

BUDGET, STAFFING, AND WORKLOAD AUTHORITATIVE CITATIONS

The following provides the authoritative citations for the Budget, Staffing and Workload Survey Topic. In general, citations include Constitutional provisions, sections of the Revenue and Taxation Code, other applicable statutes, court cases, Property Tax Rules, *Assessors' Handbook Sections*, Letters To Assessors, and legal annotations pertaining to the topic.

CITATION	DESCRIPTION
Government Code	
§15616(a)	The BOE shall report annually to the Governor the assessed value of state assessed and locally assessed real and personal property in each county and incorporated city.
§15620	The BOE may, by minute order, extend for up to 30 days the deadline for filing any report required by it.
Revenue and Taxation Code	
§155	Allows the assessor to request an extension of time for official acts such as completing and certifying the local assessment roll.
§407	Requires the assessor to file a statistical statement with the BOE annually, on the second Monday in July, supplying any statistical information that the BOE may require.
§616	Requires the assessor to complete the local assessment roll on or before July 1 of each year.
§617	Requires the assessor to deliver the assessment roll to the auditor as soon as the local roll is complete.
Letters To Assessors	
2003/022	Guidelines for assessors to request an extension of time to complete the local assessment roll.