

The California Association of County Treasurers and Tax Collectors

In the early days of California history, the duty of collecting taxes was given to the treasurer and then the county sheriff. In 1861, the responsibility fell to the tax collector and today, includes collection of all taxes including real and personal property, schools and special districts, and business licenses.

The CACTTC association comprises of the Treasurer/Tax Collectors, Director of Finance in the 58 counties throughout California with associate memberships for financial service firms and others, the association provides opportunities for education, networking and advocacy. The association has been in its current existence since 1981. Previous to that year, there were two Associations: the California Association of County Tax Collectors and the California Association of County Treasurers.

The purpose of this Association is to promote the general interests of the active members and the respective counties they represent; to strive for high professional standards and, through the exchange of information and ideas, stimulate a friendly and cooperative spirit among the membership.

At the County Tax Collector Association Regional Conference on February 20, 1964 in Sacramento a resolution was unanimously adopted recognizing and accepting the Tax Collectors reference manual as a valuable assistance in the performance of our tasks. The Reference Manual is to collate and systematically present the requirements of law and procedures for collection and enforcement of property taxes. Another major objective is to promote statewide uniformity in the interpretation and application of property tax laws.

Government Code Quick Reference

- 1063 Absences from the State

- 5000-6000: Bond provisions
 - Facsimile signatures, registration, securitization, derivatives

- 5060 Confidentiality of bond registration information
- 5950 + Fractionalization of municipal obligations

- 6150-6159: Mediums of payment
 - Negotiable paper, credit cards, returned check fees

- 6254.21 No internet posting of home addresses

- 6516.6 School (JPA) tax lien sales

- 25536(c) Lease/leasebacks (4-votes)

- 25845 Nuisance Abatement Lien procedures

- 27000-27137: County Treasurers
 - 27000.1 Investment authority
 - 27000.7 TTC minimum qualifications
 - 27000.8/9 Continuing education requirements
 - 27011 Deposit of private money prohibited
 - 27130+ Treasury Oversight Committees

- 53344.1 Tender Mello-Roos bonds in payment of special taxes

- 53600-53686: Deposits and investments
 - 53601 Permitted investments
 - 53646 Annual investment policy; periodic investment reports
 - 53649 Contracts with depositories (see also 53682)
 - 53684 Pooled investments

- 53635.7 Financings must be agendized separately

- 53720 + Voter approval of taxes

- 54985 Fees – actual cost recovery permitted

Revenue & Taxation Code quick reference

2195 Taxes expire after 30 years

2501-2516 Payments generally
2503.2 Electronic Funds Transfers
2511.1 Credit Cards
2512 Postmarks

2601-2636 Collection generally
2610.5 Annual tax bills
2636 Partial payments

2901-2963 Unsecured collections

3691-3731.1 Chapter 7 sales
3692 Offer within 4 years, then every 6 years

3791-3813 Chapter 8 sales

4186-4337 5-pay plan of redemption

4837.5 4-pay installment plans for escaped assessments

4911-4916 Misapplied payments

4985.2 Penalty cancellation (4-year limit)

4986.3 Tax cancellation – foreclosed property

5084 Property acquired by public agency – transfer to unsecured roll

5151 Interest on refunds

5830-5832 Mobile homes

7280+ Local taxes
7280 TOT

R&T CODE RESOURCE LIST

R & T CODE SECTION	DESCRIPTION
75.52	SUPPLEMENTAL DUE DATES.
2191.3(2)(b)	THE COUNTY RECORDER SHALL, WITHIN 30 DAYS AFTER FILING THE CERTIFICATE OF LIEN, SEND A NOTICE OF THE FILING TO THE ASSESSEE AT THE LAST KNOWN ADDRESS.
2192	LIEN DATE
2196	REMOVAL OF INVALID LIEN
2502	THE TAX COLLECTOR SHALL HAVE THE RIGHT TO REFUSE THE PAYMENT IN COINS.
2503.2(b)	THE TAX COLLECTOR , IN HIS OR HER DESCRETION, REQUIRE ANY TAXPAYER WHO MAKES AGGREGATE PAYMENT OF FIFTY THOUSAND DOLLARS (50,000) TO MAKE PAYMENTS BY ELECTRONIC FUNDS.
2512(a) & (b)	RIMITTANCE BY MAIL, INDEPENDENT DELIVERY (POSTMARKS) AND ELTRONIC.
2610.5	TAX PAYER'S RESPONSIBILITY IF THEY DO NOT RECEIVE A TAX BILL. (AB 143)
2611.1	DISCHARGE FROM ACCOUNTABILITY ALSO R&T 2923
2611.5	OVER /SHORT
2635.5	UNCLAIMED REFUNDS, THE TAX COLLECTOR MAY APPLY ANY REFUND DUE A TAXPAYER OR THE TAXPAYER'S AGENT, TO ANY DELINQUENT TAXES DUE FOR THE SAME PROPERTY FOWICH THE SAME TAXPAYER, OR HIS AGENT IS LIABLE
2617 - 2621	DUE DATES AND DELINQUENT PENALTIES 1ST AND 2ND INST PLUS COST.
2781.5	REFUND REPLICATED PAYMENT TO THE TENDERING PARTY.
2821	UNDIVIDED INTEREST. REQUEST TO THE ASSESSOR. Prior Year use R & T 4151-4159
2823	SEGREGATION
2922	UNSECURED DUE DATES AND PENALTIES
2922(e) & 2509.1	UNSECURED COST OF COLLECTION
2951	UNSECURED COLLECTED BY SEIZURE AND SALE
3205	BOAT HOLDS
3361 and 3362(d) & 3691	OPERATION OF LAW THE PROPERTY BECOMES SUBJECT TO THE TAX COLLECTOR'S POWER TO SELL IF THE PROPERTY REMAINS TAX-DEFAULTED AT 12:01 a.m. ON JULY 1. NO EXCEPTIONS IF IT LANDS ON THE WEEKEND. (PAYMENTS ARE DUE ON THE LAST BUSINESS DAY OF JUNE.) IF THE ASSESSMENT IS NOT PUBLISHED, OR IF THE FIRST PUBLICATION IS NOT PUBLISHED BY THE STATUTORY DEADLINE OF JUNE 8, THEN ALL OF THE PROPERTY THAT WOULD HAVE BECOME TAX-DEFAULTED WITH THE POWER TO SELL BY OPERATION OF LAW WILL NOT ATTAIN THE POWER TO SELL STATUS, AND THE ASSESSEE WILL RETAIN THE RIGHT TO INITIATE AN INSTALLMENT PLAN OF REDEMPTION UNTIL THE NEXT JULY 1 AT 12:01 AM,
3691(A)	5 YEAR PROPERTY DECLARED TO BE A DISASTER AREA SHALL BE TOLLED UNTIL FIVE YEAR HAVE ELAPSED FROM THE DATE THE DAMAGE INCURRED.
3691-3731.1	POWER TO SELL
4102 & 4103	REDEMPTION PENALTIES AND REDEMPTION FEES.
4217-4226	INSTALLMENT PLAN ON SECURED TAX DEFAULTED PROPERTY BEFORE POWER TO SELL
4832	AUDITOR ERROR
4834.5	TTC ERROR

4837.5	4-YEAR ESCAPE PAY PLAN
4840(1)(2)or 2190 PI	TRANSFER UNPAID UTILITY ROLL BILLS FOR UNITARY IMPROVEMENTS(799 ASMT #) TO THE UNSESURED ROLL. REQUIRES A ROLL CHANGE TO THE AUDITOR.
4911 - 4916	PAYMENT ON A WRONG ASSESSMENT.
4985 & 4985.2	CANCELLATION OF PENALTIES (FORM: APPLICATION FOR WAIVER OF DELINQUENT PENALTIES)
4986.8	ON THE RECOMMENDATION OF THE TAX COLLECTOR, THE AUDITOR MAY CANCEL ANY TAX BILL IF THE TOTAL AMOUNT IS SO SMALL THE COST OF COLLECTION IS NOT JUSTIFIED
27361.3 (RECORDER)	NO FEE SHALL BE CHARGED ON A LIEN RECORDED IN ERROR. (CORRECTION TO RELEASE OF LIENS)
UCC 6102 - 6107	BULK TRANSFER "NOTICE TO CREDITORS" R & T 441

REFERENCE MATERIAL

1. CALIFORNIA CODES

- A. Streets and Highways All sections
- B. Government Code Sections 23,000 - 59,099
- C. Revenue and Taxation All sections

2. CALIFORNIA ASSOCIATION OF COUNTY TREASURERS & TAX COLLECTORS (CACTTC)

- A. Treasurer Reference Manual
- B. Tax Collector Manual
- C. Conference Planning Guide
- D. Policy and Procedure Manual
- E. Roster
- F. Associates Roster (Membership Directory)

3. OTHER PUBLICATIONS

- A. LAIF Investment Fund Answer Book
- B. Special Assessment Proceeding in California
by Samuel A. Sperry
- C. The Handbook of Fixed Income Securities
by Frank J. Fabozzi, T. Dess Fabozzi, and Irving M. Pollack
- D. The Money Market: Myth, Reality, and Practice
by Marcia Stigum
- E. Government Accounting, Auditing, and Financial Reporting
by Government Finance Officers Association
- F. Strategic Fixed Income Investment
by Tomas S. Y. Ho
- G. Concepts and Practices in Local Government Finance
by Lennox L. Moak & Albert M. Hillhouse
- H. Investing Public Funds
by Girard Miller
- I. The Dow Jones-Irwin Guide to Buying and Selling Treasury Securities
by Howard M. Berlin
- J. The Dow Jones-Irwin Guide to Calculating Yields
by Lawrence R. Rosen
- K. Money Market Calculations: Yields, Break-Evens, & Arbitrage
by Marcia Stigum

- L. Evaluating Financial Condition,
A handbook for Local Government, International City management
Association (ICMA), Wash. DC
- M. Guide to the Sale of Tax Defaulted Property Volumes I, II and III
California State Controller
- N. Schedule of Fees
Jenine Windeshausen, Placer County Treasurer-Tax Collector
- O. Developers' Handbook on Tax-Exempt Financing
Orrick, Herrington & Sutcliffe
- P. Cash Management for Small Governments
by Ian J. Allan, Editor, GFOA
- Q. A Public Investor's Guide to Money Market instruments
GFOA
- R. California Debt Issuance Primer
California Debt Advisory Commission (CDAC)
- S. The Use of Pool Financing Techniques in California
CDAC
- T. Leases in California, Their Form and Function
CDAC
- U. Legislative Bulletin
California State Association of Counties (CSAC)
- V. Debt Line
CDAC
- W. Obtain list of publications from the GFOA and CSAC

BOOKMARKS

Sometimes you may need to add the following to the address: HTTP://www.

GROUP #1 Government/Associations

<u>Internet Address</u>	<u>Description</u>
	California code of Regulations
ca.gov/state/portal/myca_homepage	Welcome to California
caag.state.ca.us/opinions/	California Attorney General opinions
cacttc.org	California Association of County Treasurer & Tax Collectors
calpers.ca.gov	CalPERS
calvoter.org	California Voter Foundation
caohwy.com	California Division of Highways
cct.oal.ca.gov/linkedslice/default.asp?SP=CCR-1000&Action=Welcome	
cdc.gov	Center for Disease Control and Prevention
cicg.org	The California Institute for County Government
csac.counties.org	California State Association of Counties
fbi.gov	Federal Bureau of Investigation
federalreserve.gov	Board of Governors of the Federal Reserve System
fppc.ca.gov	Welcome to the FPPC Web Site
gfoa.org	Government Financial Officers Association
irs.gov	Internal Revenue Service
lweb.loc.gov	Library of Congress
nacctfo.org	National Association of County Collectors, Treasurers and Finance Officers
naco.org/counties/	NACo
nagdca.org	National Association of Government Defined Contribution Administrators Inc.
sco.ca.gov/co/ucp/	Bureau of Unclaimed Property
smartvoter.org	Smart Voter by the League of Women Voters
ss.ca.gov/elections	Voter Information
ss.ca.gov	California Secretary of State
treasurer.ca.gov	California State Treasurer's Office
uscode.house.gov	U.S. Code Download by title or chapter
usmint.gov	U.S. Mint
ustreas.gov	U.S. Department of Treasury
whitehouse.gov	Welcome to the White house
www.leginfo.ca.gov/	California Legislative info.
www.leginfo.ca.gov/calaw.html	California Codes (statues)

GROUP #2 Investment

<u>Internet Address</u>	<u>Description</u>
bankrate.com/brm/ratehm.asp	Current Prime rate, LIBOR rates and other major interest rates
bankrate.com	Mortgage rates, CD rates, auto loans, credit cards, mortgages and more
bloomberg.com	Bloomberg
bondvu.com	BondVu Home Page
fannimae.com	FNMA
investinginbonds.com	Investing in Bonds
investors.com	Investor's Business Daily
investorsnet.com	Investors' Network
moneycentral.msn.com	MSN Money
stats.bls.gov	Economy at a Glance
treasurer.ca.gov/pmia/laif.	Local Agency Investment Fund
wsj.com	The Wall Street Journal

GROUP #3 Searches/Web Links

<u>Internet Address</u>	<u>Description</u>
ask.com	Search site
ceoexpress.com	Search site
google.com	Search site
intelius.com	Pay - Search
internettollfree.com	Internet Toll free Yellow Pages
switchboard.com	Search
thedaily.com/alist	Best of the Web
yahoo.com	Search site
yellow.com	World Wide Yellow Pages

GROUP #4 Travel

<u>Internet Address</u>	<u>Description</u>
goalamo.com	Alamo Rent-A-Car
groundhog.spri.umich.edu/index.html	Weather Underground
mapquest.com	
travelocity.com	
univ-wea.com/univwx/wether.htm	Worldwide Weather
weather.com	Weather