

**COUNTY OF SAN MATEO  
INTERDEPARTMENTAL CORRESPONDENCE**

**To:** Honorable Board of Supervisors  
**From:** Thomas F. Casey, III, County Counsel  
**Subject:** Approval of Extension of Time for Accepting Applications for Reduction in Assessment  
**Date:** September 19, 2001

**RECOMMENDATION:**

Adopt a Resolution approving an extension of time for accepting applications for reduction in assessment under Sections 1603 and 1605 of the Revenue and Taxation Code.

**BACKGROUND:**

On September 13, 2001, in the wake of last week's terrorist attacks on the World Trade Center and the Pentagon, the California State Board of Equalization (the "SBE") published Letter to Assessors ("LTA") No. 2001/063, which states, among other things, that the disruption of normal business activity caused by the attacks constitutes a public calamity.

In response to this calamity, in LTA No. 2001/063, the SBE has extended the time for accepting applications for reductions in assessment under section 1603 and 1605 of the California Revenue and Taxation Code to and including October 29, 2001, in the cases of taxpayers and taxpayers with family members involved in these disasters; taxpayers with representatives whose personnel are responsible for filing applications and who were housed in the World Trade Center or adjacent buildings and were affected by the disaster; and taxpayers with filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies. (In the absence of the extension provided for in LTA No. 2001/063, applications for reductions in assessment under section 1603 for the 2001-2002 fiscal year would have been due on September 17, 2001, and applications under section 1605 would have been due 60 days after the date that the assessee was notified of an assessment made outside of the regular assessment period).

LTA No. 2001/063 authorizes the clerk of the County Assessment Appeal Board to

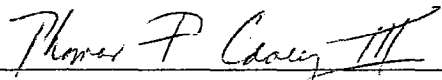
require that a taxpayer seeking an extension of time in which to file an application for reduction in assessment certify in writing the manner in which the taxpayer was affected by the attacks on the World Trade Center or the Pentagon.

**DISCUSSION:**

Requiring taxpayers to certify in writing the manner in which they were affected by the disasters in New York City and Washington D.C. has the potential to create substantial administrative and adjudicatory difficulties for the County Assessment Appeal Board. Specifically, the County Assessment Appeal Board may find itself in the position of having rule on who has (or has not) been sufficiently affected by the tragic events of last week. Further, the SBE has encouraged county assessment appeal boards "to be generous in applying" the terms of the extension set forth in LTA No. 2001/063.

**FISCAL IMPACT:**

There is no direct cost to the County for approving the extension of time in which to file applications for reduction in assessment.

  
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THOMAS F. CASEY III, COUNTY COUNSEL

TFC:jdn

cc: John L. Maltbie, County Manager  
Warren Slocum, Assessor  
Terrence Flinn, Deputy Assessor

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RESOLUTION NO. \_\_\_\_\_

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF  
SAN MATEO, STATE OF CALIFORNIA, APPROVING EXTENSION OF TIME FOR  
ACCEPTING APPLICATIONS FOR REDUCTION IN ASSESSMENT UNDER  
SECTIONS 1603 AND 1605 OF THE REVENUE AND TAXATION CODE**

**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that:

**WHEREAS**, on September 13, 2001, the California State Board of Equalization (the "SBE") published Letter to Assessors ("LTA") No. 2001/063 which, among other things, states that the disruption of normal business activity caused by the attacks on the World Trade Center and the Pentagon constitute a public calamity; and

**WHEREAS**, in LTA No. 2001/063, the SBE responds to these public disasters by extending the time for accepting applications for reduction in assessment under sections 1603 and 1605 of the California Revenue and Taxation Code to and including October 29, 2001, in the cases of taxpayers and taxpayers with family members involved in these disasters; taxpayers with representatives whose personnel are responsible for filing applications and who were housed in the World Trade Center or adjacent buildings and were affected by the disaster; and taxpayers with filings that were delayed by disruption of the normal activities of the United States Postal Service or private mail and freight companies; and

**WHEREAS**, LTA No. 2001/063 authorizes the clerk of the County Assessment Appeal Board to require that a taxpayer seeking an extension of time in which to file an application for

reduction in assessment certify in writing that one or more of the conditions stated in the preceding paragraph applies to the taxpayer's application; and

**WHEREAS**, the County is concerned that requiring taxpayers to certify in writing the manner in which they were affected by the disasters in New York City and Washington D.C. may create substantial administrative and adjudicatory difficulties for the County Assessment Appeal Board, as well as an undue burden for taxpayers; and

**WHEREAS**, the SBE has encouraged county assessment appeal boards "to be generous in applying" the terms of the extension set forth in LTA No. 2001/063.

**NOW, THEREFORE, IT IS HEREBY RESOLVED**, that the County of San Mateo hereby directs the Clerk of the County Assessment Appeal Board to accept applications for reduction in assessment for fiscal year 2001-2002 filed pursuant to sections 1603 and 1605 of the Code until and including October 29, 2001, without requiring any taxpayer certification regarding the recent disasters in New York City and Washington, D.C., which otherwise meet applicable filing requirements.

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