



County of El Dorado

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Legislation Text

File #: 18-0259, **Version:** 1

The Auditor-Controller recommends the Board adopt and authorize the Chair to sign Resolution **025-2018** authorizing the transfer of \$26,656.59 in expired unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code (RTC) §5102.

DEPARTMENT RECOMMENDATION

The Auditor-Controller recommends the Board adopt the attached Resolution authorizing the transfer of \$26,656.59 in expired unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code (RTC) §5102.

DISCUSSION / BACKGROUND

RTC §5102 et seq. permits the Board to order the transfer of expired unclaimed property tax refunds 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 expired unclaimed refunds to be transferred to the county general fund on order of the board of supervisors. As of 6/30/16, all expired unclaimed refunds on the attached list have exceeded the time limits established by RTC §5097 (a)(2).

ALTERNATIVES

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

There is no fiscal impact.

CLERK OF THE BOARD FOLLOW UP ACTIONS

Board Clerk obtain Chair's signature on Resolution and forward one fully executed copy to the Auditor-Controller's Office.

DEPARTMENT FOLLOW UP ACTIONS

The Auditor-Controller will process journal entries to accomplish the transfer of expired unclaimed property tax refunds to the county general fund.

STRATEGIC PLAN COMPONENT

Good Governance

CONTACT

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