

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



**ITEM: 3.26
(ID # 13182)**

MEETING DATE:
Tuesday, September 29, 2020

FROM : TREASURER-TAX COLLECTOR:

SUBJECT: TREASURER-TAX COLLECTOR: Approve the Operation of Revenue and Taxation Code Section 5105. Authorizing the Refund of Certain Taxes or Assessments Without a Claim for Refund, All Districts. [\$0]

RECOMMENDED MOTION: That the Board of Supervisors:

1. Adopt Resolution No. 2020-186, a resolution of the Board of Supervisors of the County of Riverside authorizing refunds of taxes or assessments pursuant to Section 5105 of the Revenue and Taxation Code.

ACTION:Policy

MINUTES OF THE BOARD OF SUPERVISORS

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

Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
Nays: None
Absent: None
Date: September 29, 2020
xc: Treasurer

Kecia R. Harper
Clerk of the Board

By: 
Deputy

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

BACKGROUND:

Summary

Senate Bill 1246 created Section 5105 of the Revenue and Taxation Code, which became effective January 1, 2019 and has provisions that would allow the Treasurer-Tax Collector to issue a refund of taxes or assessments to the assessee of that property, or to the latest owner of record of that property, as shown on the tax roll, without a claim for refund filed, if both of the following conditions are met: (1) There has been no transfer of the property during or since the fiscal year for which the taxes subject to refund were levied, and (2) The amount of the refund is less than five thousand dollars (\$5,000). This section can only become operative in a county if the board of supervisors adopts a resolution or ordinance approving its operation.

FINANCIAL DATA	Current Fiscal Year:	Next Fiscal Year:	Total Cost:	Ongoing Cost
COST	\$ 0	\$ 0	\$ 0	\$ 0
NET COUNTY COST	\$ 0	\$ 0	\$ 0	\$ 0
SOURCE OF FUNDS:			Budget Adjustment:	N/A
			For Fiscal Year:	20/21

C.E.O. RECOMMENDATION: Approve

BACKGROUND:

Summary (continued)

Many types of property tax refunds require the taxpayer to file a claim for refund before the Treasurer-Tax Collector can issue the refund. Currently, the majority of roll corrections resulting in a refund are interfaced to the Treasurer-Tax Collector by the Assessor-County Clerk-Recorder or the Auditor-Controller; and refund claim forms are generated, reviewed for accuracy, and mailed to the taxpayer to complete for processing. The taxpayer must sign and return the refund claim form to the Treasurer-Tax Collector before the warrant can be issued and mailed out.

If the Riverside County Board of Supervisors adopts a resolution to make California Revenue and Taxation Code Section 5105 operative, it will allow the Treasurer-Tax Collector to process qualifying refunds efficiently, allowing taxpayers to receive their refund without delay, while maintaining appropriate quality control and minimizing cost.

Impact on Residents and Businesses

The Treasurer-Tax Collector anticipates savings will be realized by reducing the cost of postage, office supplies, and staff time.

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STATE OF CALIFORNIA

ATTACHMENTS (if any, in this order):

ATTACHMENT A. Resolution No. 2020-186


Matthew Jennings, Assistant Treasurer-Tax Collector 9/16/2020

2
3 RESOLUTION NO. 2020-186

4
5 A RESOLUTION OF THE BOARD OF SUPERVISORS OF
6 THE COUNTY OF RIVERSIDE AUTHORIZING REFUNDS OF TAXES OR ASSESSMENTS
7 PURSUANT TO SECTION 5105 OF THE REVENUE AND TAXATION CODE
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9 WHEREAS, California property tax law generally requires a claimant to file a claim for
10 refund in order to receive a refund of taxes or assessments paid; and

11 WHEREAS, Section 5105 of the Revenue and Taxation Code ("Section 5105") became
12 effective on January 1, 2019; and

13 WHEREAS, Section 5105 permits the payment of a refund of taxes or assessments to the
14 assessee of that property, or to the latest recorded owner of that property, as shown on the tax roll, without
15 the filing of a claim for refund if certain conditions enumerated within that statute are met; and

16 WHEREAS, Section 5105 requires the County Board of Supervisors to adopt a resolution
17 or ordinance approving the operation of Section 5105 in order for it to become operative;

18 NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of
19 Riverside, in regular session assembled on September 29, 2020, that the operation of Section 5105 is
20 hereby approved and that, notwithstanding Section 5097 of the Revenue and Taxation Code, an order for
21 refund of taxes or assessments may be paid without the filing of a claim for refund provided that the
22 conditions specified within Section 5105 are met.

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FORM APPROVED COUNTY COUNSEL
BY: MCT 11 SEP 20
MICHAEL C. THOMAS DATE

2 **RESOLUTION 2020-186**

3 **A RESOLUTION OF THE BOARD OF SUPERVISORS OF THE COUNTY OF**
4 **RIVERSIDE AUTHORIZING REFUNDS OF TAXES OR ASSESSMENTS PURSUANT**
5 **TO SECTION 5105 OF THE REVENUE AND TAXATION CODE**

6 ADOPTED by Riverside County Board of Supervisors on September 29, 2020.

7 ROLL CALL:

8 Ayes: Jeffries, Spiegel, Washington, Perez and Hewitt
9 Nays: None
10 Absent: None

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12 The foregoing is certified to be a true copy of a resolution duly adopted by said Board of
13 Supervisors on the date therein set forth.

14 KECIA R. HARPER, Clerk of said Board

15 By: 
16 Deputy

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22 09.29.2020 3.26
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