

PARKER R. HUNT  
Treasurer/Tax Collector



LORRIE BROWN  
Asst. Treasurer/Tax Collector

## **TEHAMA COUNTY TREASURER/TAX COLLECTOR**

---

March 24, 2025

Subject: Unsecured Property Tax Discharge of Accountability Guidelines

Any county department, officer, or employee charged by law with the collection of any delinquent taxes, penalties, interest, or any other charges on unsecured property may file a verified application with the board of supervisors for a discharge from accountability if the amount is too small to justify the cost of collection or if the collection enforcement is impracticable. (§2923, Gov. Code §25257 - §25259.5)

Such discharge would not release the person(s) named herein from the payments of any amounts that are due and owing, unless the lien has been conclusively presumed paid.

The following guidelines will be used to administer the unsecured property tax discharge of accountability.

1. 30 years after any tax becomes a lien, if the lien has not been otherwise removed, the lien ceases to exist and the tax is conclusively presumed to be paid. (§2195)
2. Any taxpayer that has been identified as deceased by the Assessor for more than 10 years, as their estate has presumably been settled.
3. Any defunct business that has a known declared bankruptcy of more than 10 years ago.
4. Any defunct business that has ceased operations with liens over 20 years old.
5. Any liens over 10 years old that have base taxes due of \$100 or under.
6. Any liens over 20 years old that have base taxes due of \$250 or under.