



STATE BOARD OF EQUALIZATION  
PROPERTY TAX DEPARTMENT  
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State Controller

DAVID J. GAU  
Executive Director

No. 2017/009

February 17, 2017

TO COUNTY ASSESSORS:

**EXTENSION OF TIME FOR ACCEPTING CLAIMS  
FOR PROPERTY TAX EXEMPTION**

Pursuant to the authority vested in me by section 155 of the Revenue and Taxation Code, I am extending until and including March 27, 2017, the time for accepting claims for property tax exemption under the following Revenue and Taxation Code sections:

- |                            |   |
|----------------------------|---|
| Sections 217.1, 255, 260   | Aircraft for Display Exemption                                      |
| Sections 220.5, 255, 276.5 | Aircraft of Historical Significance Exemption                       |
| Sections 204, 270          | Cemetery Exemption  |
| Sections 206, 270          | Church Exemption  |
| Sections 203, 270          | College Exemption   |
| Sections 205.5, 276        | Disabled Veterans' Exemption (Initial Filing and Low-Income Filing) |
| Section 227                | Documented Vessel Exemption (4 Percent Assessment)                  |
| Sections 213, 270          | Exhibitions Exemption   |
| Sections 202, 270          | Free Public Library or Free Museum                                  |
| Sections 201, 275          | Homeowners' Exemption   |
| Sections 202.2, 270        | Lessors' Exemption  |
| Sections 202, 270          | Public School Exemption   |
| Sections 207, 270          | Religious Exemption   |
| Sections 237, 270          | Tribal Housing Exemption  |
| Sections 205.1, 72.21      | Veterans' Exemption   |
| Sections 214, 270          | Welfare Exemption   |
| Sections 217, 251, 260     | Works of Art Exemption  |

The nature of the disruption of normal business activity caused by residents of Butte, Sutter, and Yuba Counties being evacuated on February 12, 2017, due to the Lake Oroville Dam erosion and flooding constitutes a public calamity for purposes of section 155.

This extension applies to taxpayers and nonprofit organizations involved in the evacuated areas, and to taxpayers with representatives whose personnel are responsible for filing property tax exemption claim forms who are in the evacuated areas. 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 claims were entrusted for delivery.

I urge the affected counties to be generous in applying the terms of this extension to further its intent and purpose.

Sincerely,

/s/ David J. Gau

David J. Gau  
Executive Director  
State Board of Equalization

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