



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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State Controller  
YVETTE M. STOWERS  
Executive Director  
No. 2024/022

June 25, 2024

TO COUNTY ASSESSORS AND  
COUNTY CLERKS OF THE BOARDS:

**COUNTY ASSESSMENT APPEALS FILING PERIOD FOR 2024**

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 2, 2024, in each county and will end on September 16 (September 15 falls on a Sunday) for those counties where the Assessor mails assessment notices by August 1, 2024, to all taxpayers with property on the secured roll. For counties where assessment notices are not mailed by August 1, 2024, the filing period is extended to December 2 (November 30 falls on a Saturday).

Enclosed is a listing of the appeals filing deadlines for each county. This listing is also posted on the State Board of Equalization's 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 2024

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 2, 2024 in each county and will end either on September 16 or December 2, depending on whether the County Assessor has elected to mail assessment notices by August 1, 2024, 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 16	Orange	December 2
Alpine	September 16	Placer	September 16
Amador	December 2	Plumas	December 2
Butte	December 2	Riverside	December 2
Calaveras	December 2	Sacramento	December 2
Colusa	December 2	San Benito	December 2
Contra Costa	December 2	San Bernardino	December 2
Del Norte	December 2	San Diego	December 2
El Dorado	December 2	San Francisco	September 16
Fresno	December 2	San Joaquin	December 2
Glenn	December 2	San Luis Obispo	September 16
Humboldt	December 2	San Mateo	December 2
Imperial	December 2	Santa Barbara	December 2
Inyo	September 16	Santa Clara	September 16
Kern	December 2	Santa Cruz	December 2
Kings	September 16	Shasta	December 2
Lake	December 2	Sierra	September 16
Lassen	December 2	Siskiyou	December 2
Los Angeles	December 2	Solano	December 2
Madera	December 2	Sonoma	December 2
Marin	December 2	Stanislaus	December 2
Mariposa	December 2	Sutter	December 2
Mendocino	December 2	Tehama	December 2
Merced	December 2	Trinity	December 2
Modoc	December 2	Tulare	December 2
Mono	September 16	Tuolumne	December 2
Monterey	December 2	Ventura	September 16
Napa	December 2	Yolo	December 2
Nevada	December 2	Yuba	December 2