



January 14, 2021

The Honorable Mike McGuire
California State Senate
State Capitol, Room 5061
Sacramento, CA 95814

Re: **SB 219 (McGuire) – Property taxation: delinquent penalties and costs: cancellation: public health orders**
As introduced 1/13/21 – SUPPORT

Dear Senator McGuire:

On behalf of the California State Association of Counties (CSAC), the Urban Counties of California (UCC), and the Rural County Representatives of California (RCRC), we write to express our strong support for your SB 219, a measure that seeks to codify the county tax collector's ability to cancel late payment penalties or other charges for those taxpayers who have experienced financial hardship due to a shelter-in-place order. Providing this statutory authority for our current circumstances, as well as any future public health emergency, is critical to provide consistent application of penalty waivers across the state and to provide taxpayers with appropriate relief.

All local agencies, including counties, rely on the property tax for the majority of their general funds and make financial decisions to manage cashflow during the year based on the receipt of property taxes in December and April. Because both the timing and amount of the property tax is highly predictable, schools, counties, cities, and special districts structure their borrowing for tax and revenue anticipation notes (TRANS) and bonds accordingly. As a result, it is critical for local agencies to sustain this predictability for our financial well-being and to be able to sustain front-line response efforts and social supports during a public health emergency. Further, it is equally important for tax collectors to be able to provide consistent, accurate information to taxpayers, particularly in a time of crisis.

SB 219 would provide a much-needed tool for county tax collectors to assist those who need it most during a crisis, but also maintains important predictability of critical revenue support for local agencies. For these reasons, our organizations support SB 219 and appreciate your leadership in pursuing this important legislation.

Sincerely,

A handwritten signature in blue ink, appearing to read 'Geoff Neill'.

Geoff Neill
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A handwritten signature in blue ink, appearing to read 'Jean Kinney Hurst'.

Jean Kinney Hurst
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A handwritten signature in blue ink, appearing to read 'Paul A. Smith'.

Paul A. Smith
Rural County Representatives of California
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