



BOARD OF EQUALIZATION

**PROPERTY TAX COMMITTEE MEETING MINUTES**HONORABLE KATHLEEN CONNELL, COMMITTEE CHAIR  
450 N STREET, SACRAMENTO

OCTOBER 2, 2002, 1:30 P.M.

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**ACTION ITEMS & STATUS REPORT ITEMS****Agenda Item No: 1****Title:** Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures***Issue/Topic:**

Should the Board authorize publication of staff's updated draft of Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures*?

**Committee Discussion:**

A representative of the California Assessors' Association expressed agreement with changes made as part of this update and reiterated their disagreement with certain previously adopted items that were outside of the scope of the current update.

**Committee Action/Recommendation/Direction:**

The Committee voted to recommend that the Board authorize publication of the updated Assessors' Handbook Section 504, *Assessment of Personal Property and Fixtures*.

**Agenda Item No: 2****Title:** Roll Extension Requests Criteria**Issue/Topic:**

Should the Board initiate rulemaking to establish standards for granting an extension of time for a county assessor to complete and certify the local assessment roll as authorized by Revenue and Taxation Code section 155?

