

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

IN THE MATTER OF:

RESOLUTION DISCHARGING TAX COLLECTOR) RESOLUTION NO. 14-031
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)

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 filed.

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 13th day of May, 2014, by the following vote:

AYES: Theodore F. Novelli, Brian Oneto, John Plasse, Louis D. Boitano and Richard M. Forster

NOES: None

ABSENT: None



Theodore F. Novelli, Chairman

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



Deputy

AMADOR COUNTY TREASURER - TAX COLLECTOR

810 COURT STREET, JACKSON, CA 95642-2132
MICHAEL E. RYAN, TREASURER-TAX COLLECTOR

TELEPHONE : (209)223-6364
FAX: (209)223-6251



MEMORANDUM

TO : AMADOR COUNTY BOARD OF SUPERVISORS

FROM : MICHAEL E. RYAN, TREASURER/TAX COLLECTOR
MER

DATE : APRIL 22, 2014

RE : DISCHARGE FROM ACCOUNTABILITY

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Section 2923 of the Revenue and Taxation Code provides that "any tax collector charged by law with the collection of any delinquent taxes on unsecured property may file a verified application with the board of supervisors for a discharge from accountability for the collection of taxes, penalty, and interest, and any other charges pertaining thereto, if the amount is so small as to not justify the cost of collection or if collection enforcement is impractical". The discharge from accountability is a bookkeeping action only – the Tax Collector's Office would no longer be required to balance these accounts on a daily/monthly/annual basis with the Auditor's Office. This action does not relieve the taxpayer of the liability to pay the tax, nor any penalties, interest, costs, or fees that may have accrued. Liens have been recorded against each of the assessed owners listed, and these liens will remain in full force and effect. Other attempts have been made to collect these amounts, with no success. Because of the time that has passed since these taxes were assessed, the Tax Collector is now precluded by State Law from undertaking any further enforcement actions on these accounts. Further collection enforcement actions by this Office are therefore impractical.

**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 22, 2014



Michael E. Ryan
Amador County
Treasurer/Tax Collector

County of AMADOR
 ASMTS DISCHARGED FOR ROLL YEAR 2014

(5/13/14)

(RESOLUTION NO. 14-031)

| Owner | Asmt | Tax Year | RollType | Tax Amount | Pen Amount | Cost | Total to Dischal | Rec Chg | Discharged Date |
|--------------------------------|-----------------|----------|----------|------------|------------|------|------------------|---------|-----------------|
| FALTINOW MAI P | 012-130-023-000 | 2005 | Y | 897.75 | 89.77 | 0.00 | 987.52 | □ | |
| FALTINOW MAI P | 012-130-023-000 | 2006 | Y | 919.69 | 91.96 | 0.00 | 1,011.65 | □ | |
| HAUGLAND FRED A AND BERTHA | 800-000-016-000 | 2008 | Y | 16.01 | 1.60 | 0.00 | 17.61 | □ | |
| WHITE DARLENE FRANCIS | 800-000-067-000 | 2008 | Y | 132.04 | 13.20 | 0.00 | 145.24 | □ | |
| DOSCHER BERNARD & VALERIE | 800-000-232-000 | 2008 | Y | 90.06 | 9.00 | 0.00 | 99.06 | □ | |
| HAMON KENNETH B | 800-000-285-000 | 2008 | Y | 37.55 | 3.75 | 0.00 | 41.30 | □ | |
| GOTTSTEIN DAN | 800-000-352-000 | 2008 | Y | 51.15 | 5.11 | 0.00 | 56.26 | □ | |
| SUMUS QUOD SUMUS, LLC | 800-000-427-000 | 2008 | Y | 30.75 | 3.07 | 0.00 | 33.82 | □ | |
| PUEBLA PRISCILLA J | 800-000-489-000 | 2008 | Y | 38.29 | 3.82 | 0.00 | 42.11 | □ | |
| BERRY KENNETH C | 800-000-690-000 | 2008 | Y | 33.43 | 3.34 | 0.00 | 36.77 | □ | |
| SOWELL RICK L | 800-000-724-000 | 2008 | Y | 34.65 | 3.46 | 0.00 | 38.11 | □ | |
| COTTERELL CHRIS | 800-000-970-000 | 2008 | Y | 286.15 | 28.61 | 0.00 | 314.76 | □ | |
| THOMAS HADLEY CONSTRUCTION INC | 800-002-157-000 | 2008 | Y | 182.08 | 18.20 | 0.00 | 200.28 | □ | |
| BUNFILL PATRICIA M | 800-002-239-000 | 2008 | Y | 17.61 | 1.76 | 0.00 | 19.37 | □ | |
| VASQUEZ MICHAEL E | 800-002-262-000 | 2008 | Y | 33.76 | 3.37 | 0.00 | 37.13 | □ | |
| ASTWOOD ALLEN | 800-002-351-000 | 2008 | Y | 48.14 | 4.81 | 0.00 | 52.95 | □ | |
| HEINTZ DAVID | 800-002-402-000 | 2008 | Y | 101.18 | 10.11 | 0.00 | 111.29 | □ | |
| LEON PAUL | 800-002-468-000 | 2008 | Y | 303.42 | 30.34 | 0.00 | 333.76 | □ | |
| M&L CARPET SERVICE INC. | 800-002-564-000 | 2008 | Y | 318.49 | 31.84 | 0.00 | 350.33 | □ | |
| MCKUNE JAMES W | 800-002-621-000 | 2008 | Y | 55.49 | 5.54 | 0.00 | 61.03 | □ | |
| CPD WIRLESS INC | 800-002-650-000 | 2008 | Y | 164.25 | 16.42 | 0.00 | 180.67 | □ | |
| ERICH BRIAN | 800-002-674-000 | 2008 | Y | 26.74 | 2.67 | 0.00 | 29.41 | □ | |
| BRIGGS ROBERT | 820-000-094-000 | 2008 | Z | 235.73 | 23.57 | 0.00 | 259.30 | □ | |
| FISHER ROSALIND | 830-000-027-000 | 2008 | Y | 20.26 | 2.02 | 0.00 | 22.28 | □ | |
| VILLA NICOLAS JR & JOAN P | 830-000-232-000 | 2008 | Y | 39.20 | 3.92 | 0.00 | 43.12 | □ | |
| HAUGLAND FRED A & BERTA | 830-000-334-000 | 2008 | Y | 16.82 | 1.68 | 0.00 | 18.50 | □ | |
| SILVA WILLIAM ROBERT | 830-000-368-000 | 2008 | Y | 20.87 | 2.08 | 0.00 | 22.95 | □ | |
| VANDONSEL ROBERT | 830-000-542-000 | 2008 | Y | 14.18 | 1.41 | 0.00 | 15.59 | □ | |
| HARPER BRUCE CONSTRUCTION | 830-000-952-000 | 2008 | Y | 17.73 | 1.77 | 0.00 | 19.50 | □ | |
| MYERS WILLIAM III | 830-000-988-000 | 2008 | Y | 12.56 | 1.25 | 0.00 | 13.81 | □ | |
| KNAPP CRAIG ALLEN | 830-001-317-000 | 2008 | Y | 79.42 | 7.94 | 0.00 | 87.36 | □ | |
| SWANSON TREVOR | 830-001-548-000 | 2008 | Y | 36.37 | 3.63 | 0.00 | 40.00 | □ | |
| SCHAFFER CHRISTOPHER R | 830-001-677-000 | 2008 | Y | 138.98 | 13.89 | 0.00 | 152.87 | □ | |
| OLEARY CHRISTOPHER H | 830-001-710-000 | 2008 | Y | 14.59 | 1.45 | 0.00 | 16.04 | □ | |
| VASQUEZ MICHAEL E | 830-001-733-000 | 2008 | Y | 78.81 | 7.88 | 0.00 | 86.69 | □ | |
| PELLETIER SCOTT | 830-001-782-000 | 2008 | Y | 22.29 | 2.22 | 0.00 | 24.51 | □ | |
| PERSINGER MIKE | 830-001-798-000 | 2008 | Y | 126.32 | 12.63 | 0.00 | 138.95 | □ | |
| DEMCAK MICHAEL | 830-001-903-000 | 2008 | Y | 41.03 | 4.10 | 0.00 | 45.13 | □ | |
| KEITH SCOTT | 830-001-914-000 | 2008 | Y | 66.96 | 6.69 | 0.00 | 73.65 | □ | |

County of AMADOR
ASMTS DISCHARGED FOR ROLL YEAR 2014

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|------------------------------------|-----------------|----------|----------|------------|------------|-------|------------------|---------|-----------------|
| ALEXANDER LESLIE | 830-001-962-000 | 2008 | Y | 26.54 | 2.65 | 0.00 | 29.19 | | |
| ATKINS BRETT | 830-001-983-000 | 2008 | Y | 151.14 | 15.11 | 0.00 | 166.25 | | |
| SILVA WILLIAM | 830-002-098-000 | 2008 | Y | 17.83 | 1.78 | 0.00 | 19.61 | | |
| COPP GREGORY | 830-002-221-000 | 2008 | Y | 133.72 | 13.37 | 0.00 | 147.09 | | |
| CONNORS JOHN M JR | 830-002-382-000 | 2008 | Y | 59.67 | 5.96 | 0.00 | 65.63 | | |
| GASPERETTI JOE C | 830-002-424-000 | 2008 | Y | 14.69 | 1.46 | 0.00 | 16.15 | | |
| MCREYNOLDS DICK CHARLES | 830-002-432-000 | 2008 | Y | 28.26 | 2.82 | 0.00 | 31.08 | | |
| ALLEN LLISA S | 830-002-505-000 | 2008 | Y | 80.03 | 8.00 | 0.00 | 88.03 | | |
| NASH WESLEY EARL | 830-002-648-000 | 2008 | Y | 16.01 | 1.60 | 0.00 | 17.61 | | |
| GRAYSON DEBBIE LYNN | 830-002-691-000 | 2008 | Y | 71.72 | 7.17 | 0.00 | 78.89 | | |
| HARPER BRUCE & CINDY | 830-002-706-000 | 2008 | Y | 29.17 | 2.91 | 0.00 | 32.08 | | |
| JULIAN JAMES M & DANA J | 830-002-728-000 | 2008 | Y | 329.12 | 32.91 | 0.00 | 362.03 | | |
| ALLEN LISA SHAE & PEGGY LEA | 830-002-772-000 | 2008 | Y | 36.57 | 3.65 | 0.00 | 40.22 | | |
| LYDELL ALLEN WALLACE | 830-002-862-000 | 2008 | Y | 17.83 | 1.78 | 0.00 | 19.61 | | |
| PARTINGTON RICHARD DEAN | 830-002-918-000 | 2008 | Y | 12.36 | 1.23 | 0.00 | 13.59 | | |
| KEVEN MARK | 830-002-925-000 | 2008 | Y | 28.57 | 2.85 | 0.00 | 31.42 | | |
| CARNEY JAMES PATRICK & HESTER RENE | 830-003-002-000 | 2008 | Y | 27.45 | 2.74 | 0.00 | 30.19 | | |
| MYERS SALLY | 830-003-059-000 | 2008 | Y | 115.38 | 11.53 | 0.00 | 126.91 | | |
| EKSTROM PAUL J | 830-003-243-000 | 2008 | Y | 10.64 | 1.06 | 0.00 | 11.70 | | |
| SOTO JULIO ALEXANDER | 830-003-244-000 | 2008 | Y | 13.27 | 1.32 | 0.00 | 14.59 | | |
| AKEMON DANNY | 830-003-271-000 | 2008 | Y | 80.33 | 8.03 | 0.00 | 88.36 | | |
| THOMPSON FRANK W & LUANNE J | 830-003-435-000 | 2008 | Y | 18.44 | 1.84 | 0.00 | 20.28 | | |
| ADAMS DAVID | 830-003-436-000 | 2008 | Y | 33.73 | 3.37 | 0.00 | 37.10 | | |
| FLORESCRUZ MARTIN ELEAZAR | 830-003-511-000 | 2008 | Y | 12.46 | 1.24 | 0.00 | 13.70 | | |
| IVES BILLY | 830-003-574-000 | 2008 | Y | 17.73 | 1.77 | 0.00 | 19.50 | | |
| LEON DIONNA & STROUT THOMAS | 830-003-592-000 | 2008 | Y | 23.70 | 2.37 | 0.00 | 26.07 | | |
| MCPHERSON SHAWN | 830-003-717-000 | 2008 | Y | 15.09 | 1.50 | 0.00 | 16.59 | | |
| ALORRO ANGELO | 830-003-756-000 | 2008 | Y | 17.93 | 1.79 | 0.00 | 19.72 | | |
| HARRISON AUDRINA | 840-000-002-000 | 2005 | Y | 485.48 | 48.54 | 0.00 | 534.02 | | |
| GUNTHER LARRY R | 850-000-010-000 | 2008 | Y | 192.04 | 19.20 | 0.00 | 211.24 | | |
| HINTON PATRICIA A | 850-000-040-000 | 2008 | Y | 30.95 | 3.09 | 0.00 | 34.04 | | |
| ULFSRUD ROY | 850-000-105-000 | 2008 | Y | 225.12 | 22.51 | 0.00 | 247.63 | | |
| MOON, DALE & RICHNOW, KIMBERLY | 860-000-232-000 | 2008 | Y | 11.14 | 1.11 | 0.00 | 12.25 | | |
| MONDANI DON | 910-000-011-000 | 2008 | K | 315.54 | 31.55 | 10.00 | 357.09 | | |
| BRANDON GEORGE JR | 910-000-100-000 | 2008 | K | 247.62 | 24.76 | 10.00 | 282.38 | | |
| BRAZELL LOUIS C | 910-000-110-000 | 2008 | K | 164.72 | 16.46 | 10.00 | 191.18 | | |
| HUNTLEY WILLIAM T | 910-000-247-000 | 2008 | K | 28.02 | 2.80 | 10.00 | 40.82 | | |
| HILL BARBARA | 910-000-266-000 | 2008 | K | 75.58 | 7.54 | 10.00 | 93.12 | | |
| VILLA NICOLAS & JOAN | 910-000-267-000 | 2008 | K | 489.28 | 48.92 | 10.00 | 548.20 | | |

(5/13/14)

(RESOLUTION NO. 14-031)

**County of AMADOR
 ASMTS DISCHARGED FOR ROLL YEAR 2014**

| Owner | Asmt | Tax Year | RollType | Tax Amount | Pen Amount | Cost | Total to Dischal | Rec Chg | Discharged Date |
|--------------------------------------|--------------------|-----------|----------|------------------|-----------------|---------------|------------------|--------------------------|-----------------|
| ORTIZ JUAN CARLOS | 910-000-320-000 | 2008 | K | 156.36 | 15.62 | 20.00 | 191.98 | <input type="checkbox"/> | |
| WHITTEN PAUL & PAULINE | 910-000-441-000 | 2008 | K | 347.06 | 34.70 | 10.00 | 391.76 | <input type="checkbox"/> | |
| GIANNINI STEVE | 910-000-690-000 | 2008 | K | 307.46 | 30.74 | 10.00 | 348.20 | <input type="checkbox"/> | |
| PEREZ CEDRICK | 910-000-999-000 | 2008 | K | 125.30 | 12.52 | 10.00 | 147.82 | <input type="checkbox"/> | |
| HUNT ROBERT | 910-001-462-000 | 2008 | K | 39.46 | 3.94 | 10.00 | 53.40 | <input type="checkbox"/> | |
| WELLS FARGO BANK NATIONAL ASSOC/A | 990-021-378-000 | 2007 | G | 423.90 | 42.39 | 0.00 | 466.29 | <input type="checkbox"/> | |
| CITIMORTGAGE INC | 990-021-488-000 | 2007 | G | 79.84 | 7.98 | 0.00 | 87.82 | <input type="checkbox"/> | |
| WASHINGTON MUTUAL BANK FA | 990-022-105-000 | 2007 | G | 128.82 | 12.88 | 0.00 | 141.70 | <input type="checkbox"/> | |
| LASALLE BANK NATION ASSOCIATION AS T | 990-022-219-000 | 2007 | G | 261.92 | 26.19 | 0.00 | 288.11 | <input type="checkbox"/> | |
| WELLS FARGO NA AS TRUSTEE | 990-022-457-100 | 2008 | G | 93.03 | 9.30 | 0.00 | 102.33 | <input type="checkbox"/> | |
| NATIONAL CITY MORTGAGE | 990-022-615-100 | 2008 | G | 163.47 | 16.34 | 0.00 | 179.81 | <input type="checkbox"/> | |
| LASALLE BANK NA AS TRUSTEE | 990-022-974-000 | 2008 | G | 73.82 | 7.38 | 0.00 | 81.20 | <input type="checkbox"/> | |
| THE CIT GROUP/CONSUMER FINANCE INC | 990-023-083-000 | 2008 | G | 89.52 | 8.95 | 0.00 | 98.47 | <input type="checkbox"/> | |
| LASALLE BANK NATION ASSOCIATION AS T | 991-022-219-000 | 2008 | G | 241.16 | 24.11 | 0.00 | 265.27 | <input type="checkbox"/> | |
| TREMLIN KATHLEEN A | 995-016-167-000 | 2006 | J | 216.18 | 21.60 | 10.00 | 247.78 | <input type="checkbox"/> | |
| TREMLIN KATHLEEN A | 996-016-167-000 | 2007 | J | 1,271.76 | 127.16 | 10.00 | 1,408.92 | <input type="checkbox"/> | |
| Grand Total | Asmt Count: | 94 | | 12,524.73 | 1,251.97 | 140.00 | 13,916.70 | | |

(5/13/14)

(RESOLUTION NO. 14-031)