



COUNTY OF HUMBOLDT

For the meeting of: 12/9/2025

File #: 25-1377

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

Vote Requirement: Majority

SUBJECT:

State of California Standard Agreement Number 117668 between the Franchise Tax Board-Court Ordered Debt (FTB-COD) Collection Program and County of Humboldt, Revenue Recovery

RECOMMENDATION(S):

That the Board of Supervisors:

1. Authorize the Treasurer Tax Collector to sign the State of California Standard Agreement Number 117668 between the FTB-COD Collection Program and County of Humboldt, Revenue Recovery.

STRATEGIC PLAN:

This action supports the following areas of your Board's Strategic Plan.

Area of Focus: Workforce & Operational Excellence

Strategic Plan Category: 3001 - Support a well-trained workforce

DISCUSSION:

Since June of 1997, the County's Revenue Recovery Team has participated in the FTB-COD Collection Program. This program enables the Franchise Tax Board (FTB) to collect revenue on behalf of the County as set forth in Revenue and Taxation Code 19280 through 19283. Revenue Recovery submits delinquent court ordered debt accounts to FTB-COD after attempts to collect the debt are unsuccessful.

SOURCE OF FUNDING:

General Fund

FINANCIAL IMPACT:

Narrative Explanation of Financial Impact:

The administrative costs of the FTB-COD Program are assessed on payments received and applied to the referred cases. There is no additional cost to the County of Humboldt.

OTHER AGENCY INVOLVEMENT:

FTB

ALTERNATIVES TO STAFF RECOMMENDATIONS:

Your Board could choose not to authorize this Agreement. This alternative is not recommended as FTB-COD will not collect on behalf

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of Revenue Recovery and therefore create a potential decline in revenue.

ATTACHMENTS:

State of California Standard Agreement Number 117668

PREVIOUS ACTION/REFERRAL:

Meeting of: 10/25/2022

File No.: 22-1383