



STATE BOARD OF EQUALIZATION  
450 N STREET, MIC: 73, SACRAMENTO, CALIFORNIA  
PO BOX 942879, SACRAMENTO, CALIFORNIA 94279-0073  
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FAX (916) 324-2586  
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STEVE WESTLY  
State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 20, 2003

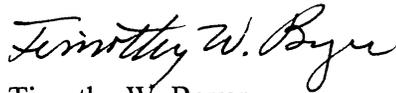
Honorable Kenneth O. Reimers  
Butte County Assessor  
25 County Center Drive  
Oroville CA 95965-3382

Dear Mr. Reimers:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

  
Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Dick Puelicher  
Butte County Treasurer-Tax Collector  
Honorable Dave Houser  
Butte County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80

Item #FF  
Sub-item 3  
6/25/03



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 20, 2003

Honorable Kenneth O. Reimers  
Butte County Assessor  
25 County Center Drive  
Oroville CA 95965-3382

Dear Mr. Reimers:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Dick Puelicher  
Butte County Treasurer-Tax Collector  
Honorable Dave Houser  
Butte County Auditor-Controller



# Butte County

LAND OF NATURAL WEALTH AND BEAUTY

MAY 16 2003

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

KENNETH O. REIMERS  
ASSESSOR

25 COUNTY CENTER DRIVE  
OROVILLE, CALIFORNIA 95965-3382

May 14, 2003

Telephone: (530) 538-7721  
Fax: (530) 538-7991

E.L. Sorenson, Jr. Executive Director  
State Board of Equalization  
P.O. Box 942879 MIC: 73  
Sacramento, CA 94279-0073

RECEIVED

MAY 15 2003

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

Dear Mr. Sorenson:

Please consider this letter to be my official request for a thirty (30) day extension to complete this year's assessment roll. As you are aware, almost any county could close the assessment roll timely if they did not "count the cost". We feel the prudent thing to do is to ask for this extension for the following reasons:

- ◆ Avoid costly roll correction process
- ◆ Avoid more confusion to tax paying public by having to explain roll corrections
- ◆ Agricultural statements often come in late (through June 15<sup>th</sup>) allowing little time for proper response coupled with field inspection for verification
  - a) Orchard tree removal
  - b) Improvements (Solid set irrigation system, pumps, wells, agricultural buildings, etc.)
- ◆ Volume of sales and new construction coupled with reduced appraisal staff
- ◆ Clerical staff needs a few days to key all the values once the appraisal work is completed and submitted
- ◆ Previous Prop. 8 appraisals continue to demand our attention (reviewed annually) – many are being returned to their base, but many still remain.

In summary, we continue to see many positive signs in the real estate market in general. However, it would be an over simplification of the size and scope of this complex issue to simply think we could return all properties to their old factored base value.

Thank you for your consideration.

Sincerely,



Kenneth O. Reimers  
Assessor of Butte County

KOR:dg

Cc: Paul McIntosh, Chief Administrative Officer  
Dave Houser, Auditor-Controller  
Dick Puelicher, Treasurer-Tax Collector



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 27, 2003

Honorable Grant W. Metzger, Jr.  
Calaveras County Assessor  
891 Mountain Ranch Road  
San Andreas CA 95249-9709

Dear Mr. Metzger:

In response to your request of May 21, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Calaveras 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Lynette Norfolk  
Calaveras County Treasurer-Tax Collector  
Honorable Linda Carter  
Calaveras County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
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Interim Executive Director

May 27, 2003

Honorable Grant W. Metzger, Jr.  
Calaveras County Assessor  
891 Mountain Ranch Road  
San Andreas CA 95249-9709

Dear Mr. Metzger:

In response to your request of May 21, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Calaveras 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Lynette Norfolk  
Calaveras County Treasurer-Tax Collector  
Honorable Linda Carter  
Calaveras County Auditor-Controller

**GRANT W. METZGER, JR.**

**ASSESSOR**

CALAVERAS COUNTY GOVERNMENT CENTER  
891 MOUNTAIN RANCH RD.  
SAN ANDREAS, CALIFORNIA 95249-9709  
(209) 754-6356  
FAX (209) 754-6739

**RECEIVED**

MAY 23 2003

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

**RECEIVED**

MAY 22 2003

**RDC PROJECT  
BUSINESS MANAGER**

May 21, 2003

James E. Speed, Executive Director  
State Board of Equalization  
450 N Street MIC 73  
Sacramento CA 94279-0073

Dear Mr. Speed,

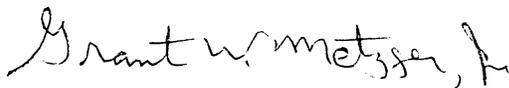
This is an official request of behalf of Calaveras County for a 30 day extension for completion of the 2003-2004 Secured and Unsecured Assessment Rolls. This request is made in accordance with Section 155 of the Revenue and Taxation Code.

Calaveras County, as well as many other Sierra foothill communities, has experienced a rapid rate of growth over the past several years. This has resulted in an increased number of property sales, new construction and new businesses. Because of this increased workload, there is a backlog of processing to be completed for the 2003 roll. As a result of the work accumulation, a roll close extension to August 1, 2003 is needed to achieve a fair and accurate assessment roll.

We will continue to make every effort to close the roll by June 30.

Thank you in advance for your favorable consideration in this matter.

Very truly yours,



Grant W. Metzger Jr., Assessor

c: Tom Mitchell County Administrative Officer  
Hon. Lynette Norfolk, Treasurer-Tax Collector  
Hon. Linda Carter, Auditor-Controller  
Howard Stohlman, Director Technology Services



STATE OF CALIFORNIA

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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 14, 2003

Honorable Tim Holcomb  
El Dorado County Assessor  
360 Fair Lane  
Placerville CA 95667-4103

Dear Mr. Holcomb:

In response to your request of May 7, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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 7, 2003.

Sincerely,

  
Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Cherie Raffety  
El Dorado County Treasurer/Tax Collector  
Honorable Joe Harn  
El Dorado County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 14, 2003

Honorable Tim Holcomb  
El Dorado County Assessor  
360 Fair Lane  
Placerville CA 95667-4103

Dear Mr. Holcomb:

In response to your request of May 7, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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 7, 2003.

Sincerely,

  
Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Cherie Raffety  
El Dorado County Treasurer/Tax Collector  
Honorable Joe Harn  
El Dorado County Auditor-Controller

## COUNTY



MAIN OFFICE  
360 FAIR LANE PLACERVILLE, CA 95667

TELEPHONE  
PLACERVILLE (530) 621-5719 - S. LAKE TAHOE (530) 573-3422  
FAX (530) 642-8148

### RECEIVED

May 7, 2003

### RECEIVED

MAY - 9 2003

MAY 12 2003 by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

James E. Speed  
Executive Director  
State Board Of Equalization  
450 N Street, MIC:73; 23<sup>rd</sup> Floor  
Sacramento, CA 95814

Dear Mr. Speed:

In accordance with Section 155 of the California Revenue and Taxation Code, I hereby respectfully request a 30 day extension in completing the 2003/2004 Assessment Roll due to an unexpected shortage of staff.

Our Supervising Appraiser suddenly became ill in February 2003 and is expected to continue to be absent due to long term disability. We were only recently able to appoint an Acting Supervising Appraiser, however, we cannot fill the vacancy until final evaluation of the disability is concluded. Additionally, we have an Assessment Technician who is also out on long term disability. As of May 1st, one of our Senior Appraisers retired after giving two weeks notice, and effective June 2<sup>nd</sup>, an Appraiser II has given notice of her retirement. We are currently recruiting for both positions. Another Appraiser II, who has returned to work, was out on medical leave for an extended period of time during March.

It is for these reasons this request for extension is necessary. Your consideration of this petition would be greatly appreciated.

Sincerely,

A handwritten signature in black ink that reads "Tim Holcomb".

Tim Holcomb  
Assessor

cc: Dixie Foote, Clerk of the Board of Supervisors  
Laura Gill, Assistant CAO  
Joe Harn, Auditor/Controller  
Cherie Raffety, Treasurer/Tax Collector  
Ms. Aileen Takahalee, State Board of Equalization



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STEVE WESTLY  
State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

June 6, 2003

Honorable Thomas W. Lanshaw  
Inyo County Assessor  
168 N Edwards Street  
P O Box J  
Independence CA 93526-0609

Dear Mr. Lanshaw:

In response to your request of May 27, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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 7, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable John Treacy  
Inyo County Tax Collector  
Honorable George Holland  
Inyo County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

June 6, 2003

Honorable Thomas W. Lanshaw  
Inyo County Assessor  
168 N Edwards Street  
P O Box J  
Independence CA 93526-0609

Dear Mr. Lanshaw:

In response to your request of May 27, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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 7, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable John Treacy  
Inyo County Tax Collector  
Honorable George Holland  
Inyo County Auditor-Controller



THOMAS W LANSHAW  
ASSESSOR

## COUNTY OF INYO

OFFICE OF THE ASSESSOR  
P O BOX "J"  
168 N EDWARDS  
INDEPENDENCE CA 93526

PHONE: (760) 878-0302  
Local Toll Free Nos.  
BISHOP AREA: 872-2702  
LONE PINE AREA: 876-5559 ext 0302  
DEATH VALLEY: 1(800) 447-4696 ext 0302

May 27, 2003

James E Speed  
Executive Director  
State Board of Equalization  
Box 942879 MIC: 73  
Sacramento CA 94279-0001

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JUN 03 2003

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

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JUN 2 2003

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

Dear Mr. Speed:

Pursuant to Section 155 of the Revenue and Taxation Code, we are hereby requesting a 30-day extension of time for delivery of the 2003 roll.

We have installed a new computer system and we are not sure that we can produce the roll without an extension of time. While the final conversions were made to the new system, there was a two-month delay, which prevented us from beginning processing the 2003 business property statements. This new system requires setting up inventory tables for each assessment and this is taking our Auditor-Appraiser longer to process each assessment.

The extension will also allow us to wait for our Mineral Consultant to complete his assessments including the CR Briggs mining concern and the Coso Geothermal Project. The inclusion of these assessments in the completed roll gives a more accurate picture of our economic status than closing and then adding the values as roll changes.

Sincerely,

Thomas W. Lanshaw  
Inyo County Assessor



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STEVE WESTLY  
State Controller, Sacramento

May 14, 2003

TIMOTHY W. BOYER  
Interim Executive Director

Honorable Rick Auerbach  
Los Angeles County Assessor  
320 Kenneth Hahn Hall of Administration  
500 West Temple Street Room 320  
Los Angeles CA 90012-2770

Dear Mr. Auerbach:

In response to your request of April 29, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

  
Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Claude Parrish  
Honorable Bill Leonard  
Honorable John Chiang  
Mr. Mark J. Saladino  
Los Angeles County Tax Collector  
Mr. J. Tyler McCauley  
Los Angeles County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 14, 2003

Honorable Rick Auerbach  
Los Angeles County Assessor  
320 Kenneth Hahn Hall of Administration  
500 West Temple Street Room 320  
Los Angeles CA 90012-2770

Dear Mr. Auerbach:

In response to your request of April 29, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Claude Parrish  
Honorable Bill Leonard  
Honorable John Chiang  
Mr. Mark J. Saladino  
Los Angeles County Tax Collector  
Mr. J. Tyler McCauley  
Los Angeles County Auditor-Controller



OFFICE OF THE ASSESSOR  
COUNTY OF LOS ANGELES

320 KENNETH HAHN HALL OF ADMINISTRATION  
LOS ANGELES, CALIFORNIA 90012-2770  
213.974.3101 / FAX 213.617.1493  
<http://assessor.co.la.ca.us>

RICK AUERBACH  
ASSESSOR

April 29, 2003

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MAY - 5 2003

RECEIVED BY EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

MAY 07 2003

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

Mr. James E. Speed  
Executive Director  
State Board of Equalization  
P. O. Box 942879  
Sacramento, CA 94279-0073

Dear Mr. Speed:

Pursuant to Section 155 of the Revenue and Taxation code, we respectfully request an extension of 30 calendar days to complete the 2003-2004 Local Assessment Roll. For 2003, we have received an increase of 17% in recorded ownership documents with a resulting significant increase in reappraisable transfers. The extension will be used mainly to process this increase in workload over the prior year. Also, we request a corresponding 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,

RICK AUERBACH

RA:f

c: Honorable Steve Westly  
Honorable John Chiang  
Honorable Bill Leonard  
Honorable Carole Migden  
Honorable Claude Parrish



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 27, 2003

Honorable Josephine Johnson  
Modoc County Assessor  
204 South Court Street Room 106  
Alturas CA 96101-4064

Dear Ms. Johnson:

In response to your request of May 22, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Modoc 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, 2003.

Sincerely,

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Cheryl Knoch  
Modoc County Tax Collector  
Honorable Judi Stevens  
Modoc County Auditor-Recorder

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 27, 2003

Honorable Josephine Johnson  
Modoc County Assessor  
204 South Court Street Room 106  
Alturas CA 96101-4064

Dear Ms. Johnson:

In response to your request of May 22, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Modoc 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Cheryl Knoch  
Modoc County Tax Collector  
Honorable Judi Stevens  
Modoc County Auditor-Recorder



# County of Modoc

## Office of Assessor

Courthouse  
204 S. Court St., Rm 106  
Alturas, CA 96101-4064  
530/233-6218 Fax: 530/233-6237

*Josephine Johnson*  
Assessor

May 22, 2003

Timothy W. Boyer, Interim Executive Director  
State Board of Equalization - MIC 73  
PO Box 942879  
Sacramento, CA 94279-0073

Re: Revenue and Taxation Code Section 155

Dear Mr. Boyer:

Pursuant to the above referenced section and the following factors, I am hereby requesting a 30-day extension of time within which to complete the 2003-2004 Assessment Roll:

- 1) We have experienced an increased workload in the recent years without authorization to increase staff;
- 2) There are eight positions in this office, including the Assessor. Due to budget constraints both in this fiscal year and anticipated for fiscal 2003-2004, from November 1, 2002 to February 10, 2003, two positions were vacant without authorization to fill - one clerical and one appraisal position. \*The clerical position was later authorized to fill and was filled February 10<sup>th</sup>; the appraisal position remains unfilled; (\* clerical vacant Nov 1st; appraisal vacant Nov 21st).
- 3) The Department Systems Technician/Drafter position became vacant April 29<sup>th</sup>. Authorization was given to fill this vacancy; anticipated filling of vacancy by no later than June 16<sup>th</sup>;
- 4) Due to workload and vacancies, upon completion of the 2003-2004 Assessment Roll, it is anticipated that we will be eight months behind in the process of information for the 2004-2005 Assessment Roll.

Yours very truly,

JOSEPHINE JOHNSON  
Assessor, Modoc County

cc: The Honorable Modoc County Board of Supervisors  
The Honorable Judi Stevens, Modoc County Auditor-Recorder  
The Honorable Cheryl Knoch, Modoc County Tax Collector



STATE OF CALIFORNIA

STATE BOARD OF EQUALIZATION

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STEVE WESTLY  
State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 19, 2003

Honorable Thomas P. Kidwell  
Madera County Assessor  
209 West Yosemite Avenue  
Madera CA 93637-5402

Dear Mr. Kidwell:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Madera 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, 2003.

Sincerely,

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Tracy Desmond  
Madera County Treasurer-Tax Collector  
Honorable Robert F. DeWall  
Madera County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 19, 2003

Honorable Thomas P. Kidwell  
Madera County Assessor  
209 West Yosemite Avenue  
Madera CA 93637-5402

Dear Mr. Kidwell:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Madera 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, 2003.

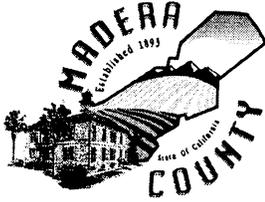
Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Tracy Desmond  
Madera County Treasurer-Tax Collector  
Honorable Robert F. DeWall  
Madera County Auditor-Controller



**COUNTY OF MADERA**

**ASSESSOR'S OFFICE**

209 W. YOSEMITE AVENUE / MADERA, CALIFORNIA 93637-5402

(559) 675-7710 / FAX (559) 675-7654

E-mail [assessor@madera-county.com](mailto:assessor@madera-county.com)

Thomas P. Kidwell, Madera County Assessor

May 14, 2003

James E. Speed, Executive Director  
California Board of Equalization  
P.O. Box 942879, MIC 73  
Sacramento, CA 94279-0073

**RECEIVED**

MAY 16 2003

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

Dear Mr. Speed:

Pursuant to Revenue and Taxation Code Section 155, and in conformance with LTA 2003/022, I herby request an extension of thirty (30) days for completion of the 2003-2004 local assessment roll.

The reasons for this request are:

- The vacancy, due to disability, of one appraisal position for more than one year.
- The vacancy, due to disability and subsequent retirement, of one clerical position for a similar period of time.
- Additional disability leave, for periods of up to six weeks, for several other appraisal and clerical staff.
- An increase in the number of construction permits filed of 240% above average during the past year.
- An increase in the number of deeds recorded during the past year.
- The inability of our Information Technology Department, due to staffing and budgetary constraints, to provide support to accomplish tasks for the Assessor's Office when needed.

Please forward confirmation of the extension to me at your earliest convenience.

Thank you.

Sincerely,

Thomas P. Kidwell  
Madera County Assessor

cc: The Honorable Robert F. DeWall, Madera County Auditor-Controller  
The Honorable Tracy Desmond, Madera County Treasurer-Tax Collector  
Mr. Stell Manfredi, County Administrative Officer



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 14, 2003

Honorable R. Glenn Barnes  
Mono County Assessor  
25 Bryant Street  
P O Box 456  
Bridgeport CA 93517-0456

Dear Mr. Barnes:

In response to your request of May 5, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Mono 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, 2003.

Sincerely,

Timothy W. Boyer  
Interim Executive Director

TWB:kn

- cc: Honorable Bill Leonard  
Honorable Shirley A. Cranney  
Mono County Tax Collector  
Honorable Laretta Lee Cochran  
Mono County Auditor-Controller
- bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 14, 2003

Honorable R. Glenn Barnes  
Mono County Assessor  
25 Bryant Street  
P O Box 456  
Bridgeport CA 93517-0456

Dear Mr. Barnes:

In response to your request of May 5, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Mono 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, 2003.

Sincerely,

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Shirley A. Cranney  
Mono County Tax Collector  
Honorable Laretta Lee Cochran  
Mono County Auditor-Controller



Office of the . . . ASSESSOR

C O U N T Y O F M O N O

P. O. Box 456 • BRIDGEPORT • CALIFORNIA • 93517-0456

R. GLENN BARNES

ASSESSOR

(760) 932 - 5510

(760) 932 - 5511 FAX

RECEIVED

MAY 12 2003

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

May 5, 2003

RECEIVED

MAY - 9 2003

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

Mr. James E. Speed, Executive Director  
State Board of Equalization  
Property Taxes Department  
450 N Street, MIC 73  
Sacramento, CA 94279-0064

**RE: Request for extension of time to complete the Local Assessment Roll**

Dear Mr. Speed,

It is with regret that I write to you and request an extension of time to complete the Local Assessment Roll.

The Mono County Assessor's Office has been plagued with vacancies for several years. As a result of a workload that has consistently and more rapidly grown in the last few years, combined with a shortage of appraisal staff due to causes outside of my control, it has become necessary to request an extension past the traditional delivery date.

We have identified the need for six appraisal positions as a result of the workload. I have previously had five appraiser positions, but now have only three of them filled. In essence I have half of the field staff needed at this time.

I respectfully request a thirty (30) day extension in the delivery of this year's annual roll.

Respectfully requested,

R. Glenn Barnes  
Mono County Assessor

Cc: David Gau, Deputy Director, Property & Special Taxes Dept., MIC 63



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 20, 2003

Honorable Bruce Dear  
Placer County Assessor  
2980 Richardson Drive  
Auburn CA 95603-2640

Dear Mr. Dear:

In response to your request of May 12, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Placer 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Jenine Windeshausen  
Placer County Treasurer-Tax Collector  
Honorable Katherine Martinis  
Placer County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 20, 2003

Honorable Bruce Dear  
Placer County Assessor  
2980 Richardson Drive  
Auburn CA 95603-2640

Dear Mr. Dear:

In response to your request of May 12, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 local assessment roll for Placer 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, 2003.

Sincerely,

A handwritten signature in cursive script that reads "Timothy W. Boyer".

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Jenine Windeshausen  
Placer County Treasurer-Tax Collector  
Honorable Katherine Martinis  
Placer County Auditor-Controller



**OFFICE OF**

BRUCE DEAR  
Assessor

**PLACER COUNTY ASSESSOR**

2980 RICHARDSON DRIVE • AUBURN, CALIFORNIA 95603-2640  
PHONE (530) 889-4300 • FAX (530) 889-4305  
[www.placer.ca.gov/assessor/](http://www.placer.ca.gov/assessor/)

**RECEIVED**

May 12, 2003

**MAY 16 2003**

Mr. James E. Speed  
Executive Director  
State Board of Equalization  
PO Box 942879  
Sacramento, CA 94279-0073

DEPUTY DIRECTOR  
PROPERTY AND SPECIAL TAXES

**RECEIVED**

**MAY 15 2003**

by EXECUTIVE DIRECTOR'S OFFICE  
STATE BOARD OF EQUALIZATION

Subject: Assessment Roll Extension Request

Dear Mr. Speed:

Pursuant to Section 155 of the Revenue and Taxation Code, I respectfully request a 30-day extension of time beyond July 1, 2003 to prepare and deliver the 2003-2004 Placer County Assessment Roll to the Auditor-Controller.

It may not be possible to complete the assessment roll by July 1, 2003 for one or more reasons. The following items are contributory to making this request:

- A backlog of reappraisal events to complete associated with processing approximately 5,600 parcel splits or combinations, as Placer County was again ranked the fastest growing county.
- Approximately 22% of business property statements were not returned by the May 7<sup>th</sup> delinquency date, including many for new businesses. Accurate appraisal of the businesses, is time consuming and far from complete.
- The current backlog for processing change in ownership documents is 70 days, caused by a 34% increase in recorded documents over the prior year.
- A need to allocate additional resources for a comprehensive review of upper end residential properties to determine whether to enroll a factored base year or a market value.
- Backlog associated with appraising and enrolling 41,000 appraisable events identified year to date. Backlog is related to inability to fill vacant positions and/or the result of underfilling many appraisal positions due to failure to attract experienced applicants.
- A new computer environment for compiling and producing the assessment roll. A mid-year conversion to a new operating language and migration of the property system to a new server could result in significant delay when year-end processes are initiated to produce the roll.

Mr. James E. Speed

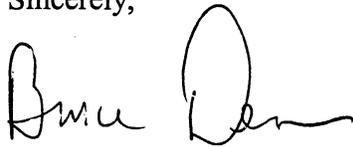
Subject: Assessment Roll Extension Request

Page 2

May 12, 2003

Your approval of this request is important to completeness and accuracy of the Placer County roll. For planning purposes, I would appreciate a prompt reply.

Sincerely,

A handwritten signature in black ink, appearing to read "Bruce Dear". The signature is fluid and cursive, with a large loop at the end.

Bruce Dear

Placer County Assessor

BMD/lp

cc: Jan Christofferson, County Executive Officer  
Jenine Windeshausen, Treasurer-Tax Collector  
Katherine Martinis, Auditor-Controller  
Chuck Mather, Assistant Assessor



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 29, 2003

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

Dear Mr. Hardcastle:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Gerald Fields  
Tulare County Tax Collector  
Honorable Jimmy Allen  
Tulare County Auditor-Controller

bc: Mr. Steve Hourigan, Controller's Office  
Ms. Kristine Cazadd, MIC:82  
Mr. David J. Gau, MIC:63  
Mr. David Hayes, MIC:67  
Mr. Dean Kinnee, MIC:64  
Ms. Mickie Stuckey, MIC:62  
Ms. Joann Richmond, MIC:80



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State Controller, Sacramento

TIMOTHY W. BOYER  
Interim Executive Director

May 29, 2003

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

Dear Mr. Hardcastle:

In response to your request of May 14, 2003, and in accordance with Revenue and Taxation Code section 155, an extension of time from July 1, 2003 to July 31, 2003 is granted to complete and submit the 2003-04 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, 2003.

Sincerely,

A handwritten signature in black ink, reading "Timothy W. Boyer", is positioned above the typed name.

Timothy W. Boyer  
Interim Executive Director

TWB:kn

cc: Honorable Bill Leonard  
Honorable Gerald Fields  
Tulare County Tax Collector  
Honorable Jimmy Allen  
Tulare County Auditor-Controller

*Gregory B. Hardcastle, C.P.A.*

ASSESSOR/CLERK-RECORDER  
COUNTY OF TULARE

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

Lawrence A. Johnson  
Assistant Assessor/Clerk-Recorder

May 14, 2003

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

Attention: Mr. James E. Speed  
Executive Director

RE: Assessment Roll Extension - R & T Code Section 155

Dear Mr. Speed:

Pursuant to the aforementioned Revenue and Taxation Code Section, Tulare County is requesting a thirty (30) day extension in order to complete and deliver the 2003/2004 Assessment Roll.

The reasons for our requests are due to significant workload increases, coupled with staff shortages due to turnover. 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 good public policy.

Thanking you in advance for your consideration.

Yours truly,

GREGORY B. HARDCASTLE  
ASSESSOR/CLERK-RECORDER  
COUNTY OF TULARE

GBH: mja

Cc: Jimmy Allen, Auditor-Controller  
Gerald Fields, Tax Collector  
George Bjarka, SCT  
Jim Maples, Chairman-Board of Supervisors  
Janet Hogan, CAO

REVISED - HAND COPY TO FOLLOW

To	DEAN K. NAY
Co/Dept	SBE
Co.	Tulare Co
From	G HARDCASTLE
Pages	1/27
Post-IT FAX NOTE	1011
Phone #	
Fax #	916 333-8765