



CALIFORNIA STATE
ASSOCIATION OF COUNTIES



RURAL COUNTY
REPRESENTATIVES OF
CALIFORNIA



URBAN COUNTIES
of CALIFORNIA

March 2, 2020

The Honorable Chad Mayes
California State Assembly
State Capitol, Room 4098
Sacramento, CA 95814

RE: Assembly Bill 1959 (Mayes). Property taxation: assessment appeals: deferral of tax payment.
As Introduced February 14, 2020 – Oppose
Set for hearing – March 9, 2020 – Assembly Revenue and Taxation Committee

Dear Assembly Member Mayes:

On behalf of the undersigned associations, we write in opposition to your Assembly Bill 1959, which would allow a homeowner who has filed an assessment appeal with a county to defer payment of their disputed property taxes until the appeal is resolved.

AB 1959 would have serious consequences for local governments, which depend on property tax revenue to operate and deliver services, many of which are mandated by state law. Property taxes raise more than \$55 billion annually for counties, cities, special districts, and schools. Assessment appeals boards, which already face high workloads in many counties, would see a sharp increase in the number of appeals filed, driven by those who simply wish to delay payment, thus increasing costs for, in many cases, no benefit.

The general principle for all taxes, from income to sales to property tax, is that they are due and payable until a taxpayer can prove otherwise. This balance helps guard against taxpayers manipulating the system for their own gain and the detriment of the community.

Please do not hesitate to contact any of us should you have questions about our position.

Sincerely,

Geoff Neill
Legislative Representative
California State Association of Counties

Jean Kinney Hurst
Legislative Representative
Urban Counties of California

Paul Smith
Vice President of Government Affairs
Rural County Representatives of California

Cc: Assembly Revenue and Taxation Committee Members and Consultants