



June 3, 2021

The Honorable Autumn Burke
Chair, Assembly Revenue and Taxation Committee
State Capitol, Room 5150
Sacramento, CA 95814

Re: **SB 219 (McGuire) – Property taxation: delinquent penalties and costs: cancellation
As Introduced January 13, 2021 – SUPPORT
Set for Hearing – June 21, 2021 – Assembly Revenue and Taxation Committee**

Dear Assembly Member Burke:

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 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.

Sincerely,

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

Geoff Neill
Legislative Representative
California State Association of Counties
gneill@counties.org

A handwritten signature in black ink, appearing to read 'Jean Kinney Hurst'.

Jean Kinney Hurst
Legislative Advocate
Urban Counties of California
jkh@hbeadvocacy.com

A handwritten signature in black ink, appearing to read 'Staci Heaton'.

Staci Heaton
Acting Vice President, Governmental Affairs
Rural County Representatives of California
sheaton@rcrcnet.org

cc: The Honorable Mike McGuire, California State Senate
Members and Consultants, Assembly Revenue and Taxation Committee
Julia King, Consultant, Assembly Republican Caucus