



# Napa County

1195 THIRD STREET  
SUITE 310  
NAPA, CA 94559  
www.countyofnapa.org

Main: (707) 253-4580

## 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.