

Treasurer/Tax Collector

County of Lassen



Nancy Cardenas, Treasurer/Tax Collector
Lassen County Courthouse, Suite 3
220 South Lassen Street
Susanville, CA 96130-4324

☎ 530/251-8221
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DATE: September 19, 2017
TO: Board of Supervisors
FROM: Nancy Cardenas Treasurer/Tax Collector
SUBJECT: Delinquent Unsecured Taxes

RECOMMENDATION: That the Board – discharge accountability for the collection of unsecured taxes identified on the attached spreadsheet in accordance with provisions of section 2611.1, and 2923 of the California Revenue and Taxation Code.

The taxes outlined on the attached spreadsheet have become impractical to collect due to the indicated reasons. Government code section 2611.1 authorizes the Board of Supervisors to Discharge Accountability for the collection of tax assessments, penalties, and costs if collection enforcement is impractical. Government Code Section 2923 authorizes the Board of Supervisors to discharge accountability for the collection of taxes if the amount is so small as to not justify the cost of collection.

It should be noted that the discharge of accountability does not release the assessee of responsibility to pay taxes, penalties or interest due.

The predominant reason for the attached list of assessments becoming impractical to collect is due to an inability to locate the taxpayer or the death of taxpayers. Efforts to locate the taxpayer include at a minimum cross-referencing all tax rolls, telephone listings, searching the internet, and checking voter registration.

Unsecured taxes differ from secured taxes in that the taxes are due from the assessee and are not tied to real property. Therefore inability to locate an assessee or the death of an assessee renders the tax impractical to collect.

The costs associated with collection efforts include, staff time of both the Treasurer/Tax Collector's office, and the County Clerk/Recorder's Office; certified mailing charges, and billing costs.

REQUEST FOR DISCHARGE OF DELINQUENT UNSECURED TAXES INTEREST THROUGH 9-30-2017

TAX YEAR	RECORDED YEAR	BOOK AND PAGE	ASSEESSE NAME	APN NUMBER	BASE TAX	TAX COLLECTOR FEES	PENALTIES / COST	RECORDING FEE	INTEREST THRU SEPTEMBER 30, 2017	PARTIAL PAYMENTS	TOTAL DUE	DATE EXPIRES	REASON FOR DISCHARGE
2012	N/A	N/A	BERNARDIS, DONNA	989-104-19-11	\$218.70	\$0.00	\$31.66	\$12.00	\$167.30	\$0.00	\$429.66	N/A	UNABLE TO LOCATE
2013	2014	2014-05298	COOK, BRENT & JACKIE	145-030-00-01	\$66.00	\$0.00	\$18.60	\$12.00	\$38.61	\$0.00	\$133.21	8/5/2024	UNABLE TO LOCATE
2013	2014	2014-05295	COOK, BRENT & JACKIE & MARTINSEN, STEWART L & DEBRA	145-040-00-01	\$94.00	\$0.00	\$18.40	\$12.00	\$49.14	\$0.00	\$183.54	8/5/2024	UNABLE TO LOCATE
2013	2014	2014-05296	COOK, BRENT & JACKIE & MARTINSEN, STEWART ETAL	145-070-00-01	\$393.74	\$0.00	\$49.35	\$12.00	\$230.33	\$0.00	\$685.43	8/5/2024	UNABLE TO LOCATE
2013	2014	2014-05297	COOK, BRENT & JACKIE & COOK, JOSHUA & ANITA ETAL	145-070-04-01	\$39.00	\$0.00	\$13.90	\$12.00	\$22.61	\$0.00	\$87.71	8/5/2024	UNABLE TO LOCATE
2000	2001	2001-07774	GLENN, TOM JR	116-170-07-02	\$76.04	\$75.00	\$7.80	\$12.00	\$223.55	\$0.00	\$394.19	11/14/2011	JUDGMENT EXPIRED
2000	2001	2001-07771	GLENN, TOM JR	116-170-07-02	\$153.31	\$80.00	\$15.83	\$12.00	\$465.43	\$0.00	\$731.57	11/14/2011	JUDGMENT EXPIRED
2000	2001	2001-07772	GLENN, TOM JR	116-170-07-02	\$157.40	\$80.00	\$15.74	\$12.00	\$462.75	\$0.00	\$727.89	11/14/2011	JUDGMENT EXPIRED
2001	2001	2001-07770	GLENN, TOM JR	116-170-07-02	\$68.96	\$80.00	\$6.99	\$12.00	\$198.60	\$0.00	\$366.45	11/14/2011	JUDGMENT EXPIRED
2014	2014	2014-05018	GRANT, JOHN	105-251-19-38	\$247.45	\$0.00	\$24.74	\$12.00	\$115.06	\$0.00	\$399.25	11/14/2024	UNABLE TO LOCATE
2014	2014	2014-05018	GRANT, PAULA M & JOHN P	105-233-01-15	\$105.49	\$0.00	\$10.64	\$12.00	\$55.80	\$0.00	\$185.03	11/14/2024	UNABLE TO LOCATE
2008	2008	2008-06560	GUASP, STEPHEN	139-160-58-71	\$103.00	\$0.00	\$10.00	\$12.00	\$160.50	-\$95.14	\$197.36	10/24/2018	UNABLE TO LOCATE
2014	2014	2014-04999	HARVEST MINERALS LLC	145-070-00-02	\$873.94	\$0.00	\$97.39	\$12.00	\$408.38	\$0.00	\$1,379.71	11/14/2024	OUT OF BUSINESS
2015	2016	2016-02733	HER, TOUA	043-250-40-11	\$21.10	\$0.00	\$12.10	\$12.00	\$4.74	\$0.00	\$49.94	6/15/2026	UNABLE TO LOCATE
2013	2013	2013-05384	HINOJOS, LASARO	139-160-58-93	\$123.00	\$0.00	\$12.80	\$12.00	\$90.24	\$0.00	\$243.04	10/10/2023	UNABLE TO LOCATE
2013	N/A	N/A	HUNKE, DENNIS R ESTATE OF & GLOVER, EUNICE V JT	045-131-02-11	\$46.54	\$0.00	\$14.64	\$12.00	\$27.22	\$0.00	\$100.40	N/A	DECEASED
2014	2014	2014-05025	LAGARDE, ABRAHAM JR	139-160-58-35	\$107.00	\$0.00	\$10.10	\$12.00	\$53.02	\$0.00	\$176.12	11/14/2024	UNABLE TO LOCATE

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2013	2013	2013-05331	LADLAW SUSANVILLE BIOPOWER LLC	107-280-10-02	\$1,131.88	\$0.00	\$113.16	\$12.00	\$729.93	\$0.00	\$1,986.77	10/10/2023	OUT OF BUSINESS
2014	2014	2014-05011	LADLAW SUSANVILLE BIOPOWER LLC	107-280-10-02	\$1,135.64	\$0.00	\$113.56	\$12.00	\$528.07	\$0.00	\$1,789.27	11/14/2024	OUT OF BUSINESS
2014	2014	2014-05020	LASSER VETERINARY HOSPITAL INC	116-130-20-01	\$273.47	\$0.00	\$27.34	\$12.00	\$127.16	\$0.00	\$439.97	11/14/2024	OUT OF BUSINESS
2008	2009	2009-05023	LEONARD, ANNA M & LEONARD, KAREN N	999-102-88-11	\$218.00	\$30.00	\$31.80	\$12.00	\$323.73	\$0.00	\$615.53	8/31/2019	UNABLE TO LOCATE
2005	2006	2006-08190 2016-04153	LEONARD, ANNA M & LEONARD, KAREN N	999-102-88-11	\$218.00	\$30.00	\$31.80	\$12.00	\$419.25	-\$244.20	\$466.85	9/7/2026	UNABLE TO LOCATE
2006	2007	2007-07025	LEONARD, ANNA M & LEONARD, KAREN N	999-102-88-11	\$218.00	\$60.00	\$31.80	\$12.00	\$402.21	\$0.00	\$724.01	9/13/2017	UNABLE TO LOCATE
2014	2015	2015-03741	LEONARD, KAREN N	999-102-88-11	\$60.00	\$0.00	\$16.00	\$12.00	\$24.30	\$0.00	\$112.30	8/18/2025	UNABLE TO LOCATE
2012	2013	2013-03840	LEONARD, KAREN N	999-102-88-11	\$60.00	\$0.00	\$16.00	\$12.00	\$45.90	\$0.00	\$133.90	7/29/2023	UNABLE TO LOCATE
2011	2012	2012-03635	LEONARD, KAREN N	999-102-88-11	\$60.00	\$0.00	\$16.00	\$12.00	\$59.70	\$0.00	\$144.70	7/16/2022	UNABLE TO LOCATE
2015	2016	2016-03678	LEONARD, KAREN N	999-102-88-11	\$130.00	\$0.00	\$23.00	\$12.00	\$29.25	\$0.00	\$194.25	8/10/2026	UNABLE TO LOCATE
2013	2014	2014-03300	LEONARD, KAREN N	999-102-88-11	\$60.00	\$0.00	\$16.00	\$12.00	\$24.30	\$0.00	\$112.30	8/5/2024	UNABLE TO LOCATE
2016	2017	2017-03091	LEONARD, KAREN N	999-102-88-11	\$130.00	\$0.00	\$23.00	\$12.00	\$5.85	\$0.00	\$170.85	7/24/2017	UNABLE TO LOCATE
2012	2013	2013-03847	MARTIN, VICKEY	999-105-63-11	\$78.00	\$0.00	\$17.80	\$12.00	\$58.50	\$0.00	\$169.30	7/29/2023	UNABLE TO LOCATE
2010	2011	2011-04749	MARTIN, VICKEY	999-105-63-11	\$117.00	\$0.00	\$21.70	\$12.00	\$131.62	-\$1.80	\$280.52	9/7/2021	UNABLE TO LOCATE
2011	2012	2012-03620	MARTIN, VICKEY	999-105-63-11	\$81.00	\$0.00	\$19.10	\$12.00	\$65.69	\$0.00	\$208.09	7/16/2022	UNABLE TO LOCATE
2015	N/A	N/A	MARTIN, VICKEY	999-105-63-11	\$78.00	\$0.00	\$17.80	\$12.00	\$17.55	\$0.00	\$125.35	N/A	UNABLE TO LOCATE
2014	2015	2015-03766	MARTIN, VICKEY	999-105-63-11	\$78.00	\$0.00	\$17.80	\$12.00	\$31.59	\$0.00	\$139.39	8/19/2025	UNABLE TO LOCATE
2016	2017	2017-03098	MARTIN, VICKEY	999-105-63-11	\$78.00	\$0.00	\$17.80	\$12.00	\$3.51	\$0.00	\$111.31	7/24/2027	UNABLE TO LOCATE

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2013	2013	2013-05335	MAYNE, AARON	125-010-47-01	\$0.00	\$33.95	\$12.00	\$239.40	\$0.00	\$624.93	10/10/2023	UNABLE TO LOCATE
2014	2014	2014-05016	METZ, ALAN G	BOAT2564PT	\$0.00	\$14.19	\$12.00	\$74.52	\$0.00	\$242.67	11/14/2024	UNABLE TO LOCATE
2015	2015	2015-04677	METZ, ALAN G	BOAT2564PT	\$0.00	\$13.72	\$12.00	\$47.34	\$0.00	\$210.28	10/16/2025	UNABLE TO LOCATE
2014	2014	2014-05007	MICHEL, ERIC	139-160-58-29	\$0.00	\$10.10	\$12.00	\$53.02	\$0.00	\$176.12	11/14/2024	UNABLE TO LOCATE
2013	2013	2013-05350	MORRIS, MONICA ROSE & STEPHEN ETAL	101-270-08-05	\$0.00	\$6.22	\$12.00	\$43.87	\$0.00	\$124.33	10/10/2023	OUT OF BUSINESS
2016	2016	2016-04691	MOUNTAIN LIFEFLIGHT INC	ACN421GW	\$0.00	\$140.28	\$12.00	\$231.47	\$0.00	\$1,786.63	10/19/2026	OUT OF BUSINESS
2008	2009	2009-05042	MCBRIDE, WOODROW	999-105-92-11	\$0.00	\$43.14	\$12.00	\$492.27	\$0.00	\$978.91	8/31/2029	DECEASED
2007	2008	2008-05387	MCBRIDE, WOODROW	999-105-92-11	\$0.00	\$42.50	\$12.00	\$541.12	\$0.00	\$920.62	8/29/2018	DECEASED
2006	2007	2007-07046	MCBRIDE, WOODROW	999-105-92-11	\$0.00	\$42.50	\$12.00	\$599.62	\$0.00	\$979.12	9/13/2017	DECEASED
2014	2014	2014-05030	PIERCE, STEVE & JEANETTE	BOAT6798KK	\$0.00	\$6.41	\$12.00	\$33.66	\$0.00	\$116.20	11/14/2024	UNABLE TO LOCATE
2015	2015	2015-04653	PIERCE, STEVE & JEANETTE	BOAT6798KK	\$0.00	\$6.25	\$12.00	\$21.59	\$0.00	\$102.43	10/16/2025	UNABLE TO LOCATE
2016	2016	2016-04650	PIERCE, STEVE & JEANETTE	BOAT6798KK	\$0.00	\$6.06	\$12.00	\$10.00	\$0.00	\$88.71	10/13/2023	UNABLE TO LOCATE
2012	2013	2013-03636	SHEPARD WIND LLC	035-000-00-02	\$0.00	\$13.80	\$12.00	\$27.67	\$0.00	\$99.45	7/29/2023	OUT OF BUSINESS
2012	2012	2012-05392	SHEPARD WIND LLC	035-000-00-02	\$0.00	\$5.40	\$12.00	\$47.79	\$0.00	\$119.19	10/9/2022	OUT OF BUSINESS
2015	2016	2016-02738	SMITH, CLIFFORD L & JANE M ESTATE OF	123-052-07-11	\$0.00	\$20.30	\$12.00	\$23.28	\$0.00	\$158.62	6/15/2026	DECEASED
2013	2014	2014-03221	VALASQUEZ, RAUL LUNA	999-104-46-11	\$0.00	\$15.94	\$12.00	\$34.84	\$0.00	\$122.34	7/31/2024	UNABLE TO LOCATE
2013	2014	2014-03314	VALASQUEZ, RAUL LUNA	999-104-46-11	\$0.00	\$11.40	\$12.00	\$8.19	\$0.00	\$45.59	8/5/2024	UNABLE TO LOCATE
Totals					\$435.00	\$1,362.01	\$624.00	\$8,346.64	-\$331.14	\$21,158.50		

BOARD OF SUPERVISORS
LASSEN COUNTY CALIFORNIA

AGENDA REQUEST FORM

TODAY'S DATE: 9/8/17

Board Date: September 19, 2017	Agenda Item:
Dept.: Tax Collector	Division or Title: Tax Collector
Contact Person: Nancy Cardenas	Phone: 251-8220
☐ Regular Agenda	☒ Consent Agenda
☐ Time Certain:	Estimate Time (minutes):
☐ Public Hearing/Time:	☐ Publication/Posting Requirements
☐ Special Directions to Clerk (Below)	

SUBJECT: Discharge Accountability for Collection of Unsecured Taxes

FISCAL IMPACT: None

ACTION REQUESTED: Discharge Accountability for Collection of Unsecured Taxes

COMMENTS: See Attached Letter

SPECIAL INSTRUCTIONS TO CLERK: None