

AGENDA February 9, 2021

January 26, 2021

T R E A S U R E R - T A X C O L L E C T O R



HENRY C. LEVY
TREASURER - TAX COLLECTOR

Honorable Board of Supervisors
County of Alameda
1221 Oak Street
Oakland, Ca. 94612

Dear Board Members:

Subject: Discharge from Accountability for Uncollectible Unsecured Property Taxes

RECOMMENDATION

Pursuant to the provision of the California Revenue and Taxation Code Section 2923 et seq., it is requested that your Board release the Tax Collector from accountability for the outstanding balance as of June 30, 2020, of delinquent unsecured taxes, including applicable penalties, interest and cost on the unsecured property tax rolls listed in Attachment A .

Total amount requested to be discharge from accountability: \$23,540,192.78

The detailed listing of accounts, as verified by the Tax Collector, is on file with the Tax Collector Office.

SUMMARY AND DISCUSSION

The request from discharge of accountability includes penalties in the amount of \$18,198,816.28. The amount being requested to be discharged consists of 5,469 uncollectible accounts that are now more than twenty-one (20) years old. All enforcement procedures, including the filing of personal liens against the taxpayers with the County Recorder, have been exhausted. Further collection efforts are now considered impractical to pursue and no longer justify the cost of collection.

FINANCIAL CONSIDERATION

In accordance with Government Code Section 25259, the discharge of the Tax Collector from accountability does not release any of the taxpayer from liability for the payment of the amount/s owed.

Vision 2026 Goal

The discharge of accountability meets the 10x goal pathways of Accessible Infrastructure in support of our Shared vision of Prosperous and Vibrant Economy.

Respectfully Yours,

Henry C. Levy
Treasurer-Tax Collector

TAX COLLECTOR'S OFFICE
TAX COLLECTOR'S DELINQUENT UNSECURED LIST
UNSECURED TAX ROLLS ABSTRACT LIST OF UNPAID ACCOUNTS AS OF 06/30/2020

Attachment A

ROLL YEAR	ACCOUNTS	TAXES	ESC INTEREST	TC INTEREST	TOTAL	PENALTIES	DELTQ COST	TC FEES	GRAND TOTALS
ROLL YEAR - 00	2438 ACCTS	\$ 1,871,728.07	\$ 44,751.28	\$ -	\$ 1,916,479.35	\$ 6,717,968.33	\$ 190.00	\$ 3,730.00	\$ 8,638,367.68
ROLL YEAR - 01	3031 ACCTS	\$ 3,387,708.10	\$ 27,649.05	\$ -	\$ 3,415,357.15	\$ 11,480,847.95	\$ 150.00	\$ 5,470.00	\$ 14,901,825.10
GRAND TOTALS	5469 ACCTS	\$ 5,259,436.17	\$ 72,400.33	\$ -	\$ 5,331,836.50	\$ 18,198,816.28	\$ 340.00	\$ 9,200.00	\$ 23,540,192.78