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Henry Levy  
Susan Muranishi  
Phong La  
Alameda County Board of Supervisors

Please see the attached letter requesting that you exercise your authority pursuant to Revenue and Taxation Code Sections 2619 and 4985.2 to waive interest or penalties that would otherwise be imposed or collected with respect to a delinquent second installment of property taxes levied for the 2019-2020 fiscal year on residential real property. This letter has been reviewed and supported by all Alameda County cities. Formal ratification at an upcoming meeting of the Alameda County Mayor's Conference is forthcoming.

As stated in the letter we these revenue sources are not only relied upon by cities and counties, but also special districts, public agencies and school districts to meet basic payroll, purchase supplies and meet ongoing debt obligations. Therefore, we trust that you will develop and implement proper parameters keeping in mind economic hardship and fairness and equity as a basis for the waiver.

Please do not hesitate to reach out to me or any of the Alameda County Mayors or City Managers/Administrators with any questions.

Best Regards!

David Haubert  
Mayor of Dublin

March 25, 2020

Mr. Hank Levy, Tax Collector of Alameda County

Re: Waiver of Penalties, Interest and Fees for Late Property Tax Payments

Mr. Levy,

The undersigned Mayors of Alameda County are concerned for the financial hardships that many of our residents and businesses face during these unprecedented times, while also balancing our ability to financially sustain essential services to the community during this pandemic, including public safety, health and human services, and the maintenance of critical infrastructure.

The COVID-19 pandemic and the Governor's historic stay-at-home Executive Order, prudent as it is, affects every resident and business financially. Many work hours are being reduced, families are forced to take time off from work to care for home-bound school age children or sick loved ones, and some are being laid off. Many are concerned about how they will pay the rent or mortgage, utilities, insurance, or property taxes, let alone food for their families. We applaud the Governor's work in urging banks to defer principal repayment and his most recent action on March 27<sup>th</sup> imposing eviction protections for tenants who are unable to pay the rent due to loss of income as a result of the outbreak.

April 10 is the deadline to pay property taxes in California. We, too, understand the hardships our households are experiencing and would support countywide action to waive late fees on property tax payment for 60 days for residents undergoing a demonstrated and verifiable economic hardship. We believe that you can exercise your authority pursuant to Revenue and Taxation Code Sections 2619 and 4985.2 to waive interest or penalties that would otherwise be imposed or collected with respect to a delinquent second installment of property taxes levied for the 2019-2020 fiscal year on residential real property.

We trust that the proper parameters can be developed to demonstrate economic hardship and is fair and equitable for those in need. These revenue sources are not only relied upon by cities and counties, but also special districts, public agencies and school districts to meet basic payroll, purchase supplies and meet ongoing debt obligations. This cashflow is more critical now, than ever before. For these reasons, our recommendation has been developed with these parameters in mind.

We trust that you will carefully consider this proposal in your review and consideration of our request and prioritize the public's interest and the needs of our varied local governments, including those not included as a signatory to this letter. Thank you in advance for your consideration of this matter.

Signed:

Marilyn Ezzy Ashcraft, Mayor of Alameda

Nick Pilch, Mayor of Albany

Jesse Arreguin, Mayor of Berkeley  
David Haubert, Mayor of Dublin  
Christian Patz, Mayor of Emeryville  
Lily Mei, Mayor of Fremont  
Barbara Halliday, Mayor of Hayward  
John Marchand, Mayor of Livermore  
Al Nagy, Mayor of Newark  
Libby Schaaf, Mayor of Oakland  
Robert McBain, Mayor of Piedmont  
Jerry Thorne, Mayor of Pleasanton  
Pauline Cutter, Mayor of San Leandro  
Carol Dutra-Vernaci, Mayor of Union City