



## Memorandum

To: Honorable Sally J. Lieber, Chair  
Honorable Ted Gaines, Vice Chair  
Honorable Antonio Vazquez, Third District  
Honorable Mike Schaefer, Fourth District  
Honorable Malia M. Cohen, State Controller

Date: February 6, 2026

From: /s/Yvette M. Stowers  
Yvette M. Stowers, Executive Director

Subject: ***Board Meeting, February 25, 2026***  
***Extension of Time to Complete Local Assessment Roll***

**This item does not require Board action or direction; this is for informational purposes only.**

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 San Luis Obispo and Trinity County Assessors have requested and been granted a 30-day extension to complete their 2026 local assessment roll.

YMS: pal

cc: Mr. Douglas Winslow  
Mr. Matt Cox  
Mr. Juan Flores  
Mr. Cody Petterson  
Mr. Hasib Emran  
Mr. David Yeung  
Ms. Catherine Taylor