



CALAVERAS COUNTY BOARD OF SUPERVISORS AGENDA SUBMITTAL

Short Name/Subject Discharge of Accountability	Board Meeting Date May 22, 2018	Agenda Number 10
Dept: Treasurer-Tax Collector Contact: Barbara Sullivan Phone: 209/754-6350	Supervisory District Number Countywide	Consent Agenda
Published Notice Required? No Public Hearing Required? No		Estimated Time: 0
Type of Document? Resolution PowerPoint Presentation Included? No Budget Transfer Included (Must be signed by Auditor)? No Complete Agreement Required? No Position Allocation Change? No		

RECOMMENDATION:

Approve a resolution for Discharge of Accountability for certain Delinquent Unsecured tax bills incorporating unpaid Personal Property bills, Mobile Homes, and Supplemental Unsecured bills for Fiscal Years 2009-2010 through 2012-2013.

DISCUSSION/SUMMARY:

The purpose of a Discharge of Accountability is to remove certain delinquent accounts from the active Unsecured abstract and thereby place them into an inactive status. The accounts on the attached list have liens that have been renewed and are still effective. Should a Title Company pick up one of these items we will be able to re-activate and collect on these taxes. Estimated cost of attempted collection on those accounts where liens are still valid is impractical for a number of reasons: (1) some assessments are very small amounts based on extremely low value; (2) some assessments are against deceased individuals; (3) some assessments are against closed Estates; (4) some accounts are out of business and (5) despite utilization of Internet locator tolls, staff has been unable to locate the individuals who have been identified as the responsible party assessed by the Assessor.

The Tax Collector hereby requests a Discharge of Accountability in accordance with provisions of the California Revenue and Taxation Code 2611.1 through 2611.4 inclusive. Section 2611.1 states that “for any reason in accordance with Sections 25257, 25258, 25259, and 25259.5 of the Government Code”, “any county department, officer or employee charged by law with the collection of any county tax assessment, penalty or cost, license fee or money owing the county for any reason, that is due and payable, may file a verified application with the Board for a discharge from accountability for the collection of the tax assessment, penalty or cost, license fees or money owing the county.” Revenue and Taxation Code 25257 authorizes the Tax Collector to apply to the Board of Supervisors for a Discharge of Accountability when “the amount is too small to justify the cost of collection” and/or “ the likelihood of collection does not warrant the expense involved.” The sections further state that such discharge would not release the person(s) named herein from the payments of any amounts that are due and owing. The 237 accounts listed remain unpaid for the taxes, penalties and costs in the sum of \$44,525.19 for tax years 2009-2010 through 2012-2013 as duly assigned.

FINANCING:

None.

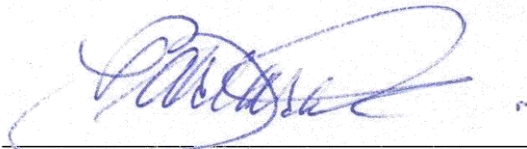
ALTERNATIVES:

The Board could refuse to authorize a Discharge of Accountability and require the County to seek collection of the delinquent amounts prior to waiting for a change in title. This is not recommended because the cost of seeking to collect on these 237 accounts would exceed the sum value of the accounts.

OTHER AGENCY INVOLVEMENT:

Auditor's Office

APPROVED BY:



Barbara Sullivan, Treasurer-Tax Collector 4/24/2018



Tim Lutz, County Administrative Officer 5/13/2018



Ethan Turner, Deputy County Counsel 5/14/2018



Diane Beverud, Deputy Clerk of the Board of Supervisors 5/14/2018

BOARD OF SUPERVISORS, COUNTY OF CALAVERAS
STATE OF CALIFORNIA
May 22, 2018

Resolution
No. (ID # 3668)

RESOLUTION ORDERING THE CALAVERAS COUNTY TAX COLLECTOR FROM FURTHER ACCOUNTABILITY FOR THE COLLECTION OF AMOUNTS FROM 2009-2010 THROUGH 2012-2013 UNSECURED TAX ROLLS WHEREAS THE AMOUNTS ARE SUCH AS NOT TO JUSTIFY THE COST OF THE COLLECTION OR ENFORCEMENT IN IMPRACTICAL

WHEREAS, Calaveras County Tax Collector, Barbara Sullivan, has filed a verified application for Discharge from Accountability for the collection of taxes, penalties and cost, for various Unsecured Tax bills where the amounts are such as not to justify the cost of collection or collection enforcement is impractical pursuant to Government Code §25259 and Revenue and Taxation Code §2611.3.

NOW THEREFORE BE IT RESOLVED, that the Board of Supervisors of Calaveras County is satisfied that matters contained in the application are true and that the amounts are such as not to justify the cost of collection or collection enforcement is impractical.

BE IT FURTHER RESOLVED that the Calaveras County Tax Collector is hereby discharged from further accountability for the collection of the amounts specified in the attached application and hereby authorizes the Tax Collector to close her books in regard to these items, and further, that such discharge does not release any person from the payment of any amounts which are due and owing and upon which a lien has been filed.

Chair

ATTEST

Rebecca Turner, Ex-Officio Clerk
of the Board of Supervisors, County of Calaveras

Deputy Clerk