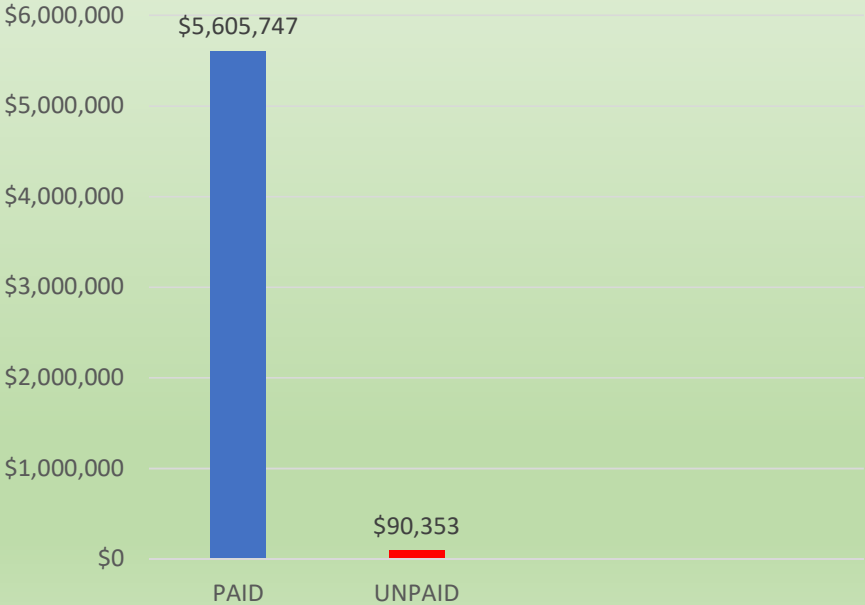


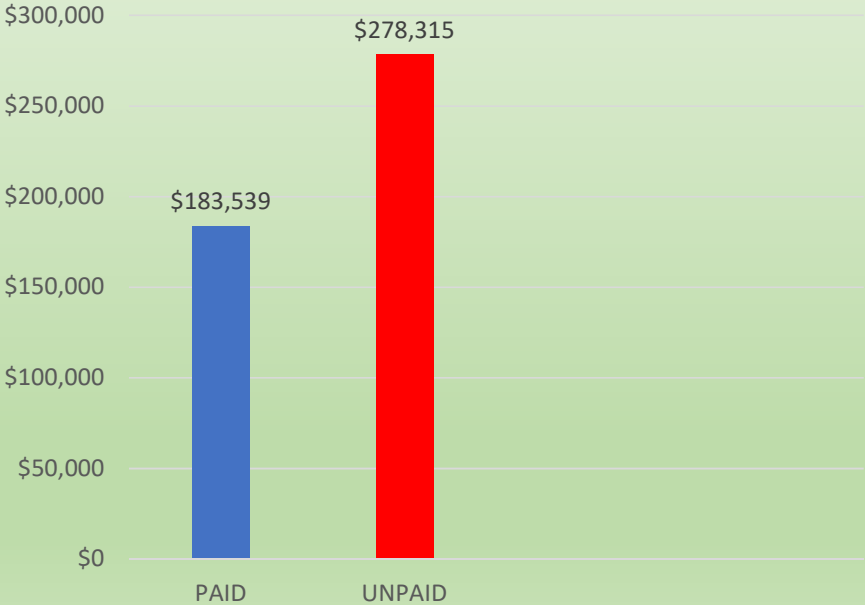
DELINQUENT
UNSECURED DISCHARGE
2022

UNSECURED COLLECTION STATISTICS

CURRENT
AS OF 04/25/2022



DELINQUENT
AS OF 04/25/2022



HOW WE ATTEMPT TO COLLECT DELINQUENT UNSECURED TAXES:

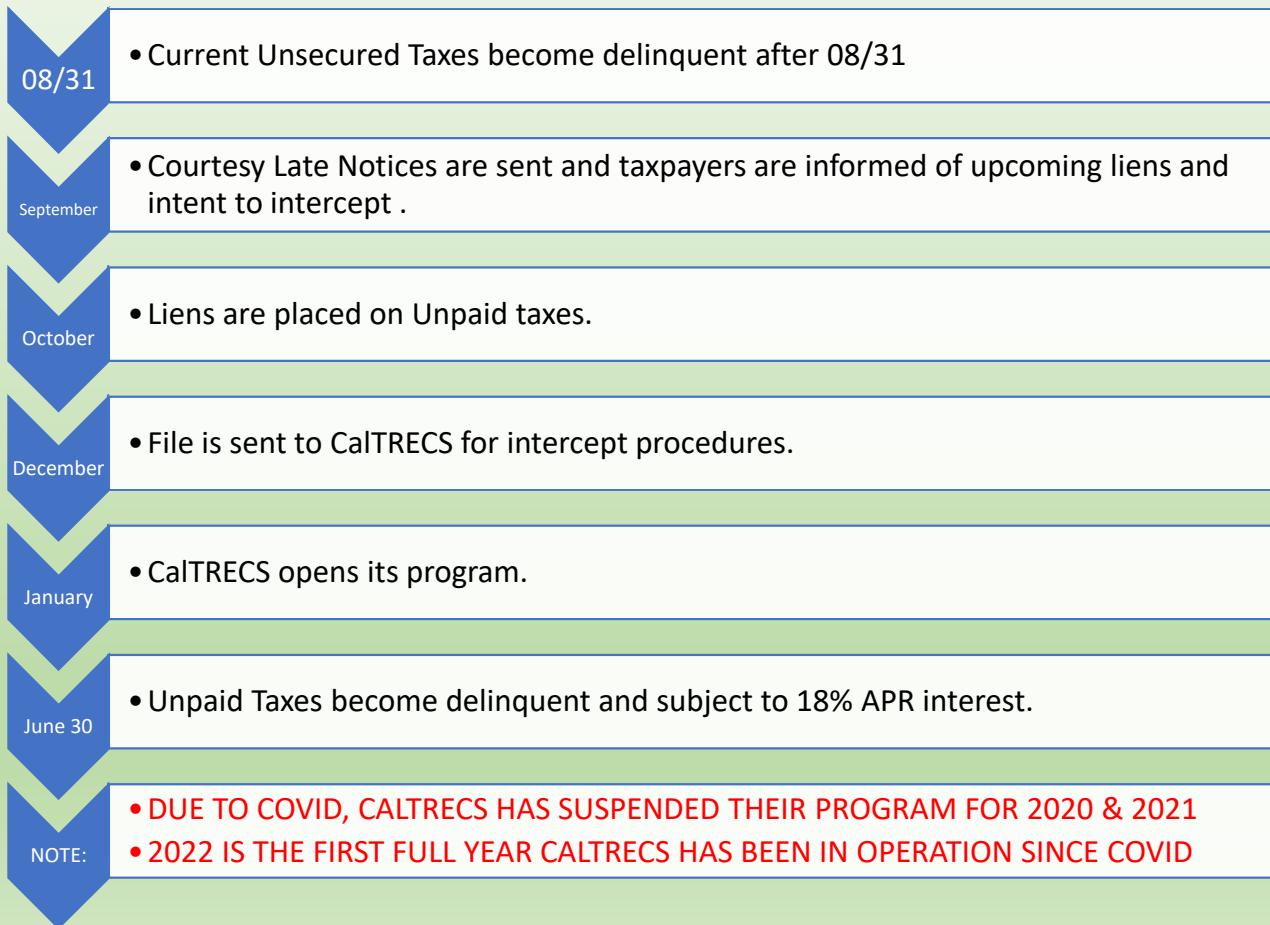
Delinquent Unsecured Property Taxes are subject to various collection means for 3 years only.

- ✓ We send notices of unpaid taxes and possible FTB intercepts.
- ✓ We place them on our CALTRECS file:
 - We contracted with CALTRECS 3 years ago. They work with the Franchise Tax Board to intercept income tax refunds, lottery winnings and unclaimed property.
- ✓ We place liens on their business or property.

AFTER 3 YEARS our options become very limited.

- We continue to send reminder notices.
- We send letters and contact them. A reoccurring non-payment can mean the business is closed and the owner did not notify the Assessor's office to remove future assessments.
- We keep the liens in place. Liens, however, are only helpful through real estate transactions. Many businesses just stop operating or sell though handshake terms.
- We cannot use many of the means we previously used to collect the delinquent taxes.

UNSECURED TAXES ANNUAL CYCLE



CALTRECS 2022

- ❖ 1ST Full Year in Operation since joining in 2019
- ❖ # of Intercepts to date: 16
- ❖ \$ of Intercepts to date: \$4,742.14

CALTRECS is run by CSAC.

17 Counties have joined

There is a \$25 fee payable to Franchise Tax Board for each Intercept . This fee is charged to the taxpayer, so it is essentially a wash.

WHAT DOES DISCHARGE MEAN?

Discharge takes the bill off the unpaid list but not off our software system.

DOES THIS EXCUSE A TAXPAYER FROM PAYING THE UNSECURED TAX?

NO, the taxpayer is still responsible for paying the delinquent unsecured property tax bill. Something often comes up that notifies either them or our office of the unpaid bill(s) and we are able to collect at that time.

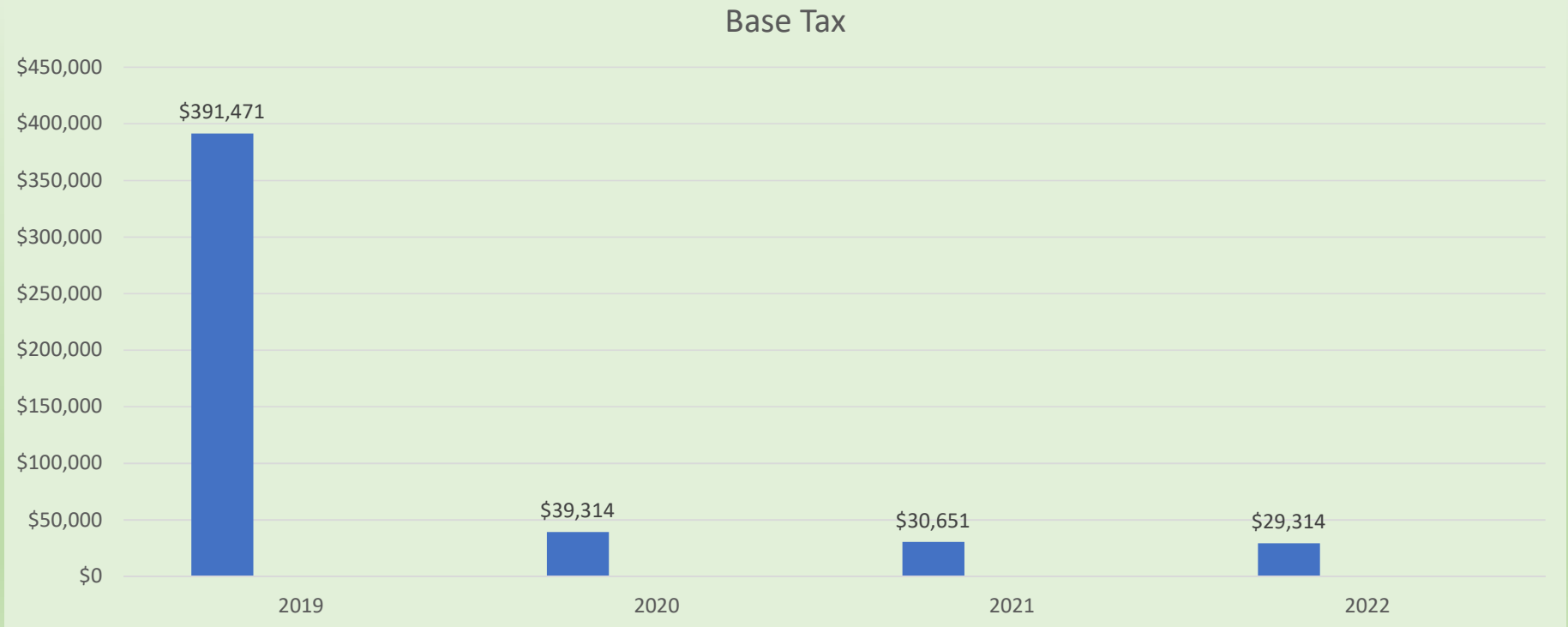
EXAMPLES:

A lien on a boat often alerts the owner when they try to sell the boat.

Unexpected circumstances arise: COVID/CARES ACT, forwarded mail, last payment searches, just contact us

A real estate transaction that needs a tax clearance letter from our office. Bulk Sale.

DISCHARGE AMOUNTS



PROPOSED DISCHARGE ANALYSIS

There are 38 assessments on the Proposed Discharge List:

18 – Businesses/DBA Business

2 – Aircraft

3 – Boats

3 - Possessory Interest

11 – Mobile Homes

24– Unsecured Supplementals

