

MOTION BY SUPERVISORS KATHRYN BARGER  
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JULY 13, 2021

**SUPPORT SB 219 (MCGUIRE): PROPERTY TAXATION AND PUBLIC HEALTH ORDERS**

The COVID-19 pandemic affected every facet of our society. The pandemic forced closures in virtually every sector across Los Angeles County. These closures had many impacts; personal, psychological, and financial.

To lessen the impact of COVID-19, this board permitted the Treasurer and Tax Collector to waive penalties for the late payment of property taxes. People unable to pay on time for reasons related to COVID-19 were asked to submit a request for penalty cancellation online.

SB 219 would codify the county tax collector’s ability to cancel tax delinquent penalties when failure to make the payment is due to a documented financial hardship due to a shelter-in-place order, and if the principal amount of tax due is paid no later than June 30 of the fiscal year (FY) in which the payment first became delinquent.

While the collection of property tax is an important function to keep critical County services funded, this bill makes a commonsense change to the enforcement of late payment penalties to individuals who have been impacted through no fault of their own.

**WE, THEREFORE, MOVE** that the Board of Supervisors instruct the Los Angeles County’s Legislative Advocates in Sacramento to support SB 219.

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KB: jmb

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