



County of Sonoma

State of California

Date: February 26, 2019

Item Number: _____

Resolution Number: _____

☐ 4/5 Vote Required

Resolution Of The Board Of Supervisors Of The County Of Sonoma, State Of California, Adopting Conditions and Procedures for the Auditor-Controller Treasurer-Tax Collector to Delay of Sale of Tax-Defaulted Properties if the Properties Would Have Been Eligible for Property Tax Postponement Prior to January 1, 2017, and authorizing the Auditor-Controller Treasurer-Tax Collector to Cancel Delinquent Penalties, Costs, Fees and Interest on such Properties, Pursuant to Revenue and Taxation Code Section 3691(a)(1)(B).

Whereas, Assembly Bill 2231 reinstated the Property Tax Postponement Program on September 28, 2014 and authorized the California State Controller's Office to begin accepting applications for the program in October 2016.

Whereas, the State Controller's Office is the main administrator of the Property Tax Postponement Program, and cooperation with the Sonoma County Auditor-Controller Treasurer-Tax Collector, is necessary in order to make the program successful and sustainable.

Whereas, only current-year taxes are eligible for postponement. Per State law, the State Controller's Office will not fund any defaulted property taxes nor any delinquency fees, penalties, or interest that are owed on the property; these taxes are the responsibility of the taxpayer.

Whereas, a county may elect, by an ordinance or resolution adopted by a majority vote of its entire governing body, to adopt conditions and procedures for the delay of sale of properties as described in Revenue and Taxation Code Section 3691(a)(1)(A) that it finds may be eligible to file a property tax postponement claim with the State Controller prior to January

1, 2017, and authorize the Auditor-Controller Treasurer-Tax Collector to cancel any delinquent penalties, costs, fees and interest associated with these properties.

Now, Therefore, Be It Resolved that the Board adopts the procedures and conditions set forth in Sonoma County Procedures to Delay Tax Sale under Revenue & Taxation Code Section 3691, to delay the sale of tax-defaulted properties that would have been eligible for the Property Tax Postponement Program prior to January 1, 2017, as determined by the Auditor-Controller Treasurer-Tax Collector, and authorizes the Auditor-Controller Treasurer-Tax Collector to cancel any delinquent penalties, costs, fees, and interest accrued on such properties, in accordance with the Revenue and Taxation Code, including 3691.

Supervisors:

Gorin: Zane: Gore: Hopkins: Rabbitt:

Ayes: Noes: Absent: Abstain:

So Ordered.