



County of El Dorado

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Legislation Text

File #: 09-0319, **Version:** 1

Auditor-Controller recommending Board adoption of Resolution establishing the transfer of \$9,651.91 in unclaimed property tax refunds in accordance with Revenue and Taxation Code §5102 and \$10,812.09 in stale-dated property tax refunds in accordance with Government Code §29802 to the County General Fund.

Resolution 058-2009

FUNDING: N/A.

Fiscal Impact/Change to Net County Cost: There is no fiscal impact

Reason for Recommendation: Revenue and Taxation Code §5102 and Government Code §29802 permit 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.

Action to be taken following Board approval: Auditor-Controller will process journal entries to accomplish the transfer of unclaimed and stale-dated property tax refunds to the county general fund.

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