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May 31, 2024

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

**Re: AB 3268 (Low) - Property taxation: low-value exemption: possessory interests in publicly owned streets and sidewalks.
As Amended April 18, 2024 – SUPPORT
Referred to the Senate Revenue and Taxation Committee**

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) 3268 by Assemblymember Low. This measure would extend the sunset date for the low-value ordinance exemption (LVOE) by five years, which provides county boards of supervisors the flexibility to exempt certain low-value possessory interests from taxation.

County assessors report that the low value of some assessments cost more to administer than they can earn in tax revenue. To preserve local resources, many counties may wish to simply provide the exemptions allowed under the LVOE. Policies like the LVOE improve on the efficiency of the tax system and save all taxpayers money – including those with the possessory interests excluded under an LVOE and taxpayers in general whose taxes pay for the work of county assessors. The bill appropriately gives county boards of supervisors the discretion to decide if they will use the LVOE.

We acknowledge the value in using real data to evaluate the efficacy of our laws, however we do have concerns with the imposition of state-mandated costs on county assessors due to the mandatory reporting requirements. While we would prefer the bill be amended to address concerns of county assessors due to that requirement, we support this bill on the balance of its overall benefits for counties and the communities they serve.

We appreciate your leadership on this issue. For these reasons, CSAC supports AB 3268 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 Evan Low, California State Assembly
Members, Senate Revenue and Taxation Committee
Colin Grinnell, Chief Consultant, Senate Revenue and Taxation Committee
Kayla Williams, Consultant, Senate Republican Caucus