



**Contra
Costa
County**

To: Board of Supervisors
From: Russell Watts, Treasurer-Tax Collector
Date: September 14, 2021

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:

No fiscal impact. 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 \$2,478,194.85 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.

BACKGROUND:

The Treasurer-Tax Collector's office has determined that the charges associated with these

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **09/14/2021** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

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.

ATTESTED: September 14, 2021

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: Stacey M. Boyd, Deputy

Contact: Lulis Lopez, (925)
957-2805

cc:

tax bills are no longer recoverable

BACKGROUND: (CONT'D)

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 assessee 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.

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 - Individual Deceased

Accounts - Companies Defunct

Accounts - Bankruptcy

Accounts - Redemption

Accounts over 30 yrs