330 Fair Lane, Building A
Placerville, California
530 621-5390
FAX 622-3645
www.edcgov.us/bos/

County of El Dorado

Legislation Text

File #: 21-0531, **Version:** 1

Auditor-Controller recommending the Board adopt and authorize the Chair to sign Resolution **035-2021** authorizing the transfer of $77.19 in expired unclaimed property tax refunds to the county general fund in accordance with Revenue and Taxation Code (RTC) §5102.

FUNDING: N/A

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

PRIOR BOARD ACTION

N/A

OTHER DEPARTMENT / AGENCY INVOLVEMENT

N/A

CAO RECOMMENDATION / COMMENTS

Approve as recommended.

FINANCIAL IMPACT

No change to net county cost; the General Fund budget includes estimated miscellaneous revenues, including items such as this.

CLERK OF THE BOARD FOLLOW UP ACTIONS

1. Board Clerk will forward one fully executed Resolution to the Auditor-Controller's Office.

2. 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

N/A

CONTACT
Joe Harn