



**County of El Dorado**  
**OFFICE OF AUDITOR-CONTROLLER**

360 FAIR LANE  
PLACERVILLE, CALIFORNIA 95667-4193  
Phone: (530) 621-5487 Fax: (530) 295-2535

**JOE HARN, CPA**  
Auditor-Controller

**TSUNG-KUEI HSU**  
Assistant Auditor-Controller

April 15, 2024

Board of Supervisors  
330 Fair Lane  
Placerville, California 95667

Subject: Transfer Expired Unclaimed Property Tax Refunds to County General Fund

Ladies and Gentlemen:

**Recommendation**

The Auditor-Controller recommends the Board adopt the attached Resolution XXX-2024 authorizing the transfer of \$198.38 in expired unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code (RTC) §5102.

**Reason for Recommendation**

RTC §5102 et seq. permits the Board to order the transfer of expired unclaimed property tax refunds made under the provision of Revenue and Taxation Code Division 1, Part 9, Chapter 5, Article 1. No alternate procedure exists.

RTC §5097(a)(2) generally requires taxpayers to file a claim for refund within four years after making the payment to be refunded. Following the expiration of the claim, RTC §5102 allows for expired unclaimed refunds to be transferred to the county general fund on order of the Board of Supervisors. As of 05/14/24, all expired unclaimed refunds on the attached list have exceeded the time limits established by RTC §5097(a)(2).

**Fiscal Impact**

There is no fiscal impact.

**Action to be Taken Following Approval**

1. Board Clerk will forward one fully executed Resolution to the Auditor-Controller's Office.
2. The Auditor-Controller will process journal entries to accomplish the transfer of expired unclaimed property tax refunds to the county general fund.

Sincerely,

Joe Harn  
Auditor-Controller