
Merced	November 30	Trinity	November 30
Modoc	November 30	Tulare	November 30
Mono	September 15	Tuolumne	November 30
Monterey	November 30	Ventura	September 15
Napa	November 30	Yolo	November 30
Nevada	November 30	Yuba	November 30