

**EL DORADO COUNTY
BOARD OF SUPERVISORS
AGENDA TRANSMITTAL
MEETING OF JANUARY 11, 2011**

AGENDA TITLE: Transfer Unclaimed Property Tax Refunds to County General Fund

DEPARTMENT: Auditor/Controller

DATE: 12/10/2010

CAO USE ONLY

CONTACT: Joe Harn/Attn: Sally Zuber

PHONE: 621-5456

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

Auditor-Controller recommends adoption of the attached resolution establishing the transfer of \$7,183.74 in unclaimed property tax refunds in accordance with Revenue and Taxation Code §5102 and \$19,954.89 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

BUDGET SUMMARY:

Total Est. Cost \$ _____

Funding

Budgeted \$ _____

New Funding \$ _____

Savings* \$ _____

Other \$ _____

Total Funding Available \$ _____

Change in Net County Cost \$ -0-

* Explain

CAO Office Use Only:

4/5's Vote Reqd. () 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:lagendafin

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: SUZANNE ALLEN DE SANCHEZ, Board of Supervisors Clerk

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

December 10, 2010

Board of Supervisors
330 Fair Lane
Placerville, California 95667

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

Agenda Date: January 11, 2011

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

§5097(a)(2) generally requires taxpayers to file a claim for refund within four years after making the payment to be refunded. Revenue and Taxation Code §5102 permits the Board to order the transfer of unclaimed property tax refunds made under the provision of Revenue and Taxation Code Division 1, Part 9, Chapter 5, Article 1. Government Code §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. No alternate procedure exists.

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 property tax refunds to the county general fund.

Sincerely,


Joe Harn, Auditor/Controller