



RESOLUTION NO.
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

WHEREAS, it is the desire of the Board of Supervisors to transfer to and authorize the County Treasurer-Tax Collector to cancel penalties, costs and charges on behalf of the Board of Supervisors as provided by Section 2610.5 of the Revenue and Taxation Code; and

WHEREAS, the Board of Supervisors of the County of El Dorado wishes to establish a procedure for ensuring compliance with Section 2610.5 of the Revenue and Taxation Code; and

WHEREAS, as set forth in Section 2610.5 of the Revenue and Taxation Code, the Treasurer-Tax Collector desires to establish the policy and procedure referenced in Appendix A of this resolution; and

NOW, THEREFORE, BE IT RESOLVED that the County Treasurer-Tax Collector is authorized to perform on behalf of the Board of Supervisors any act authorized by Section 2610.5 of the Revenue and Taxation Code; and

BE IT FURTHER RESOLVED that the Treasurer-Tax Collector is authorized to establish the policy and procedure referenced in Appendix A for penalty cancellations as provided under Section 2610.5 of the Revenue and Taxation Code; and

BE IT FURTHER RESOLVED that the Treasurer-Tax Collector is authorized to cancel penalties and costs in accordance with said policy and procedure.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the ____ day of _____, 20__, by the following vote of said Board:

Attest:
Kim Dawson
Clerk of the Board of Supervisors

Ayes:
Noes:
Absent:

By: _____
Deputy Clerk

_____ Chair, Board of Supervisors

APPENDIX A

TREASURER-TAX COLLECTOR PROCEDURE FOR CANCELLATION OF PENALTIES, COST AND FEES IN REFERENCE TO REVENUE AND TAXATION CODE SECTION 2610.5

1. All penalty cancellations shall be requested by the taxpayer by filing an application form established by the Treasurer-Tax Collector's Office.
2. Penalties may be cancelled if the assessee demonstrates to the Treasurer-Tax Collector that the delinquency is due to any of the following reasons:
 - A. County's failure to send the tax bill to the address provided on the tax roll or electronic address provided and authorized by the taxpayer to the Treasurer-Tax Collector.
 - B. County's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided payment of the amount of taxes due, minus any penalties and costs, is made no later than June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due.
 - C. A late, amended, or corrected tax bill, provided the tax amount is paid within 30 days following the date that bill is mailed or electronically transmitted.
3. Treasurer-Tax Collector's Office will make every effort to collect substantial and objective evidence to support the assessee's request.
4. All penalty cancellation requests will be reviewed by the Accounting Division Manager in the Treasurer-Tax Collector's Office.
5. Within 30 days of receipt of a completed application form, the Treasurer-Tax Collector Property Tax Division will respond in writing whether the application is granted or denied and provide the basis for the grant or denial of the request.
6. If an assessee is not satisfied with the decision, an assessee may request a review by submitting a written request to the Treasurer-Tax Collector within 30 days of the date of the decision. The Assistant Treasurer Tax Collector or the Treasurer-Tax Collector will review the appeal and provide the assessee a final decision. If an assessee fails to file a timely request for review, the decision will be final.