



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: April 10, 2026

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

Subject: ***Board Meeting, April 22, 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 Mariposa and Sierra 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