



## Legislation Text

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File #: 21-11, Version: 1

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### Memorandum

**Date:** January 27, 2021

**To:** The Honorable Bruno Sabatier, Chair, Lake County Board of Supervisors

**From:** Barbara C. Ringen, Treasurer-Tax Collector

**Subject:** Consideration of Agreement between the County of Lake and the California State Franchise Tax Board for FY 2020-2023; and authorize the Treasurer-Tax Collector to sign.

**Executive Summary:** (include fiscal and staffing impact narrative):

The Lake County Tax Collector is charged with collecting court ordered fines.

This agreement allows the Tax Collector Department to refer delinquent accounts to the State of California, Franchise Tax Board (FTB) for collection.

There would be no additional up-front cost for the County. The FTB would collect a fee, not to exceed 15% of any amount collected, only on accounts we are able to collect on and are referred. The 15% fee is referenced in Revenue and Taxation Code section 19282 (a) & (b).

The Treasurer-Tax Collector requests authorization to use court ordered debt collection services provided by the California Franchise Tax Board through January 31, 2023 in accordance with the attached Agreement number 54919.

Our office was provided this Agreement in a State of California "Standard Agreement" format. The Agreement does not have Lake County's standard signature lines for County Counsel or Clerk of the Board. The Agreement format only contains a signature line for "Lake County Tax Collector". County Counsel, Anita Grant, has reviewed and approved the Agreement.

**If not budgeted, fill in the blanks below only:**

Estimated Cost: \_\_\_\_\_ Amount Budgeted: \_\_\_\_\_ Additional Requested: \_\_\_\_\_ Future Annual Cost: \_\_\_\_\_

**Consistency with Vision 2028 and/or Fiscal Crisis Management Plan** (check all that apply):

- |  |  |   |   |
|--|--|---|---|
| <input type="checkbox"/> Well-being of Residents | <input type="checkbox"/> Public Safety               | <input type="checkbox"/> Infrastructure   | <input type="checkbox"/> Not applicable                       |
| <input type="checkbox"/> Economic Development    | <input type="checkbox"/> Disaster Recovery           | <input type="checkbox"/> County Workforce | <input type="checkbox"/> <i>Technology Upgrades</i>           |
| <input type="checkbox"/> Community Collaboration | <input type="checkbox"/> Business Process Efficiency | <input type="checkbox"/> Clear Lake       | <input checked="" type="checkbox"/> <i>Revenue Generation</i> |
|  |  |   | <input type="checkbox"/> <i>Cost Savings</i>                  |

**If request for exemption from competitive bid in accordance with County Code Chapter 2 Sec. 2-38, fill in blanks below:**

Which exemption is being requested?

How long has Agreement been in place?

When was purchase last rebid?

Reason for request to waive bid?

**Recommended Action:** Staff recommends approval of the agreement and authorize the Treasurer-Tax Collector to sign.