

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

IN THE MATTER OF:

RESOLUTION DISCHARGING TAX COLLECTOR  
MICHAEL E. RYAN FROM FURTHER 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

RESOLUTION NO. 19-059

WHEREAS, Michael E. Ryan, 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);

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;

BE IT FURTHER RESOLVED that Tax Collector Michael E. Ryan 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 Mr. Ryan 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;

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 14th day of May 2019, by the following vote:

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

  
Brian Oneto, Chairman, Board of Supervisors

ATTEST:

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

  
Deputy

**APPLICATION FOR DISCHARGE FROM ACCOUNTABILITY  
FOR THE COLLECTION OF DELINQUENT UNSECURED TAXES**

(Made pursuant to Section 2923, Revenue and Taxation Code)

Application is hereby made to discharge the Amador County Tax Collector from further accountability for the collection of taxes, penalties and interest, and any other charges pertaining thereto, on the delinquent unsecured tax bills for the Assessment Numbers and for the fiscal years listed on the attached sheet(s). The amounts are so small as to not justify the cost of collection or collection enforcement is impractical. Attempts to collect these tax bills have been made, with no success. Certificates of Lien have been recorded against each of the assessees listed, and these Liens will remain in full force and effect.

Dated: April 17, 2019



Michael E. Ryan  
Amador County  
Treasurer/Tax Collector