



## Legislation Details (With Text)

**File #:** 21-0678      **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 the claim for tax refund in the amount of \$10,981.57 received from Sprint Telephony PCS, L.P., in letter dated December 4, 2020 and received December 18, 2020.

**FUNDING:** General Fund.

**Sponsors:**

**Indexes:**

**Code sections:**

**Attachments:** 1. A - Sprint Telephony PCS, L.P., Claim

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

County Counsel recommending the Board deny the claim for tax refund in the amount of \$10,981.57 received from Sprint Telephony PCS, L.P., in letter dated December 4, 2020 and received December 18, 2020.

**FUNDING:** General Fund.

### DISCUSSION / BACKGROUND

On December 18, 2020, the Clerk of the Board of Supervisors received a tax refund claim from Sprint Telephony PCS, L.P. In this claim, Sprint requests a return of \$10,981.57 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 action on this item.

On 06/09/2020 - with Legistar 20-0704, the Board denied an almost identical claim from Sprint Telephony PCS, L.P., 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 \$10,981.57 , 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**

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