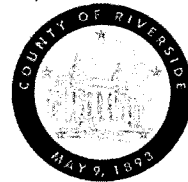


SUBMITTAL TO THE BOARD OF SUPERVISORS
COUNTY OF RIVERSIDE, STATE OF CALIFORNIA



ITEM
2.5
(ID # 6915)

MEETING DATE:

Tuesday, May 22, 2018

FROM : ASSESSOR-COUNTY-CLERK-RECORDER:

SUBJECT: ASSESSOR- COUNTY CLERK- RECORDER: Receive and File the Assessor's response to the Claim for Refund of Tax Payments submitted by Carmen Garcia, District 3. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Receive and file the Assessor's report on the response to the Claim for Refund of Tax Payments.

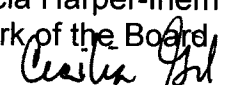
ACTION: Consent


Peter Aldana, Assessor-County-Clerk Recorder 4/23/2018

MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Jeffries, seconded by Supervisor Perez and duly carried by unanimous vote, IT WAS ORDERED that the above matter is received and filed as recommended.

Ayes: Jeffries, Tavaglione, Washington, Perez and Ashley
Nays: None
Absent: None
Date: May 22, 2018
xc: ACR

Kecia Harper-Ihem
Clerk of the Board
By: 
Deputy

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

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	N/A	N/A	N/A	N/A
NET COUNTY COST	N/A	N/A	N/A	N/A
SOURCE OF FUNDS: N/A			Budget Adjustment:	N/A
			For Fiscal Year:	17-18

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary

The County received the Claim for Refund of Tax Payments (Attachment A) submitted by Carmen Garcia (Garcia) on March 8, 2018. The Claim was for Parcel number 436-393-041 for the 2016 tax year.

The subject property was assessed when Garcia obtained ownership of the property on June 24, 2016, which required a reassessment. Subsequent to the Assessor processing the assessed value based on the change in ownership date, Garcia submitted documentation for the parent child transfer exclusion from reassessment in November 2017. The Assessor reviewed the exclusion and determined that the transfer of the property to Garcia was excluded from reassessment and the roll value was updated (Attachment B). The Assessor also cancelled the supplemental bill effective June 24, 2016 (Attachment C). The Assessor has confirmed that the refunds claimed by Garcia due to the submission of the parent child transfer exclusion from reassessment are currently being processed through the Auditor and Tax Collector (Attachment D). As the request for refunds are currently in process, the Claim for Refund is moot.

Receive and File the Commission's Decision

Today's action fulfills Revenue and Taxation Code section 5141(b) requirement that the County respond to a Claim for Refund of Tax Payments within six months. A copy of this action will be mailed to Garcia.

Impact on Residents and Businesses

The investigation of Claims for Refund of Tax Payments, and the subsequent action taken by the County to address the claim, ensures fairness in the property taxation scheme.

ATTACHMENTS:

- A. Claim for Refund of Tax Payments
- B. Assessor Database Parent Child Reassessment Exemption Applied
- C. Assessor Database Cancelled Supplemental Bill

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

D. Assessor Database Refund in Process


Stephanie Perez, Principal Management Analyst 5/15/2018


Gregory V. Priamos, Director County Counsel 4/24/2018

Tax 955-1071



COUNTY OF RIVERSIDE
CLAIM FOR REFUND OF TAX PAYMENT(S)

Reset Form

Claimant's Name: First: Carmen Last: Garcia
Mailing Address: 1958 Hershey Court City: San Jacinto
State: Ca Zip: 92582 Contact No.: (951) 390-0439

Assessor's Parcel Number: 436-393-041
Property Address: 1958 HERSHEY CT City: SAN JACINTO Zip: 92582

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
<u>2017</u>	<u>Jan 2017</u>	\$	\$	\$ <u>583.35</u>
<u>2017</u>	<u>June 2017</u>	\$	\$	\$ <u>583.35</u>
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$
<u>20</u>		\$	\$	\$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

REQUESTING REFUND OF SUPPLEMENTAL TAX PAID IN 2017. ASSESSED VALUE WAS LOWERED AT THE END OF 2017 RETROACTIVE TO JUNE 2016 WHEN PROPERTY WAS PAID. I WOULD LIKE TO REQUEST A REFUND FOR SUPPLEMENTAL TAX DUE TO THIS REASON. Supplemental Tax before Assessed Value was lowered. See payment proof attached

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: 3/6/18 Signature: Carmen Garcia Title: Homeowner

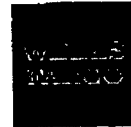
RECEIVED RIVERSIDE COUNTY
CLERK/ASSISTANT CLERK/SUPERVISORS
2018 MAR -8 AM 10:08

Payment Summary			
Assessment Number	Type	Installment Date	Amount
053558155-7	Supplemental Assessment 1st Installment	1/31/2017	\$583.35
Cart Total:			\$583.35
Total Payment:			\$583.35

Transaction ID: 1751170
Transaction Date: 1/17/2017 11:37:51 AM
Payor Name: carmen m garcia
Payor Address: 1958 harabey court san jacinto CA, 92582
Email Address: carmega@aol.com
Contact Phone: 3233703253
Account Type: Checking Account
Account Number: ****4334

Wells Fargo ValueSM Checking

Account number: [REDACTED] ■ May 12, 2017 - June 13, 2017 ■ Page 1 of 8



LUIS F GARCIA
CARMEN M GARCIA
1958 HERSHEY CT
SAN JACINTO CA 92582-6902

Questions?

Available by phone 24 hours a day, 7 days a week.
Telecommunications Relay Services calls accepted

1-800-TO-WELLS (1-800-869-3557)

TTY: 1-800-877-4833

En español: 1-877-727-2932

華語 1-800-288-2288 (6 am to 7 pm PT, M-F)

Online: wells Fargo.com

Write: Wells Fargo Bank, N.A. (114)
P.O. Box 6995
Portland, OR 97226-6995

You and Wells Fargo

Thank you for being a loyal Wells Fargo customer. We value your trust in our company and look forward to continuing to serve you with your financial needs.

Account options

A check mark in the box indicates you have these convenient services with your account(s). Go to wells Fargo.com or call the number above if you have questions or if you would like to add new services.

Online Banking	<input checked="" type="checkbox"/>	Direct Deposit	<input checked="" type="checkbox"/>
Online Bill Pay	<input checked="" type="checkbox"/>	Auto Transfer/Payment	<input type="checkbox"/>
Online Statements	<input checked="" type="checkbox"/>	Overdraft Protection	<input checked="" type="checkbox"/>
Mobile Banking	<input checked="" type="checkbox"/>	Debit Card	<input type="checkbox"/>
My Spending Report	<input checked="" type="checkbox"/>	Overdraft Service	<input type="checkbox"/>

Activity summary

Beginning balance on 5/12	\$218.20
Deposits/Additions	6,250.47
Withdrawals/Subtractions	- 5,037.12
Ending balance on 6/13	\$1,431.55

Account number: **496184334**

LUIS F GARCIA
CARMEN M GARCIA

California account terms and conditions apply

For Direct Deposit use
Routing Number (RTN): 121042882

Overdraft Protection

Your account is linked to the following for Overdraft Protection:

- Savings - [REDACTED]
- Credit Card - XXXX-XXXX-XXXX-4430

* Supplemental Tax
* 2nd Installment
Paid page 4
Paid on 6/1/18



Transaction history (continued)

Date	Check Number	Description	Deposits/ Additions	Withdrawals/ Subtractions	Ending daily balance
5/28		Purchase authorized on 05/26 Costco Whse #0455 Moreno Valley CA P00387147000834717 Card 7936		51.73	
5/26		Purchase authorized on 05/26 Costco Whse #0455 Moreno Valley CA P00467147003831347 Card 8908		8.35	
5/26		Save As You Go Transfer Debit to XXXXXXXXXXXX8017		6.00	2,626.81
5/30		Purchase Return authorized on 05/29 Nike Cabazon 038 Cabazon CA 5617148550819513 Card 8908	45.22		
5/30		Purchase authorized on 05/25 Siam Garden Thai C Hemet CA S007145737770281 Card 8908		22.45	
5/30		Purchase authorized on 05/26 Starbucks Store 10 San Jacinto CA S307146011204447 Card 7936		5.00	
5/30		Purchase authorized on 05/26 Tommys Express Car Hemet CA S307146338068888 Card 7936		19.95	
5/30		Purchase authorized on 05/26 Aldi 79077 Moreno Valley CA P00587147041636474 Card 8908		33.01	
5/30		Purchase authorized on 05/29 Nike Cabazon 038 Cabazon CA S587149080697861 Card 8908		143.22	
5/30		Purchase authorized on 05/29 Starbucks Store 05 Cabazon CA S387149111769170 Card 8908		2.22	
5/30	249	Check		100.00	
5/30	†	Merchant issued Payment Card - Target Debit Crd ACH Tran 170527 000808583030761 173 Target - Hemet CA		58.79	
5/30		Save As You Go Transfer Debit to XXXXXXXXXXXX8017		7.00	2,282.39
5/31		Purchase authorized on 05/30 Super Bargain Hemet CA P0000000744756191 Card 8908		27.88	
5/31		Purchase authorized on 05/30 Hemet Grocery O Hemet CA P0000000333725856 Card 8908		7.95	
5/31		Purchase authorized on 05/30 Circle K # 06069 1450 San Jacinto CA P00000000850898488 Card 8908		39.11	
5/31		Purchase authorized on 05/31 Circle K # 06069 1450 San Jacinto CA P00000000941164884 Card 8908		41.32	
5/31		Purchase authorized on 05/31 Lowe's #2783 Chino Hills CA P00387151804546489 Card 8908		83.79	
5/31		Save As You Go Transfer Debit to XXXXXXXXXXXX8017		5.00	2,077.56
6/1		Purchase authorized on 06/01 Ulta #1250 Hemet CA P0000000763391750 Card 7936		10.26	
6/1	*	County of Rivers County of 063117 Carmen Garcia		583.35	
6/1		Mortgage Pymt - Dovenmuahl 053117 0020086888 Carmen Garcia		923.36	
6/1		Save As You Go Transfer Debit to XXXXXXXXXXXX8017		3.00	557.59
6/2		Purchase authorized on 06/02 Aldi 79090 Beaumont CA P00587153801277384 Card 7936		55.29	
6/2		Purchase authorized on 06/02 Burlington Stores 1007 Hemet CA P0000000544796147 Card 7936		30.70	
6/2		Save As You Go Transfer Debit to XXXXXXXXXXXX8017		2.00	483.60
6/5		Purchase authorized on 06/02 Fallas 174 1735 W Flor Hemet CA P00000000437301106 Card 7936		4.33	
6/5		Purchase authorized on 06/03 Chevron 0307826 Chino CA S467154142401722 Card 8908		20.01	
6/5		Purchase authorized on 06/03 The Home Depot 6884 Center CA P00307154636858330 Card 8908		9.65	
6/5		Purchase authorized on 06/03 Aldi 79062 Menifee CA P00467154821023570 Card 7936		3.40	
6/5		Purchase authorized on 06/04 El Toro Market #5 San Jacinto CA S307155723267172 Card 8908		3.90	
6/5		Purchase authorized on 06/04 Sprouts Farmers Market # Hemet CA P00387156020314222 Card 8908		9.27	
6/5		Purchase authorized on 06/05 Circle K # 06069 1450 San Jacinto CA P00000000735339313 Card 8908		30.00	
6/5		Purchase authorized on 06/05 Wal-Mart Super Center Hemet CA P0000000680569189 Card 8908		47.18	

2nd Supplement
tax payment

Attachment B

This image indicates conveyance 0260240, effective 6/24/2016, was cancelled on 11/15/2017 after being changed from an STT (assessable transfer) to a CPN (child parent non-assessable transfer):

436393041-7 2017	Eff. Date 07-01-2017	Print Date 11-15-2017	Page: 1
Parcel 436393041-7	(D)RT Code 4831.00	(I)RT Code 	Area RIVROL
	Tax Code: CUR> 0-00	NEW> 0-00	TRA: CUR> 010-115 NEW> 010-115

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	40,800	40,800	S
STR	181,560	78,499	D
<hr/>			
TOTAL:	222,360	119,299	

Decr Reason: **CONVEYANCE 0260240 06/24/16 CHANGED FROM STT TO CPN**

Apr: 642	Exm: 	Rev: 558	Msg:
11-09-2017	11-15-2017	506: 	5151: TAKE: Prorate Date: 07-01-2017

Attachment B

This image indicates conveyance 0260240, effective 6/24/2016, was cancelled on 11/15/2017 after being changed from an STT (assessable transfer) to a CPN (child parent non-assessable transfer):

436393041-7 2017	Eff. Date 07-01-2017	Print Date 11-15-2017	Page: 1
Parcel 436393041-7	(D)RT Code 4831.00	(I)RT Code	Area RIVROL
	Tax Code: CUR> 0-00	NEW> 0-00	TRA: CUR> 010-115 NEW> 010-115

VALUE TYPE	APRSL READS	SHOULD READ	ACTION
LND	40,800	40,800	S
STR	181,560	78,499	D
<hr/>			
TOTAL:	222,360	119,299	

Desc Reason: CONVEYANCE 0260240 06/24/16 CHANGED FROM STT TO CPN

App: 642	Exp: 	Rev: 558	Msg: 	
11-09-2017		11-15-2017	506: 5151: TAKE: 	Prorate Date: 07-01-2017

Attachment C

This image shows that the related supplemental bill on conveyance 0260240, effective 6/24/16, was cancelled:

436393041-7		DATE: 04/04/18
S	053558155-7	
	06/24/2016	
	0260240	
	CANCELLED	
	12/05/2016	
	-- 2016 --	
	218,000	
	116,961	
	0	
	0	
	101,039	

Attachment D

This image indicates a refund has been in process since 2/7/18 due to a cancelled supplemental bill. It is the refund process:

```
INQVLAMT 053558155-7 2016 TRA 010-115 BILL 007380962
YR -- VALUES & EXEMPTIONS -- SEC TAX RATE 1.15326 TAX CODE 9-00
2016 01= -3,288 02= 104,327
TX/SPL FIRST PENALTY SECOND PENALTY COST TOTAL
000000 583.35 .00 583.35 .00 .00 1,166.70
TOTAL 583.35 .00 583.35 .00 .00 1,166.70
PAID STATUS: PAID 01/17/2017 PAID 05/30/2017
COLNBR 6125381 6217188
REF +1,166.70 TOTAL REFUND +1,166.70
R/C 2016-0050318 ORIG 02-07-2018 COMP 02-07-2018 DEPT ASR R/T 4986.12
FROM TRA 010-115
TAX RATE 01.15471
EFFECTIVE DATE 06-24-2016
BILLED DATE 12-05-2016 STATUS CANCELLED
PRORATION FACTORS 2016 -100 %
PARENT ASSESSMENT 436393041-7 YR 2016
----- LAST PAGE ----- 04/04/2018 17:21:33
```

FORM APPROVED COUNTY COUNSEL
BY  4/24/18
KRISTINE BELL-VALDEZ DATE