

BOARD OF SUPERVISORS, COUNTY OF LAKE, STATE OF CALIFORNIA

RESOLUTION NO. _____

**RESOLUTION CANCELLING GENERAL RESERVES FOR THE
FY 2020-21 FINAL RECOMMENDED BUDGET**

WHEREAS, Sections 29086 and 29127(a) of the Government Code provides authority for the Board of Supervisors, by a four-fifths vote, to cancel general reserves in the event of a declared emergency after stating the facts of such emergency; and

WHEREAS, On March 4, 2020, California Governor Gavin Newsom proclaimed a State of Emergency to exist in California as a result of the threat of COVID-19; and

WHEREAS, On March 11, 2020 the Novel Coronavirus Disease, COVID-19, was declared a pandemic by the World Health Organization; and

WHEREAS, On March 13, 2020 a national emergency was declared in the United States concerning the COVID-19 Outbreak; and

WHEREAS, On May 6, 2020 Executive Order N-61-20:

- 1) Division 1 of the Revenue and Taxation Code (including sections 75.52, 2610.5, 2618, 2922, 2705, and 4103) is suspended until May 6, 2021 to the extent that it requires a tax collector to impose penalties, costs, or interest for the failure to pay taxes on property on the secured or unsecured roll, or to pay a supplemental bill, before the date and time such taxes became delinquent, and a tax collector shall cancel such penalties, costs, and interest provided all of the following conditions are satisfied:
 - i) The property for which taxes were not paid is either: a. residential real property occupied by the taxpayer, or b. real property owned and operated by a taxpayer that qualifies as a small business under the Small Business Administration's Regulations, Code of Federal Regulations, Title 13, section 121.201;
 - ii) The taxes owed on the property in question were not delinquent prior to March 4, 2020;
 - iii) The taxpayer timely files a claim for relief in a form and manner prescribed by the tax collector; and
 - iv) The taxpayer demonstrates to the satisfaction of the tax collector that the taxpayer has suffered economic hardship, or was otherwise unable to tender payment of taxes in a timely fashion, due to the COVID-19 pandemic, or any local, state, or federal government response to COVID-19. Revenue and Taxation Code section 4985.2, subdivision (a) is suspended to the extent necessary to implement this Paragraph 1.
- 2) The taxes owed on a property by a taxpayer making payments pursuant to an installment plan under Revenue and Taxation Code section 4837.5 or Revenue and Taxation Code, Part 7, Chapter 3 (commencing with section 4186) shall not be considered delinquent under Paragraph 1 of this Order if, on or before March 4, 2020, all payments required by the plan were made.

- 3) Paragraph 1 shall not apply to any property for which taxes are paid through an impound account.
- 4) Revenue and Taxation Code section 441, subdivision (b), and section 463, subdivision (a), are suspended until May 31, 2020 to the extent that either imposes a penalty for failing to file a property statement on or before May 7, 2020, such that no penalty shall be imposed upon a taxpayer if the taxpayer files a personal property tax statement as required by Revenue and Taxation Code section 441(a) on or before May 31, 2020.

WHEREAS, up to \$5 million of general reserves are recommended to be cancelled to be made available to the Auditor-Controller for cash flow purposes during the fiscal year.

NOW, THEREFORE, BE IT resolved by the Board of Supervisors that \$5 million from general reserves is hereby cancelled to support disaster related costs not reimbursed by federal and state funding mechanisms for such disaster response and recovery projects, as well as cash flow deficiencies that may arise due to the statutory allowance for late property tax payment without penalty and interest.

THIS RESOLUTION was passed and adopted by the Board of Supervisors of the County of Lake at a regular meeting thereof on the _____ day of September, 2020, by the following vote:

AYES:

NOES:

ABSENT OR NOT VOTING:

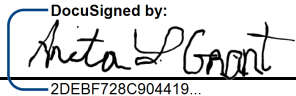
COUNTY OF LAKE

Chair, Board of Supervisors

ATTEST: CAROL J. HUCHINGSON
Clerk of the Board

APPROVED AS TO FORM:
ANITA L. GRANT
County Counsel

By: _____
Deputy

By: 
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AUDITOR REVIEW:
CATHY SADERLUND
Auditor-Controller


Cathy Saderlund (Sep 8, 2020 10:43 PDT)