



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

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April 2, 2014

County of El Dorado  
Board of Supervisors  
330 Fair Lane  
Placerville, California 95667

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

Dear Board Members:

**Recommendation:** Adopt the attached resolution authorizing the transfer of \$21,662.60 unclaimed property tax refunds and \$30,775.61 stale-dated property tax refunds to the county general fund in accordance with Revenue and Taxation Code (RTC) §5102 and Government Code (GC) §29802.

**Reason for Recommendation:** RTC §5102 and GC §29802 et seq. 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.

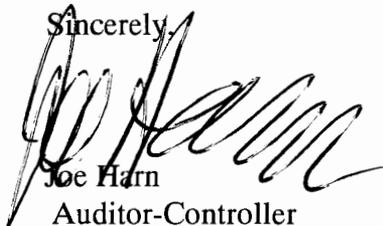
RTC §5097(a)(2) generally requires taxpayers to file a claim for refund within four years after making the payment to be refunded. Following the expiration of the claim, RTC §5102 allows for unclaimed refunds to be transferred to the county general fund on order of the board of supervisors. GC §29802 et seq. permits the transfer of stale-dated checks to the general fund four years after the check is stale-dated. All unclaimed and stale-dated refunds on the attached lists have exceeded the time limits established by RTC §5097 (a)(2) and GC §29802 et seq., 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