

*Resolution of*

**COMMITMENT TO HELP MITIGATE  
THE PROPERTY TAX CONSEQUENCES RESULTING FROM  
THE LANDSLIDE COMPLEX STATE OF EMERGENCY IN RANCHO PALOS VERDES**

*WHEREAS*, Governor Gavin Newsom issued a Proclamation of a State of Emergency in Los Angeles County on September 3, 2024, due to the public safety risks of the Greater Portuguese Landslide Complex land movement in the City of Rancho Palos Verdes [GSS 9610 1E-20240903111604 \(ca.gov\)](#); and

*WHEREAS*, due to severe storms and weather in 2023 and 2024, the land movement under Rancho Palos Verdes accelerated significantly – at an average of 9 to 12 inches per week, destroying portions of streets, properties, homes and businesses; and

*WHEREAS*, starting on August 29, 2024, the land movement impacted a major utility line resulting in a brush fire on the Southern California Edison Shoreline Circuit, leading to a determination that it is no longer safe to operate portions of this circuit; and starting on September 1, power to part of the Circuit was shut off indefinitely, disrupting water and sewage systems, thereby making 140 homes and 53 businesses in the Portuguese Bend area, and 105 homes in the Seaview Community, uninhabitable; and

*WHEREAS*, in his emergency declaration on September 3, the Governor found that the conditions caused by the accelerated land movement had impacted the capacity of basic utility services and, because of its overall magnitude, were beyond the control of the personnel, equipment, and facilities of any single local government, and therefore require the combined forces of a mutual aid throughout the state to appropriately respond; and

*WHEREAS*, given the mission of the Board to serve the public through fair, effective, and efficient tax administration by assisting assessors in all types of varying circumstances, and providing guidance when necessary relative to differences in the character and conditions of property subject to taxation pursuant to Government Code, section 15606; the Board is uniquely qualified and available to assist the Los Angeles County Assessor, the City of Rancho Palos Verdes, nonprofit organizations, and taxpayers in this disaster both at the present time and in the future where the properties, homes, and businesses are or become severely impacted; and

*WHEREAS*, the Board will make every effort to coordinate with the Executive Director and other state agencies and the Legislature to address any property tax challenges that may arise out of this disaster to provide options or solutions, therefore:

**BE IT RESOLVED**, that we, the Members of the California State Board of Equalization, consistent with the Governor’s Emergency Declaration, hereby memorialize and commit to assist and support in the performance of any and all property tax or other tax-related activities under the Board’s jurisdiction, to help address the State Emergency Plan as needed; and to further commit all appropriate and available resources, including, but not limited to taxpayer services in coordination with the Los Angeles County Assessor and the City of Rancho Palos Verdes, so that widespread publicity, appropriate and timely notices, and other taxpayer information is fully disseminated.

Adopted at Sacramento, California, this twenty-fourth day of September 2024,  
by the California State Board of Equalization.