



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: Auditor-Controller
Department No.: 061
For Agenda Of: February 01, 2022
Placement: Administrative
Estimated Tme:
Continued Item: No
If Yes, date from:
Vote Required: Majority

TO: Board of Supervisors

FROM: Department Betsy Schaffer, CPA, CPFO, Auditor-Controller, 568-2100
Director(s)
Contact Info: Jonathan Rodriguez, CPA, Internal Audit Supervisor

SUBJECT: Auditor's Report on the Tax Redemption Officer Records and Accounts

County Counsel Concurrence

As to form: N/A

Auditor-Controller Concurrence

As to form: N/A

Recommended Actions:

That the Board of Supervisors:

Receive and file the Auditor-Controller's Audit Report on the Tax Redemption Officer for the six-year period ended June 30, 2020.

Summary Text:

The Audit Report is submitted pursuant to California Government Code Section 26883 which requires that the Auditor-Controller's audit reports be filed with the Board of Supervisors. The audit report was prepared in accordance with Revenue and Taxation Code Section 4108.5. The overall purpose of the audit was to evaluate the records and accounts of the Tax Redemption Officer in order to determine if the duties and activities of the Tax Redemption Officer are in compliance with the Revenue and Taxation Code. The results of our testing indicate that, with respect to the items tested, the duties and activities of the Tax Redemption Officer are in compliance with Revenue and Taxation Code.

Background:

The Tax Collector is the Tax Redemption Officer and is responsible for maintaining the County's Tax Redemption Roll. Tax bills that have not been paid by June 30th are transferred to the Redemption Roll where fees, penalties, costs, and interest are incurred. A defaulted property can be unpaid for five years before it is subject to the notice of power to sell. Once a property has been subject to the notice of power to sell, the Tax Collector has the right to auction the property in order to satisfy the tax lien.

Based on our audit, the records and accounts of the Tax Redemption Officer appear to be fairly stated, in all material respects, and in compliance with Revenue and Taxation Code Sections 4101 through 4379.

Additionally, notices to tax-defaulted property owners and publications of public auctions were in compliance with Revenue and Taxation Code Sections 3691, 3691.2, and 3704.

Attachments:

Attachment: Tax Redemption Officer Audit Report

Authored by:

Jonathan Rodriguez, CPA, Internal Audit Supervisor

cc:

Harry E. Hagen, CPA, Treasurer-Tax Collector-Public Administrator

Joseph Holland, Clerk Recorder Assessor

Mona Miyasato, County Executive Officer