



**PUBLIC REQUEST TO ADDRESS
THE BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES, CALIFORNIA**

MEMBERS OF THE BOARD

HILDA L. SOLIS
HOLLY J. MITCHELL
LINDSEY P. HORVATH
JANICE HAHN
KATHRYN BARGER

Correspondence Received

The following individuals submitted comments on agenda item:				
Agenda #	Relate To	Position	Name	Comments
Grand Total			0	



City of Glendora
116 E. Foothill Blvd.
Glendora, CA 91741

April 15, 2026

Los Angeles County Board of Supervisors Operational Cluster
Chair, Tami Omoto-Frias
500 West Temple Street
Los Angeles, CA 90012

RE: Updated Position – Proposed Increase to Low-Value Personal Property Tax Exemption Threshold

Dear Chair Omoto-Frias and Honorable Members of the Board:

On behalf of the City of Glendora, I am writing to provide an update to our earlier correspondence regarding the Los Angeles County Assessor's proposal to increase the low-value personal property tax exemption threshold from \$5,000 to \$10,000.

In our prior letter, the City expressed general conceptual support for the proposal while noting that additional fiscal detail would be helpful to fully inform our position. Since that time, the City has received updated information from the Assessor's Office indicating that the initial countywide revenue reduction associated with this change is estimated at approximately \$4,625,000.

Based on the Auditor-Controller's revenue allocation data, the City of Glendora's share of countywide property tax revenue reduction is approximately \$2,300.

With this additional clarity, the City is comfortable that the fiscal impact to Glendora is minimal. Accordingly, the City now formally supports the proposed increase to the low-value personal property tax exemption threshold.

As noted in our previous correspondence, this proposal advances important shared goals, including reducing administrative burdens on small and micro businesses, minimizing the likelihood of penalties associated with low-dollar assessments, and improving overall government efficiency. The proposal is also expected to provide meaningful relief to approximately 47,000 taxpayers across the County.

The City appreciates the additional information provided and the County's efforts to ensure transparency in evaluating the impacts of this proposal. We remain supportive of thoughtful, data-driven approaches that balance fiscal responsibility with operational efficiency and economic support for local businesses.





City of Glendora
116 E. Foothill Blvd.
Glendora, CA 91741

Thank you for your consideration and continued leadership on this matter.

Sincerely,

A handwritten signature in black ink that reads "David Fredendall".

David Fredendall
Mayor





CITY OF LA VERNE CITY HALL

3660 "D" Street, La Verne, California 91750
www.laverneca.gov

April 14, 2026

Chair Tami Omoto-Frias
Los Angeles County Board of Supervisors Operational Cluster
500 West Temple Street
Los Angeles, California 90012

Subject: Support to Increase Low-Value Personal Property Tax Exemption Threshold

Dear Chair Omoto-Frias:

As Mayor of the City of La Verne, I am writing to express my support for the Los Angeles County Assessor's recommendation to increase the exemption threshold for personal property taxation to \$10,000.

This proposal reflects a thoughtful and data-driven approach to resolve situations where the cost of assessing and collecting taxes on low-value property exceeds the revenue generated. Adjusting the threshold to the maximum level permitted under state law allows the County to better align its resources with higher-value activities, improving overall efficiency.

The proposed change, supported by the Los Angeles County Auditor Controller and Treasurer and Tax Collector, will provide meaningful relief to small businesses across Los Angeles County, including those in La Verne. By reducing administrative burdens and eliminating low-value tax bills that can be easily overlooked, this policy helps businesses avoid unnecessary penalties and focus on growth, job creation, and continued long-term investment in our cities.

This recommendation is a practical example of how targeted policy changes can both improve government operations and support economic vitality. It reflects a balanced approach that benefits taxpayers while strengthening the County's ability to deliver services effectively.

I urge the Operational Cluster to support the proposal. Thank you.

Sincerely,

Tim Hepburn
Mayor

4/13/26

RE: Proposed tax exemption increase from \$5,000 to \$10,000

Dear LA County Supervisors:

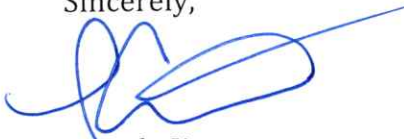
The Glendora Chamber of Commerce supports the Los Angeles County Assessor's Office in their request to the Los Angeles County Supervisors to adopt a resolution exempting all personal property assessments having a full cash value of \$10,000 or less.

The Chamber recognizes this requirement as an unnecessary burden on small and micro business owners. It represents not only an additional expense, but also another administrative obligation for businesses already navigating a complex web of state, county, and local regulations and filings. Because the business personal property tax can be easily overlooked, it often creates an even greater burden when owners must later reconcile missed filings or address resulting penalties.

The amount collected from businesses by changing the exemption from \$5,000 to \$10,000 will be negligible to the County but will help reduce the financial burden on the small and micro businesses that this process affects the most.

We thank you for your consideration of this change and look forward to seeing it go into effect.

Sincerely,



Joseph Cina
President/CEO
(626) 963-4128





April 13, 2026

Chair Tami Omoto-Frias
Los Angeles County Board of Supervisors Operational Cluster
500 West Temple Street
Los Angeles, CA 90012

Subject: Support for Resolution to Increase Low-Value Personal Property Tax Exemption Threshold

Dear Chair Omoto-Frias:

On behalf of the San Gabriel Valley Economic Partnership (SGVEP), I am writing to express our strong support for the Los Angeles County Assessor's recommendation to increase the exemption threshold for personal property taxation to \$10,000.

This proposal reflects a thoughtful and data-driven approach that advances the core principles outlined in SGVEP's 2025–2026 Policy Platform, particularly our commitment to fostering a more efficient, transparent, and business-friendly environment. The current threshold results in situations where the cost of assessing and collecting taxes on low-value property exceeds the revenue generated. Adjusting the threshold to the maximum level permitted under state law allows the County to better align its resources with higher-value activities, improving overall efficiency.

At the same time, this change will provide meaningful relief to small businesses across Los Angeles County, including thousands in the San Gabriel Valley. By reducing administrative burdens and eliminating low-value tax bills that can be easily overlooked, this policy helps businesses avoid unnecessary penalties and focus on growth, job creation, and long-term investment in their communities.

This recommendation is a practical example of how targeted policy changes can both improve government operations and support economic vitality. It reflects a balanced approach that benefits taxpayers while strengthening the County's ability to deliver services effectively.

We commend the Assessor's Office and its partner departments for their leadership on this issue and respectfully urge the Operational Cluster to support the proposal. Thank you for your continued leadership and commitment to supporting the region's economy.

Sincerely,

A handwritten signature in black ink, appearing to read "Luis Portillo".

Luis Portillo
President and CEO

San Gabriel Valley Economic Partnership, 248 E. Foothill Blvd., Ste 100, Monrovia, CA 91016
www.sgvppartnership.org / (626) 856-3400