



COUNTY OF HUMBOLDT

For the meeting of: 10/25/2022

File #: 22-1383

To: Board of Supervisors

From: Treasurer/Tax Collector

Agenda Section: Consent

SUBJECT:

State of California Standard Agreement Number C22-85162 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 C22-85162 between the Franchise Tax Board-Court Ordered Debt (FTB-COD) Collection Program and County of Humboldt, Revenue Recovery.

SOURCE OF FUNDING:

General Fund

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.

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.

STRATEGIC FRAMEWORK:

This action supports your Board's Strategic Framework by enforcing laws and regulations to protect residents .

OTHER AGENCY INVOLVEMENT:

The Franchise Tax Board-Court Ordered Debt Collection Program

File #: 22-1383

ALTERNATIVES TO STAFF RECOMMENDATIONS:

The Board could choose not to authorize this Agreement. This alternative is not recommended as FTB-COD will not collect on behalf of Revenue Recovery and therefore create a decline in revenue.

ATTACHMENTS:

State of California Standard Agreement Number C22-85162

PREVIOUS ACTION/REFERRAL:

Board Order No.: C-14

Meeting of: September 13, 2016

File No.: #16-6670