

Proposed 2020
CACTTC Legislative Platform



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1. PLEASE PROVIDE A BRIEF DESCRIPTION OF THE PROBLEM AND THE PROPOSED SOLUTION:

There exists an inconsistency in R&T Codes regarding waiver/cancellation. Authority to waive/cancel penalties exist under R&T Codes: 2610.5, 4985 and 4985.2. Both 2610.5 & 4985.2 allow waiver and cancellation by the TC, however, 4985 only allows the Auditor to have this authority.

2. WHAT IS THE SPECIFIC RECOMMENDED STATUTORY CHANGE YOU ARE PROPOSING?

Amend R&T Code 4985 by adding “or the tax collector”

4985: Tax Collector or Assessor’s Errors. Any delinquent penalty, cost, redemption penalty, interest, or redemption fee, heretofore or hereafter attached, shall upon satisfactory proof submitted by the tax collector, the auditor, or the assessor, be canceled by the auditor, **or with respect to errors of the tax collector** by the tax collector, upon a showing that the delinquent penalty, cost, redemption penalty, interest, or redemption fee has attached because of either of the following:

- (a) An error of the tax collector, the auditor, or the assessor.
- (b) They were unable to complete valid procedures initiated prior to the delinquency date. The collection shall be made upon the further showing that payment of the corrected or additional amount was made within 30 days from the date that the correction was entered on the roll or abstract record”

3. WHAT IS THE GENERAL EXPLANATION FOR WHAT THESE CHANGES WILL DO (IN LAYMAN’S TERMS?)

The amendment would allow all three codes to be in line with each other for the purpose of consistency.

4. HOW MANY COUNTIES HAVE BEEN IMPACTED BY THIS PROBLEM? WHICH COUNTIES? Unknown.

5. HAS YOUR COUNTY BEEN HARMED FINANCIALLY BY THE CURRENT LAW? IF SO, HOW MUCH AND BY WHOM? PLEASE INCLUDE SPECIFIC EXAMPLES.

No

6. WHICH STATE AGENCIES WOULD BE IMPACTED IF THE LAW WERE TO CHANGE?

Unlikely.

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7. IS THIS PROPOSAL LIKELY TO ENGENDER OPPOSITION FROM ANYONE? WHO? WHY?

It is unknown if this is a power the auditors wish to keep only unto themselves, but the CACTTC Legislative Committee will be seeking Auditor input on this proposal.

8. HAS THIS BILL BEEN TRIED BEFORE?

No.

9. WHAT ARE THREE REASONS WHY A LEGISLATOR SHOULD CARRY THIS BILL? (HOW DOES IT MAKE THE LAW BETTER / MORE JUST /MORE EFFICIENT FOR COUNTIES AND TAXPAYERS?)

- 1) It creates consistency among the other two codes authorizing waivers/cancellation.