



## Legislation Details (With Text)

**File #:** 18-0667      **Version:** 2

**Type:** Agenda Item      **Status:** Approved

**File created:** 4/16/2018      **In control:** Board of Supervisors

**On agenda:** 5/22/2018      **Final action:** 5/22/2018

**Title:** Treasurer-Tax Collector recommending the Board discharge the Treasurer-Tax Collector's Office from further accountability to collect the debts listed on the attached Discharge of Accountability Report in the amount of \$51,415.05, pursuant to Government Code Sections 25257 through 25259. These debts are deemed uncollectible due to death of debtor or bankruptcy. (Cont. 5/15/18, Item 5)

FUNDING: N/A

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A. Updated Discharge of Accountability Report 05-22-18, 2. A. Discharge of Accountability Report 05-15-18, 3. B. Government Code Section 25257 -25259 05-15-18, 4. C. Verification 05-22-18

Date	Ver.	Action By	Action	Result
5/22/2018	2	Board of Supervisors	Approved	Pass
5/15/2018	1	Board of Supervisors	Continued	Pass

Treasurer-Tax Collector recommending the Board discharge the Treasurer-Tax Collector's Office from further accountability to collect the debts listed on the attached Discharge of Accountability Report in the amount of \$51,415.05, pursuant to Government Code Sections 25257 through 25259. These debts are deemed uncollectible due to death of debtor or bankruptcy. (Cont. 5/15/18, Item 5)

**FUNDING:** N/A

**DEPARTMENT RECOMMENDATION**

Treasurer-Tax Collector recommending the Board discharge accountability to collect the debts listed on the attached Discharge of Accountability Report in the amount of \$51,415.05 deemed uncollectible due to death of debtor or bankruptcy.

**DISCUSSION / BACKGROUND**

Government Code Sections 25257 through 25259 governs the discharge of accountability of debts due and payable to the County. The law allows the Board of Supervisors to make an order discharging the department, officer, or employee from further accountability and direct the County Auditor-Controller to adjust any charge against the department, officer or employee in the like amount.

The debts listed on the attached Discharge of Accountability Report are determined to be uncollectible due to death or bankruptcy.

Discharge of accountability does not constitute a release of any person from liability for payment of any amount. The discharge procedure is not a write-off but a reduction of our delinquent accounts on the tax roll and the amounts the Treasurer-Tax Collector is "charged" with collecting. It is the

department's practice to file liens against individual taxpayers who are delinquent on their unsecured taxes. Liens have been filed against all of the debts listed on the attached Discharge of Accountability Report.

This action to discharge accountability for debts deemed to be uncollectible due to death or bankruptcy will help streamline the work involved in the conversion to the new property tax system saving time and money for the County .

The Treasurer-Tax Collector will coordinate with the Auditor's Office as necessary to ensure appropriate recording of any financial transactions.

**ALTERNATIVES**

N/A

**OTHER DEPARTMENT / AGENCY INVOLVEMENT**

N/A

**CAO RECOMMENDATION**

Approve as recommended.

**FINANCIAL IMPACT**

These debts are considered uncollectible and have not been factored into projected revenues for the departments.

**CLERK OF THE BOARD FOLLOW UP ACTIONS**

N/A

**STRATEGIC PLAN COMPONENT**

Good Governance

**CONTACT**

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