

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



ITEM  
2.2  
(ID # 8155)

MEETING DATE:

Tuesday, October 16, 2018

FROM : AUDITOR CONTROLLER AND TREASURER-TAX COLLECTOR :

SUBJECT: AUDITOR-CONTROLLER: Transfer of Property Tax Unclaimed Refunds to the  
General Fund, Districts: All. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Authorize the transfer of \$412,628.88 of property tax unclaimed refunds to the County General Fund pursuant to the requirements of Section 5102 of the Revenue and Taxation (R&T) Code.
2. Transfer a total of \$4,378.96 in property tax unclaimed refunds to the Treasurer-Tax Collector's budget for reimbursement of cost incurred in the process.

ACTION: Consent


  
Paul A. Angulo, County Auditor-Controller 10/9/2018

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MINUTES OF THE BOARD OF SUPERVISORS

On motion of Supervisor Perez, 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, Perez and Ashley  
Nays: None  
Absent: None  
Date: October 16, 2018  
xc: Auditor, Treasurer

Kecia Harper-Ihem  
Clerk of the Board  
By:   
Deputy  
2.2

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

**BACKGROUND:**

**Summary**

These overpayments are as described in R&T code 5097.2 (c), which allows a county tax collector or county auditor to refund property taxes paid to the county if "the amount paid exceeds the amount due on the property as the result of corrections to the roll or cancellations after those taxes were paid": If a claim for refund is not timely filed by the claimant, R&T Code Section 5102 authorizes the Board of Supervisors to transfer the overpayments to the general fund.

<b>FINANCIAL DATA</b>	<b>Current Fiscal Year:</b>	<b>Next Fiscal Year:</b>	<b>Total Cost:</b>	<b>Ongoing Cost</b>
<b>COST</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>NET COUNTY COST</b>	\$0.00	\$0.00	\$0.00	\$0.00
<b>SOURCE OF FUNDS:</b>			<b>Budget Adjustment:</b>	<b>No</b>
			<b>For Fiscal Year:</b>	<b>2018-19</b>

**C.E.O. RECOMMENDATION:** Approve

**BACKGROUND:**

**Summary (continued)**

In addition to the minimum requirements required by law, the Treasurer-Tax Collector has voluntarily adopted a policy which allows the claimant an additional 90 days to file a claim. As part of the policy, the following actions were taken to locate the rightful party of the unclaimed property tax overpayments, which were above and beyond what we were required to do by law.

- Advertised in the newspapers for two consecutive weeks (Desert Sun, Palo Verde Valley Times & The Press Enterprise) referring potential claimants to the TTC's website\*.
- Placed links on the County's main website, the Property Tax Portal as well as the TTC's website\* on May 1, 2018 through August 1, 2018.
- Contacted by phone each of the governmental entities that are on the unclaimed roll change refund list and directed them to the TTC's website\*.
- Used Accurint (people finder) to locate possible new addresses for each of the potential claimants and mailed a letter referring them to the TTC's website\*.

\*The TTC's website included a detailed listing of all property tax unclaimed refunds that have met the requirements of R&T Code Section 5102.

- We started out with 569 unclaimed property tax overpayments totaling \$481,856.06.
- During the additional 90-day filing period we received 16 claims totaling \$64,848.22.

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- We are requesting to transfer 553 property tax unclaimed refunds totaling \$412,628.88 to the general fund and \$4,378.96 in property tax unclaimed refunds to the Treasurer-Tax Collector budget for reimbursement of cost incurred in the process.

**Impact on Residents and Businesses**

Claimants had an additional 90 days to file a claim per a policy voluntarily adopted by the Treasurer-Tax Collector.

**ATTACHMENT A:**

transfer\_to\_GF\_2018



Stephanie Perez, Principal Management Analyst 10/10/2018