

MOTION BY SUPERVISOR KATHRYN BARGER

March 6, 2024

**Report on Opportunities to Support Property Owners Impacted by the Chiquita Canyon Landfill Incident**

Los Angeles County, at the direction of this Board, has been working diligently to support residents in the areas of Val Verde, Live Oak, and Hasley Hills who have been negatively impacted by the strong odors emanating from the Chiquita Canyon Landfill. The County has called on state and federal agencies to help address this crisis, but it has become increasingly clear that there is no predictable end in sight.

Residents continue to express ongoing concerns about the negative impact on their quality of life, which they have endured since the odors began nearly one year ago. Recently, the Los Angeles County Department of Public Health (DPH), at the direction of this Board, issued the results of an independent health risk study which concluded that odor exposure does not increase chances of long-term disease. However, it is undeniable that the community continues to suffer.

The County must seek additional measures to provide support for property owners. As previously cited in a report to the Board of Supervisors, the Assessor, the Auditor-Controller, and the Treasurer Tax-Collector administer the levying and collection of property taxes on behalf of all taxing entities, on prescribed dates as required by the State law.<sup>1</sup>

The legal authority to alter the collection of property taxes, and the statutory deadlines, rests exclusively with the State. However, the California Revenue and Taxation Code does grant the County Treasurer Tax-Collector the authority to cancel real property tax penalties in limited circumstances, including those beyond a taxpayer’s ability to control.

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<sup>1</sup> <https://file.lacounty.gov/SDSInter/bos/supdocs/145750.pdf>

**MOTION**

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The Tax Collector's ability to cancel penalties may be an opportunity to support the homeowners negatively impacted by the Chiquita Canyon Landfill odors. In addition, there may be options for homeowners to consider a temporary reduction of their property tax assessment through the Los Angeles County Assessor.

**I, THEREFORE, MOVE** that the Board of Supervisors direct the Treasurer Tax-Collector and the Los Angeles County Assessor to report back to the Board in writing in 13 days on the options available through the California Revenue and Taxation Code to cancel real property tax penalties for late property tax payments for homeowners impacted by the Chiquita Canyon Landfill incident; and opportunities for decline-in-value reviews for those homeowners who may be eligible for property tax relief.

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KB:mvs