SLAI OF

Contra Costa County

To: Board of Supervisors

From: Russell Watts, Treasurer-Tax Collector

Date: August 6, 2019

Subject: Request for and Authorization of Discharge of Accountability for Delinquent Taxes Determined to be

Uncollectable

RECOMMENDATION(S):

AUTHORIZE the discharge from accountability for the collection of taxes, penalty, interest, or any other charge pertaining thereto, owing on various delinquent Secured (Redemption) and Unsecured tax bills, in accordance with California Revenue and Taxation Code Sections 2611.1 and 2923; California Government Code Sections 25257, 25258, 25259; and Administrative Bulletin 207.7 Section VII. Such discharge would not release the person(s) named herein from the payments of any amounts that are due and owing.

FISCAL IMPACT:

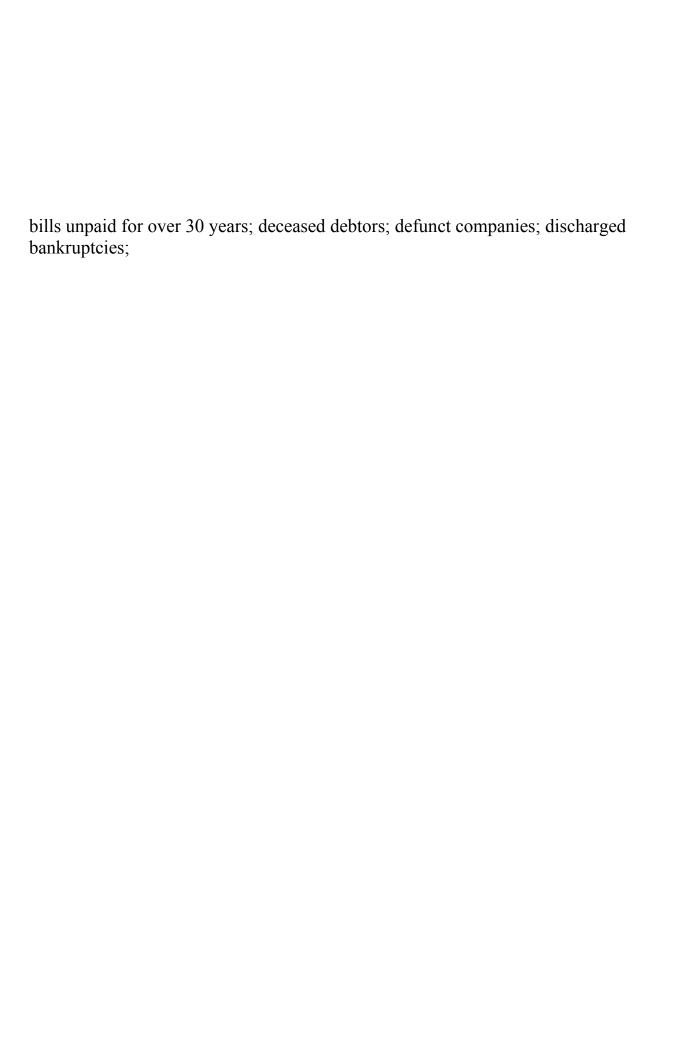
None

BACKGROUND:

On March 31, 2009 the Board of Supervisors approved Board Order (C.68) authorizing the Tax Collector to discharge unsecured delinquent taxes that are uncollectable due to bankruptcy of businesses assessed or death of taxpayer as per Revenue Code Section 2923. This included 203 bankruptcy debtors and 112 deceased debtors for a total amount of \$1,938,924.55. The current request for discharge of accountability includes unsecured tax

✓ APPROVE	OTHER
№ RECOMMENDATION OF C	NTY ADMINISTRATOR
Action of Board On: 08/06/2019	✓ APPROVED AS RECOMMENDED ☐ OTHER
Clerks Notes:	
VOTE OF SUPERVISORS	
AYE: John Gioia, District I Supervisor	
Candace Andersen, District II Supervisor	I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board
Diane Burgis, District III Supervisor	of Supervisors on the date shown. ATTESTED: August 6, 2019
Karen Mitchoff, District IV Supervisor	David Twa, County Administrator and Clerk of the Board of Supervisors
Federal D. Glover, District V Supervisor	By: Stephanie Mello, Deputy
Contact: Brice Bins (925)	

957-2848



BACKGROUND: (CONT'D)

and defaulted secured tax bills outstanding more than 30 years.

The Treasurer-Tax Collector's office has determined that the charges associated with these tax bills are no longer recoverable due to one or more of the following reasons: the accounts are being discharged in Bankruptcy; the business is closed according to the Board of Equalization, Secretary of State or as determined by the County Assessor; the taxes are beyond statute of limitations for seizure and sale; the Tax Sale Identification Number is greater than 30 years old; all collection attempts have been unsuccessful; the assesse cannot be located or collected upon due to extenuating circumstances; the likelihood of collection does not warrant the expense involved. Based on the stated facts, the County Treasurer-Tax Collector requests the discharge of accountability for those accounts and parcels determined to be uncollectible.

A listing of those persons having failed to pay their delinquent Secured or Unsecured taxes, penalty, interest and other related charges in the aggregate sum of approximately \$22,531,311.71 is maintained in the Treasurer-Tax Collector's Office. Such discharge does not release these persons named from the payment of any amounts which are due and owing.

CONSEQUENCE OF NEGATIVE ACTION:

Approval of the recommended action will allow the Treasurer-Tax Collector to identify these accounts from our computer system as discharged of accountability thereby creating: An accurate inventory of recoverable accounts; a more manageable case load for the staff; elimination of redundant research by the staff; a better work distribution to staff.

ATTACHMENTS

Accounts - Individuals deceased

Accounts - Redemption

Accounts - Bankruptcy

Accounts - Company Defunct

Accounts 30 plus yrs old