



13-0440  
#19  
5/7/13

**RESOLUTION NO. 047-2013**

**OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO**

**WHEREAS**, Revenue and Taxation Code, Part 5 governs the collection of taxes; and

**WHEREAS**, Revenue and Taxation Code, Part 5 Section 2922 provides that taxes on the unsecured roll as of July 31, if unpaid are delinquent at 5 p.m., or the close of business, whichever is later, on August 31; and

**WHEREAS**, Revenue and Taxation Code Section 2927.6 of Part 5 authorizes the County, by ordinance or resolution adopted by a majority vote of its governing body, to grant authority to the Tax Collector to accept partial payments for payment of delinquent unsecured taxes. Such partial payments are to be applied first to all penalties, interest and costs with the balance being applied to the taxes due. The difference between the amount paid by the taxpayer and the amount due shall be treated as a delinquent tax in the same manner as any other delinquent tax; and

**WHEREAS**, the Treasurer-Tax Collector has determined that accepting partial payments would expedite the collection of delinquent unsecured taxes and ease administration of such matters.

**NOW, THEREFORE, BE IT RESOLVED** that as provided in Revenue and Taxation Code Section 2927.6, the Board of Supervisors authorizes and directs the Treasurer-Tax Collector, notwithstanding any other provision of law, in the case of a deficiency in the payment of delinquent unsecured taxes to accept partial payment from the taxpayer, to be applied first to all penalties, interest and costs with the balance being applied to the taxes due. The difference between the amount paid by the taxpayer and the amount due shall be treated as a delinquent tax in the same manner as any other delinquent tax.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the 7th day of May, 2013, by the following vote of said Board:

Ayes: Veerkamp, Nutting, Mikulaco, Briggs, Santiago  
Noes: None  
Absent: None

Attest:  
James S. Mitrinin  
Clerk of the Board of Supervisors

By: Marcie MacLeland  
Deputy Clerk

Ron Briggs  
Ron Briggs, Chairman, Board of Supervisors

I CERTIFY THAT:  
THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

Attest: James S. Mitrinin, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: \_\_\_\_\_ Date: \_\_\_\_\_  
Deputy Clerk