

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 9, 2009
Subject: Authorize a discharge of accountability for unsecured taxes

Action Requested:

Approve a discharge of accountability for unsecured property taxes 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. This discharge of accountability is requested for certain unsecured delinquent tax accounts from the assessment years 1981 through 2008. The aggregate sum of taxes and penalties is approximately \$254,000. The amounts on these accounts are so small as to not justify the cost of collection or collection enforcement is impractical. This list is on file with the Clerk of the Board of Supervisors.

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

Fiscal Impact:

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

Respectfully submitted,

A handwritten signature in cursive script that reads "Jenine Windeshausen".

Jenine Windeshausen,
Treasurer-Tax Collector

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

In the matter of:
Discharge of accountability for unsecured taxes for
the assessment years 1981 through 2008

Resol. No: _____

Related to Ord. No: _____

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held on June 9, 2009.

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 \$254,000 for the tax years 1981 through 2008 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.

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.