


**EL DORADO COUNTY BOARD OF SUPERVISORS
AGENDA ITEM TRANSMITTAL
MEETING OF JANUARY 24, 2012**

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

DEPARTMENT: AUDITOR-CONTROLLER	DEPT SIGNOFF:	CAO USE ONLY
CONTACT: Joe Harn/Attn: Sally Zutter		
DATE: 01/05/12	PHONE: 621-5487	

DEPARTMENT SUMMARY AND REQUESTED BOARD ACTION:

Auditor-Controller recommends adoption of the attached resolution establishing the transfer of \$8,829.56 in unclaimed property tax refunds in accordance with the Revenue and Taxation Code §5102 and \$23,887.11 in stale-dated property tax refunds in accordance with Government Code §29802 to the County General Fund.

CAO RECOMMENDATIONS:

Financial impact? () Yes (X) No	Funding Source: () Gen Fund () Other Other:
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<p>BUDGET SUMMARY:</p> <p>Total Est. Cost _____</p> <p>Funding</p> <p>Budgeted _____</p> <p>New Funding _____</p> <p>Savings _____</p> <p>Other _____</p> <p>Total Funding _____</p> <p>Change in Net County Cost</p>	<p>CAO Office Use Only:</p> <p>4/5's Vote Required. () Yes () No</p> <p>Change in Policy () Yes () No</p> <p>New Personnel () Yes () No</p> <p>CONCURRENCES:</p> <p>Risk Management _____</p> <p>County Counsel _____</p> <p>Other _____</p>
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Explain

BOARD ACTIONS:

<p>Vote: Unanimous _____ Or</p> <p>Ayes:</p> <p>Noes:</p> <p>Abstentions:</p> <p>Absent:</p>	<p>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.</p> <p>Date: _____</p> <p>Attest: Suzanne Allen de Sanchez, Board of Supervisors Clerk</p> <p>By: _____</p>
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County of El Dorado

OFFICE OF AUDITOR-CONTROLLER

360 FAIR LANE
PLACERVILLE, CALIFORNIA 95667
(530) 621-5487

JOE HARN, CPA
Auditor-Controller

BOB TOSCANO
Assistant Auditor-Controller

January 5, 2012

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 24, 2012

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



RESOLUTION NO.
OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the County of El Dorado, State of California, find and declare that \$8,829.56 in unclaimed property tax refunds exist as reported to this Board by the county Auditor-Controller as Exhibit "A" and \$23,887.11 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 _____, 20__, by the following vote of said Board:

Attest:	Ayes:
Suzanne Allen de Sanchez	Noes:
Clerk of the Board of Supervisors	Absent:

By: _____
Deputy Clerk
Chair, Board of Supervisors

I CERTIFY THAT:
 THE FOREGOING INSTRUMENT IS A CORRECT COPY OF THE ORIGINAL ON FILE IN THIS OFFICE.

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

By: _____ Date: _____
Deputy Clerk

**ATTACHMENT A FUND 8803418
 TRANSFER UNCLAIMED PROPERTY TAX REFUNDS
 TO COUNTY GENERAL FUND
 AS OF DECEMBER 31, 2011**

ASSESSOR'S PARCEL #	CONTROL #	CLAIM EXPIRED		AMOUNT
			DATE	
2-001-039-0040	06/07	357	1/10/11	75.61
108-120-05-100	06/07	392	4/10/11	10.38
108-120-26-100	07/08	34	7/26/11	11.56
009-700-10-100	07/08	54	6/25/11	89.64
023-691-37-100	07/08	102	12/11/10	13.47
033-241-02-100	07/08	108	4/3/11	96.33
033-243-06-100	07/08	122	4/9/11	116.27
033-254-11-100	07/08	157	4/6/11	11.50
033-272-08-100	07/08	166	4/3/11	75.88
033-273-04-100	07/08	178	4/6/11	273.08
033-273-10-100	07/08	183	4/5/11	75.24
033-273-14-100	07/08	186	4/3/11	246.76
033-273-22-100	07/08	192	1/18/11	15.98
033-273-23-100	07/08	193	1/18/11	53.85
033-275-04-100	07/08	195	3/6/11	42.67
033-282-04-100	07/08	209	4/6/11	128.70
033-342-06-100	07/08	238	3/31/11	144.76
033-442-06-100	07/08	289	4/6/11	61.84
033-443-08-100	07/08	302	4/3/11	208.72
033-451-09-100	07/08	309	4/9/11	148.53
033-465-15-100	07/08	360	3/8/11	70.42
033-465-16-100	07/08	361	4/6/11	317.68
033-466-08-100	07/08	364	4/4/11	75.20
033-466-09-100	07/08	365	3/31/11	48.73
033-466-12-100	07/08	366	4/3/11	11.53
033-466-13-100	07/08	367	4/3/11	11.97
033-466-14-100	07/08	368	4/9/11	11.31
033-471-08-100	07/08	374	4/7/11	379.93
033-471-17-100	07/08	380	4/6/11	455.31
033-472-15-100	07/08	392	4/6/11	157.90
033-523-02-100	07/08	412	3/15/11	42.88
033-524-01-100	07/08	423	4/3/11	138.53
033-542-13-100	07/08	431	4/3/11	58.63
033-543-04-100	07/08	432	4/5/11	12.51
033-543-06-100	07/08	433	4/6/11	35.53
033-544-02-100	07/08	435	3/5/11	28.76
033-544-09-100	07/08	437	4/10/11	27.18
033-571-02-100	07/08	470	4/4/11	27.15
033-574-01-100	07/08	479	3/29/11	108.16
033-575-02-100	07/08	480	6/7/11	255.06
500-069-71-100	07/08	514	11/7/11	10.18
070-180-36-100	07/08	560	11/15/11	57.72
079-160-22-100	07/08	584	12/26/11	56.68
502-043-21-100	07/08	610	11/19/11	53.44
502-043-21-100	07/08	611	11/19/11	61.60
502-043-21-100	07/08	612	11/19/11	69.79
501-002-28-300	07/08	625	12/5/11	16.40
071-010-08-100	07/08	659	11/2/11	180.60
071-010-22-100	07/08	660	11/2/11	108.47
071-010-23-100	07/08	661	11/2/11	74.71
071-032-41-100	07/08	662	11/2/11	142.11
500-040-83-100	07/08	663	3/26/11	18.36
115-198-05-100	07/08	699	4/6/11	1,810.04
500-014-55-100	07/08	701	10/31/11	10.18
1-635-000-0090	07/08	735	8/31/11	466.55
034-724-04-100	07/08	741	12/7/11	18.68
046-052-34-100	07/08	756	12/7/11	277.94
033-283-09-100	07/08	761	6/13/11	151.24
033-251-30-100	07/08	830	3/6/11	171.73
062-580-21-100	08/09	99	2/15/11	41.78
062-580-21-100	08/09	100	11/5/11	42.60
070-011-25-100	10/11	33	12/6/11	54.00
070-011-26-100	10/11	36	12/6/11	41.36
092-540-19-100	10/11	569	4/27/11	44.56
109-320-16-100	11/12	38	10/17/11	673.70
				<u>8,829.56</u>

ATTACHMENT B FUND 8803417
TRANSFER STALE-DATED PROPERTY TAX
REFUND CHECKS TO COUTNY GENERAL FUND
AS OF DECEMBER 31, 2011

ASSESSOR'S PARCEL #	CHECK #	CANCELED/ STALE DATED	CHECK AMOUNT
082-593-02-100	1005108	05/28/08	675.14
033-251-30-100	1012252	10/22/08	28.49
041-711-17-100	1016723	10/20/08	283.73
526-506-28-100	1016728	08/05/08	17.36
526-506-28-100	1016729	08/05/08	14.36
026-142-07-100	1021467	07/17/08	78.78
104-450-07-100	1032396	10/20/08	2,945.01
092-301-06-100	1039705	02/05/09	424.29
092-301-06-100	1039705	02/05/09	1,362.85
125-192-24-100	1039727	12/01/08	87.92
125-192-24-100	1039727	12/01/08	13.39
082-720-18-100	1040849	02/05/09	343.31
082-720-18-100	1040849	02/05/09	263.50
070-172-50-100	1043520	01/22/09	925.50
034-221-36-100	1045215	12/22/08	211.56
122-560-02-100	1052367	03/16/09	93.90
122-290-32-100	1055615	04/20/09	118.85
041-472-10-100	1055654	04/06/09	264.19
077-203-06-100	1060592	04/27/09	456.12
077-203-06-100	1060592	04/27/09	54.05
070-172-09-100	1066963	06/08/09	512.41
125-151-04-100	1069266	07/06/09	257.38
122-540-06-100	1069270	10/27/09	94.58
009-464-03-100	1071417	10/05/09	635.62
009-464-03-100	1071427	07/13/09	1,136.83
009-170-08-100	1001971	12/01/08	325.55
054-422-59-100	1001974	12/08/08	376.14
500-053-29-100	1002000	12/08/08	18.34
500-055-68-100	1002001	12/08/08	12.23
085-713-08-100	1002018	12/08/08	809.03
2-006-042-0010	1002049	12/03/08	155.67
026-222-05-100	1007085	01/05/09	409.22
120-111-03-100	1007097	01/05/09	184.71
033-285-05-100	1007168	01/05/09	50.76
051-690-14-100	1008218	01/05/09	238.27
001-185-23-100	1009005	02/03/09	233.06
122-390-07-100	1010129	02/03/09	325.77
122-390-14-100	1010131	02/03/09	387.69
122-444-08-100	1010135	02/03/09	72.73
016-211-14-100	1010228	02/03/09	430.06
025-481-49-100	1010229	02/03/09	212.24
062-390-37-100	1010239	02/03/09	184.86
062-390-37-100	1010240	02/03/09	424.63
077-362-01-100	1010242	02/03/09	680.95
079-121-29-100	1010243	02/03/09	152.82
101-311-53-100	1010250	02/03/09	103.42
122-410-09-100	1010257	02/03/09	83.42
122-610-07-100	1010264	02/03/09	306.13
500-041-68-100	1011245	02/03/09	16.87

Expired Refunds 12-11 8803417

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TRANSFER STALE-DATED PROPERTY TAX
REFUND CHECKS TO COUTNY GENERAL FUND
AS OF DECEMBER 31, 2011

ASSESSOR'S PARCEL #	CHECK #	CANCELED/ STALE DATED	CHECK AMOUNT
033-571-06-100	01014232	02/27/09	105.55
503-092-30-300	1015144	02/27/09	13.91
502-036-43-300	1015176	02/27/09	21.56
526-141-46-100	1015178	02/27/09	17.86
501-021-46-300	1015223	02/27/09	31.06
501-021-12-200	1015240	02/27/09	20.78
526-469-31-100	1015250	02/27/09	16.59
503-064-19-100	1015282	02/27/09	18.65
526-305-50-100	1015292	02/27/09	15.04
526-551-48-100	1015293	02/27/09	24.59
503-084-12-100	1015305	02/27/09	27.42
503-075-45-100	1015344	02/27/09	17.59
504-106-33-100	1015370	02/27/09	15.10
503-088-06-200	1015376	02/27/09	19.98
512-177-01-100	1020105	02/27/09	302.04
526-149-07-100	1020113	02/27/09	41.66
526-350-52-100	1020114	02/27/09	26.39
526-343-07-100	1020117	02/27/09	84.26
500-118-54-100	1027461	04/29/09	15.02
319-210-32-100	1032399	05/22/09	944.27
120-381-05-100	1034625	05/22/09	444.95
122-350-06-100	1035436	07/07/09	52.87
122-350-06-100	1035436	07/07/09	490.40
500-062-95-100	1039904	07/28/09	10.64
500-087-81-100	1043449	07/28/09	20.30
526-520-18-100	1043458	07/28/09	35.19
025-891-19-100	1045174	08/19/09	71.77
009-700-05-100	1045205	08/19/09	20.50
083-153-03-100	1046234	08/19/09	184.01
026-106-15-100	1047249	08/19/09	61.16
501-013-02-200	1047276	08/19/09	14.67
034-221-24-100	1049523	09/22/09	134.43
121-091-16-100	1049628	09/22/09	108.33
121-091-16-100	1049628	09/22/09	91.43
121-140-45-100	1049637	09/22/09	156.59
121-140-45-100	1049637	09/22/09	426.20
323-510-02-100	1049668	09/22/09	208.64
323-510-02-100	1049668	09/22/09	47.58
500-077-70-100	1052352	11/09/09	11.92
122-455-11-100	1052374	11/09/09	175.03
122-455-11-100	1052374	11/09/09	1,636.03
500-028-44-100	1052386	11/09/09	15.29
500-028-62-100	1052404	11/09/09	28.54
500-015-90-100	1052416	11/09/09	12.23
500-014-75-100	1052438	11/09/09	12.23
500-030-36-100	1052438	11/09/09	12.23
500-032-24-100	1052438	11/09/09	12.23
500-097-89-100	1052438	11/09/09	28.54
500-025-88-100	1052439	11/09/09	12.23

Expired Refunds 12-11 8803417

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 REFUND CHECKS TO COUTNY GENERAL FUND
 AS OF DECEMBER 31, 2011**

ASSESSOR'S PARCEL #	CHECK #	CANCELED/ STALE DATED	CHECK AMOUNT
500-020-99-100	1052441	11/09/09	19.37
500-079-26-100	1052441	11/09/09	11.21
500-080-41-100	1052441	11/09/09	16.31
500-020-69-100	1052483	11/09/09	15.76
500-123-67-100	1052640	11/09/09	15.29
			23,887.11