



STATE BOARD OF EQUALIZATION  
PROPERTY TAXES DEPARTMENT  
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September 13, 2001

JOHAN KLEHS  
First District, Hayward  
DEAN ANDAL  
Second District, Stockton  
CLAUDE PARRISH  
Third District, Torrance  
JOHN CHIANG  
Fourth District, Los Angeles  
KATHLEEN CONNELL  
State Controller, Sacramento

TO COUNTY BOARDS OF SUPERVISORS  
COUNTY ASSESSORS  
COUNTY APPEALS BOARDS  
COUNTY COUNSELS:

JAMES E. SPEED  
Executive Director  
No. 2001/063

EXTENSION OF TIME FOR ACCEPTING APPLICATIONS  
FOR REDUCTION IN ASSESSMENT UNDER  
SECTIONS 1603 AND 1605 OF THE REVENUE AND TAXATION CODE

Pursuant to the authority vested in me by section 155 of the Revenue and Taxation Code, I am extending the time for accepting applications for reduction in assessment under section 1603 of the Revenue and Taxation Code to and including October 29, 2001 under the conditions set forth hereinafter. This extension applies to all county boards of equalization in the State of California. County boards of equalization include boards of supervisors sitting as a board of equalization and assessment appeals boards.

In granting this extension, I have determined that the disruption of normal business activity caused by the attacks on the World Trade Center in New York City and the Pentagon in Washington D.C. constitute a public calamity.

This extension applies to taxpayers and taxpayers with family members involved in the disasters, and to taxpayers with representatives whose personnel are responsible for filing applications and were housed in the World Trade Center or adjacent buildings affected by the disaster. It also extends to filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies to which applications were entrusted for delivery, including notices of assessment or tax bills for assessments subject to equalization pursuant to section 1605 of the Revenue and Taxation Code. Clerks of the county boards may require that those applicants seeking an extension of acceptance certify in writing that these conditions apply to their applications.

I urge all county boards to be generous in applying the terms of this extension to further its intent and purpose.

Sincerely,

/s/ James E. Speed

James E. Speed  
Executive Director

JES