

**DISCHARGE OF ACCOUNTABILITY
GOVERNMENT CODE SECTIONS**

25257. (a) Any department, officer, or employee of a county charged by law with the collection of any county or district tax assessment, penalty, cost, license fees, or any money, which is due and payable to the county or district for any reason, may apply to the board of supervisors for a discharge from accountability for the collection thereof if the amount is too small to justify the cost of collection, the likelihood of collection does not warrant the expense involved, or the amount thereof has been otherwise lawfully compromised or adjusted.

(b) Any collection program that is operated by a county may apply to the board of supervisors for a discharge from accountability for the court-ordered debt or bail that it would otherwise be responsible for collecting, if the amount is too small to justify the cost of collection or the likelihood of collection does not warrant the expense involved. Responsibility for collection of court-ordered debt or bail shall be demonstrated by a written agreement between the county and the court. If the court is responsible for collecting court-ordered debt or bail, the court may transfer responsibility for discharging court-ordered debt or bail to the county by written agreement.

25258. The application for a discharge from accountability under Section 25257 shall include:

(a) The amount owing.

(b) Except where disclosure of such information is prohibited by state or federal law, the names of the assessees or persons liable and the amounts owed by each, which may be by reference to specific documents incorporated thereby in the application.

(c) The estimated cost of collection, or a statement that the likelihood of collection does not warrant the expense involved, or a specific reference to the official records establishing that the amount owed has been compromised or adjusted. If requested by the board of supervisors, the applicant shall furnish such additional information as the board deems necessary to determine that the request for discharge is justified.

(d) Any other fact warranting the discharge, except where the board of supervisors determines that the circumstances do not warrant the furnishing of detailed information.

(e) A verification by the applicant that the facts stated in the application are true and correct, which may be made on information and belief.

25259. The board of supervisors may make an order discharging the department, officer, or employee from further accountability and direct the county auditor to adjust any charge against the department, officer, or employee in a like amount. The discharge from accountability does not constitute a release of any person from liability for payment of any amount. Within 45 days after the end of the month in which any discharge from accountability is approved, the county shall report to the superior court the discharge from accountability for any court-ordered debt or bail that the county would otherwise have been responsible for collecting. The report shall include the following for each debt discharged: the case number; whether the case is an infraction, misdemeanor, or felony; the amount of the debt discharged; and the number of years since the debt became delinquent.