



City of Glendora
116 E. Foothill Blvd.
Glendora, CA 91741

April 14, 2026

Los Angeles County Board of Supervisors Operational Cluster
Chair, Tami Omoto-Frias
500 West Temple Street
Los Angeles, CA 90012

RE: Conceptual Support – Proposed Increase to Low-Value Personal Property Tax Exemption Threshold

Dear Chair Omoto-Frias and Honorable Members of the Board:

On behalf of the City of Glendora, I am writing to express our general conceptual support for the Los Angeles County Assessor's proposal to increase the low-value personal property tax exemption threshold from \$5,000 to \$10,000.

As reflected in the materials provided, as well as the support letters submitted by the Glendora Chamber of Commerce and the San Gabriel Valley Economic Partnership (SGVEP), this proposal appears to advance important shared goals. Both organizations highlight that the current threshold can impose a disproportionate administrative burden on small and micro businesses, and that increasing the exemption would streamline compliance, reduce the likelihood of penalties from overlooked low-dollar bills, and allow businesses to focus on growth and investment. Additionally, the SGVEP letter underscores the efficiency gains for the County, noting that the cost of assessing and collecting taxes on low-value property can exceed the revenue generated, making this a practical, data-driven adjustment.

Based on the information presented, it appears that the fiscal impact to local agencies would be minimal, while providing meaningful relief to approximately 47,000 taxpayers and improving administrative efficiency. The City of Glendora is always appreciative of efforts to streamline government operations and support small businesses in a thoughtful and balanced manner.

At the same time, we believe additional context and detail would be helpful to fully inform our position and strengthen broader support for this proposal. Specifically, a more detailed breakdown of impacts by affected agencies would be valuable. Further, information regarding when the exemption threshold was last adjusted, how inflation (including CPI) has affected its real value over time, and how Los Angeles County compares to other counties currently utilizing the \$10,000 threshold would provide





City of Glendora
116 E. Foothill Blvd.
Glendora, CA 91741

important context. Understanding whether Los Angeles County is behind peer jurisdictions in this area would help frame the policy decision more clearly.

Finally, should this proposal result in measurable administrative savings, the City would encourage consideration of opportunities to offset any lost revenue through reductions in fees associated with property tax processing, further advancing the shared goal of supporting small businesses and local agencies.

In closing, the City of Glendora is supportive of the concept of increasing the low-value personal property tax exemption threshold. We are hopeful that additional information and context will be made available to allow us to fully evaluate the proposal and ultimately provide our unconditional support.

Thank you for your consideration and for your continued efforts to improve government efficiency and support the local economy.

Sincerely,

A handwritten signature in dark green ink that reads "David Fredendall".

David Fredendall
Mayor

