



April 17, 2017

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The Honorable Mike McGuire  
Chair, Senate Governance and Finance Committee  
State Capitol, Room 408  
Sacramento, CA 95814

**RE: Senate Bill 448 (Wieckowski) – Local government: Organization: Districts.  
Oppose Unless Amended – As Amended April 4, 2017  
Hearing Date: April 26, 2017 – Senate Governance and Finance Committee**

Dear Senator McGuire:

The California State Association of Counties (CSAC) respectfully opposes Senate Bill 448 (Wieckowski), related to “inactive” special districts, unless amendments are taken. We believe a solution to the problem SB 448 seeks to address can be achieved in a collaborative manner to meet the needs of stakeholders from the state, regional and local agencies. Unfortunately, as currently written, the bill creates a host of unintended consequences and confusion at great cost to those state and local agencies.

Specifically, we are concerned with the proposed amendment to Revenue and Taxation Code Section 2611.6, which would require county property tax bills to include a list of all of the services provided by a city, county, special district, or school district that are funded by the general ad valorem property tax and any special taxes or special assessments levied. While property tax transparency is a laudable goal, and one that CSAC supports, we are concerned about counties’ ability to meet its requirements from a fiscal and practical perspective.

Over the years, the state has shifted, flipped, swapped, and reallocated property tax revenues for a variety of reasons and county auditors have implemented those provisions as directed by state law. The significant complexity of the statute makes it difficult to accurately reflect property tax allocations in a manner that is meaningful for citizens. Additionally, while some agencies may be able to provide information regarding the percentage allocation at the tax rate area level, it would be difficult for counties to devote the human and financial resources to do so. Therefore, we respectfully request this provision be stricken from the bill.

We look forward to a continued dialogue regarding the other provisions of the bill with the author’s office. Should you have any questions about our “oppose unless amended” position, please do not hesitate to contact me at (916) 327-7500 x 515.

Sincerely,

A handwritten signature in cursive script that reads "Dorothy Johnson".

Dorothy Johnson  
Legislative Representative

cc: The Honorable Bob Weickowski, California State Senate  
Honorable Members, Senate Governance and Finance Committee  
Jimmy MacDonald, Consultant, Senate Governance and Finance Committee  
Ryan Eisberg, Consultant, Senate Republican Caucus