STATE OF CALIFORNIA

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Executive Director

November 12, 2002

TO COUNTY ASSESSORS AND INTERESTED PARTIES:

No. 2002/069

EXTENSION OF TIME TO COMPLETE THE
LOCAL ASSESSMENT ROLL

On October 3, 2002, the Board directed staff to initiate a project to establish guidelines for county assessors that request an extension of time to complete the local assessment roll in accordance with section 155 of the Revenue and Taxation Code. The guidelines may become part of an existing section of the *Assessors' Handbook*, may be issued as a Letter To Assessors, or may be adopted as a Property Tax Rule.

Section 155 contains provisions whereby a county assessor may request an extension of time for official acts, such as completing and certifying the local assessment roll. If a county assessor cannot meet the statutory July 1 deadline to complete the roll, the Board or its Executive Director may extend the time for not more than 30 days or, in the case of public calamity, not more than 40 days.

Currently, there is no formal process related to an application for extension, and neither section 155 nor any regulation require a reason for a 30-day extension. The purpose of this project is to establish standards as a prerequisite for granting time extensions to county assessors under sections 155 and 1366.

Interested parties may submit suggestions and comments by January 10, 2003 regarding these proposed guidelines. As part of your submission, we would appreciate any reasons you have encountered in the past that necessitated your requesting an extension of time to complete the local assessment roll. Please submit your suggestions/comments to Ms. Sherrie Kinkle at the above address or sherrie.kinkle@boe.ca.gov.

This letter, as well as all future documents regarding this project, will be posted on the Board's Web site (www.boe.ca.gov). The information can be accessed by way of Property Taxes, Property Tax Committee Work Plans, Other Projects in Process 2002.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk