



Policy Type: Board

Category: Fiscal and Budget

Policy Name: Tax Loss Reserve Fund - Board Policy 4.13

[← Previous Policy Manual Section](#)

[Next Policy Manual Section →](#)

4.13 TAX LOSS RESERVE FUND (Adopted 11-9-99; Amended 10-28-03)

The Board of Supervisors exercises the option under the Revenue and Taxation Code to be governed by Section 4703.2. The Tax Loss Reserve Fund shall be maintained at not less than 25 percent of the total delinquent secured taxes and assessments for participating entities in the County at the end of the fiscal year, and any amount in the fund in excess of referenced 25 percent may be credited to the County General Fund.

Related Policies

None.

Related Forms and Information

None.

History

Date	Changes Made
1/30/2014	Policy Uploaded. (Kyle Larson)
10/28/2003	Policy Amended. View legislative file.
11/09/1999	Policy Adopted. View legislative file.