



STATE OF CALIFORNIA
FAIR POLITICAL PRACTICES COMMISSION
1102 Q Street • Suite 3050 • Sacramento, CA 95811

April 6, 2026

Larry Cohen, MBA
San Diego County Treasurer-Tax Collector
1600 Pacific Highway Rm. 112
San Diego, CA 92101

**Re: Your Request for Advice
Our File No. A-26-028**

Dear Mr. Cohen,

This letter responds to your request for advice on behalf of the San Diego County (the “County”) Office of the Treasurer-Tax Collector (the “Office”) regarding mass mailing provisions of the Political Reform Act (the “Act”).¹

Please note that we are not a finder of fact when rendering advice (*In re Oglesby* (1975) 1 FPPC Ops. 71), and any advice we provide assumes your facts are complete and accurate. If this is not the case or if the facts underlying these decisions should change, you should contact us for additional advice.

QUESTION

Under the Act, may the Office send a letter to the County’s property owners with instructions on how to pay property taxes (the “Letter”), which contains the name and title of the County’s Treasurer-Tax Collector, Larry Cohen, and the official seals of the County and the Office in the letterhead and references to the official’s title in the body of the letter?

CONCLUSION

Under the Act, generally, mass mailings sent at public expense are prohibited unless the mailing meets an exception provided under Section 89002(b). Pursuant to Section 89002(b)(1) and 89003, a mass mailing that only contain the official’s name and title, but not the official’s photograph, signature, or any other reference to the public official in the letterhead, are permissible as long as the mailing is not sent in the 60 days preceding an election where the official is on the ballot. Additionally, a mass mailing may be sent which include references to the official’s name, title, office, or signature when required for payment or collection of funds by the official’s office as described in Section 89002(b)(5), and is not subject to the restriction in

¹ The Political Reform Act is contained in Government Code Sections 81000 through 91014. All statutory references are to the Government Code, unless otherwise indicated. The regulations of the Fair Political Practices Commission are contained in Sections 18104 through 18998 of Title 2 of the California Code of Regulations. All regulatory references are to Title 2, Division 6 of the California Code of Regulations, unless otherwise indicated.

Section 89003, which prohibits mailings from going out within 60 days preceding an election in which the official is on the ballot. Based on our review of the proposed mailing, the only reference to Treasurer-Tax Collector Larry Cohen is his name and title on the letterhead and within the letter regarding payment methods and instructions for the collection of property taxes to be paid to the County. Therefore, the Letter would not be prohibited under the Act's mass mailings provisions or subject to the restriction in Section 89003.²

FACTS AS PRESENTED BY REQUESTER

The Office would like to send the Letter to property owners in the County with instructions on how to pay their property taxes. The Letter instructs property owners on how to pay their property taxes online via a link to the Office's website or by mail with a check "payable to 'San Diego County Treasurer-Tax Collector'" in the instructions. The proposed mailer provides the Office's website address for more information. The Office's website is www.sdttc.com, which is an abbreviation of the title for the official's position. The letterhead on the Letter features the name and title of the Treasurer-Tax Collector, as well as the official seals of the Office and the County. The Letter does not contain the signature, picture, or any other reference to Treasurer-Tax Collector Cohen, specifically, apart from what is on the letterhead and provided in the instructions for payment.

ANALYSIS

Section 89001 provides the general rule that "no newsletter or other mass mailing shall be sent at public expense." Section 82041.5 defines "mass mailing" as "two hundred substantially similar pieces of mail, but does not include a form letter or other mail which is sent in response to an unsolicited request, letter or other inquiry." Section 89002(a) limits the application and states that a mailing is prohibited under the Act if the mailing is a tangible item delivered to a person's residence, features an elected officer, the distribution is paid for with public moneys, and more than 200 substantially similar items are sent in a calendar month.

Section 89002(b) provides several exceptions to the mass mailing prohibition. Under Section 89002(b)(1), a mailing "in which the elected officer's name appears only in the letterhead or logotype of the stationery," is not prohibited under Section 89002(a) provided that the mailer does not include "the elected officer's photograph, signature, or any other reference to the elected officer," but the mailer may include the "elected officer's office." (Section 89002(b)(1).) "Logotype" is interpreted, for the purposes of the mass mailing provisions of the Act, to be essentially synonymous with "letterhead" and includes a trademark or nameplate, such as an agency's seal. (*Geiogue* Advice Letter, No. I-91-084.) Mailings that are permissible under Section 89002(b)(1) are limited by Section 89003 which prohibits mass mailings permitted under

² We caution that this conclusion is limited to the draft of the Letter provided with your request for advice. You have provided no other materials for review and have not indicated how the mailer will be mailed. Thus, no conclusion is reached in regard to any other references to Treasurer-Tax Collector Cohen in any other materials included with the Letter, including, but not limited to, any envelope or other enclosures.

Section 89002(b)(1) from going out “within the 60 days preceding an election by or on behalf of a candidate whose name will appear on the ballot” of that election.

Section 89002(b)(5) permits mass mailings sent in connection with a payment or collection of funds by an agency sending the mailing. It provides:

(5) An item sent in connection with the payment or collection of funds by the agency sending the mailing, including tax bills, checks, and similar documents, in any instance in which use of the elected officer’s name, office, title, or signature is necessary to the payment or collection of the funds. The item shall not include the elected officer’s photograph, signature, or any other reference to the elected officer, except as specifically permitted by this section.

(Section 89002(b)(5).)

Moreover, Section 89003’s prohibition on sending mailings “within the 60 days preceding an election by or on behalf of a candidate whose name will appear on the ballot” of that election does not apply to mailings sent in accordance with Section 89002(b)(5). (Section 89003).

The Office would like to mail the Letter to all property owners in the County to provide information on how they can pay their property taxes. The Letter is a tangible item that the Office would send to all property owners in the County and would be paid for with public funds. The Letter provides information to property owners on the ways to pay their property taxes to the Office online and by mail. The letterhead includes the name and title of Treasurer-Tax Collector Cohen, along with the County’s and Office’s official seals. Neither the letterhead nor the body of the letter contains the signature, picture, or any other reference to Treasurer-Tax Collector Cohen. References in the Letter to the Office are included in connection with the means by which County residents can access the online payment method or seek more information on the payment options. Accordingly, the Letter is not a prohibited mass mailing under the Act, and the prohibition in Section 89003 does not apply to this mailing as it relates to the payment to, or collection of funds by, the Office. The Office may send the mailing to County property owners.

If you have other questions on this matter, please contact me at mroeckl-navazio@fppc.ca.gov.

Sincerely,

Dave Bainbridge
General Counsel

MRN:aja

Margaret L. Roeckl-Navazio

By: Margaret L. Roeckl-Navazio
Counsel, Legal Division