

**THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA**  
**and for Special Districts, Agencies and Authorities Governed by the Board**

Adopted this Resolution on 11/06/2018 by the following vote:

**AYE:**

**NO:**

**ABSENT:**

**ABSTAIN:**

**RECUSE:**



**Resolution No. 2018/551**

IN THE MATTER OF issuing refunds of property taxes paid without a claim for refund in certain circumstances.

The Board of Supervisors of Contra Costa County RESOLVES THAT:

WHEREAS:

- A. Currently, property tax law generally requires that a refund of property taxes or assessments be made pursuant to a verified claim for refund.
- B. Senate Bill 1246 (2018) adds Section 5105 to the Revenue and Taxation Code, which allows the board of supervisors of a county to implement its provisions by adopting a resolution or ordinance.
- C. Under Revenue and Taxation Code section 5105, a county auditor may issue a refund of property taxes or assessments without a verified claim for refund if there has been no transfer of the property in the fiscal year that the taxes were levied and if the refund amount is less than \$5,000.

NOW THEREFORE, BE IT RESOLVED:

The Board hereby resolves to implement Revenue and Taxation Code section 5105 in the County for property tax refunds that are not based on an underlying application for changed assessment, effective January 1, 2019. The Auditor-Controller is authorized to issue a refund of property taxes or assessments in an amount less than \$5,000 without a verified claim for refund if there has been no transfer of the property in the fiscal year that the taxes were levied and the refund is not connected to an underlying application for changed assessment.

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

**Contact: Brice Bins, (925) 957-2848**

**ATTESTED: November 6, 2018**

David J. Twa, County Administrator and Clerk of the Board of Supervisors

By: , Deputy

**cc:**