

FINDINGS AND DETERMINATION THAT AN ITEM MAY BE SUBSEQUENTLY  
ADDED TO THE AGENDA OF THE BOARD OF SUPERVISORS



DATE: May 6, 2014

The BOARD OF SUPERVISORS of Riverside County hereby finds:

- That there is a need to place an item on the agenda for action by the Board of Supervisors.
  - An emergency situation exists as defined in Government Code Section 54956.5 in that:
    - (a) Work stoppage or other activity which severely impairs public health, safety, or both, as determined by a majority of the members of the legislative body.
    - (b) Crippling disaster which severely impairs public health, safety or both as determined by a majority of the members of the legislative body.
  - The item on which the action is to be taken came to the attention of the County subsequent to the agenda being posted and there is need to take immediate action on the item.
  - The item was continued for no more than five calendar days from a prior meeting for which the item was posted.

**JUSTIFICATION:**


The item is brought by the Treasurer-Tax Collector for the Board of Supervisors to support AB 2231 Property Tax Postponement Program to assist seniors.

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Stone, seconded by Supervisor Benoit and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

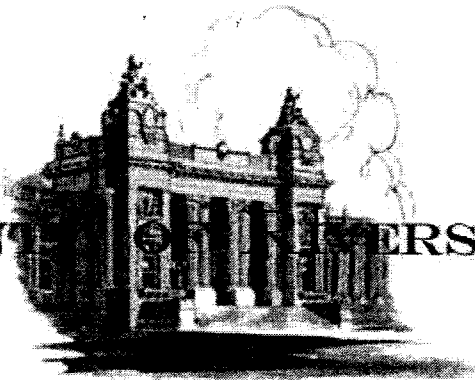
Ayes: Jeffries, Tavaglione, Stone, Benoit and Ashley  
Nays: None  
Absent: None  
Date: May 6, 2014  
xc: Treasurer

Kecia Harper-Ihem  
Clerk of the Board

By:   
Deputy

3-30 aab

# COUNTY OF RIVERSIDE



## Board of Supervisors

District 1	Kevin Jeffries 951-955-1010
District 2	John F. Tavaglione 951-955-1020
District 3	Jeff Stone 951-955-1030
District 4	John Benoit 951-955-1040
District 5	Marion Ashley 951-955-1050

May 7, 2014

The Honorable Rich Gordon  
California State Assembly  
State Capitol Room 3013  
Sacramento, CA 95814

**RE: AB 2231 (Gordon) – Sponsorship and Support  
As amended April 21, 2014**

Dear Assemblymember Gordon,

The County of Riverside supports AB 2231 to reinstate the Senior Citizens and Disabled Citizens Property Tax Postponement program and thanks you for authoring this important measure.

This critical program, in place for decades, provided a way for counties to remain whole even when low income seniors and disabled persons could not pay their property taxes. The Controller administered this program which provided funding to counties for those taxes, and held a lien on the property so that when the home was sold or transferred, the Controller recovered the cost of the loan along with a modest amount of interest.

In an attempt to balance the budget in February 2009, the previous Governor made the decision to eliminate the Senior Citizens and Disabled Citizens Property Tax Postponement program administered by the State Controller's Office. The former Governor's actions were a crushing blow to an already-vulnerable group of Californians. It was also incredibly short-sighted on his part; in most years, the program has earned revenue through loans that were paid off.

In these five intervening years, county treasurers have fielded hundreds, if not thousands, of panicked calls from low income seniors and disabled people, asking for some help to pay their taxes. The statute is clear regarding when and how property taxes must be paid, and what penalties are accrued when they are not paid timely. Without this program, it is very likely that a huge number of properties owned by seniors and disabled persons' homes will become eligible for tax sale in 2014, due to five years of non-payment.

We commend your tenacity and conviction to reinstate this important program. It will keep seniors and disabled persons safely and comfortably in their homes without fear of tax sale due

to unpaid taxes. AB 2231 includes some tightened restrictions on who is eligible to participate in the program and increases equity requirements in order to address lien security concerns.

For these reasons, The County of Riverside is pleased to support this measure. Approval of this measure will calm many fears and bring a tremendous and tangible relief to California's most vulnerable citizens.

Sincerely,

A handwritten signature in black ink that reads "Jeff Stone". The signature is written in a cursive style with a large, looping "J" and "S".

Jeff Stone  
Chairman, Board of Supervisors

CC: Assembly Appropriations Committee