



STATE BOARD OF EQUALIZATION
PROPERTY TAX DEPARTMENT
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
1-916-274-3350 • FAX 1-916-285-0134
www.boe.ca.gov

TED GAINES
First District, Sacramento
SALLY J. LIEBER
Second District, San Francisco
ANTONIO VAZQUEZ
Third District, Santa Monica
MIKE SCHAEFER
Fourth District, San Diego
MALIA M. COHEN
State Controller
YVETTE M. STOWERS
Executive Director
No. 2026/016

March 24, 2026

TO CLERKS OF THE BOARD
AND COUNTY ASSESSORS:

REQUEST FOR ASSESSMENT APPEALS FILING PERIOD

Revenue and Taxation Code¹ [section 1603](#) establishes the filing periods 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.

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

- Delivered in person by the close of business
- Postmarked via United States Postal Service (USPS)
- Verified by a commercial delivery service of date sent (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 17, 2026. The information should be sent to Ms. Christine Weilepp-Oglesby at Christine.Weilepp-Oglesby@boe.ca.gov or to the following address:

State Board of Equalization
County-Assessed Properties Division, MIC: 64
Attention: Ms. Christine Weilepp-Oglesby
P.O. Box 942879
Sacramento, CA 94279-0064

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

TO CLERKS OF THE BOARD
AND COUNTY ASSESSORS

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If you have questions regarding this reporting requirement, please contact Ms. Weilepp-Oglesby at 1-916-274-3316.

Sincerely,

/s/ David Yeung

David Yeung
Deputy Director
Property Tax Department

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