



## Legislation Details (With Text)

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**Type:** Agenda Item      **Status:** Approved

**File created:** 9/12/2014      **In control:** Board of Supervisors

**On agenda:** 9/30/2014      **Final action:** 9/30/2014

**Title:** Auditor-Controller recommending the Board adopt Resolution 158-2014 authorizing the transfer of unclaimed and stale-dated property tax refunds to the County General Fund.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - Unclaimed Staledated Refunds Ltr JHarn 09-30-14, 2. B - Unclaimed-Staledated Resolution 9-30-14, 3. C - EXHIBIT A 09-30-14, 4. D - EXHIBIT B 09-30-14, 5. Executed Resolution 158-2014 9-30-14 item 2.pdf

Date	Ver.	Action By	Action	Result
9/30/2014	1	Board of Supervisors	Approved	Pass

Auditor-Controller recommending the Board adopt Resolution **158-2014** authorizing the transfer of unclaimed and stale-dated property tax refunds to the County General Fund.

**Fiscal Impact/Change to Net County Cost**

No Fiscal Impact

**Reason for Recommendation** Revenue and Taxation Code (RTC) §5102 and Government Code (GC) §29802 et seq. permits the Board to order the transfer of unclaimed and stale-dated property tax refund 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. As of 6/30/14, 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.

**Follow Up Actions** Auditor-Controller will process journal entries to accomplish the transfer of unclaimed and stale-dated property tax refunds to the county general fund.

**Contact**

Joe Harn  
Ext 5456