

09.0319

EL DORADO COUNTY
BOARD OF SUPERVISORS
AGENDA TRANSMITTAL
MEETING OF March 24, 2009

AGENDA TITLE: Transfer Unclaimed and State-Dated Property Tax Refunds to County General Fund

DEPARTMENT: Auditor/Controller	DATE: 03/03/09	CAO USE ONLY
CONTACT: Joe Harn/Attn: Sally Zutter	PHONE: 621-5456	

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:
 Auditor-Controller recommends adoption of the attached resolution establishing the transfer of \$9,651.91 in unclaimed property tax refunds in accordance with Revenue and Taxation Code §5102 and \$10,812.09 in state-dated property tax refunds in accordance with Government Code §29802 to the County General Fund.

CAO RECOMMENDATION:

Financial impact? () Yes (X) No	Funding Source: () Gen Fund () Other
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BUDGET SUMMARY:

Total Est. Cost	\$ _____
Funding	
Budgeted	\$ _____
New Funding	\$ _____
Savings*	\$ _____
Other	\$ _____
Total Funding Available	\$ _____
Change in Net County Cost	\$ <u>-0-</u>

* Explain

CAO Office Use Only:

4/5's Vote Req'd.	() Yes	() No
Change in Policy	() Yes	() No
New Personnel	() Yes	() No

CONCURRENCES:

Risk Management
 County Counsel
 Other

BOARD ACTIONS:

Vote: Unanimous _____ Or

Ayes:

Noes:

Abstentions:

Absent:

Rev. 7/96 j:\agendafin

I hereby certify that this is a true and correct copy of an action taken and entered into the minutes of the Board of Supervisors.

Date:

Attest: CINDY KECK, Board of Supervisors Clerk

By:



RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

NOW, THEREFORE, BE IT RESOLVED AND ORDERED that the Board of Supervisors of the County of El Dorado, State of California, find and declare that \$9,651.91 in unclaimed property tax refunds exist as reported to this Board by the county Auditor-Controller as Exhibit "A" and \$10,812.09 in stale-dated property tax refunds exist as reported to this Board by the county Auditor-Controller as Exhibit "B" and incorporated into this resolution. The Board directs the county Auditor-Controller to transfer these unclaimed and stale-dated property tax refunds to the county general fund in accordance with Revenue and Taxation Code §5102 and Government Code §29802.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held the _____ day of _____, 2009, by the following vote of said Board:

Attest:

Suzanne Allen de Sanchez
Clerk of the Board of Supervisors

Ayes:

Noes:

Absent:

By: _____
Deputy Clerk

Chairman, Board of Supervisors

I CERTIFY THAT:

THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

DATE: _____

Attest: Suzanne Allen de Sanchez, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By: _____



County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(530) 621-5455

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

March 2, 2009

Board of Supervisors
330 Fair Lane
Placerville, California 95667

Subject: Transfer Unclaimed and Stale-Dated Property Tax Refunds to County General Fund

Agenda Date: March 21, 2009

Dear Board Members:

Recommendation

Adopt the attached resolution authorizing the transfer of unclaimed and stale-dated property tax refunds to the county general fund in accordance with Revenue and Taxation Code §5102 and Government Code §29802.

Reason for Recommendation

Revenue and Taxation Code §5102 and Government Code §29802 permits the Board to order the transfer of unclaimed and stale-dated property tax refunds made under the provision of Revenue and Taxation Code Division 1, Part 9, Chapter 5, Article 1. No alternate procedure exists.

Revenue and Taxation Code §5097(a)(2) generally requires taxpayers to file a claim for refund within four years after making the payment to be refunded. Government Code Section §29802(b) permits the transfer of stale-dated checks to the General Fund two years after the check is stale-dated. All unclaimed and stale-dated refunds on the attached lists have exceeded the time limits established by Revenue and Taxation Code §5097 (a)(2) and Government Code §29802(b), respectively.

Fiscal Impact

There is no fiscal impact.

Net County Cost

There is no net county cost associated with this request.

Action to be Taken Following Approval

Auditor/Controller will process journal entries to accomplish the transfer of unclaimed and stale-dated property tax refunds to the county general fund.

Sincerely,

Joe Harn, Auditor/Controller

Exhibit A**TRANSFER UNCLAIMED PROPERTY TAX REFUNDS TO
COUNTY GENERAL FUND**

ASSESSOR'S PARCEL #	CONTROL #	CLAIM EXPIRED DATE	AMOUNT
2-001-675-0020	04/05-1	3/19/08	87.26
034-241-02-100	04/05-5	10/31/04	95.63
1-510-000-1330	04/05-8	8/4/08	33.21
1-380-003-0360	04/05-11	8/27/08	31.18
087-270-04-100	04/05-50	3/25/08	2.52
9-002-002-0080	04/05-108	2/4/03	181.43
089-100-21-100	04/05-150	12/3/08	519.74
089-100-21-100	04/05-151	4/2/08	1,120.52
082-335-02-100	04/05-164	3/22/08	18.40
085-600-01-100	04/05-166	1/31/09	56.82
046-431-23-100	04/05-192	1/31/09	56.80
023-860-07-100	04/05-283	11/7/01	26.46
020-070-08-400	04/05-285	12/9/08	275.44
020-070-08-400	04/05-286	4/9/08	270.86
2-003-921-0040	04/05-295	12/7/08	191.63
2-006-297-0020	04/05-296	12/7/08	225.45
2-001-686-0030	04/05-378	8/25/08	292.06
096-070-33-200	04/05-398	4/2/08	81.32
1-172-000-4820	05/06-260	9/9/07	148.36
023-840-22-100	05/06-297	7/8/06	127.25
1-485-020-3230	06/07-56	8/31/08	148.88
094-060-07-100	06/07-71	4/5/08	141.44
094-060-07-100	06/07-72	4/9/07	153.62
2-003-412-0010	06/07-82	8/11/08	56.39
042-381-22-100	06/07-123	10/29/05	28.76
042-381-22-100	06/07-124	10/29/05	31.35
042-381-22-100	06/07-125	10/29/05	32.94
500-087-18-100	06/07-259	10/22/06	11.86
500-087-18-100	06/07-260	10/31/07	10.84
500-096-35-100	06/07-263	3/21/07	11.60
500-048-60-100	07/08-92	4/5/06	12.34
500-048-60-100	07/08-93	5/30/07	11.98
500-048-60-100	07/08-94	1/20/08	11.64
1-200-002-3270	07/08-709	8/17/08	2,188.34
1-200-014-0230	07/08-712	8/17/08	1,087.49
1-380-001-1520	07/08-715	8/17/08	268.00
1-380-001-1580	07/08-718	8/17/08	388.62
003-051-07-100	07/08-831	10/4/08	1,160.20
003-051-05-100	07/08-832	10/4/08	53.28
Totals:			\$9,651.91

ATTACHMENT B
TRANSFER STALE DATED PROPERTY TAX
REFUNDS CHECKS TO COUNTY GENERAL FUND

ASSESSOR'S PARCEL #	CHECK #	CHECK STALE-DATED DATE	AMOUNT
107-732-11-100	1770181	09/20/04	26.18
043-222-02-100	1773096	10/22/04	61.52
043-222-02-100	1773097	10/22/04	140.87
092-060-59-100	1775234	10/22/04	10.16
500-033-35-100	1775246	10/22/04	12.30
500-054-69-100	1775252	10/22/04	12.30
500-080-59-100	1775260	10/22/04	12.30
082-461-02-100	1775688	10/22/04	24.10
116-730-06-100	1778585	11/17/04	1,098.26
025-632-11-100	1782836	11/17/04	460.99
051-281-50-100	1786381	12/20/04	464.62
062-580-29-100	1788681	12/20/04	15.60
062-580-29-100	1789757	02/04/05	20.76
025-920-49-100	1794364	02/25/05	61.42
083-243-12-100	1794374	02/25/05	12.51
051-340-31-100	1794379	02/25/05	515.12
025-920-16-100	1800861	05/02/05	68.61
513-257-01-100	1802587	05/02/05	226.34
108-275-14-100	1803592	05/02/05	76.49
032-410-89-100	1805597	05/02/05	43.39
107-581-25-100	1810966	06/07/05	39.28
116-730-03-100	1813295	05/02/05	1,162.78
085-092-07-100	1813301	07/05/05	65.05
085-092-07-100	1813302	07/05/05	271.21
082-212-12-100	1835401	12/22/05	95.44
082-212-12-100	1835402	12/22/05	128.33
113-500-33-100	1838330	12/22/05	92.25
083-410-26-100	1841954	02/27/06	47.38
500-072-87-100	1844596	06/27/05	12.28
041--581-01-100	1844568	02/24/06	153.64
500-030-16-100	1844585	02/24/06	12.28
329-040-37-100	1850360	03/23/06	169.11
500-021-76-100	1850362	03/23/06	10.97
500-078-82-100	1850375	03/23/06	13.18
513-181-02-100	1850384	03/23/06	291.34
082-661-35-100	1851568	03/23/06	10.32
500-120-14-100	1851574	03/23/06	17.36
514-107-02-100	1853872/1822519	03/23/06	151.96
046-400-12-100	1855759	03/23/06	99.29
033-611-01100	1856567	04/27/06	14.07
033-751-11-100	1856567	04/27/06	9.83
033-611-01100	1856568	04/27/06	2.93
526-150-03-100	1857347	04/27/06	39.58
526-167-16-100	1857354	04/27/06	30.24
526-535-19-100	1857366	04/27/06	10.90
514-251-43-300	1858547	04/27/06	69.21
526-255-52-100	1858567	04/27/06	16.97
041-523-13-100	1859722	04/27/06	11.52
046-132-92-100	1859725	04/27/06	781.18
331-342-06-100	1860441	02/28/06	20.48
331-342-06-100	1860441	02/28/06	47.71
331-342-06-100	1860442	04/27/06	20.48
029-161-28-100	1868834	05/25/06	38.46
032-411-97-100	1871167	06/28/06	12.00
032-411-97-100	1871168	06/28/06	30.66
070-020-59-200	1874203	02/28/06	619.19
051-670-51-100	1874202	08/07/06	37.46
107-514-20-100	1875483	08/07/06	99.52
113-530-29-100	1884099	09/20/06	161.03
114-830-12-100	1884106	10/24/06	2,425.00
027-122-16-100	1890614	12/07/06	30.12
027-122-17-100	1894961	02/07/07	48.10
032-410-94-100	1899834	02/07/07	28.16
TOTAL			10,812.09