

**BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA**

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

**A RESOLUTION OF THE LAKE COUNTY BOARD OF SUPERVISORS  
RECOMMENDING THAT THE COUNTY TREASURER-TAX COLLECTOR  
IMMEDIATELY IMPLEMENT PROCEDURES TO FACILITATE TAXPAYER  
APPLICATIONS FOR PENALTY WAIVERS AND PAYMENT PLANS FOR  
PROPERTY TAXES TO ASSIST COUNTY TAXPAYERS DURING THE ONGOING  
PANDEMIC**

**WHEREAS**, the Governor declared a State of Emergency in California on March 4, 2020 due to the COVID-19 pandemic; and

**WHEREAS**, as a result of this pandemic, on March 10, 2020, the Lake County Board of Supervisors ratified the public health emergency declaration of the County Public Health Officer made on March 9, 2020, and on March 17, 2020, ratified the declaration of emergency of the County Director of Emergency Services made on March 13, 2020; and

**WHEREAS**, Lake County has faced and continues to face the threat of COVID-19 and the real possibility of widespread serious illness and death; and

**WHEREAS**, while the Governor's stay-at-home orders are designed as life-saving measures to reduce the spread of COVID-19, they also reduce the ability of businesses to remain operational and workers to remain employed; and

**WHEREAS**, present economic conditions are dire in Lake County and many residents who normally and historically are diligent in the payment of property taxes every year are unable to presently do so as a result of the many life-changing consequences of this global pandemic; and

**WHEREAS**, the California Association of County Treasurers and Tax Collectors (CACTTC) has issued a statement regarding the payment of property taxes during the COVID-19 pandemic which acknowledged that county Tax Collectors may waive penalties, costs or other charges resulting from tax delinquency due to reasonable cause and circumstances related to this crisis; and

**WHEREAS**, additionally, installment payment plans are available to

tax payers under certain prescribed circumstances; and

**WHEREAS**, supplemental property taxes are eligible for the same property tax exemptions and assistance programs as annual property tax bills; and

**WHEREAS**, while the Board of Supervisors acknowledges that neither they nor the Treasurer-Tax Collector has the legal authority to extend a state-law deadline for property tax payments, it is the will of this Board that the Treasurer-Tax Collector immediately make every effort to work with County property taxpayers through the use of property tax waiver applications and through tax installment payment plans to assist taxpayers to meet their property tax obligations in a manner that takes into account the challenges they now face because of the COVID-19 pandemic.

**NOW, THEREFORE, BE IT RESOLVED that:**

1. The above recitals are true and correct and incorporated herein by reference.
2. This Board hereby states its support and agreement with all possible actions by the Treasurer-Tax Collector to facilitate the use of penalty waiver applications and installment payment plans for any individual who makes a sufficient showing that their present inability to remit property tax payments in full is the consequence of impacts resulting from the existence of the COVID-19 pandemic.
3. This Board acknowledges that notwithstanding the above-stated support, the County's receipt of property tax monies is critical to the provision of County services such as law enforcement, code enforcement, public health, and a myriad of other services. Therefore, in recognition of the critical need for public services and in fairness to the property owners who will timely and fully pay their tax obligations during the State of Emergency, the type of taxpayer relief described herein should not be available in circumstances where the failure to timely pay property tax obligations is or has been the result of willful neglect.
4. This Board further hereby directs County staff to work with the Treasurer-Tax Collector to assist in the preparation of all policies, forms, and operational practices necessary to effectuate the use of waiver applications and installment payment plans during this State of Emergency for those who present inability to pay County property taxes is a consequence of this State of Emergency and who otherwise meet the requirements imposed by the Treasurer-Tax Collector under State law.

PASSED AND ADOPTED this \_\_\_\_ day of \_\_\_\_\_, 2020 by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

ATTEST: Carol J. Huchingson  
Clerk of the Board of Supervisors

COUNTY OF LAKE

By: \_\_\_\_\_  
Deputy

\_\_\_\_\_  
Chair, Board of Supervisors

APPROVED AS TO FORM:

DocuSigned by:  
  
\_\_\_\_\_  
Anita L. Grant  
County Counsel