

Memorandum

Office of Jenine Windeshausen
Treasurer-Tax Collector
County of Placer



To: The Honorable Board of Supervisors

From: Jenine Windeshausen, Treasurer-Tax Collector 

Date: June 5, 2012

Subject: Authorize a discharge of accountability for unsecured property tax assessments within the years 2001 through 2006 in accordance with the provisions of Section 2923 of the California Revenue and Taxation code.

Action Requested:

Approve a resolution authorizing discharge of accountability for unsecured property tax assessments within the years 2001 through 2006 in accordance with the provisions of Section 2923 of the California Revenue and Taxation code.

Background:

Annually, the Tax Collector submits to the Board a list of delinquent taxes for discharge of accountability. The discharge is requested for certain unsecured delinquent tax accounts from the assessment years 2001 through 2006. The aggregate sum of taxes and penalties is approximately \$263,400. The list is on file with the Clerk of the Board of Supervisors.

Discharging does not relieve the debtor of any liability and the Tax Collector is not prevented from pursuing collection or accepting payment. It is a routine element of annual financial accounting, is legally authorized in section 2923 of the California Revenue and Taxation Code and facilitates a more accurate reflection of current collectable accounts in financial statements and records. The statute states that if the amount owing is such as not to justify the cost of collection or if collection enforcement is impractical, discharge is allowable.

Fiscal Impact:

There may be minor savings attributed to eliminating the maintenance of old collection records on a current basis. As stated, a discharge of accountability does not impair collection or acceptance of payment.

Respectfully submitted,



Jenine Windeshausen,
Treasurer-Tax Collector

Before the Board of Supervisors County of Placer, State of California

In the matter of:

Resol. No: _____

Discharge of accountability for unsecured taxes
for the assessment years 2001 - 2006.

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held on June 5, 2012 by the following vote on roll call:

Ayes:

Noes:

Absent:

Signed and approved by me after its passage.

Chairman, Board of Supervisors

Attest:
Clerk of said Board

WHEREAS, Section 2923 of the Revenue and Taxation code provides for a discharge of accountability if the amount is such as not to justify the cost of collection or collection enforcement is impracticable.

WHEREAS, a listing of those having failed to pay unsecured property taxes and penalties in the aggregate sum of approximately \$263,400 for the tax years 2001 through 2006 is maintained in the records of the Treasurer-Tax Collector.

WHEREAS, such discharge does not release the persons named from the payment of any amounts which are due and owing, and the estimated cost for collection is in excess of the amounts owing or collection is impracticable due to deceased or other inability to contact the debtor.

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NOW, THEREFORE, BE IT RESOLVED, in accordance with the provisions of Section 2923 of the California Revenue and Taxation Code, the Tax Collector is granted a discharge of accountability pursuant to the attached list.

