



Legislation Details (With Text)

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Title: Consideration of 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

Sponsors: Rob Brown

Indexes:

Code sections:

Attachments: 1. Reso_PenaltyWaivers_04282020

Date	Ver.	Action By	Action	Result
4/28/2020	1	BOARD OF SUPERVISORS	Adopted	Pass

Memorandum

Date: April 28, 2020

To: The Honorable Moke Simon, Chair, Lake County Board of Supervisors

From: Rob Brown, District 5 Supervisor

Subject: Consideration of 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

Executive Summary: (include fiscal and staffing impact narrative): The deadlines for payment of property taxes in California, including supplemental bills, have been set by the State. At this time, there has been no intervention by the Governor or the legislature to extend the deadlines. A supplemental bill is generated when there is a change in value, typically reflecting new construction or a change in ownership. At the County level, this means that supplemental tax bills will continue with their existing due dates and I have been contacted by constituents who have received such bills with limited ability to pay due to the impacts of the COVID-19 crisis.

According to data provided by the Tax Collector’s office, most of the outstanding supplemental bills impacting people right now will have a payment due, either the 1st or 2nd installment, by June 1st. They are on a rolling schedule with the final batch having a 2nd installment due by 9/30. As new bills are issued they will have future due dates assigned, with those bills being issued between July -

October not having a 1st installment due until December 10th.

During this unprecedented period of crisis, we are all well aware of the economic pressures facing our constituents. With this in mind, I am requesting our Board adopt the attached resolution recommending that our Treasurer-Tax Collector immediately implement procedures to facilitate taxpayer applications for penalty waivers and payment plans to assist Lake County taxpayers during the pandemic.

If not budgeted, fill in the blanks below only:

Estimated Cost: _____ Amount Budgeted: _____ Additional Requested: _____ Future Annual Cost: _____

Consistency with Vision 2028 and/or Fiscal Crisis Management Plan (check all that apply):

- | | | | |
|---|---|---|---|
| <input checked="" type="checkbox"/> Well-being of Residents | <input type="checkbox"/> Public Safety | <input type="checkbox"/> Infrastructure | <input type="checkbox"/> Not applicable |
| <input checked="" type="checkbox"/> Economic Development | <input checked="" type="checkbox"/> Disaster Recovery | <input type="checkbox"/> County Workforce | <input type="checkbox"/> <i>Technology Upgrades</i> |
| <input checked="" type="checkbox"/> Community Collaboration | <input checked="" type="checkbox"/> Business Process Efficiency | <input type="checkbox"/> Clear Lake | <input type="checkbox"/> <i>Revenue Generation</i> |
| | | | <input type="checkbox"/> <i>Cost Savings</i> |

If request for exemption from competitive bid in accordance with County Code Chapter 2 Sec. 2-38, fill in blanks below:

Which exemption is being requested?
How long has Agreement been in place?
When was purchase last rebid?
Reason for request to waive bid?

Recommended Action: Adopt 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.