

PARKER R. HUNT
Treasurer/Tax Collector



LORRIE BROWN
Asst. Treasurer/Tax Collector

TEHAMA COUNTY TREASURER/TAX COLLECTOR

May 7, 2026

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. (R&T §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. (R&T §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 business that has ceased operations with a known declared bankruptcy of more than 10 years ago.
4. Any business that has ceased operations with delinquencies over 20 years old.
5. Any delinquent tax over 10 years old that have base taxes due of \$50 or less.
6. Any delinquent tax over 20 years old that have base taxes due of \$150 or less.