



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
450 N STREET, MIC: 64, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0064
TELEPHONE (916) 445-4982
FAX (916) 323-8765
www.boe.ca.gov

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First District, San Francisco

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February 26, 2003

JAMES E. SPEED
Executive Director

No. 2003/022

TO COUNTY ASSESSORS:

REQUEST FOR EXTENSION OF TIME
TO COMPLETE THE LOCAL ASSESSMENT ROLL

Revenue and Taxation Code sections 616 and 617 mandate that the local assessment roll be completed by the county assessor on or before July 1 of each year. Upon completing all entries on the roll, and subscribing the affidavit required by section 616, the county assessor must deliver the roll to the county auditor for the roll to be deemed complete. The highest priority for a county assessor is to get the most accurate and complete local assessment roll to the county auditor, with the need for the fewest corrections. Any county assessor who fails to complete the local assessment roll by July 1 is subject to the penalty provisions of Revenue and Taxation Code section 1366.

Section 155 of the Revenue and Taxation Code contains provisions whereby a county assessor may request an extension of time for official acts, such as completing and certifying the local assessment roll. The State Board of Equalization or its Executive Director may extend the time for not more than 30 days or, in the case of public calamity, not more than 40 days.

For a request of an extension of time to complete and submit the local assessment roll to be granted, a county assessor must:

- Submit a written request to the Executive Director prior to July 1 stating the number of days needed for completing the roll; and
- Provide a specific explanation of the reason(s) that has made the extension necessary.

Some factors that may prevent an assessor from completing the roll timely include computer hardware and software problems, legislative changes, a significant percentage of business property statements being filed late, a large volume of reassessments caused by value declines, a significant increase in workload, a shortage of staff due to causes outside the assessor's control, and loss or destruction of assessment records.

Assessors should continue their efforts to complete an accurate local assessment roll by July 1. If circumstances necessitate additional time, assessors should comply with the above requirements when requesting an extension of time pursuant Revenue and Taxation Code section 155.

If you have any questions regarding the requirements for requesting an extension, please contact Ms. Sherrie Kinkle at (916) 322-2921 or sherrie.kinkle@boe.ca.gov.

Sincerely,

/s/ David J. Gau

David J. Gau
Deputy Director
Property and Special Taxes Department

DJG:sk

cc: County Boards of Supervisors