



Agenda Date: 6/14/2005
Agenda Placement: 6J

NAPA COUNTY BOARD OF SUPERVISORS Board Agenda Letter

TO: Board of Supervisors
FROM: Marcia Hull - Treasurer-Tax Collector
Treasurer-Tax Collector
REPORT BY: Bonnie Bekker, Admin Secretary, 253-4327
SUBJECT: Discharge of Accountability - Unsecured Taxes

RECOMMENDATION

Treasurer-Tax Collector requests approval of the application for Discharge of Accountability, filed with the Board of Supervisors, pertaining to certain uncollectible tax bills, totaling \$40,446.97.

EXECUTIVE SUMMARY

The Treasurer-Tax Collector requests a "Discharge of Accountability" on certain delinquent Unsecured tax bills for 1999. These tax bills total \$40,446.97. Summary Judgments and/or Certificate of Liens have been filed against the assessee, except for deceased assessees or those protected by bankruptcy. The delinquent taxpayer is not released from payment of the amount due and owing to the County. The requested "Discharge of Accountability" only relieves the Tax Collector from maintaining the account on an active collection list.

FISCAL IMPACT

Is there a Fiscal Impact? No

ENVIRONMENTAL IMPACT

The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

At the end of each fiscal year, the Treasurer-Tax Collector requests from the Board of Supervisors a "Discharge of Accountability" on those delinquent Unsecured tax bills determined to be uncollectible. Unsecured taxes are taxes assessed on personal property not attached to a secured property. For example: business inventories, boats, aircrafts, aircraft hangars or other leases on public land, and unsecured supplemental assessments issued to estates.

The list presented for Board action today totals \$40,446.97 for 1999. The current unsecured tax roll (\$8,187,072.77) and delinquent unsecured roll (\$631,068.66) which are actively worked on by the Department total \$8,818,141.43. Per Government Code Nos. 25257 and 25258, the selected tax bills which have been reviewed and determined to be uncollectible are:

1. Too small to justify the cost of collection action.
2. The likelihood of collection does not warrant the expense involved.
3. The amount thereof has been otherwise lawfully compromised or adjusted.

In all cases, Summary Judgements and/or Certificate of Liens have been filed against the assessee, unless protected by bankruptcy or the assessee is deceased. The Discharge of Accountability does not release the person from payment of the amount due and owing to the County; it only relieves the Tax Collector from maintaining the account on an active collection list.

For further clarification, Secured tax bills do not go through this process. These become subject to "Power to Sell" after 5 years of delinquency and are sold in public auction.

SUPPORTING DOCUMENTS

A . Discharge of Accountability for the 2005 Tax Year

CEO Recommendation: Approve

Reviewed By: Lorenzo Ziálcita