



360 FAIR LANE
PLACERVILLE, CA 95667
(530) 621-5800

August 9, 2012

Dear Board Members;

The Treasurer/Tax Collector recommending the Board consider the introduction (first reading) of the attached County Ordinance amending Ordinance No. 4136. The attached Ordinance No. 4980 makes minor technical changes to the previous ordinance. The recommended changes to the Ordinance are as follows; update legal reference, correct a typo and provide additional clarity as to what the charge is for and how the charge will be applied.

Attached is a copy of Revenue and Taxation code 4112 for additional information. If you have any additional questions or concerns please feel free to contact me.

Sincerely,


C. L. Raffety
Treasurer/Tax Collector

Attachments: 3

cc. Teri Daly, CAO
Lou Green, County Counsel

4112. (a) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the tax collector shall collect all of the following, in addition to the amount required to redeem:

(1) A fee to reimburse the county for its actual and reasonable costs incurred in obtaining the names and last known mailing addresses of, and for mailing notices required by Sections 3701 and 3799 to, parties of interest as defined by Section 4675, which shall be distributed to the county general fund.

(2) A fee in the amount required by Section 27361.3 of the Government Code that shall be distributed to the county recorder for the cost of recordation of a rescission of the notice, as required by subdivision (c).

(3) A fee of one hundred fifty dollars (\$150) if redemption is within 90 days of the proposed date for the tax sale of the redeemed property. In the case of unsold tax-defaulted properties remaining on the abstract after the tax sale, the fee shall become a part of the redemption amount and collectible whenever the property is redeemed. The fee shall be distributed to the county general fund to reimburse the county for costs incurred by the county in preparing to conduct that sale.

(4) The amount described in subdivision (c) of Section 3704.7 to reimburse the county for the cost of a personal contact required by that section.

(b) Notwithstanding subdivision (a), if the tax-defaulted property is redeemed prior to the proposed sale, but after the county has incurred notice or publication costs pursuant to Section 3702 or 3798 in connection with a notice of intended sale, a fee in an amount reasonably necessary to reimburse the tax collector for those costs may be collected.

(c) When tax-defaulted property subject to the notice recorded under Section 3691.4 is redeemed, the notice becomes null and void and the tax collector shall execute and record with the county recorder a rescission of the notice in the form prescribed by the Controller. The rescission shall be acknowledged by the county clerk, without charge.

(d) The amount of any fee imposed under paragraph (1) of subdivision (a) or subdivision (b) shall be established by the board of supervisors of the county and shall be subject to the requirements of Chapter 12.5 (commencing with Section 54985) of Part 1 of Division 2 of Title 5 of the Government Code.