

**BEFORE THE BOARD OF SUPERVISORS OF THE
COUNTY OF AMADOR, STATE OF CALIFORNIA**

IN THE MATTER OF:

RESOLUTION DISCHARGING TAX COLLECTOR)
ELIZABETH A. NELSON FROM FURTHER) RESOLUTION NO. 21-065
ACCOUNTABILITY FOR THE COLLECTION OF)
AMOUNTS ON UNSECURED TAX ROLL(S) WHERE)
THE AMOUNTS ARE SO SMALL AS TO NOT JUSTIFY)
THE COST OF COLLECTION OR COLLECTION)
ENFORCEMENT IS IMPRACTICAL)

WHEREAS, Elizabeth A. Nelson, Amador County Tax Collector, has filed a verified application for discharge from accountability for the collection of taxes, penalties and interest, and any other charges pertaining thereto, for various delinquent unsecured tax bills where amounts are so small as to not justify the cost of collection or collection enforcement is impractical (Revenue and Taxation Code Section 2923); and

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of Amador County is satisfied that the matters contained in the application are true and correct and the amounts shown are such as to not justify the cost of collection or collection enforcement is impractical; and

BE IT FURTHER RESOLVED that Tax Collector Elizabeth A. Nelson is hereby discharged from further accountability for the collection of the amounts specified in the attached application and the Board of Supervisors of Amador County hereby authorizes Mrs. Nelson to close his books in regard to these items, and further, that such discharge does not release any person from the payment of any amounts which are due and owing upon which a Certificate of Lien has been recorded; and

BE IT FURTHER RESOLVED that the Amador County Auditor is authorized and directed to make the proper entries in the books of account to accomplish the intent of the foregoing Resolution.

The foregoing resolution was duly passed and adopted by the Board of Supervisors of the County of Amador at a regular meeting thereof, held on the 11th day of May, 2021, by the following vote:

AYES: Frank U. Axe, Richard M. Forster, Jeff Brown, Brian Oneto, Patrick Crew
NOES: None
ABSENT: None



Frank U. Axe, Chairman, Board of Supervisors

ATTEST:
JENNIFER BURNS, Clerk of the
Board of Supervisors, Amador County, California



Deputy