

**SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA**

745



SUBMITTAL DATE:
April 16, 2015

FROM: Riverside County Assessor-County Clerk-Recorder

SUBJECT: Claims for Refund submitted by Copp Properties, LLC

RECOMMENDED MOTION: That the Board of Supervisors:

1. Deny the Claims for Refund submitted by Copp Properties, LLC; and
2. Direct the Clerk of the Board to issue a letter, denying the claims, with the specified language identified below.

BACKGROUND:

Summary

On April 10, 2014, the Clerk of the Board received claims for refund from Copp Properties, LLC for the 2011-2012, 2012-2013, and 2013-2014 tax years. On or about December 16, 2014, the claims for refund were provided to the Assessor's office.

Peter Aldana

PETER ALDANA
Assessor-County Clerk-Recorder

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost:	POLICY/CONSENT (per Exec. Office)
COST	\$	\$	\$	\$	Consent <input type="checkbox"/> Policy <input checked="" type="checkbox"/>
NET COUNTY COST	\$	\$	\$	\$	

SOURCE OF FUNDS:

Budget Adjustment:

For Fiscal Year:

C.E.O. RECOMMENDATION:

APPROVE

BY: *Samuel Wong 4/20/15*
Samuel Wong

County Executive Office Signature

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Benoit, seconded by Supervisor Tavaglione and duly carried by unanimous vote, IT WAS ORDERED that the above matter is approved as recommended.

Ayes: Jeffries, Tavaglione, Washington, Benoit and Ashley
Nays: None
Absent: None
Date: April 28, 2015
xc: ACR

Kecia Harper-Ihem
Clerk of the Board

By: *Kecia Harper-Ihem*
Deputy

Prev. Agn. Ref.:

District: 5

Agenda Number:

3-8

FORM APPROVED COUNTY COUNSEL
DATE 4/7/15
BY: GREGORY P. PRIAMOS
Departmental Concurrence

- A-30
- Positions Added
- 4/5 Vote
- Change Order

**SUBMITTAL TO THE BOARD OF SUPERVISORS, COUNTY OF RIVERSIDE, STATE OF CALIFORNIA
FORM 11: Claims for Refund submitted by Copp Properties, LLC**

DATE:

PAGE: 2 of 2

BACKGROUND:

Summary (continued)

Copp Properties, LLC requests a refund of taxes of \$4,560.33 for the 2011-2012 tax year, \$4,758.87 for the 2012-2013 tax year, and \$4,928.04 for the 2013-2014 tax year, for their properties located in the City of Beaumont and commonly known as Assessor's Parcel Numbers 417-220-014-9, 417-220-015-0, and 417-220-017-2.

After reviewing the claims for refund and the Assessor's records, the Assessor's office recommends the claims be denied. The Assessor's office recommends the following language be incorporated into the denial letter, to be sent out by the Clerk of the Board:

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on April 10, 2014.

Your claim(s) was reviewed by the ASSESSOR. Based on the documentation you submitted, ASSESSOR has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective April 28, 2015.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Assessor recommends this language be utilized in the denial, based upon the California Supreme Court case of *Steinhart v. County of Los Angeles* (2010) 47 Cal.4th 1298.

Impact on Citizens and Businesses

N/A

SUPPLEMENTAL:

Additional Fiscal Information

Contract History and Price Reasonableness

N/A



OFFICE OF
CLERK OF THE BOARD OF SUPERVISORS
DIVISION OF ASSESSMENT APPEALS
1st FLOOR, COUNTY ADMINISTRATIVE CENTER
P.O. BOX 1628
RIVERSIDE, CA 92502-1628
Office: (951) 955-9688
FAX: (951) 955-1409

KECIA HARPER-IHEM
CLERK OF THE BOARD

AGNES KODA
DEPUTY CLERK OF THE BOARD

April 30, 2015

COPP PROPERTIES, LLC
C/O MICHAEL WYATT CONSULTING
2509 THISTLEWOOD LANE
CORONA, CA 92882

Assessor's Parcel No's.: 417220014-9, 417220015-0 and 417220017-2
Tax years: 2011-2012, 2012-2013 and 2013-2014

Dear MICHAEL WYATT:

On April 10, 2014, the Clerk of the Board received claims for refund from Copp Properties, LLC for the tax years mentioned above. On or about December 16, 2014, the claims for refund were provided to the Assessor's office.

The County has completed its review of your claim(s) for refund of taxes and/or penalties you filed with us on April 10, 2014. Your claim(s) was reviewed by the Assessor. Based on the documentation you submitted, Assessor has determined that your claim does not meet the provisions in the Revenue and Taxation Code for granting a refund. For this reason, your claim(s) for refund is denied effective April 28, 2015.

Section 5141 of the State of California Revenue and Taxation Code allows you six months from the effective date of denial of your claim(s) to commence an action in the Superior Court to seek judicial review of this denial.

Sincerely,
Agnes Koda
Agnes Koda
Deputy Clerk of the Board

cc: Assessor and County Counsel