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May 31, 2024

The Honorable Steven Glazer
Chair, Senate Revenue and Taxation Committee
State Capitol, Room 407
Sacramento, CA 95814

**Re: AB 3134 (Chen) – Property taxation: refunds.
As Amended April 24, 2024 – SUPPORT
Set to be heard in the Senate Revenue and Taxation Committee on June 12, 2024**

Dear Senator Glazer,

On behalf of the California State Association of Counties (CSAC), representing all 58 counties in California, I write in support of Assembly Bill (AB) 3134 by Assembly Member Chen. This measure is related to property tax refunding procedures.

Property tax refunding typically refers to the process where property owners receive a refund or adjustment on their property taxes. Refunds could happen for various reasons, such as overpayment of property taxes, incorrect assessment of property value, or eligibility for property tax exemptions or credits. Local tax authorities or government agencies responsible for property tax administration typically handle property tax refunds.

Existing law limits the maximum refund amount that can be issued to a taxpayer without prior receipt of an application for the refund to five thousand dollars. AB 3134 raises the threshold to ten thousand dollars. If the owed amount is below five thousand dollars, the county can proactively contact the taxpayer and issue a refund. This measure allows counties to initiate refunds of up to ten thousand dollars without the taxpayer filing a claim, leading to improved and expedited service for the public.

For these reasons, CSAC supports AB 3134, which improves government efficiency and benefits taxpayers and respectfully requests your AYE vote. Should you have any questions regarding our position, please do not hesitate to contact me at elawyer@counties.org.

Sincerely,

Eric Lawyer
Legislative Advocate

cc: The Honorable Phil Chen, California State Assembly
Members, Senate Revenue and Taxation Committee
Colin Grinnell, Chief Consultant, Senate Revenue and Taxation Committee
Kayla Williams, Consultant, Senate Republican Caucus