



Legislation Details (With Text)

File #: 21-0676 **Version:** 1

Type: Agenda Item **Status:** Approved

File created: 4/15/2021 **In control:** Board of Supervisors

On agenda: 5/4/2021 **Final action:** 5/4/2021

Title: County Counsel recommending the Board deny two claims for tax refund in the amount of \$104,484 and \$39,018, plus appropriate interest, received from Pacific Bell and AT&T Mobility, LLC respectively, in letter dated November 5, 2020, and received on November 10, 2020.

FUNDING: General Fund.

Sponsors:

Indexes:

Code sections:

Attachments: 1. A - Pacific Bell and AT&T Mobility, LLC Claim

Date	Ver.	Action By	Action	Result
5/4/2021	1	Board of Supervisors	Approved	Pass

County Counsel recommending the Board deny two claims for tax refund in the amount of \$104,484 and \$39,018, plus appropriate interest, received from Pacific Bell and AT&T Mobility, LLC respectively, in letter dated November 5, 2020, and received on November 10, 2020.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

On November 10, 2020, the Clerk of the Board of Supervisors received a letter with two tax refund claims, including one from Pacific Bell and one from AT&T Mobility, LLC. In these claims, Pacific Bell and AT&T Mobility, LLC request a return of \$104,484 and \$39,018 respectively, plus appropriate interest in taxes levied for the fiscal year 2016-2017. Due to the fact that the County Auditor's Office properly applied the state mandated tax rate, it is recommended that the Board of Supervisors deny this claim for tax refund.

ALTERNATIVES

The alternative action of allowing the claim is not advisable. Such action would be in violation of existing State law and potentially expose the County to litigation from taxing agencies that will lose revenue. It will also likely expose the County to significant and negative audit findings from the State Office of the Controller.

PRIOR BOARD ACTION

No prior Board Action on this item.

06/09/2020 - with Legistar 20-0686, the Board denied an almost identical claim from T-Mobile West, LLC for the prior fiscal year of 2015-2016.

OTHER DEPARTMENT / AGENCY INVOLVEMENT

Auditor's Office

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There will be no fiscal impact if the claim is denied as recommended. If the claim is approved, at least a portion of the claim will likely have to be satisfied by General Fund money. Taxes at issue total \$143,502, less funds that would be collected from any recipient taxing entities, schools and/or special districts.

CLERK OF THE BOARD FOLLOW UP ACTIONS

N/A

STRATEGIC PLAN COMPONENT

N/A

CONTACT

Sharon Carey-Stronck