



RESOLUTION NO.

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF EL DORADO

**WHEREAS**, Section 5105 of the California Revenue and Taxation Code provides the Board of Supervisors an option regarding specified property tax refunds, upon adoption of a resolution.

**WHEREAS**, Section 5105 provides an option, under certain conditions, to pay a refund to the assessee of a property, or the latest recorded owner of a property, as shown on the tax roll, without a claim for refund filed pursuant to Section 5097. This option speeds the timeframe to make a refund and reduces paperwork for both the county and the taxpayer.

**WHEREAS**, the Board of Supervisors intend for property tax refunds subject to Article 1 of Chapter 5 of Part 9 of Division 1 of the California Revenue and Taxation Code to be paid without delay while maintaining appropriate quality control, reducing paperwork, and adhering to statutes.

**NOW, THEREFORE, BE IT RESOLVED** the Auditor-Controller may implement Section 5105.

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:  
James S. Mitrisin  
Clerk of the Board of Supervisors

Ayes:  
Noes:  
Absent:

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

\_\_\_\_\_ Chair, Board of Supervisors