

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

IN THE MATTER OF:

RESOLUTION DISCHARGING TAX COLLECTOR) RESOLUTION NO. 13-041
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); 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.

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 14th day of May, 2013, by the following vote:

AYES: Richard M. Forster, Theodore F. Novelli, Brian Oneto, John Plasse and
Louis D. Boitano
NOES: None
ABSENT: None


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 22, 2013



Michael E. Ryan
Amador County
Treasurer/Tax Collector

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, 2013
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.

County of AMADOR
ASMTS DISCHARGED FOR ROLL YEAR 2013

Owner	Asmt	Tax Year	RollType	Tax Amount	Pen Amount	Cost	Total to Discharge	Rec Chg	Discharged Date
PELLETIER SCOTT	830-001-782-000	2007	Y	24.72	2.47	0.00	27.19	□	
PERSINGER MIKE	830-001-798-000	2007	Y	132.91	13.29	0.00	146.20	□	
SCHAFFER CHRISTOPHER R	830-001-677-000	2007	Y	148.61	14.86	0.00	163.47	□	
SWANSON TREVOR	830-001-548-000	2007	Y	38.29	3.82	0.00	42.11	□	
KNAPP CRAIG ALLEN	830-001-317-000	2007	Y	92.18	9.21	0.00	101.39	□	
VANDONSEL ROBERT	830-000-542-000	2007	Y	14.89	1.48	0.00	16.37	□	
HAUGLAND FRED A & BERTA	830-000-334-000	2007	Y	17.93	1.79	0.00	19.72	□	
FOLLOSCO TERRY	830-000-267-000	2007	Y	37.89	3.78	0.00	41.67	□	
VILLA NICOLAS JR & JOAN P	830-000-232-000	2007	Y	41.53	4.15	0.00	45.68	□	
FISHER ROSALIND	830-000-027-000	2007	Y	24.11	2.41	0.00	26.52	□	
TOSHIBA AMERICA INFORMATION SYSTEM	810-000-078-000	2007	Y	91.47	9.14	0.00	100.61	□	
MCKUNE JAMES W	800-002-621-000	2007	Y	57.05	5.70	0.00	62.75	□	
TINTINGER DANIEL & VALORIE	800-002-478-000	2007	Y	106.57	10.65	0.00	117.22	□	
LEON PAUL	800-002-468-000	2007	Y	303.42	30.34	0.00	333.76	□	
HEINTZ DAVID	800-002-402-000	2007	Y	101.18	10.11	0.00	111.29	□	
ASTWOOD ALLEN	800-002-351-000	2007	Y	45.38	4.53	0.00	49.91	□	
COMMUNICATIONS ADVANTAGE LLC	800-002-349-000	2007	Y	134.83	13.48	0.00	148.31	□	
HANNA BRIAN	800-002-273-000	2007	Y	40.45	4.04	0.00	44.49	□	
SOWELL RICK L	800-000-724-000	2007	Y	36.99	3.69	0.00	40.68	□	
KEITH SCOTT	830-001-914-000	2005	Y	78.31	7.83	0.00	86.14	□	
KEITH SCOTT	830-001-914-000	2007	Y	70.40	7.04	0.00	77.44	□	
GUNTHER LARRY R	850-000-010-000	2007	Y	189.82	18.98	0.00	208.80	□	
ALEXANDER LESLIE	830-001-962-000	2007	Y	27.86	2.78	0.00	30.64	□	
ATKINS BRETT	830-001-983-000	2007	Y	159.04	15.90	0.00	174.94	□	
MADDEN GREG & AUDREY	830-000-805-000	2007	Y	11.45	1.14	0.00	12.59	□	
WEINHOLDT ROBERT	830-002-131-000	2007	Y	18.64	1.86	0.00	20.50	□	
CONNORS JOHN M JR	830-002-382-000	2007	Y	62.70	6.27	0.00	68.97	□	
MCREYNOLDS DICK CHARLES	830-002-432-000	2007	Y	29.78	2.97	0.00	32.75	□	
ALLEN LLISA S	830-002-505-000	2007	Y	84.18	8.41	0.00	92.59	□	
GRAYSON DEBBIE LYNN	830-002-691-000	2007	Y	75.57	7.55	0.00	83.12	□	
LYDELL ALLEN WALLACE	830-002-862-000	2007	Y	18.74	1.87	0.00	20.61	□	
PARTINGTON RICHARD DEAN	830-002-918-000	2007	Y	12.97	1.29	0.00	14.26	□	
MYERS SALLY	830-003-059-000	2007	Y	121.46	12.14	0.00	133.60	□	
MOODY TRACY MARIE	830-003-157-000	2007	Y	11.65	1.16	0.00	12.81	□	
EKSTROM PAUL J	830-003-243-000	2007	Y	11.14	1.11	0.00	12.25	□	
SOTO JULIO ALEXANDER	830-003-244-000	2007	Y	13.98	1.39	0.00	15.37	□	
QUICK JOSHUA	830-003-407-000	2007	Y	29.88	2.98	0.00	32.86	□	
ADAMS DAVID	830-003-436-000	2007	Y	35.46	3.54	0.00	39.00	□	

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Owner	Asmt	Tax Year	RollType	Tax Amount	Pen Amount	Cost	Total to Discharge	Rec Chg	Discharged Date
THOMAS HADLEY CONSTRUCTION INC	800-002-157-000	2007	Y	182.08	18.20	0.00	200.28	□	
QUINTANA MIGUEL	800-002-116-000	2007	Y	43.79	4.37	0.00	48.16	□	
NGUYEN NHUNG	800-002-100-000	2007	Y	52.82	5.28	0.00	58.10	□	
FORD WENDY	800-002-090-000	2007	Y	78.71	7.87	0.00	86.58	□	
HARRISON AUDRINA	840-000-002-000	2007	Y	477.31	47.73	0.00	525.04	□	
HINTON, PATRICIA A	850-000-040-000	2007	Y	30.60	3.06	0.00	33.66	□	
VILLA NICOLAS & JOAN	910-000-267-000	2007	K	466.36	46.62	10.00	522.98	□	
MOON, DALE; RICHNOW, KIMBERLY	860-000-232-000	2006	Y	11.18	1.11	0.00	12.29	□	
MOOM, DALE; RICHNOW, KIMBERLY	860-000-232-000	2007	Y	11.14	1.11	0.00	12.25	□	
HUNTLEY WILLIAM T	910-000-247-000	2007	K	26.10	2.60	10.00	38.70	□	
HILL BARBARA	910-000-266-000	2007	K	91.80	9.18	10.00	110.98	□	
ORTIZ JUAN CARLOS	910-000-320-000	2007	K	153.30	15.32	10.00	178.62	□	
WASHINGTON MUTUAL BANK	990-021-183-000	2006	G	145.94	14.59	0.00	160.53	□	
STONE CREEK DEVELOPMENT INC	990-020-923-000	2006	G	31.48	3.14	0.00	34.62	□	
FEDERAL HOME LOAN MORTGAGE CORPO	990-021-350-000	2007	G	66.26	6.62	0.00	72.88	□	
BRANDON GEORGE JR	910-000-100-000	2007	K	243.36	24.32	10.00	277.68	□	
BRAZELL LOUIS C	910-000-110-000	2007	K	177.98	17.78	10.00	205.76	□	
BERRY PATRICIA	910-000-128-000	2007	K	30.00	3.00	10.00	43.00	□	
STONE CREEK DEVELOPMENT INC	990-020-924-000	2006	G	108.38	10.83	0.00	119.21	□	
MARCELL DICK & ANNA	910-000-947-000	2007	K	83.06	8.30	10.00	101.36	□	
PEREZ CEDRICK	910-000-999-000	2007	K	122.86	12.28	10.00	145.14	□	
HIX ROBERT	990-020-500-000	2006	G	44.58	4.45	0.00	49.03	□	
STONE CREEK DEVELOPMENT INC	990-020-500-001	2006	G	141.92	14.19	0.00	156.11	□	
HIX ROBERT	990-020-503-000	2006	G	44.08	4.40	0.00	48.48	□	
STONE CREEK DEVELOPMENT INC	990-020-503-001	2006	G	40.06	4.00	0.00	44.06	□	
KOLL MIKE & KOLL WILLIAM M	990-020-687-100	2006	G	786.96	78.69	0.00	865.65	□	
NORMURA CREDIT & CAPITAL INC	990-020-717-100	2006	G	14.44	1.44	0.00	15.88	□	
CIT GROUP/CONSUMER FINANCE INC	990-020-815-000	2006	G	408.00	40.80	0.00	448.80	□	
WHITE DARLENE FRANCIS	800-000-067-000	2007	Y	139.29	13.92	0.00	153.21	□	
HAUGLAND FRED A AND BERTHA	800-000-016-000	2007	Y	17.73	1.77	0.00	19.50	□	
OWEN DIANE A REVOCABLE TRUST	990-021-649-000	2007	G	600.48	60.04	0.00	660.52	□	
BEAUDEVISTA REVOCABLE TRST & BOWM	990-021-745-000	2006	G	189.70	18.97	0.00	208.67	□	
BEAUDEVISTA REVOCABLE TRST & BOWM	990-021-747-000	2006	G	510.82	51.08	0.00	561.90	□	
CIT GROUP/CONSUMER FINANCE INC	991-020-815-000	2007	G	162.48	16.24	0.00	178.72	□	
ARIZONA DENTAL LLC	991-021-169-300	2007	G	484.89	48.48	0.00	533.37	□	
WASHINGTON MUTUAL BANK	991-021-183-000	2007	G	372.80	37.28	0.00	410.08	□	
BEAUDEVISTA REVOCABLE TRST & BOWM	991-021-745-000	2007	G	25.14	2.51	0.00	27.65	□	
BEAUDEVISTA REVOCABLE TRST & BOWM	991-021-747-000	2007	G	68.54	6.85	0.00	75.39	□	

mryan

**County of AMADOR
ASMTS DISCHARGED FOR ROLL YEAR 2013**

Owner	Asmt	Tax Year	RollType	Tax Amount	Pen Amount	Cost	Total to Discharge	Rec Chg	Discharged Date
GREEN TIMOTHY D AND WANDA D	910-000-323-000	2007	K	313.74	31.36	10.00	355.10	<input type="checkbox"/>	
WHITTEN PAUL & PAULINE	910-000-441-000	2007	K	337.96	33.78	10.00	381.74	<input type="checkbox"/>	
GIANNINI STEVE	910-000-690-000	2007	K	306.80	30.68	10.00	347.48	<input type="checkbox"/>	
HUNT ROBERT	910-001-462-000	2007	K	38.68	3.86	10.00	52.54	<input type="checkbox"/>	
Grand Total	Asmt Count: 80			10,237.03	1,023.25	130.00	11,390.28		