

RESOLUTION NO. _____

**A RESOLUTION OF THE TEHAMA COUNTY BOARD OF SUPERVISORS TO AUTHORIZE
THE TREASURER/TAX COLLECTOR TO ACCEPT PARTIAL PAYMENTS FOR
UNSECURED PROPERTY TAXES AND TO ESTABLISH A DELINQUENT UNSECURED
PROPERTY TAX INSTALLMENT PLAN**

WHEREAS, Revenue & Taxation Code section 2927.6 provides that the tax collector, with the approval of the Board of Supervisors, may accept partial payment from the taxpayer for unsecured property tax;

WHEREAS, the Tax Collector's Office wishes to establish a delinquent unsecured property tax installment plan to facilitate delinquent unsecured collections; and

WHEREAS, allowing taxpayers to pay delinquent unsecured property taxes in installments before seeking enhanced collection methods may be a community benefit;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors authorizes the Tax Collector, or designee, to accept partial payments of delinquent unsecured taxes as provided in Revenue and Taxation Code section 2927.6; and

BE IT FURTHER RESOLVED, that the Tax Collector, or designee, may establish a delinquent unsecured property tax installment plan under such terms and conditions as the Tax Collector may prescribe in consultation with the Office of County Counsel.

**The foregoing resolution was offered on a motion by Supervisor _____ ,
seconded by Supervisor _____ , and carried by the following vote of the Tehama
County Board of Supervisors:**

AYES:

NOES:

ABSENT OR NOT VOTING:

STATE OF CALIFORNIA)

)

COUNTY OF TEHAMA)

**I, SEAN HOUGHTBY, County Clerk and ex-officio Clerk of the Board of Supervisors of the
County of Tehama, State of California, hereby certify the above and foregoing to be a full,
true and correct copy of a resolution adopted by the Board of Supervisors on the _____
day of _____, 2025**

Dated: This ____ day of _____, 2025

**SEAN HOUGHTBY, County Clerk and ex-officio
Clerk of the Board of Supervisors, County of
Tehama, State of California**

By _____ Deputy