



Legislation Text

File #: 21-0677, **Version:** 1

County Counsel recommending the Board deny the claim for tax refund in the amount of \$12,907.69, plus appropriate interest received from T-Mobile West, LLC in letter dated December 1, 2020, and received on December 7, 2020.

FUNDING: General Fund.

DISCUSSION / BACKGROUND

On December 7, 2020, the Clerk of the Board of Supervisors received a tax refund claim from T-Mobile West, LLC. In this claim, T-Mobile West, LLC requests a return of \$12,907.69, 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.

On 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 \$12,907.69, 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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