

April 6, 2020

Jon Christensen  
Riverside County  
33-868 El Cerrito Rd  
Palm Desert, CA 92211

Dear Riverside County Tax Assessor:

As a direct result of lost business from the COVID-19 crisis, I am requesting a deferral of property taxes due April 10, 2020, including a waiver of any fees, costs, or other charges resulting from a late payment.

This request is made pursuant to California Revenue and Taxation Code – Section 4985.2 which states:

Any penalty, costs, or other charges resulting from tax delinquency may be canceled by the auditor or the tax collector upon a finding of any of the following:

(a) Failure to make a timely payment is due to reasonable cause and circumstances beyond the taxpayer's control, and occurred notwithstanding the exercise of ordinary care in the absence of willful neglect, provided the principal payment for the proper amount of the tax due is made no later than June 30 of the fourth fiscal year following the fiscal year in which the tax became delinquent.

Additionally, per the joint statement of the California State Association of Counties (CSAC) and the California Association of County Treasurers and Tax Collectors (CACTTC), I am requesting that the county *“use all existing authority to cancel penalties and other charges for homeowners, small businesses, and other property owners that are unable to pay their property taxes due to circumstances caused by COVID-19 on a case-by-case basis”*.

The hotel industry has been devastated by this crisis. The hotel industry is now forecast by STR and Tourism Economics to have its worst year ever, with revenue per available room expected to decline an average of 50.6% for the year. As of last week, a significant number of hotels in California have suspended operations and virtually all hotel operations have unfortunately reduced their workforce by furloughs, layoffs, and reductions in pay, benefits, and/or hours. The industry is struggling to maintain our remaining workforce.

As a result of COVID-19, my hotel has suffered a devastating loss of income resulting in a severe shortage of liquid assets. Consequently, I am unable to pay the property taxes owed at this time and ask for a waiver of any fees, costs, or other charges resulting from a late payment.

Thank you,



Stuart Rubin  
President  
Glenroy Coachella  
84141 Ave 48 Coachella  
Coachella, CA 92236

Parcel #: 603220061

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