



# Mendocino County

## Legislation Details (With Text)

**File #:** 20-0313      **Version:** 1      **Name:**

**Type:** Ordinance      **Status:** Approved

**File created:** 4/4/2020      **In control:** Executive Office

**On agenda:** 4/7/2020      **Final action:** 4/7/2020

**Title:** OFF AGENDA ITEM: Pursuant to Government Code Section 54954.2 Discussion and Possible Action Including an Update Presentation on the Pressure at the State level to Postpone the Property Tax Deadline and Broadly Waive Penalties for Property Owners that Do Not Pay by the April 10, 2020 Deadline as a Result of the COVID-19 Pandemic

**Sponsors:** County Counsel

**Indexes:**

**Code sections:**

**Attachments:** 1. Attachment 1, 2. Attachment 2, 3. Attachment 3, 4. Attachment 4, 5. Attachment 5, 6. Attachment 6, 7. Attachment 7, 8. OES declaration, 9. Public Health Declaration, 10. reso 20-024

Date	Ver.	Action By	Action	Result
4/7/2020	1	Board of Supervisors	Adopted and Chair is authorized to sign same;	Pass

**To:** Board of Supervisors

**From:** Executive Office, Treasurer-Tax Collector, Auditor-Controller

**Meeting Date:** April 7, 2020

**Department Contact:** Carmel J. Angelo Shari  
Schapmire Lloyd Weer

**Phone:** 463-4441

**Department Contact:** Darcie Antle

**Phone:** 463-4441

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 min

**Agenda Title:**

OFF AGENDA ITEM: Pursuant to Government Code Section 54954.2 Discussion and Possible Action Including an Update Presentation on the Pressure at the State level to Postpone the Property Tax Deadline and Broadly Waive Penalties for Property Owners that Do Not Pay by the April 10, 2020 Deadline as a Result of the COVID-19 Pandemic

**Recommended Action/Motion:**

1) Hear Off Agenda item pursuant to Government Code 54954.2 and move that this item will be added to the agenda as item 8a); 2) receive the update and presentation on the pressure at the State level to postpone the property tax deadline and broadly waive penalties for property owners that do not pay by the April 10, 2020 deadline as a result of the COVID-19 Pandemic.

**Previous Board/Board Committee Actions:**

None.

**Summary of Request:**

On March 4, 2020, Governor Newsom issued a Proclamation of a State of Emergency in the State of California related to the COVID-19 pandemic. On this same day, the County of Mendocino Health Officer, Dr. Noemi Doohan, declared a local health emergency. On March 10, 2020, the Board of Supervisors of the County of Mendocino ratified the local emergency related to COVID-19 as proclaimed by the Chief Executive Officer/Director of Emergency Services and Ratifying the Existence of a local emergency as proclaimed by the Health Officer.

Unlike state and federal taxes, property taxes are paid all at once on two dates-December 10 and April 10-not throughout the year. Because this single date of payment is so critical for local agencies, a coalition of associations representing county, school, city, and special district officials sent a letter to the Governor and legislative leaders discouraging them from taking any statewide action that would give all property owners permission to delay their payment.

Roughly half of homeowners send the funds for their property taxes in monthly installments to their mortgage servicer. Those funds are then held by a handful of companies, which then remit the amounts due at the deadline. The amount varies by county, but ranges from a quarter up to half of the amount of expected to be paid. A blanket waiver of the deadline would allow these companies to hold the funds already in their possession, providing no relief for property owners but with a significant detrimental impact on local agencies and the services they provide.

The Treasurer Tax-Collector, Shari Schapmire and Auditor-Controller, Lloyd Weer, will be presenting an update related to pressures at the State level to postpone the property tax deadline and broadly waive penalties for property owners that do not pay by the April 10, 2020 deadline as a result of the COVID-19 Pandemic.

**Alternative Action/Motion:**

Do not accept

**Supervisory District:** All

**vote requirement:** Majority

**Supplemental Information Available Online At:** n/a

**Fiscal Details:**

**source of funding:** Budget unit 1000 General Fund

**current f/y cost:** TBD

**annual recurring cost:** n/a

**budgeted in current f/y:** No

**if no, please describe:**

**revenue agreement:** N/A

**budget clarification:** The County of Mendocino relies on property tax payments to fund the very services most impacted right now by the COVID-19 crisis. County Public Health Departments, public hospitals, health systems, schools and more life services of life would be seriously impacted by a property tax funding delay of even a few months. In most cases, property tax payments have already been made or funds have been set-aside for 11 months.

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Executive Office

**CEO Review:** Yes

**CEO Comments:**

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Executed By: Lindsey Dunham, Deputy Clerk I

Final Status: **No Action Taken**

Date: April 15, 2020

