CANCELLATION OF TAX BILL, PENALTIES, AND OTHER COSTS WHERE THE AMOUNT IS SO SMALL AS NOT TO JUSTIFY THE COST OF COLLECTION

WHEREAS, Section 2611.4 of the Revenue and Taxation Code permits any county department, officer or employee to refrain from collecting any tax, assessment, penalty or cost, license fees or money owing to the county where the amount to be collected is twenty dollars (\$20) or less; and

WHEREAS, Section 4986.8 of the Revenue and Taxation Code permits the auditor to cancel on recommendation of the tax collector, any tax bill if the amount is so small as not to justify the cost of collection;

WHEREAS, the revenues from secured, unsecured and supplemental tax bills of ten dollars (\$10) or less does not cover the cost of assessment, administration and collection;

NOW, THEREFORE BE IT RESOLVED that for succeeding fiscal years all secured, unsecured, supplemental bills and supplemental refunds with an amount of ten dollars (\$10) or less will be cancelled.

| 0 0 | as offered on a motion by Supervisor, and carried by the following vote of the |
|---------------------|--|
| AYES: | |
| NOES: | |
| ABSENT OR NOT \ | /OTING: |
| STATE OF CALIFORNIA |) |
| County of Tehama |) ss) |

I, JENNIFER VISE, County Clerk and ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California, hereby certify the above and foregoing to be a

| full, true and correct copy of the resolution add day of May, 2018. | opted by said Board of Supervisors on the |
|---|--|
| Dated this day of May, 2018. | |
| | JENNIFER VISE, County Clerk And Ex-officio Clerk of the Board of Supervisors of the County of Tehama, State of California |
| | By: |