

SUBMITTAL TO THE BOARD OF SUPERVISORS  
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM: 3.68  
(ID # 12746)

**MEETING DATE:**  
Tuesday, August 04, 2020

**FROM :** TREASURER-TAX COLLECTOR:

**SUBJECT:** TREASURER & TAX COLLECTOR: Approve the Bankruptcy Partial Payment for Property Taxes. All Districts [Total Cost\$0]

**RECOMMENDED MOTION:** That the Board of Supervisors:

1. Approve the acceptance of partial payments in bankruptcy proceedings for property taxes by the Treasurer-Tax Collector pursuant to Sections 2636 and 4143 of the Revenue and Taxation Code.

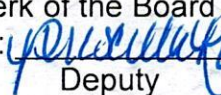
**ACTION:**Policy

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**MINUTES OF THE BOARD OF SUPERVISORS**

On motion of Supervisor Jeffries, seconded by Supervisor Spiegel and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt  
Nays: None  
Absent: None  
Date: August 4, 2020  
xc: Treasurer

Kecia R. Harper  
Clerk of the Board  
By:   
Deputy

**SUBMITTAL TO THE BOARD OF SUPERVISORS COUNTY OF RIVERSIDE,  
STATE OF CALIFORNIA**

| <b>FINANCIAL DATA</b>   | <b>Current Fiscal Year:</b> | <b>Next Fiscal Year:</b> | <b>Total Cost:</b>        | <b>Ongoing Cost</b> |
|-------------------------|-----------------------------|--------------------------|---------------------------|---------------------|
| <b>COST</b>             | \$ 0                        | \$ 0                     | \$ 0                      | \$ 0                |
| <b>NET COUNTY COST</b>  | \$ 0                        | \$ 0                     | \$ 0                      | \$ 0                |
| <b>SOURCE OF FUNDS:</b> |                             |                          | <b>Budget Adjustment:</b> | <b>N/A</b>          |
|                         |                             |                          | <b>For Fiscal Year:</b>   | <b>20/21</b>        |

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary**

In 2019, the Treasurer-Tax Collector went live with a new property tax system. Under the new system, the Treasurer-Tax Collector will have the ability to accept and post partial payments for delinquent taxes when remitted by debtors or trustees. By way of background, federal law allows a debtor to repay delinquent taxes over a period of time in installments in lieu of full payments. The posting of partial payments will allow these monies to be apportioned when collected by the Treasurer-Tax Collector. Acceptance of partial payments will also allow the Treasurer-Tax Collector to quickly provide updated pay-off amounts to debtors, trustees or the Court.

**Impact on Residents and Businesses**

Acceptance of partial payments for taxes will benefit the taxpayer by providing immediate credit for all payments remitted and in calculating penalties and interest on unpaid balances.

  
Stephanie Perez, Principal Management Analyst 7/27/2020



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The Board of Supervisors of the County of Riverside ordains as follows:

**Section 1.** **PURPOSE.** The purpose of this section is to establish a fee to recover the costs of instituting, collecting and maintaining partial tax payments in bankruptcy cases as provided in 11 U.S.C Section 506(b) and Revenue and Taxation Code sections 2636 and 4143. This fee is described in paragraph (2) of subdivision (e) of Section 1 of Article XIIC of the California Constitution and is subject to the requirements of Chapter 12.5 of Part 1 of Division 2 of Title 5 of the California Code.

**Section 2.** SCOPE. This fee shall be collected by the Treasurer-Tax Collector prior to any of any partial payments. The maximum fees that the Treasurer-Tax Collector may charge authorized by this Ordinance and limited to cost recovery only as set forth in Section 54985 of the Code.

**Section 3. FEE SCHEDULE.** As authorized by Revenue and Taxation Code Sections 3 and 11 U.S.C Section 506(b), along with Government Code Section 54985, the Treasurer shall collect a partial payment fee of seventeen dollars and ten cents (\$17.10) per partial payment fee shall be collected upon each individual payment submitted by the authorized representative of the taxpayer, including, but not limited to, the taxpayer's counsel, bankruptcy trustee or other representative, and accepted by the Treasurer-Tax Collector. This fee shall be subject to review and adjustment as authorized by law to ensure complete cost recovery. The fee shall be authorized by Section 54985 and may be updated through County Ordinance 654.21.

**Section 4.** LISTING NOT COMPREHENSIVE. This Ordinance is not intended to list all charges that are or may be charged by the Treasurer-Tax Collector for services and products and to ensure that all other fees are customarily charged or are established elsewhere and are not listed below, all charges and rates shall remain in full force and effect.

Section 5. SEVERABILITY. Should any fee herein established be held to be invalid unenforceable, such determination shall not affect the validity of all remaining fee

Section 6. EFFECTIVE DATE. This Ordinance shall take effect thirty (30) days after

BOARD OF SUPERVISORS OF THE COUNTY  
OF RIVERSIDE, STATE OF CALIFORNIA

By: \_\_\_\_\_  
Chairman

ATTEST:

CLERK OF THE BOARD:

By: \_\_\_\_\_  
Deputy

(SEAL)

ATTY:sec  
Date  
Path