



Legislation Text

File #: 20-393, Version: 1

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):

- Well-being of Residents
- Economic Development
- Public Safety
- Disaster Recovery
- Infrastructure
- County Workforce
- Not applicable
- Technology Upgrades
- Revenue Generation

- Community Collaboration       Business Process Efficiency       Clear Lake       *Cost Savings*

**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.