

RESOLUTION NO.

**A RESOLUTION OF THE BOARD OF SUPERVISORS OF NAPA COUNTY,
STATE OF CALIFORNIA, AUTHORIZING THE AUDITOR-CONTROLLER,
TREASURER-TAX COLLECTOR AND THE ASSESSOR-RECORDER-COUNTY CLERK
TO PERFORM ON ITS BEHALF CERTAIN ACTS REQUIRED OR AUTHORIZED
BY PART 9 OF DIVISION 1 OF THE REVENUE AND TAXATION CODE
AND FURTHER APPROVING THE OPERATION OF SECTIONS 4833.1, 4985.3 AND
4985.5 OF THE SAME CODE**

WHEREAS, Section 4804 of the California Revenue and Taxation Code (“Code”) provides that the board of supervisors of any county may authorize certain county officers to perform on its behalf any act required or authorized by Part 9 of that Code relating to tax corrections, cancellations and refunds; and

WHEREAS, the Napa County Board of Supervisors (“Board”) desires to streamline the procedures for making certain corrections to the assessment roll as set forth in Revenue and Taxation Code Section 4831, *et seq.*; and

WHEREAS, the Board desires to streamline the procedures for cancelling uncollected taxes, penalties or costs as set forth in Revenue and Taxation Code Section 4946; and

WHEREAS, the Board desires to streamline the procedures for cancelling delinquent penalties, costs, redemption penalties, interest or redemption fees as set forth in Revenue and Taxation Code Section 4985, *et seq.*; and

WHEREAS, the Board desires to streamline the procedures for cancelling uncollected taxes as set forth in Revenue and Taxation Code Section 4986; and

WHEREAS, the Board desires to streamline the procedures for refunding documentary transfer taxes as set forth in Revenue and Taxation Code Section 5096, *et seq.*, including Section 5097, and County Code Section 3.24.200; and

WHEREAS, Revenue and Taxation Code Sections 4833.1, 4985.3 and 4985.5 provide limited relief from penalties for nonpayment of taxes that are the subject of pending assessment appeals or informal review (“Limited Relief Provisions”) and permit a county to operate these Limited Relief Provisions, with the approval of the county’s tax collector and county auditor, and upon approval of the board of supervisors by its adoption of a resolution; and

WHEREAS, Revenue and Taxation Code Sections 5097 and 5105 allows the Auditor-Controller, upon delegation of such authority by the Board of Supervisors via resolution or ordinance, to provide refunds to assessees when there has been no transfer of the property during or since the fiscal year for which the taxes subject to refund are levied and when the amount of the refund is less than \$5,000; and

WHEREAS, the Napa County Treasurer-Tax Collector and Auditor-Controller have both given their approval for the operation of the Limited Relief Provisions in the County and the Board now desires to approve their operation by adoption of this resolution; and

WHEREAS, the County Counsel has asked the Board to waive the requirement for written consent of the County Counsel in any of the acts described above.

//

NOW, THEREFORE, BE IT RESOLVED by the Napa County Board of Supervisors as follows:

1. The Auditor-Controller is hereby authorized to perform on behalf of the Board corrections to the local assessment roll as set forth in Revenue and Taxation Code Section 4831 et seq. where the amount of the correction does not exceed Ten Million Dollars (\$10,000,000.00) in assessed valuation; and
2. The Auditor-Controller is hereby authorized to perform on behalf of the Board cancellations of uncollected taxes, penalties or costs as set forth in Revenue and Taxation Code Section 4946 where the amount of the cancellation does not exceed Five Thousand Dollars (\$5,000.00); and
3. The Auditor-Controller is hereby authorized to perform on behalf of the Board cancellation of delinquent penalties, costs, redemption penalties, interest or redemption fees as set forth in Revenue and Taxation Code Section 4985, *et seq.*, where the amount of the cancellation does not exceed Five Thousand Dollars (\$5,000.00); and
4. The Auditor-Controller is hereby authorized to perform on behalf of the Board cancellation of uncollected taxes, penalties or costs pursuant to Revenue and Taxation Code Section 4986 where the amount of the cancellation does not exceed Fifteen Thousand Dollars (\$15,000.00); and
5. The Assessor-Recorder-County Clerk is hereby authorized on behalf of the Board to approve or reject claims for refund of documentary transfer taxes pursuant to Revenue & Taxation Code Section 5096, *et seq.* (including Section 5097), and Napa County Code Section 3.24.200 with approved claims to be submitted to the Auditor-Controller for payment; and
6. The Board, having received the approval of the Treasurer-Tax Collector and Auditor-Controller, hereby approves the operation of Revenue & Taxation Code Sections 4833.1, 4985.3 and 4985.5 (Limited Relief Provisions) in Napa County and the Treasurer-Tax Collector and Auditor-Controller are hereby authorized on behalf of the Board to perform the acts set forth in these sections; and
7. The Board of Supervisors hereby authorizes the operation of Revenue and Taxation Code Section 5105 and authorizes the Auditor-Controller to issue refunds without first receiving a claim therefore as permitted and set forth in Revenue and Taxation Code Sections 5097 and 5105; and
8. The acts authorized by this resolution may be performed without the written consent of the County Counsel; and
9. The administrative rules and procedures governing the acts set forth herein shall be the same as those currently in use, and as may subsequently be amended, by the affected departments; and
10. The Auditor-Controller shall record each act performed under this authorization; and
11. This resolution supersedes all others on the same subject, including, but not limited to, Resolution No. 74-28, 88-96 and 2013-137.

//

THE FOREGOING RESOLUTION WAS DULY AND REGULARLY ADOPTED by the Napa County Board of Supervisors, State of California, at a regular meeting of the Board held on the _____ day of _____, _____, by the following vote:

AYES: SUPERVISORS _____

NOES: SUPERVISORS _____

ABSTAIN: SUPERVISORS _____

ABSENT: SUPERVISORS _____

NAPA COUNTY, a political subdivision of
the State of California

By: _____
RYAN GREGORY, Chair of the
Board of Supervisors

<p>APPROVED AS TO FORM Office of County Counsel</p> <p>By: <u>John L. Myers (e-sign)</u> Deputy County Counsel</p> <p>Date: <u>April 18, 2022</u></p>	<p>APPROVED BY THE NAPA COUNTY BOARD OF SUPERVISORS</p> <p>Date: _____</p> <p>Processed By: _____</p> <p>_____ Deputy Clerk of the Board</p>	<p>ATTEST: NEHA HOSKINS Clerk of the Board of Supervisors</p> <p>By: _____</p>
---	--	--