

EL DORADO COUNTY  
BOARD OF SUPERVISORS  
AGENDA TRANSMITTAL  
MEETING OF DECEMBER 11, 2007

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

**DEPARTMENT:** Auditor/Controller

**DATE:** 11/20/07

**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 \$4,454.53 in unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code §5102.

**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 Req'd.** ( ) Yes ( ) No

**Change in Policy** ( ) Yes ( ) No

**New Personnel** ( ) Yes ( ) No

**CONCURRENCES:**

**Risk Management**

**County Counsel**

**Other**

RECEIVED  
BOARD OF SUPERVISORS  
EL DORADO COUNTY  
2007 NOV 20 PM 3:13

**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:**



# 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

November 20, 2007

Board of Supervisors  
330 Fair Lane  
Placerville, California 95667

Subject: Transfer Unclaimed Property Tax Refunds to County General Fund

Agenda Date: December 11, 2007

Dear Board Members:

Recommendation

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

Reason for Recommendation

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. No alternate procedure exists.

§5097(a)(2) requires taxpayers to file a claim for refund within four years after making the payment to be refunded or within one year after the Auditor mails the notices prescribed in §2635, whichever is later. All unclaimed refunds on the attached list have exceeded the time limits established by §5097 (a)(2).

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,

A handwritten signature in black ink, appearing to read "Joe Harn", is written over a horizontal line.

Joe Harn, Auditor/Controller



**RESOLUTION NO. \_\_\_\_\_**

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**RESOLUTION TRANSFERRING  
UNCLAIMED PROPERTY TAX REFUNDS  
TO THE COUNTY GENERAL FUND**

BE IT RESOLVED AND HEREBY ORDERED that the Board of Supervisors of the County of El Dorado, State of California, find and declare that \$4,454.53 in unclaimed property tax refunds exist as reported to this Board by the county Auditor-Controller as Exhibit "A" and incorporated into this resolution. The Board directs the county Auditor-Controller to transfer these unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code §5102.

PASSED AND ADOPTED by the Board of Supervisors of the County of El Dorado at a regular meeting of said Board, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2007, by the following vote of said Board:

Ayes:

**ATTEST**  
**CINDY KECK**  
Clerk of the Board of Supervisors

Noes:  
Absent:

By \_\_\_\_\_

Deputy Clerk

By \_\_\_\_\_

Chairman, Board of Supervisors

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

**DATE** \_\_\_\_\_  
**ATTEST:** CINDY KECK, Clerk of the Board of Supervisors of the County of El Dorado, State of California.

By \_\_\_\_\_  
Deputy Clerk

EXHIBIT A

TRANSFER UNCLAIMED PROPERTY TAX REFUNDS TO COUNTY GENERAL FUND

Parcel #	Control #	Check Amount
1-047-000-1980	02/03-6	\$30.13
1-230-000-1850	02/03-21	\$39.01
1-156-000-7970	02/03-37	\$60.02
331-480-95-100	02/03-78	\$43.48
028-021-02-100	02/03-91	\$144.66
029-320-11-100	02/03-92	\$5.04
029-260-25-100	02/03-93	\$384.58
029-260-19-100	02/03-94	\$12.18
028-021-03-100	02/03-95	\$76.38
000-771-80-010	02/03-102	\$309.16
027-010-10-100	02/03-113	\$122.77
317-190-08-100	02/03-119	\$3.39
040-080-01-100	02/03-155	\$56.76
061-740-24-100	02/03-177	\$310.04
076-270-19-100	02/03-195	\$238.63
051-461-10-100	02/03-258	\$925.20
051-461-03-100	02/03-259	\$155.62
051-250-31-100	02/03-260	\$364.20
051-250-30-100	02/03-261	\$445.38
051-461-05-100	02/03-275	\$330.64
112-700-03-100	02/03-289	\$135.32
029-441-11-100	02/03-296	\$58.60
1-174-011-0030	02/03-314	\$25.48
1-155-000-2290	02/03-317	\$85.90
1-155-000-2290	02/03-318	\$91.96
Total:		\$4,454.53