

LEGISLATIVE DIGEST

[Administrative Code - Delegating Authority for Applications for Discharge from Accountability for Taxes on Unsecured Property]

Ordinance amending the Administrative Code to delegate authority from the Board of Supervisors to the Controller, under California Government Code, Section 25259.5, to grant applications for discharge from accountability filed by the Tax Collector for the collection of any delinquent taxes on unsecured property.

Existing Law

Existing law provides that the duty of collecting unsecured property taxes shall be transferred from the Assessor-Recorder to the Tax Collector on the first Monday of March of each year. The Tax Collector shall continue to collect such taxes from and after the first Monday of March of each year unless ordered to discontinue the collection thereafter by a 4/5 vote of the Board of Supervisors to discharge the Tax Collector's duty to collect these taxes.

Amendments to Current Law

This ordinance would permit the Controller to discharge the duty to collect unsecured property taxes by the Tax Collector by way of delegation from the Board of Supervisors which is permitted by state law.

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