

The banner features a blue background with the title 'California State Association of County Auditors' in white serif font. To the left is a yellow outline of California. Below the title is a horizontal strip of various landscape and architectural images, including trees, a bridge, a road, and buildings.

California State Association of County Auditors

March 1, 2021

VIA EMAIL & US MAIL

The Honorable Rudy Salas
California State Assembly
State Capitol, Room No. 4016
Sacramento, CA 95814

Re: OPPOSE – AB 119 (Salas): County auditor: direct levies

Dear Assembly Member Salas,

The California State Association of County Auditors is opposed to your bill AB119. This bill seeks to require the County Auditor to provide additional information on direct levies for each individual direct levy within the County Auditors' respective jurisdiction on the County's website, and to include the range of fees assessed on real property.

This bill would add additional burden to County Auditors without a clear benefit to taxpayers or prospective buyers. Presently, on each property tax bills, individual direct levies include the contact information for the agency that has enrolled the charge onto the tax bill. In addition, many County Auditors already compile a listing of these levies, the levying agency, and the contact information for posting on their website. Tax bills are easily accessible either online or by contacting the County Treasurer-Tax Collector to obtain a copy and are directly relevant to the property in question. Thus, it appears AB119 simply repeats information already accessible on the tax bill itself in another format.

By positioning this information on the tax bill, it already empowers the taxpayer or prospective buyer to contact the levying agency to obtain information needed regarding the charge, the manner in which the levy was calculated, as well as to learn about the legal authority of the charge. Since direct levies are calculated and authorized by governing bodies of public agencies outside the Auditor's office such as cities, school districts, and special districts, these levying agencies are best equipped to answer the taxpayer's specific questions. In addition, AB119 proposes the Auditor to include a range of fees on their website. This would be time consuming to compile and of limited value to the taxpayer as without specific information on the calculation method, a range only reflects a low and high value of possibilities without context. For example, delinquent water charges may be allowed to be enrolled on the tax bill. An Auditor posting the range of possibilities may post a range of \$0.01 to infinity. This would be of no utility to a taxpayer or prospective buyer. However, that may legitimately represent the range of possibilities that could occur should a utility customer not pay a bill for an extended period resulting in the enrollment of the charge on the tax bill.

On behalf of the State Association of County Auditors, we are **OPPOSED** to AB119. As County Auditors, we share your desire to ensure taxpayers are able to get relevant and timely information to understand charges on their tax bill. However, AB119 does not have a clear benefit to taxpayer or prospective buyers while adding regulatory burdens to County Auditor offices.

Sincerely,



Chad Rinde
Legislative Chair, State Association of County Auditors

Copy:

C. Richard Eberle, President, State Association of County Auditors
Matt Siverling, SACA Lobbyist