

Memorandum

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

Date: June 28, 2016

B Fleming for

From: David J. Gau
Executive Director

Subject: ***Extension of Time to Complete Local Assessment Roll
Administrative Consent Agenda, July 2016***

Revenue and Taxation Code section 616 requires county assessors to annually complete their local assessment rolls by July 1st. 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 El Dorado, Humboldt, Inyo, Lake, Napa, Nevada, and San Benito County Assessors, pursuant to the provisions noted above, have been granted a 30-day extension for completing their 2016 local assessment roll.

DJG:ap
Attachment

cc: Ms. Joann Richmond



STATE BOARD OF EQUALIZATION
OFFICE OF EXECUTIVE DIRECTOR, DAVID J. GAU
450 N STREET, SACRAMENTO, CALIFORNIA
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0073
1-916-327-4975 • FAX 1-916-324-2586
www.boe.ca.gov

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

June 13, 2016

Honorable Karl Weiland
El Dorado County Assessor
360 Fair Lane,
Placerville, CA 95667-4103

Dear Mr. Weiland:

In response to your May 23, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 is granted to complete and submit the local assessment roll for El Dorado County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 11, 2016.

Sincerely,

A handwritten signature in blue ink, reading "David J. Gau", is positioned above the printed name and title.

David J. Gau
Executive Director

DJG:ap

cc: Honorable George Runner
Member, State Board of Equalization
Honorable James S. Mitrising
El Dorado County Clerk of the Board
Honorable Joe Harn
El Dorado County Auditor-Controller
Honorable C.L. Raffety
El Dorado County Treasurer/Tax Collector
Mr. Don Ashton
El Dorado County Chief Administrative Officer
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80



COUNTY OF EL DORADO
OFFICE OF THE ASSESSOR Karl Weiland, Assessor

MAIN OFFICE - 360 FAIR LANE PLACERVILLE, CA 95667
TELEPHONE - PLACERVILLE (530) 621-5719 - S. LAKE TAHOE (530) 573-3422
FAX (530) 642-8148 - ONLINE: www.edcgov.us/assessor

May 23, 2016

RECEIVED

JUN 10 2016

EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

David J Gau, Executive Director
State Board of Equalization
450 N Street, MIC: 73
Sacramento, CA 95814

Dear Mr. Gau:

In accordance with § 155 of the California Revenue and Taxation code, I hereby respectfully request a 30-day extension in completing the 2016/2017 Assessment Roll due to the following reasons:

The volume of Prop 8 mandated reviews under §51.5 imposes a significant workload on appraisal staff. Due to staff reductions imposed on this office by El Dorado County, completing this work may take additional time beyond June 30th.

For this reason a request for extension is necessary. Your consideration of this petition would be appreciated.

Sincerely,

Karl Weiland
El Dorado County Assessor

KW:kjw

Cc: Jim Mitrisin, Clerk of the Board
Don Ashton, Chief Administrative Officer
Joe Harn, Auditor/Controller
C.L. Raffety, Treasurer/Tax Collector



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

June 13, 2016

Honorable Mari A. Wilson
Humboldt County Assessor
825 5th Street, Room 300
Eureka, CA 95501-1153

Dear Ms. Wilson:

In response to your June 7, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 is granted to complete and submit the local assessment roll for Humboldt County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 11, 2016.

Sincerely,

David J. Gau
Executive Director

DJG:ap

cc: Honorable Fiona Ma, CPA, Chairwoman
State Board of Equalization
Honorable Kathy Hayes
Humboldt County Clerk of the Board
Honorable Joseph Mellett
Humboldt County Auditor-Controller
Honorable John Bartholomew
Humboldt County Treasurer/Tax Collector
Ms. Amy Nilsen
Humboldt County Administrative Officer
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80



MARI A. WILSON, ASSESSOR
COUNTY OF HUMBOLDT

825 5th Street, Room 300, Eureka, CA 95501-1153
Telephone (707) 445-7663 Toll Free (866) 240-0485
Fax (707) 445-7410

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JUN 09 2016

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

June 7, 2016

Mr. David J. Gau, Executive Director
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0073

Dear Mr. Gau:

This letter is to request an extension of 30 days from the July 1 deadline set forth in Revenue and Taxation Code section 616 to complete the 2016-17 Humboldt County assessment roll. Revenue and Taxation Code section 155 gives the authority to grant such an extension to the Board or to the Executive Director.

Thank you for your consideration in this matter.

Sincerely,

Mari A. Wilson
Assessor

MAW:jr

cc: Dean R. Kinnee, Deputy Director



STATE BOARD OF EQUALIZATION
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Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

June 14, 2016

Honorable Dave Stottlemire
Inyo County Assessor
168 N Edwards Street, P.O. Box "J"
Independence, CA 93526-0609

Dear Mr. Stottlemire:

In response to your June 7, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 is granted to complete and submit the local assessment roll for Inyo County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 11, 2016.

Sincerely,

David J. Gau
Executive Director

DJG:ap

cc: Honorable George Runner
Member, State Board of Equalization
Honorable Amy Shepherd
Inyo County Auditor-Controller
Honorable Alisha McMurtrie
Inyo County Treasurer-Tax Collector
Mr. Kevin Carunchio
Inyo County Administrative Officer
Inyo County Clerk of the Board
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80

Office of the Assessor
County of Inyo

PO BOX "J"
INDEPENDENCE, CA 93526
(760) 878-0302
InyoAssessor@inyocounty.us
www.inyocounty.us/Assessor

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JUN 14 2016

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION



Dave Stottlemyre, Assessor

Tuesday, June 07, 2016

Cynthia Bridges
Executive Director
State Board of Equalization
Box 942879 MIC: 73
Sacramento, CA 94279-0073

Dear Ms. Bridges:

Pursuant to Section 155 of the Revenue and Taxation Code, we are hereby requesting a 30-day extension of time for the delivery of the 2016 roll.

Cordially,

Dave Stottlemyre

Dave Stottlemyre





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Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

June 13, 2016

Honorable Richard A. Ford
Lake County Assessor
255 N. Forbes Street
Lakeport, CA 95453

Dear Mr. Ford:

In response to your June 7, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 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 11, 2016.

Sincerely,

David J. Gau
Executive Director

DJG:ap

- cc: Honorable Fiona Ma, CPA, Chairwoman
State Board of Equalization
Honorable Cathy Saderlund
Lake County Auditor-Controller
Honorable Barbara C. Ringen
Lake County Treasurer-Tax Collector
Ms. Carol J. Huchingson
Lake County Administrative Officer
Lake County Clerk of the Board
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, 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

June 7, 2016

Mr. David J. Gau
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, 2016 to prepare and deliver the 2016-2017 Lake County Assessment Roll to the Clerk/Auditor-Controller.

It will not be possible to complete the assessment roll by July 1, 2016 for one or more reasons. The following items are contributory to making this request:

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

Recent recruitments have not attracted experienced staff, with new applicants requiring beginning training into the complexities of the California property tax laws, treatments and system. Your approval of this request is important to the completeness and accuracy of the 2016-2017 Lake County Assessment Roll. Thank you for your assistance in this matter.

Sincerely,

A handwritten signature in black ink, appearing to be "Richard A. Ford", with a long horizontal flourish extending to the right.

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

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



STATE BOARD OF EQUALIZATION

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Third District, Los Angeles County

DIANE L. HARKEY
Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

June 24, 2016

Honorable John Tuteur
Napa County Assessor
1127 First Street, Suite 128
Napa, CA 94559-2931

Dear Mr. Tuteur:

In response to your June 23, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 is granted to complete and submit the local assessment roll for Napa County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 11, 2016.

Sincerely,

A handwritten signature in blue ink that reads "B Fleming for". The signature is written in a cursive style.

David J. Gau
Executive Director

DJG:ap

cc: Honorable Fiona Ma, CPA, Chairwoman
State Board of Equalization
Honorable Gladys I. Coil
Napa County Clerk of the Board
Honorable Tracy A. Schulze, CPA
Napa County Auditor-Controller
Honorable Tamie R. Frasier
Napa County Treasurer-Tax Collector
Ms. Nancy Watt
Napa County Executive Officer
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80



A Tradition of Stewardship
A Commitment to Service

Assessor-Recorder-County Clerk
Assessor Division

1127 First Street, Suite 128
Napa, CA 94559-2931

(707) 253-4459
Fax: (707) 299-4440

JOHN TUTEUR
ASSESSOR-RECORDER-COUNTY CLERK

June 23, 2016

CYNTHIA BRIDGES, EXECUTIVE DIRECTOR
STATE BOARD OF EQUALIZATION
PO BOX 942879
SACRAMENTO CA 94279-0001

Dear Ms. Bridges:

Pursuant to CA Revenue and Taxation Code Section 155, Napa County would like to ask permission to extend the closing of the 2016-2017 assessment roll to Friday July 29, 2016 because of unanticipated staff absences during recent weeks.

Please let me know if there are any questions.

Sincerely,

A handwritten signature in blue ink, appearing to read "John Tuteur".

JOHN TUTEUR
NAPA COUNTY ASSESSOR-RECORDER-COUNTY CLERK

cc: Tracy Schulze, Napa County Auditor-Controller
Nancy Watt, County Executive Officer
Tamie Frasier, Napa County Treasurer-Tax Collector



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION
OFFICE OF EXECUTIVE DIRECTOR, DAVID J. GAU
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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

June 3, 2016

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

Dear Ms. Horne:

In response to your June 3, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 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 11, 2016.

Sincerely,

David J. Gau
Executive Director

DJG:ap

cc: Honorable George Runner
Member, State Board of Equalization
Honorable Julie Patterson Hunter
Nevada County Clerk of the Board
Honorable Marcia Salter
Nevada County Auditor-Controller
Honorable Tina Vernon
Nevada County Treasurer/Tax Collector
Mr. Rick Haffey
Nevada County Executive Officer
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80

COUNTY OF NEVADA

Susan M. Horne, Assessor

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

June 3, 2016

State Board of Equalization
David Gau, Executive Director
P.O Box 942879
Sacramento, CA 942879

Subject: Request for Extension of 2016/17 Assessment Roll

Dear Director Gau:

Due to limited appraisal staffing resources within my office and computer programming challenges with our property tax system which may impact my office's ability to timely complete this year's roll closure, I am respectfully requesting a thirty day (30) extension to close Nevada County's 2016/17 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 consideration of my request.

Sincerely,



Sue Horne
Nevada County Assessor

CC: Rick Haffey, Chief Executive Officer, County of Nevada
Honorable Marcia Salter, Nevada County Auditor Controller
Honorable Tina Vernon, Nevada County Treasurer / Tax Collector



STATE BOARD OF EQUALIZATION
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Fourth District, Orange County

BETTY T. YEE
State Controller

DAVID J. GAU
Executive Director

June 16, 2016

Honorable Tom J. Slavich
San Benito County Assessor
440 Fifth Street, Room 108
Hollister, CA 95023-3893

Dear Mr. Slavich:

In response to your June 15, 2016 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2016 to July 31, 2016 is granted to complete and submit the local assessment roll for San Benito County.

Forms BOE-801-R, *Report of Assessed Values, Part One*, and BOE-802, *Report on Exemptions, Part Two*, will be due on August 11, 2016.

Sincerely,

A handwritten signature in blue ink that reads "David J. Gau". The signature is fluid and cursive, written over a light blue circular stamp.

David J. Gau
Executive Director

DJG:ap

cc: Honorable Fiona Ma, CPA, Chairwoman
State Board of Equalization
Honorable Louie Valdez
San Benito County Clerk of the Board
Honorable Joe Paul Gonzalez
San Benito County Auditor
Honorable Mary Lou Andrade
San Benito County Treasurer-Tax Collector
Mr. Ray Espinosa
San Benito County Administrative Officer
Mr. Dean R. Kinnee, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Mark Durham, MIC:67
Mr. David Yeung, MIC:64
Ms. Joann Richmond, MIC:80

TOM J. SLAVICH
COUNTY ASSESSOR

E-Mail: sbcassr@cosb.us

www.cosb.us/government/assessor



COUNTY ASSESSOR OFFICE
440 FIFTH ST., RM. 108
Hollister, California 95023

Telephone: (831) 636-4030
Facsimile: (831) 636-4033

COUNTY OF SAN BENITO

June 15, 2016

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

Dear Ms. Bridges:

Pursuant to Calif. Revenue and Taxation Code Section 155, request is hereby made for a 30 day extension to complete our 2016-17 secured and unsecured assessment rolls.

There has been a significant increase in our appraisal workload due to substantial residential development growth and we have been unable to complete this year's backlog of work. Staff time is also being spent to determine those properties that are eligible for Proposition 8 revaluations. This will cause us to not complete our rolls and deliver them to the County Auditor by July 1, 2016.

Your consideration would be very much appreciated.

Sincerely,

A handwritten signature in black ink that reads "Tom J. Slavich".

Tom Slavich
County Assessor

Cc: Mr. Dean Kinnee, Deputy Director, Property Tax Department
State Board of Equalization
Honorable Mary Lou Andrade, Treasurer/Tax Collector - San Benito County
Honorable Joe Paul Gonzalez, Auditor/Clerk/Recorder - San Benito County
Mr. Ray Espinosa, County Administrative Officer - San Benito County