



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
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No. 2020/050

October 7, 2020

TO CLERKS OF THE BOARD AND
COUNTY ASSESSORS:

NUMBER OF ASSESSMENT APPEALS BOARDS

Section 16 of article XIII of the California Constitution allows a County Board of Supervisors to create one or more assessment appeals boards to equalize values of property on the local assessment roll by adjusting individual assessments. Currently, Revenue and Taxation Code section 1621 limits a county to five assessment appeals boards.

However, the Governor recently signed Assembly Bill 3373 (Stats. 2020, ch. 57), which amends section 1621 to read as follows:

The board of supervisors may create as many assessment appeals boards for the county as it deems necessary for the orderly and timely processing, hearing, and disposition of assessment appeals. An assessment appeals board shall be designated by number in the ordinance providing for its creation.

Effective January 1, 2021, this amendment allows a County Board of Supervisors to create as many assessment appeals boards for the county as deemed necessary in order to timely process, hear, and dispose of assessment appeal applications.

If you have any questions regarding the amendment to section 1621, 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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