


## Memorandum

To: Honorable Diane L. Harkey, Chairwoman  
Honorable George Runner, Vice Chair  
Honorable Fiona Ma, CPA, Second District  
Honorable Jerome E. Horton, Third District  
Honorable Betty T. Yee, State Controller

Date: March 15, 2017

From: David J. Gau   
Executive Director

Subject: *Extension of Time to Accept Claims for Property Tax Exemption  
Administrative Consent Agenda, March 2017*

Revenue and Taxation Code requires county assessors to annually accept property tax exemption claim forms on or before February 15<sup>th</sup> as timely filed claims. Section 155 provides, however, that the Board or its Executive Director may extend by 30 days the deadline for any official act by the assessor. In the case of public calamity, the deadline may be extended by 40 days. Section 155 also requires that the Executive Director inform the Board of any such extension at its next regular meeting.

This memo is to inform you that the Butte, Sutter, and Yuba County Assessors, pursuant to the provisions noted above, have been granted a 40-day extension to accept timely filed property tax exemption claims.

DJG:ap  
Attachment

cc: Mr. Russell Lowery  
Mr. Sean Wallentine  
Ms. Genevieve Jopanda  
Ms. Kari Hammond  
Ms. Yvette Stowers  
Ms. Joann Richmond



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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SEN GEORGE RUNNER (RET.)  
First District, Lancaster

FIONA MA, CPA  
Second District, San Francisco

JEROME E. HORTON  
Third District, Los Angeles County

DIANE L. HARKEY  
Fourth District, Orange County

BETTY T. YEE  
State Controller

DAVID J. GAU  
Executive Director

No. 2017/009

February 17, 2017

TO COUNTY ASSESSORS:

**EXTENSION OF TIME FOR ACCEPTING CLAIMS  
FOR PROPERTY TAX EXEMPTION**

Pursuant to the authority vested in me by section 155 of the Revenue and Taxation Code, I am extending until and including March 27, 2017, the time for accepting claims for property tax exemption under the following Revenue and Taxation Code sections:

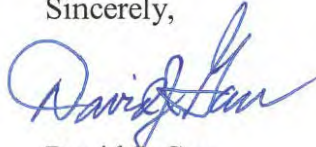
Sections 217.I, 255, 260	Aircraft for Display Exemption
Sections 220.5, 255, 276.5	Aircraft of Historical Significance Exemption
Sections 204, 270	Cemetery Exemption
Sections 206, 270	Church Exemption
Sections 203, 270	College Exemption
Sections 205.5, 276	Disabled Veterans' Exemption (Initial Filing and Low-Income Filing)
Section 227	Documented Vessel Exemption (4 Percent Assessment)
Sections 213, 270	Exhibitions Exemption
Sections 202, 270	Free Public Library or Free Museum
Sections 201, 275	Homeowners' Exemption
Sections 202.2, 270	Lessor's Exemption
Sections 202, 270	Public School Exemption
Sections 207, 270	Religious Exemption
Sections 237, 270	Tribal Housing Exemption
Sections 205.1, 72.21	Veterans' Exemption
Sections 214, 270	Welfare Exemption
Sections 217, 251, 260	Works of Art Exemption

The nature of the disruption of normal business activity caused by residents of Butte, Sutter, and Yuba Counties being evacuated on February 12, 2017, due to the Lake Oroville Dam erosion and flooding constitutes a public calamity for purposes of section 155.

This extension applies to taxpayers and nonprofit organizations involved in the evacuated areas, and to taxpayers with representatives whose personnel are responsible for filing property tax exemption claim forms who are in the evacuated areas. It also extends to filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies to which claims were entrusted for delivery.

I urge the affected counties to be generous in applying the terms of this extension to further its intent and purpose.

Sincerely,



David J. Gau  
Executive Director  
State Board of Equalization

DJG:sk