

Proposal to Mandate Uniform Deadlines for California Property Tax Appeals

CALIFORNIA LAWYERS ASSOCIATION¹
TAXATION SECTION
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EXECUTIVE SUMMARY

This proposal recommends amending California Revenue and Taxation Code (“Rev. & Tax. Code”) Section 1603 (“Section 1603”) to establish a uniform assessment appeal filing deadline of November 30 for all 58 counties.

Section 1603 governs the deadlines by which taxpayers must file annual property tax applications for changed assessment, commonly referred to as “assessment appeals” or “appeals applications.” Currently, Section 1603 does not provide a singular deadline. Instead, Section 1603 allows counties to choose, on an annual basis, whether they wish to have the deadline for filing assessment appeals due on September 15 or November 30 (in both cases, the date advances to the next day if the due date falls on a weekend). These deadlines apply to both secured and unsecured property.

Establishing a consistent statewide assessment appeal deadline of November 30:

- Ensures equitable access to the appeals process by all taxpayers statewide.

¹ The comments contained in this paper are the individual views of the authors who prepared them, and do not represent the position of the California Lawyers Association or of the Taxation Section.

- Ensures equal protection and avoids an adverse and disproportionate impact on certain taxpayers.
- Strengthens the legal defensibility of the property tax framework.
- Prevents confusion that may cause taxpayers from inadvertently missing the deadline when a county decides to change its deadline in a particular year.
- Ensures uniformity of deadlines for taxpayers who own properties in more than one county.
- Lowers the cost of administration for government, as discussed herein.

In nearly every aspect of constitutional and statutory authorities, uniform property tax administration is required throughout California's 58 counties. For example:

- All property must be valued as of the same date. (Rev. & Tax. Code §§ 722, 2192, 11492.)
- All claims of exemption must be filed on the same date. (Rev. & Tax. Code §§ 254.5, 255, 257, 259.13, 276, & 276.5.)
- All county business personal property tax returns (Form BOE 571-L) are due on the same date of April 1, and considered late on the same date of May 8. (Rev. & Tax. Code § 441(b) & 463.)
- All county assessors must complete their property tax valuations, enter them on the local assessment roll, and deliver them to other governmental actors no later than July 1. (Rev. & Tax Code §§ 616, 617, 647.)
- All county tax collector-treasurers must release secured property tax bills by November 1 each year. (Rev. & Tax. Code § 2610.5.)
- All counties must begin accepting assessment appeals beginning on July 2. (Rev. & Tax. Code § 1603.)
- All county unsecured property taxes are due by August 31. (Rev. & Tax. Code § 2922.)
- All taxpayers must pay their annual secured property taxes by December 10 for the first installment and April 10 for the second installment. (Rev. & Tax Code §§ 2617, 2618, 2704 & 2705.)

There is one notable exception to the uniform filing and payment deadlines. As of 2025, 11 counties—Alameda, Alpine, Inyo, Kings, Mono, Placer, San Francisco, San Luis Obispo, Santa Clara, Sierra, Ventura—require taxpayers to file assessment appeals by **September 15**.² In contrast, the remaining 47 counties provide a uniform deadline of **November 30**.³

² See BOE Letters to Assessors 2025/020 (July 7, 2025) [found online at <https://www.boe.ca.gov/proptaxes/pdf/lta25020.pdf>].)

³ Id.

The State Board of Equalization (BOE) notified taxpayers on July 7, 2025, about the 11 counties that would be using the September 15 deadlines. As noted, Rev. & Tax Code § 1603 allows counties to switch their appeals filing deadline each year.

Providing a uniform statewide appeals deadline ensures that taxpayers are treated fairly and consistently, regardless of the county in which the property is located. Uniformity also ensures that taxpayers are not confused by different deadlines if they own property in different counties, or if a county decides to change its deadline unilaterally.

There is no good policy reason for allowing two different deadlines for statewide appeals. As stated above, all property is valued at the same time, all exemptions and property statements are due at the same time, all roll values are determined at the same time, all personal property taxes are due at the same time, and all real property taxes are due at the same time — all statewide. Currently, 81 percent of California counties are able to timely process appeals applications using a November 30 deadline.

The authors of this paper understand that any process change at any government level may take time, however, and thus they propose that the change to a statewide uniform appeal deadline of November 30 take effect on January 1, 2027.

DISCUSSION

I. BACKGROUND

Tax collectors must release secured property tax bills by November 1 of each year.⁴ Prior to 2002, all 58 counties were uniformly required to file their assessment appeals by September 15. With this early appeal deadline, the California Legislature recognized that many taxpayers were missing the opportunity to file an assessment appeal. They simply did not have enough time to react since the tax bills were released in October *after* the September 15 the assessment appeal deadline.

Assembly Bill (“AB”) 645 (2001-2002 Leg. Sess.) changed that singular deadline in Section 1603 to become an alternative deadline. The BOE’s analysis for AB 645 states that the appeals deadline of September 15 was “Designed for Pre-Proposition 13 Times,” and noted that it was not adjusted after Proposition 13: “The July 2nd to September 15th appeals filing period worked well prior to Proposition 13 when property was cyclically reappraised to current market value and assessors were required to notify taxpayers of increases in their assessed value prior to July 1.”⁵

Thus, AB 645 amended this provision to establish the November 30 appeal deadline, allowing counties to choose to either (a) continue the expense of mailing specified value notices to

⁴ See Rev. & Tax. Code § 2610.5.

⁵ BOE Legislative Division Legislative Bulletin-Property Tax Legislation 2001 from [Web Archive](https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf) [found online at <https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf>].

taxpayers by August 1⁶, often consisting of small post cards, in which case the September 15 deadline would apply, or (b) save county funds and not mail taxpayers an assessment notice, or notice of value, by August 1, in which case the November 30 deadline would apply.

In the intervening years between 2002 and present, the number of counties that chose to mail the expensive valuation notices to taxpayers and keep the September 15 deadline has shrunk to only 11 out of 58 counties, although there were only 10 counties as of 2021.

It is clear, by its design—allowing assessors the choice between the two appeal deadlines—that AB 645 was a compromise between taxpayers and assessors. Further, the BOE’s analysis states:

***Creates Lack of Statewide Uniformity.** This measure creates a lack of statewide uniformity in assessment appeal filing periods between counties that send value notices and those that do not. This reflects a compromise in order to remove the opposition of some county assessors who would otherwise oppose the filing date extension. While a lack of uniformity is undesirable, it is necessary so that the greatest number of taxpayers who own property in counties that do not send an annual value notice are provided with value information prior to the deadline to challenge their assessment.*⁷

Before AB 645 was enacted in 2001, the Legislature recognized the inequity and tried numerous times to address the problem with the early appeal deadline. However, negotiations between taxpayers and assessors and the bills failed.

Previous Legislation			
Year	Bill	Author	Sponsor
2000	SB 2169	SR&T Cmte	BOE
1995	SB 657	Maddy	CalTax
1993	AB 614	Rainey	Contra Costa County Assessor Gus Cramer
1992	SB 1795	Johnson	Author

These bills previously failed primarily due to opposition from either the California Assessors’ Association or individual county assessors.⁸

II. CURRENT PROCESS

County assessors, including those in the 11 counties with the September 15 deadline, are statutorily required to release their property tax bills by November 1.⁹ They also are required to release assessment notices (generally in the form of a postcard) by August 1. Taxpayers often fail

⁶ See Rev. & Tax. Code § 619; BOE Annotation No. 180.0039 (May 6, 2003).

⁷ BOE Legislative Division Legislative Bulletin-Property Tax Legislation 2001 from [Web Archive](https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf) [found online at <https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf>].

⁸ BOE Legislative Division Legislative Bulletin-Property Tax Legislation 2001 from [Web Archive](https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf) [found online at <https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/enact/ptleg/01ptbulletin.pdf>].

⁹ Rev. & Tax. Code § 2610.5.

to react to a postcard, but they do react to their tax bills, which are released *after* the appeal deadline. The result: Taxpayers miss their opportunity to appeal

There is no identifiable benefit to the 11 counties that use the earlier appeal deadline. “This is the way it’s always been done” is not a benefit; it’s an excuse. “It will create an appeal back” and “it will cause a budget deficit” also are excuses. The conversion from September 15 to November 30 was done effectively when AB 645 was enacted in 2001, where we saw all but 7 of the 58 counties choose the later November 30 appeal deadline.¹⁰ In Further, even if there was some benefit, too often, taxpayers are missing their opportunity to appeal and overpay their property taxes.

As a result of the disparity in appeal deadlines and in compliance with Section 1603—in March of *each year*—the BOE must send to all 58 county clerks of the boards and assessors a “Request for Assessment Appeals Filing Period” in the form of a “Letters to Assessors,” or “LTA.”¹¹ Counties must notify the BOE by mid-April of the appeal deadline they wish to use, i.e., September 15 or November 30.

Again, only those counties that release an assessment notice or notice of value by August 1 qualify to have the earlier September 15 deadline. These notices often are in the form of a postcard; they are not the tax bills.

After the BOE compiles the data from the counties regarding appeal deadlines, the BOE then releases another LTA that shows the appeal deadlines for each of the 58 counties.¹²

III. RECENTLY

On December 17, 2024, recognizing the need to protect taxpayers’ appeal rights, the BOE voted unanimously to sponsor legislation mandating a uniform appeal date of November 30.¹³ This was in response to a presentation of the issue at both the annual 2024 and 2025 BOE Taxpayers’ Bill of Rights hearings by Ryan, LLC¹⁴, including its similar recommendation at the 2024 Annual Taxpayers’ Bills of Rights hearing.¹⁵

To date, the BOE has not been successful in securing an author, as reported by the BOE Legislative Director Ted Angelo at the September 16, 2025, BOE meeting. Further, at the same meeting, BOE Executive Director Yvette Stowers stated that she met with the 11 counties that use the September 15th appeal deadline, and they all are “strongly opposed,” as it would cause a

¹⁰ See BOE Letters to Assessors 2003/035 (May 2, 2003) [found online at <https://www.boe.ca.gov/proptaxes/pdf/lta03035.pdf>]

¹¹ See BOE Letters to Assessors No. 2025/011 (March 28, 2025) as an example [found online at <https://www.boe.ca.gov/proptaxes/pdf/lta25011.pdf>].

¹² See BOE Letters to Assessors No. 2025/020 (July 7, 2025), as an example [found online at <https://www.boe.ca.gov/proptaxes/pdf/lta25020.pdf>].)

¹³ Board Meeting [Minutes](#) (December 17, 2024) [found online at <https://www.boe.ca.gov/meetings/pdf/2024/121724M.pdf>]

¹⁴ Board Meeting [Minutes](#) (August 20, 2025) [found online at <https://www.boe.ca.gov/meetings/pdf/2025/082025M.pdf>] that includes a [letter](#) from Ryan, LLC.

¹⁵ Board Meeting [Minutes](#) (August 27, 2024) [found online at <https://www.boe.ca.gov/meetings/pdf/2024/082724M.pdf>]

change in their budgets and a “backlog of appeals.” She also stated that the California Assessors Association has not taken a position.

IV. UNIFORMITY

The five-member elected BOE was created by constitutional amendment in 1879, initially tasked to ensure that county property tax assessment practices were **equal and uniform** throughout California.

The Board has the constitutional and statutory duty to secure uniformity in property taxation across California’s 58 counties. This responsibility is anchored in Article XIII of the California Constitution and notably enforced through the California Government Code Sections 15600–15607.

Together, these authorities ensure uniformity, fairness, consistency, and equality in taxation.

- The California Constitution establishes uniformity as a principle of equality in taxation.
- The California Government Code gives the BOE power and responsibility to enforce uniformity administratively.
- The Revenue and Taxation Code operationalizes uniformity in day-to-day assessment standards

Uniformity in California’s property tax system:

- Promotes equality by requiring that all property be assessed and taxed according to the same method and rate, and consistent procedures.
- Prevents discrimination so that the tax burden is distributed fairly across taxpayers and ensures that all taxpayers have equal rights, including the right to appeal.
- Maintains stability by applying consistent assessment standards and processes statewide.

V. PROBLEMS ADDRESSED

More than two decades ago, in AB 645, taxpayers and assessors compromised so that “***the greatest number of taxpayers who own property in counties that do not send an annual value notice are provided with value information prior to the deadline to challenge their assessment.***”¹⁶ It is time to have another open dialogue in the spirit of taxpayers’ rights and due process.

Treating the public in a uniform and consistent matter, especially with respect to appeal rights should never be compromised. Establishing uniform property tax procedures and deadlines

¹⁶ BOE Legislative Division Legislative Bulletin-Property Tax Legislation 2001 from [Web Archive](https://www.boe.ca.gov/proptaxes/pdf/lta25020.pdf) [found online at <https://www.boe.ca.gov/proptaxes/pdf/lta25020.pdf><https://web.archive.org/web/20030403045751/http://www.boe.ca.gov/legdiv/nact/ptleg/01ptbulletin.pdf>].

across California's 58 counties would improve fairness, administrative efficiency, and taxpayers' rights. Among the most serious consequences of non-uniform practices is the uneven access to appeal rights.

A uniform deadline would ensure equal access to appeal rights, giving every taxpayer the same opportunity to challenge potential overassessments. Currently, taxpayers with property in 11 of the 58 California counties face an earlier assessment appeal deadline—September 15—than taxpayers in the other 47 counties, who have until November 30. This discrepancy gives taxpayers with property in the 11 counties up to 76 fewer days to evaluate their property assessments and decide whether to file an appeal.

In addition to procedural fairness, uniformity also would improve public perception of the property tax system. Inconsistent deadlines can create a sense that the system favors certain taxpayers over others, undermining confidence in the fairness and impartiality of California property tax administration. Aligning deadlines across counties would reinforce the constitutional principle that property taxation should be uniform and equal throughout the state.

Uniform procedures also would reduce administrative confusion for both taxpayers and professionals. Many property owners, tax professional, and attorneys work across multiple counties and must navigate different rules and deadlines, increasing the risk of compliance errors. Standardized deadlines would simplify tax planning and filing, making the system more predictable and accessible.

From a legal and operational standpoint, having different rules for different counties increases the potential for legal disputes or challenges. The variation in deadlines, although apparently legal under current law, could be seen as inconsistent with the spirit of equal protection, particularly if it leads to a disproportionate impact on certain taxpayers. Establishing a uniform system would help mitigate these concerns and strengthen the legal defensibility of the property tax framework.

Finally, statewide uniformity would result in greater efficiency for county governments and state agencies. Each year, county assessors and the BOE must coordinate and communicate varying appeal timelines, which adds complexity and administrative costs. A single, statewide appeal deadline would streamline operations, reduce confusion, and improve transparency. It would also lead to fairer taxpayer outcomes, ensuring that no group of property owners is disadvantaged simply because of the county they reside in. By leveling the playing field, California could make meaningful progress toward a more equitable and efficient property tax system.

VI. RECOMMENDATIONS

To address the inequities created by non-uniform property tax assessment appeal deadlines for secured property across California's 58 counties, the Legislature should consider amending Section 1603 to establish a single, statewide appeals filing deadline of November 30.

A uniform appeal date would ensure all taxpayers are afforded equal time to evaluate their property assessments and file appeals, if needed, thereby reinforcing the constitutional principle of uniform and equal taxation.

Legislative oversight could be strengthened under the current system through annual reporting requirements that measure the impact of appeal deadline disparities on taxpayers statewide. We propose that such amendment be effective on January 1, 2027.