

## RESOLUTION NO. 009-2019

## 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 Sup Board, held the 29th day of January	pervisors of the County of El Dorado at a regular meeting of said , 2019 by the following vote of said Board:
Attest:	Ayes: Hidahl, Veerkamp, Frentzen, Novasel, Parlin Noes: None Absent: None
James S. Mitrisin Clerk of the Board of Supervisors	Absent: None
By: Kyna Schauffenling	Sur / Joune
Deputy Clerk	Chair, Board of Supervisors Sue Novasel