

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

**In the matter of:**

Resolution No.: 2021-250

Waiver of Fees for Delinquent/Defaulted Property Tax Bills  
Approved for Covid-19 Related Property Tax Penalty  
Cancellation

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held July 6, 2021, by the following vote on roll call:

Ayes: GORE, HOLMES, JONES, GUSTAFSON, WEYGANDT

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.

  
\_\_\_\_\_  
Chair, Board of Supervisors

Attest:

  
\_\_\_\_\_  
Clerk of said Board

---

**WHEREAS**, individuals and businesses have experienced inordinate negative impacts due to the Covid-19 pandemic; and

**WHEREAS**, these negative impacts have resulted in the inability of individuals and businesses to pay their unsecured property taxes in a timely manner, resulting in property tax penalties and County fees for recording notices, liens and lien releases; and

**WHEREAS**, the Tax Collector has the authority to cancel property tax penalties for property owners who have been negatively impacted by Covid-19; and

**WHEREAS**, the Board of Supervisors has the authority to order the waiver of Board approved fees; and

**WHEREAS**, the Board of Supervisors waiver of fees would result in \$102 of relief for each delinquent or defaulted property tax bill that is subject to cancellation of penalties by the Tax Collector as a result of Covid-19.

**NOW THEREFORE, BE IT RESOLVED AND ORDERED**, by the Board of Supervisors, County of Placer, State of California, that subject to the cancellation of penalties by the Tax Collector for Covid-19 related reasons, the following County fees are waived:

<b>Office Collecting Fee</b>	<b>Fee</b>	<b>Fee Amt</b>
Tax Collector	Filing Notice of Intent to Lien	\$9.00
Tax Collector	Recording of Lien	\$73.00
Clerk-Recorder	Recording of Release of Lien	\$20.00

###