



Napa County

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Legislation Text

File #: 22-867, Version: 1

TO: Board of Supervisors
FROM: John Tuteur, Assessor-Recorder-County Clerk
REPORT BY: John Tuteur, Assessor-Recorder-County Clerk
SUBJECT: Auditor-Controller, Treasurer-Tax Collector and Assessor-Recorder-County Clerk request Adoption of Resolution to Perform Certain Acts on Behalf of the Board

RECOMMENDATION

Auditor-Controller, Treasurer-Tax Collector and Assessor-Recorder-County Clerk request adoption of a Resolution superseding and replacing Resolution 2013-137, authorizing the Auditor-Controller, Treasurer-Tax Collector and the Assessor-Recorder-County Clerk to perform certain acts on behalf of the Board.

EXECUTIVE SUMMARY

Section 4804 of Part 9 of the California Revenue and Taxation Code authorizes a County Board of Supervisors to delegate to County officers the performance of certain acts relating to tax corrections, cancellations and refunds. This Resolution clarifies certain provisions of and supersedes prior Resolution Nos. 74-28, 88-96 and 2013-137.

FISCAL & STRATEGIC PLAN IMPACT

Is there a Fiscal Impact? No
County Strategic Plan pillar addressed: Effective and Open Government

ENVIRONMENTAL IMPACT

ENVIRONMENTAL DETERMINATION: The proposed action is not a project as defined by 14 California Code of Regulations 15378 (State CEQA Guidelines) and therefore CEQA is not applicable.

BACKGROUND AND DISCUSSION

Section 4804 of Part 9 of the California Revenue and Taxation Code authorizes a County Board of Supervisors to delegate to County officers the performance of certain acts relating to tax corrections, cancellations and refunds. This Resolution clarifies certain provisions of and supersedes prior Resolution Nos. 74-28, 88-96 and

2013-137.