

**Property Tax Deadlines Impacted by COVID-19 Pandemic  
Amendment Options for Deadline Extensions**

**Draft Language following the November 12, 2021 Interested Parties Meeting:**

**Option 1**

RTC 155

The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for not more than 30 days, or, in case of public calamity, ~~40~~60 days. In the case of public calamity, and upon the request of the assessor or county board, the time fixed in this division for the submission of any document with the assessor or county board that is required to be submitted by taxpayers, may be extended by the board or its executive director for not more than 60 days. If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor ~~officer~~ or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended. At the request of the assessor or county board, the board may authorize additional 60-day extensions of time in the case of public calamity if, during a regular public meeting of the board, it is shown that a subsequent extension is necessary.

**Option 2**

RTC 155

The time fixed in this division for the performance of any act by the assessor or county board may be extended by the board or its executive director for not more than 30 days, or, in case of public calamity, ~~40~~60 days. If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor ~~officer~~ or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended. The board may authorize additional 60-day extensions of time in the case of public calamity if, during a regular public meeting of the board, it is shown that a subsequent extension is necessary.

### **New RTC 155.1**

In the case of public calamity, and upon the request of the assessor or county board, the time fixed in this division for the submission of any document with the assessor or county board that is required to be submitted by taxpayers, may be extended by the board or its executive director for not more than 60 days. If an extension of time is granted, the executive director of the board shall give written notice thereof to the county auditor, county tax collector, and the assessor or county board to whom the extension is granted. The executive director shall inform the board at its next regular meeting of any action with respect to extensions taken by him or her. There shall be the same extension of time for any act of the board dependent on the act for which time was extended.