



D2

April 2, 2020

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Estelle Fennell, Chair  
Humboldt County Board of Supervisors  
805 Fifth Street  
Eureka, CA 95501

Dear Supervisor Estelle,

With the entire county, state and nation experiencing recent hardships due to the Coronavirus pandemic, the Humboldt Association of Realtors® would like the Humboldt County Board of Supervisors to consider directing the Humboldt County Tax Collector to waive interest and late fees for April's installment of the 2019/2020 Property Taxes. From our understanding the Board of Supervisor has the authority to direct that late fees, penalties and interest be waived, especially in emergency situations beyond the taxpayer's control. COVID-19 definitely fits that description.

Many businesses and individual property owners are not currently generating income during the current State of California Shelter-in-Place Executive Order. We request consideration of Humboldt County to waive any late fees and interest on late property tax payments for 90 days. Consideration should be made available to all taxpayers; not just those who contact the Tax Collector Office and are considered on a "case-by-case" basis.

Individuals that have the means will and should pay on time, but those who have recently been laid off, been deemed unessential with no means of generating income and/or had their hours severely cut need an additional 90 days to pay this property tax installment. Many taxpayers are landlords who use rental proceeds to pay their taxes. Since many of these property owners will not be receiving rent payments, their ability to pay taxes is further compromised. This, coupled with the stay on evictions, means that property owners who have been addressing a non-payment of rent through an eviction process are now unable to proceed through that eviction process; thus, furthering the likelihood of a potential



delinquency. The likely impact tax liens could have on the future foreclosure market is serious as it would have long reaching ramifications for our economy, homeless population, sales and rental market.

Please consider directing the Tax Collector to follow the federal and state income tax payment deadline which would allow taxpayers an additional 90 days to pay their property taxes without penalty.

Many local businesses and individuals are looking to our local leadership to help reduce the stress during this unprecedented period of economic hardship. By allowing a little extra time for taxpayers to pay their 2<sup>nd</sup> installment of the 2019/2020 Property Taxes without being assessed late fees and interest would do just that.

We greatly appreciate our Humboldt County representatives considering action that would offer local taxpayers a reprieve from the immediate financial burden resulting from the COVID-19 economic impact.

If you have any questions, contact the Humboldt Association of Realtors® at (707) 442-2978 or email [kristen@harealtors.com](mailto:kristen@harealtors.com).

Sincerely,



Sara Prendergast  
2020 President

D2

**Hayes, Kathy**

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**From:** Thomas Mulder <hrh707@outlook.com>  
**Sent:** Sunday, April 5, 2020 6:09 PM  
**To:** COB  
**Subject:** Public comments

Hello Thomas Mulder  
Comments for item D2

Thank you for finally having this discussion item properly agendized. I support the idea of the county waiving all late fees for property taxes for up to one week after the tax collection office is back open to accept cash payments. As you are aware many individuals pay in cash and need the office to be open to pay their bill. I disagree with the Tax collectors emails he sent me that they can use credit card, check or money orders as all those forms can burden the tax payer with additional costs. The taxpayers shouldn't have to write a letter and have the decision to waive fees at the discretion of the tax collector the board should support tax payers and waive late fees at least one week from when the tax collection office is open. Also I appreciate the 4 board members that responded to my concerns regarding this issue, it's unfortunate my own district supervisor didn't respond to me.

I know these are trying times and financially it's affecting a lot of people including the county but I feel waiving these fees will help support our community tremendously.

Thank you

Thomas Mulder

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