

THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA
and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 01/10/2017 by the following vote:

AYE:

NO:

ABSENT:

ABSTAIN:

RECUSE:



Resolution No. 2017/8

In the matter of Property Tax Postponement for Senior and Disabled Citizens.

Whereas, Assembly Bill 2231 reinstated the Property Tax Postponement Program on September 28, 2014 and authorized the California State Controller's Office to begin accepting applications for the program in October 2016.

Whereas, the State Controller's Office is the main administrator of the Property Tax Postponement Program, cooperation with Contra Costa County Treasurer-Tax Collector, Assessor and Recorder is necessary in order to make the program successful and sustainable.

Whereas, only current-year taxes are eligible for postponement. Per State law, the State Controller's Office will not fund any defaulted property taxes nor any delinquency fees, penalties, or interest that are owed on the property; these taxes are the responsibility of the taxpayer.

Whereas, a county may elect, by an ordinance or resolution adopted by a majority vote of its entire governing body, to adopt conditions and procedures for the delay of sale of properties as described in Revenue and Taxation Code Section 3691(a)(1)(A) that it finds may be eligible to file a property tax postponement claim with the State Controller prior to January 1, 2017, and authorize the Treasurer-Tax Collector to cancel any delinquent penalties, costs, fees, and interest associated with these properties.

Now, Therefore, Be it Resolved that the Board ADOPTS the procedures and conditions, set forth in the Contra Costa County Procedures and Conditions to Delay Tax Sales under Revenue & Taxation Code Section 3691, to delay the sale of tax-defaulted properties that would have been eligible for the Property Tax Postponement Program prior to January 1, 2017, as determined by the Treasurer-Tax Collector, and AUTHORIZES the Treasurer- Tax Collector to cancel any delinquent penalties, costs, fees, and interest accrued on such properties, in accordance with the California Revenue and Taxation Code, including Section 3691.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

Contact: Brice Bins, (925) 957-2848

ATTESTED: January 10, 2017

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

cc: