



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

BETTY T. YEE
First District, San Francisco

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Third District, Rolling Hills Estates

JEROME E. HORTON
Fourth District, Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

April 5, 2010

Honorable Webster J. Guillory
Orange County Assessor
P.O. Box 149
Santa Ana, CA 92701-5564

Dear Mr. Guillory:

In response to your March 15, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Orange 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, 2010.

Sincerely,

A handwritten signature in black ink, appearing to read "Ramon J. Hirsig", is positioned above the printed name and title.

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Honorable Michelle Steel
Member, State Board of Equalization
Honorable David Sundstrom
Orange County Auditor-Controller
Honorable Chriss W. Street
Orange County Treasurer-Tax Collector
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80

Civic Center Plaza, Building 11
625 N. Ross Street
Post Office Box 149
Santa Ana, CA 92701-5564



ESTABLISHED 1889

OFFICE OF THE ASSESSOR

WEBSTER J. GUILLORY
COUNTY ASSESSOR

Telephone: (714) 834-2727
FAX: (714) 558-0681
www.ocgov.com/assessor

March 15, 2010

Mr. Ramon J. Hirsig
Executive Director
State Board of Equalization
Post Office Box 942879
Sacramento, CA 94279-0073

RECEIVED

MAR 17 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Dear Mr. Hirsig:

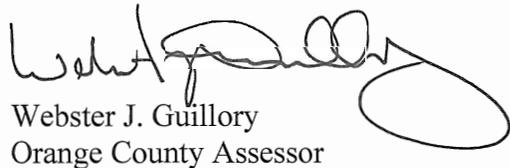
Pursuant to Section 155 of the California Revenue and Taxation Code, a request hereby is made for a 30-day extension of time for delivery of the Orange County Assessment Roll to the County Auditor-Controller. We are requesting an extension from July 1, 2010, to July 31, 2010.

This extension of time is necessary due to a combination of (1) substantial amount of Proposition 8 value reduction review workload due to the market downturn, (2) staffing shortage resulting from budget reductions and hiring freeze imposed by the county, and (3) impact from the ongoing effort to re-engineer our legacy mainframe assessment systems.

The extension will allow us to prepare an assessment roll in accordance with current property tax laws.

Please call me at 714-834-2734 if you have any questions.

Sincerely,



Webster J. Guillory
Orange County Assessor

WJG:ra



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State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

April 5, 2010

Honorable Fred Holland
Butte County Assessor
25 County Center Drive, Suite 100
Oroville, CA 95965-3382

Dear Mr. Holland:

In response to your March 25, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Butte 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, 2010.

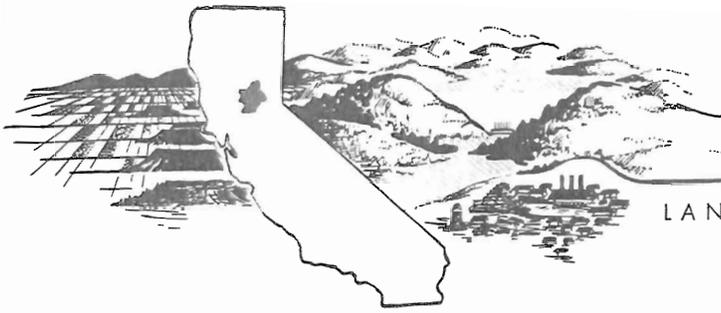
Sincerely,

A handwritten signature in black ink, appearing to read "Ramon J. Hirsig", is positioned above the printed name.

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Ms. Barbara Alby
Acting Member, State Board of Equalization
Honorable David Houser
Butte County Auditor-Controller
Honorable C. Linda Barnes
Butte County Treasurer-Tax Collector
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80



Butte County

LAND OF NATURAL WEALTH AND BEAUTY

FRED HOLLAND
ASSESSOR

25 COUNTY CENTER DRIVE, SUITE 100
OROVILLE, CALIFORNIA 95965-3382

March 25, 2010

Telephone: (530) 538-7721

Fax: (530) 538-7991

RECEIVED

MAR 25 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Ramon J. Hirsig, Executive Director
State Board of Equalization
P.O. Box 942879 MIC: 73
Sacramento, CA 94279-0073

Dear Mr. Hirsig:

Please consider this letter to be my official request for a thirty (30)-day extension to complete the 2010-2011 assessment roll. It is prudent to ask for this extension for the following reasons:

- ◆ To avoid the costly roll correction process
- ◆ To avoid more confusion to the tax-paying public by having to explain roll corrections
- ◆ To allow for adequate review of thousands of commercial and residential Prop 8's and other assessment concerns.

Thank you for your consideration.

Sincerely,

Fred Holland
Butte County Assessor

FH:jp

Cc: Scott Tandy, Interim Chief Administrative Officer
Dave Houser, Auditor-Controller
Linda Barnes, Treasurer-Tax Collector



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State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

April 20, 2010

Honorable Gregory B. Hardcastle
Tulare County Assessor/Clerk-Recorder
County Civic Center
221 South Mooney Blvd., Room 102-E
Visalia, CA 93291-4593

Dear Mr. Hardcastle:

In response to your April 7, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Tulare 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, 2010.

Sincerely,

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Ms. Barbara Alby
Acting Member, State Board of Equalization
Honorable Rita A. Woodard
Tulare County Auditor-Controller/Treasurer-Tax Collector
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80

Gregory B. Hardcastle, C.P.A.

**ASSESSOR/CLERK-RECORDER
COUNTY OF TULARE**

County Civic Center
Visalia, California 93291-4593
FAX (559) 737-4468

Roland P. Hill
Assistant Assessor/Clerk-Recorder

April 7, 2010

California State Board of Equalization
Post Office Box 942879
Sacramento, CA 94279-0073



Attention: Mr. Ramon J. Hirsig
Executive Director

Re: 2010/2011 Assessment Roll Extension - R&T Code Section 155

Dear Mr. Hirsig:

Pursuant to the aforementioned Revenue and Taxation Code Section, Tulare County is requesting a thirty (30) days extension in order to deliver the 2010/2011 Assessment Roll.

The reasons for our request are due to significant workload increases brought about by both an intense real estate development market in 2005 and 2006 and now the major slow down of the economy, creating thousands of Prop 8 declines in value. The additional time allowed would give us an opportunity to have a more complete assessment roll and avoid thousands of costly roll corrections - which is prudent public policy. Also, by taking a pro-active Proposition 8 approach to value declines we will be avoiding a huge increase in assessment appeals.

Thanking you in advance for your consideration.

Yours Truly,


Gregory B. Hardcastle
Assessor/Clerk-Recorder
County of Tulare

cc: Jean Rousseau, CAO
Peg Yeates, IT Director
Rita Woodard, Auditor-Controller

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APR 12 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION



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JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

April 30, 2010

Honorable Sean Saldavia
Santa Cruz County Assessor-Recorder
County Government Center
701 Ocean Street, Room 130
Santa Cruz, CA 95060

Dear Mr. Saldavia:

In response to your March 15, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Santa Cruz 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, 2010.

Sincerely,

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Honorable Betty T. Yee
Chair, State Board of Equalization
Honorable Mary Jo Walker
Santa Cruz County Auditor-Controller
Honorable Fred Keeley
Santa Cruz County Treasurer-Tax Collector
Ms. Susan A. Mauriello
Santa Cruz County Administrative Officer
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80



County of Santa Cruz

SEAN SALDAVIA, ASSESSOR-RECORDER

701 OCEAN STREET, Rm. 130, SANTA CRUZ, CA 95060

(831) 454-2002

FAX: (831) 454-2495

www.co.santa-cruz.ca.us/asr

Jessie Mudgett

Chief Deputy

Patrick Rooney

Chief Deputy-Valuation

Carol D. Sutherland

Chief Deputy-Recorder

April 14, 2010

Mr. Ramon J. Hirsig
Executive Director
State Board of Equalization
PO Box 942879; MIC: 73
Sacramento CA 94279-0001

RECEIVED

APR 23 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Re: Request for Extension, Local Assessment Roll

Dear Mr. Hirsig:

Please accept this letter as my request for an extension to July 31, 2010 to deliver the Santa Cruz County Assessment Roll pursuant to Section 155 of the Revenue and Taxation Code.

With the current downturn in the real estate market, vacancies that I cannot fill due to budget cuts and the large volume of assessment appeals and requests for review, it will not be possible to deliver the Assessment Roll by July 1st necessitating the request for an extension to July 31, 2010.

I appreciate your consideration in this matter. If you have any questions, please give me a call.

Very truly yours,

Sean Saldavia
Assessor-Recorder

Cc: Santa Cruz County Board of Supervisors
Susan A. Mauriello, County Administrative Officer
Mary Jo Walker, Auditor/Controller
Fred Keeley, Treasurer/Tax Collector



STATE BOARD OF EQUALIZATION
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Fourth District, Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

May 4, 2010

Honorable Joel W. Butler
Yolo County Assessor
625 Court Street, Room 104
Woodland, CA 95695

Dear Mr. Butler:

In response to your March 15, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Yolo 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, 2010.

Sincerely,

A handwritten signature in black ink, appearing to read "Ramon J. Hirsig".

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Honorable Betty T. Yee
Chair, State Board of Equalization
Honorable Howard Newens
Yolo County Auditor-Controller/Treasurer-Tax Collector
Mr. Patrick Blacklock
Yolo County Administrative Officer
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80



County of Yolo

OFFICE OF THE COUNTY ASSESSOR 625 COURT STREET, ROOM 104 WOODLAND, CA 95695

FROM: WEST SACRAMENTO
FROM: DAVIS
FAX NUMBER

(530) 666-8135
(916) 375-6496
(530) 666-8135
(530) 666-8213

JOEL BUTLER
COUNTY ASSESSOR

April 30th, 2010

Mr. Ramon J. Hirsig
Executive Director
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0064

Re: Request for Roll Extension

Dear Mr. Hirsig:

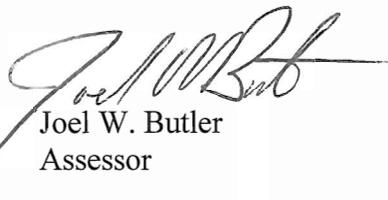
Revenue and Taxation Code section 155 provides that a 30 day extension of time for completion of the Roll may be granted by the Board or its executive director.

With the downturn of the housing market, the valuation review and data entry of a huge number of Proposition 8 properties has significantly impacted our workload. We anticipate reviewing nearly half of the residential properties in Yolo County. Since the downturn of the economy, the number of assessment appeals has continued to be about 5 times normal.

Staffing was hit hard by retirement incentives, budget constraints have left us more than 13% short of staff this year, and remaining staff were subject to a minimum of 80 hours furlough and voluntary time off.

At this time we are still hoping to close the Roll on time but think it advisable to request the 30 day extension in case it becomes necessary. Thank you for your time and consideration. Please contact me if you have any questions regarding this request.

Respectfully,



Joel W. Butler
Assessor

Cc: Patrick Blacklock, County Administrative Officer
Howard Newens, Auditor-Controller-Treasurer-Tax Collector
Yolo County Board of Supervisors
Dean Kinee, BOE

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MAY -4 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION



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MICHELLE STEEL
Third District, Rolling Hills Estates

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Fourth District, Los Angeles

JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

May 7, 2010

Honorable Robert Quon
Los Angeles County Assessor
320 Kenneth Hahn Hall of Administration
Los Angeles, CA 90012-2770

Dear Mr. Quon:

In response to your May 3, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Los Angeles 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, 2010.

Sincerely,

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Honorable Michelle Steel
Member, State Board of Equalization
Honorable Jerome E. Horton
Member, State Board of Equalization
Ms. Barbara Alby
Member, State Board of Equalization
Honorable Wendy L. Watanabe
Los Angeles County Auditor-Controller
Honorable Mark J. Saladino
Los Angeles County Treasurer-Tax Collector
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80



**OFFICE OF THE ASSESSOR
COUNTY OF LOS ANGELES**

320 KENNETH HAHN HALL OF ADMINISTRATION
LOS ANGELES, CALIFORNIA 90012-2770

(213) 974-3101

assessor.lacounty.gov

ROBERT QUON
ASSESSOR

May 3, 2010

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MAY - 4 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Mr. Ramon J. Hirsig
Executive Director
State Board of Equalization
P. O. Box 942879
Sacramento, California 94279-0073

Dear Mr. Hirsig:

Pursuant to Section 155 of the Revenue and Taxation Code, we respectfully request an extension of thirty (30) calendar days to timely complete the 2010 Local Assessment Roll, and to conduct the necessary review of 609,000 parcels to determine if they qualify for a possible decline-in-value reassessment. We also request a corresponding thirty (30) day extension of the day by which the "Report of Valuation, Part I" and the "Report of Exemptions, Part II" must be completed and filed with your office.

Thank you for your consideration of this request.

Sincerely,

ROBERT QUON

RQ:LS

c: Honorable Betty T. Yee
Honorable Barbara Alby
Honorable Michelle Steel
Honorable Jerome E. Horton
Honorable John Chiang



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State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

May 10, 2010

Honorable Becky Crafts
Mariposa County Assessor/Recorder
P.O. Box 35
Mariposa, CA 95338

Dear Ms. Crafts:

In response to your May 3, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 is granted to complete and submit the local assessment roll for Mariposa 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, 2010.

Sincerely,

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Ms. Barbara Alby
Member, State Board of Equalization
Honorable Christopher Ebie
Mariposa County Auditor
Honorable Keith Williams
Mariposa County Tax Collector/Clerk
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80



Assessor-Recorder

Assessor (209) 966-2332
Recorder (209) 966-5719

May 3, 2010

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MAY -5 2010

by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Ramon J. Hirsig, Executive Director
State Board of Equalization
PO Box 942879
Sacramento, CA 94279-0073

Dear Mr. Hirsig,

We would like to request an extension of time in order to prepare and complete our Secured and Unsecured Tax Rolls for the 2010-2011 tax years. Our office has experienced an extremely busy year with Prop 8 Reductions and Family leave time.

An extension to July 31, 2010 is requested.

Thank you for your consideration in this matter.

Sincerely,

Becky Crafts
Mariposa County Assessor/Recorder

BC: pd

cc: Christopher Ebie, Auditor
Keith Williams, Tax Collector/Clerk



STATE BOARD OF EQUALIZATION
PROPERTY AND SPECIAL TAXES DEPARTMENT
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JOHN CHIANG
State Controller

BARBARA ALBY
Acting Member
Second District, Sacramento

RAMON J. HIRSIG
Executive Director

May 11, 2010

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

Dear Ms. Marshall:

In response to your May 5, 2010 letter, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2010 to July 31, 2010 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, 2010.

Sincerely,

Ramon J. Hirsig
Executive Director

RJH:sk

cc: Ms. Barbara Alby
Member, State Board of Equalization
Honorable Van Maddox
Sierra County Auditor
Honorable Stephanie Levings
Sierra County Treasurer-Tax Collector
Ms. Kori Kruger
State Controller's Office
Mr. David J. Gau, MIC:63
Mr. Randy Ferris, MIC:82
Mr. Robert Ingenito, MIC:67
Mr. Dean R. Kinnee, MIC:64
Ms. Joann Richmond, MIC:80

SIERRA COUNTY

Office of the Assessor
P.O. Box 8
Downieville, California 95936
530-289-3283
Fax 530-289-2801
assessor@sierracounty.ws



Assessor
Laura A. Marshall

May 5, 2010

Mr. Ramon J. Hirsig
Executive Director
State Board of Equalization
P.O. Box 942879
Sacramento, CA 94279-0073

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MAY - 5 2010

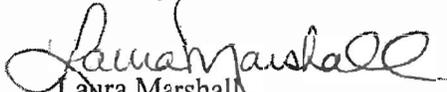
by EXECUTIVE DIRECTOR'S OFFICE
STATE BOARD OF EQUALIZATION

Dear Mr. Hirsig:

Pursuant to California Revenue & Taxation Code Section 155, request is hereby made for an extension to complete our 2010-11 secured and unsecured rolls. Due to reduced staffing in the office, additional staff time is needed to determine those properties that are eligible for Proposition 8 reductions.

Thank you for your time and consideration.

Sincerely,


Laura Marshall
Sierra County Assessor

cc: Van Maddox, Sierra County Auditor
Stephanie Levings, Sierra County Tax Collector