

LEGISLATIVE DIGEST

[Administrative Code - Cancellation of Delinquent Property Tax Penalties]

Ordinance amending the Administrative Code to authorize the Tax Collector to establish procedures for the consideration of delinquent property tax penalty cancellations when the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, and to delegate the authority to grant such penalty cancellations to the Tax Collector.

Existing Law and Background

California Revenue and Taxation Code Section 2610.5 permits the Board of Supervisors to authorize the Tax Collector to establish procedures under which it would waive delinquent property tax penalties, subject to Board of Supervisors' approval by resolution, if the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided the taxes are paid by June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due.

To date, the Board of Supervisors has not provided this authorization.

Amendments to Current Law

This ordinance would authorize the Tax Collector to establish procedures under which it would waive delinquent property tax penalties if the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided the taxes are paid by June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due. And this ordinance would delegate the approval of such waiver from the Board of Supervisors to the Tax Collector as permitted by state law.

n:\legana\as2022\2200413\01598395.docx