


Memorandum

To: Honorable Malia M. Cohen, Chair
Honorable Antonio Vazquez, Vice Chair
Honorable Ted Gaines, First District
Honorable Mike Schaefer, Fourth District
Honorable Betty T. Yee, State Controller

Date: May 31, 2019

From: 
Brenda Fleming
Executive Director

Subject: ***Extension of Time to Complete Local Assessment Roll
Administrative Consent Agenda, June 2019***

Revenue and Taxation Code Section 616 requires county assessors to annually complete their local assessment rolls by July 1. 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.

Pursuant to the provisions noted above, this memo is to inform you that the Lake and Sonoma County Assessors have been granted a 40-day extension while Amador, Colusa, Lassen, Nevada, Sierra, and Yuba County Assessors have been granted a 30-day extension respectively for completing their 2019 local assessment roll.

BF:las
Attachments

cc: Ms. Regina Evans
Ms. Kari Hammond
Mr. David Titus
Mr. Gary Gartner
Ms. Yvette Stowers
Mr. Henry Nanjo



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State Controller

BRENDA FLEMING
Executive Director

May 6, 2019

Honorable Richard A. Ford
Lake County Assessor
255 North Forbes Street, Room 223
Lakeport, CA 95453

Dear Mr. Ford

In response to your April 29, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to August 10, 2019 is granted to complete and submit the local assessment roll for Lake County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 19, 2019.

Sincerely,

A handwritten signature in black ink that reads "BFleming".

Brenda Fleming
Executive Director

BF:las

cc: Honorable Malia M. Cohen
Chair, State Board of Equalization
Honorable Carol J. Huchingson
Lake County Clerk of the Board
Honorable Cathy Saderlund
Lake County Auditor-Controller
Honorable Barbara C. Ringen
Tax Collector
Ms. Carol J. Huchingson
Lake County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80



COUNTY OF LAKE
COUNTY ASSESSOR-RECORDER

255 N. Forbes Street
Lakeport, California 95453
Assessor's Office 707 / 263-2302
Recorder's Office 707 / 263-2293
Fax 707 / 263-3703

RICHARD A. FORD
ASSESSOR-RECORDER

April 29, 2019

Mr. Dean R. Kinnee
Executive Director
State Board of Equalization
PO Box 94279
Sacramento, CA 94279-0073

RE: Assessment Roll Extension Request

Dear Mr. Gau:

Pursuant to Section 155 of the Revenue and Taxation Code, I respectfully request a 60-day extension of time beyond July 1, 2019 to prepare and deliver the 2018-2019 Lake County Assessment Roll to the Clerk/Auditor-Controller.

It will not be possible to complete the assessment roll by July 1, 2019 for one or more reasons. The following items are contributory to making this request:

- Continued workload related to the Valley, Rocky, Jerusalem, Clayton fires, Sulfur, and Mendo Complex Fires.
- A continued backlog of assessment appeals and property owner confusion related to the assessment process.
- A continued backlog of property transfers and new construction to be completed prior to close of the assessment roll.
- Recent retirement and terminations of appraisers that has led to a low level of experience in the appraiser staff.

Recent recruitments still have not attracted experienced staff, with new applicants requiring beginning training into the complexities of the California property tax laws, treatments and system. We are improving our training to help this process but will take time to develop current staff. Your approval of this request is important to the completeness and accuracy of the 2018-2019 Lake County Assessment Roll. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in blue ink, appearing to read "Richard A. Ford", is written over the typed name and title.

Richard A. Ford, MBA
County of Lake, Assessor-Recorder

Cc: Carol J. Huchingson
Cc: Cathy Saderlund
Cc: Barbara Ringen



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State Controller

BRENDA FLEMING
Executive Director

May 7, 2019

Honorable Deva Marie Proto
Sonoma County Assessor
585 Fiscal Drive, Room 104
Santa Rosa, CA 95403

Dear Ms. Proto

In response to your May 1, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to August 10, 2019 is granted to complete and submit the local assessment roll for Sonoma County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 19, 2019.

Sincerely,

A handwritten signature in black ink that reads "BFleming".

Brenda Fleming
Executive Director

BF:las

cc: Honorable Malia M. Cohen
Chair, State Board of Equalization
Honorable Deva Marie Proto
Sonoma County Clerk of the Board
Honorable Erick Roeser
Sonoma County Auditor-Controller
Honorable Erick Roeser
Sonoma County Tax Collector
Ms. Sheryl Brattin
Sonoma County Administrator
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80



SONOMA COUNTY

Clerk-Recorder-Assessor

<http://sonomacounty.ca.gov/cra>

Assessor Division

Deva Marie Proto
Clerk-Recorder-Assessor
585 Fiscal Dr., Rm. 104
Santa Rosa, CA 95403
Tel: (707) 565-1877
Fax: (707) 565-1364

MAY 1 2019

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MAY - 3 2019

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Brenda Fleming, Executive Director
State Board of Equalization
P.O. Box 942879 Mic: 73
Sacramento, CA 94279-0073

Dear Ms. Fleming:

Pursuant to Section 155 of the Revenue and Taxation Code, and due to the public calamity Sonoma County experienced with the wildfires of October 2017, I respectfully request a 40-day extension of time beyond July 1, 2019, to prepare and deliver the 2019-2020 Sonoma County Secured and Unsecured Assessment Rolls to the Auditor-Controller.

The wildfires that devastated Sonoma County in October of 2017 have created a multitude of new assessment events. An additional 5,300 workload units have been added to our already heavy workload. Our Office continues to review assessment's that were lowered during the real estate downturn. In addition, the office staffing levels have not improved since prior to the economic downturn. The 40-day extension will allow our office to:

- Complete the backlog of new construction, focusing on fire calamity rebuilds
- Complete the outstanding change in ownership events
- Timely process the annual business property statements
- Process Prop 50 claims for Base Year Transfers
- Enroll the 2019 Section 51 Value Reviews
- Process more roll corrections on assessment appeals

The additional time allowed will undoubtedly give us the opportunity for a more complete and accurate assessment roll and potentially avoid costly roll corrections.

If you have any questions or require additional information, please do not hesitate to contact me. Thank you for your consideration.

Sincerely,

A handwritten signature in cursive script that reads "Deva Marie Proto".

Deva Marie Proto
Sonoma County Assessor

cc: Sheryl Brattin, County Administrator
Erick Roeser, Auditor-Controller-Treasurer-Tax Collector
David Rabbitt, Board of Supervisors, Chair
Honorable Fiona Ma



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State Controller

BRENDA FLEMING
Executive Director

June 3, 2019

Honorable James B. Rooney
Amador County Assessor
810 Court Street
Jackson, CA 95642-2132

Dear Mr. Rooney:

In response to your May 14, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Amador County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,

B.F. Fleming
Brenda Fleming
Executive Director

BF:las

cc: Honorable Ted Gaines
First District, State Board of Equalization
Honorable Jennifer Burns
Amador County Clerk of the Board
Honorable Tacy Oneto Rouen
Amador County Auditor-Controller
Honorable Michael E. Ryan
Tax Collector
Mr. Chuck Iley
Amador County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80

AMADOR COUNTY ASSESSOR

James B. Rooney, Assessor

810 Court Street . Jackson, California 95642-2132
Phone (209) 223-6351 . Fax (209) 223-6721



May 14, 2019

Ms. Brenda Fleming
Interim Executive Director
State Board of Equalization
PO Box 942879
Sacramento CA 94279-0073

Re: Request for Extension, 2019-2020 601 Assessment Roll

Dear Ms. Fleming:

Please accept this letter as my request for an extension to July 31, 2019 to deliver the Amador County Local Assessment Roll pursuant to Section 155 of the Revenue and Taxation Code.

We are working diligently on completing the review of properties which have had a decline in value. We still have a substantial number of requests to process for this assessment year.

I appreciate your consideration of my request for an extension.

Very truly yours,

A handwritten signature in blue ink that reads "James B. Rooney". The signature is fluid and cursive, with the first and last names being more prominent.

James B. Rooney
Amador County Assessor

jr/tm

cc:

David Yeung, Chief, County-Assessed Properties Division SBOE
Brian Oneto, Chairman, Amador County Board of Supervisors
Chuck Iley, Amador County Administrative Officer
Tacy Oneto Rouen, Amador County Auditor/Controller
Michael E. Ryan, Amador County Treasurer/Tax Collector



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State Controller

BRENDA FLEMING
Executive Director

June 3, 2019

Honorable Arnold Gross Jr.
Colusa County Assessor
547 Market Street, Suite 101
Colusa, CA 95932

Dear Mr. Gross:

In response to your May 3, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Colusa County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,

B Fleming
Brenda Fleming
Executive Director

BF:las

cc: Honorable Malia M. Cohen
Chair, State Board of Equalization
Honorable Wendy G. Tyler
Colusa County Clerk of the Board
Honorable Peggy Scroggins
Colusa County Auditor-Controller
Honorable Daniel A. Charter
Tax Collector
Ms. Wendy G. Tyler
Colusa County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80



Arnold Gross, Jr.
Assessor
COUNTY OF COLUSA
547 Market Street, Suite 101
Colusa, CA 95932
Phone (530) 458-0450
Fax (530) 458-0436

May 3, 2019

Brenda Fleming
Executive Director
State Board of Equalization
P. O. Box 942879
Sacramento, CA 94279-0064

Re: Section 155, Revenue and Taxation Code

Dear Ms. Fleming:

This office is requesting an extension of time to July 31, 2019, for completion of the 2019-20 Colusa County Secured and Unsecured Assessment Rolls.

We find this request necessary, due to a vacant full time Auditor and three new clerical staff members in training.

Very Truly Yours,

A handwritten signature in blue ink, appearing to read "Arnold Gross, Jr.", is written over the typed name.

Arnold Gross, Jr.
Colusa County Assessor

cc: Peggy Scroggins, Colusa County Auditor-Controller
Daniel A. Charter, Colusa County Treasurer/tax Collector
Wendy Tyler, Colusa CAO
Colusa County Board of Supervisors



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BRENDA FLEMING
Executive Director

May 15, 2019

Honorable Nick Ceaglio
Lassen County Assessor
220 South Lassen Street, Suite 4
Susanville, CA 96130

Dear Mr. Ceaglio:

In response to your May 8, 2019 letter, and in accordance with Revenue and Taxation Code Section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Lassen County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,


Brenda Fleming
Executive Director

BF:las

cc: Honorable Ted Gaines
First District, State Board of Equalization
Honorable Julie Bustamante
Lassen County Clerk of the Board
Honorable Diana Wemple
Lassen County Auditor-Controller
Honorable Nancy Cardenas
Tax Collector
Mr. Richard Egan
Lassen County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80

Office of Assessor

County of Lassen



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MAY 10 2019

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

NICK CEAGLIO, Assessor
Lassen County Courthouse
220 South Lassen Street, Suite 4
Susanville, CA 96130
(530) 251-8241
FAX (530) 251-8245

May 8, 2019

Ms. Brenda Fleming
Executive Director
State Board of Equalization
P O Box 942879
Sacramento CA 94279-0073

Dear Ms. Fleming,

Please consider this letter as my official request for an extension of the deadline for delivering the 2019-2020 Secured and Unsecured assessment rolls. This request is being made in accordance with Revenue and Taxation Code Section 155.

In addition to budget and staffing problems, current market conditions have necessitated this request.

Sincerely,

A handwritten signature in blue ink that reads "Nick Ceaglio".

Nick Ceaglio
Lassen County Assessor

Cc: Hon. Diana Wemple, Lassen County Auditor
Mr. Richard Egan, Lassen County Administrative Officer



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State Controller

BRENDA FLEMING
Executive Director

May 7, 2019

Honorable Susan M. Horne
Nevada County Assessor
950 Maidu Avenue, Suite 290
Nevada City, CA 95959-8600

Dear Ms. Horne:

In response to your April 19, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Nevada County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,

A handwritten signature in black ink that reads "BFleming".

Brenda Fleming
Executive Director

BF:las

cc: Honorable Ted Gaines
First District, State Board of Equalization
Honorable Julie Patterson Hunter
Nevada County Clerk of the Board
Honorable Marcia Salter
Nevada County Auditor-Controller
Honorable Tina Vernon
Tax Collector
Ms. Alison Lehman
Nevada County Executive Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80

COUNTY OF NEVADA

Susan M. Horne, Assessor

950 Maidu Avenue
Nevada City, CA 95959-8600
(530) 265-1232
FAX 265-9858

April 19, 2019

State Board of Equalization
Brenda Fleming, Executive Director
P.O Box 942879
Sacramento, CA 942879

Subject: Request for Extension of 2018/19 Assessment Roll

Dear Director Fleming:

My office converted to a new property tax system, Megabyte, in July 2018. However, due to extensive data conversion issues there was a 3 ½ month delay before any 2018 appraisal events were able to be entered into the new tax system. This processing delay has resulted in a large backlog of 2018 assessment workload that has yet to be completed. In order to complete as much of the 2018 appraisal workload as possible prior to roll close, I am respectfully requesting a thirty day (30) extension to close Nevada County's 2019/20 assessment roll pursuant to Revenue and Taxation Code 155.

If you have any questions, please feel free to contact me. My direct office line is 530-265-1269 or by email at sue.horne@co.nevada.ca.us.

I appreciate your thoughtful consideration of my request.

Sincerely,



Sue Horne
Nevada County Assessor

CC: Alison Lehman, Chief Executive Officer
Marcia Salter, Auditor Controller
Tina Vernon, Treasurer and Tax Collector
Nevada County Board of Supervisors



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Fourth District, San Diego

BETTY T. YEE
State Controller

BRENDA FLEMING
Executive Director

June 13, 2019

Honorable Laura A. Marshall
Sierra County Assessor
P.O. Box 8
Downieville, CA 95936-0008

Dear Ms. Marshall:

In response to your May 14, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Sierra County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,

Brenda Fleming
Executive Director

BF:las

cc: Honorable Ted Gaines
First District, State Board of Equalization
Honorable Heather Foster
Sierra County Clerk of the Board
Honorable Van Maddox, CPA
Sierra County Auditor-Controller
Honorable Van Maddox, CPA
Tax Collector
Ms. Vickie Clark
Sierra County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
[REDACTED]
assessor@sierracounty.ca.gov



Laura A. Marshall
Assessor

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THE COUNTY CLERK'S OFFICE
COUNTY CLERK, FREDDA BROWN

May 14, 2019

Ms. Brenda Flemming
Executive Director
State Board of Equalization
P O Box 942879
Sacramento, CA 94279-0073


Re: Roll Extension

Dear Ms. Flemming:

Pursuant to California Revenue & Taxation Code Section 155, request is hereby made for an extension to complete our 2019 Secured and Unsecured Rolls. Due to the Proposition 8 workload and migration from the Crest Property Tax System to the Megabyte Property Tax System additional time may be needed to enter and review data.

Thank you for your time and consideration.

Sincerely,


Laura A. Marshall
Sierra County Assessor

cc: Van Maddox
Sierra County Auditor-Treasurer-Tax Collector



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State Controller

BRENDA FLEMING
Executive Director

May 7, 2019

Honorable Stephen S. Duckels
Yuba County Assessor
915 8th Street, Suite 101
Marysville, CA 95901-5273

Dear Mr. Duckels:

In response to your April 22, 2019 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2019 to July 31, 2019 is granted to complete and submit the local assessment roll for Yuba County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 7, 2019.

Sincerely,

A handwritten signature in black ink that reads "BFleming".

Brenda Fleming
Executive Director

BF:las

cc: Honorable Ted Gaines
First District, State Board of Equalization
Honorable Rachel Ferris
Yuba County Clerk of the Board
Honorable Richard Eberle
Yuba County Auditor-Controller
Honorable Dan M. Mierzwa
Tax Collector
Mr. Robert Bendorf
Yuba County Administrative Officer
Mr. Henry Nanjo, MIC: 121
Mr. David Yeung, MIC: 64
Ms. Rose Smith, MIC: 80

The County of Yuba

OFFICE OF THE COUNTY ASSESSOR



STEPHEN S. DUCKELS

COUNTY ASSESSOR

(530) 749-7820

April 22, 2019

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APR 29 2019

EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Ms. Brenda Fleming
Executive Director
State Board of Equalization
450 N Street, MIC:73
P.O. Box 942879
Sacramento, CA 94279-0073

Dear Ms. Fleming:

Please accept this letter as my official request for a thirty-day roll extension pursuant to California Revenue and Taxation Code Section 155.

An extension is necessary due to two recent retirements as well as an extensive leave of absence by one staff member due to an unexpected family medical emergency. Additionally, departmental staffing levels have undergone reductions of approximately 24% which were implemented by the county in July of 2010 and 2011.

If granted, the extension will allow us to provide an assessment roll that is in compliance with statutory standards and minimizes the prospect of processing roll corrections. Please contact me should you desire clarification or further discussion.

Sincerely,

A handwritten signature in blue ink, appearing to read "Stephen S. Duckels".

Stephen S. Duckels
Yuba County Assessor

CC: Yuba County Board of Supervisors
Robert Bendorf, County Administrative Officer
Dan Mierzwa, Treasurer-Tax Collector
Richard Eberle, Auditor-Controller