

Office of the Auditor-Controller  
Contra Costa County


Robert R. Campbell  
Auditor-Controller



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January 20, 2021

TO: Robert Campbell, Auditor-Controller  
FROM: Harjit S. Nahal, Assistant-Auditor Controller   
SUBJECT: Relief of Shortage Request

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We are looking to initiate the process of obtaining a Relief of Shortage for Carlo Eugenio due to fraudulent activity in regards to property tax refund he did not receive.

In 2019, Mr. Eugenio had a property tax installment paid twice; he made a payment and his mortgage company made a payment from his escrow account. Mr. Eugenio notified the Treasurer-Tax Collector's Office (TTC), several months later, when he realized there was a duplicate payment. TTC informed Mr. Eugenio a refund was issued on January 3, 2019 (warrant G-421238). Mr. Eugenio never received the warrant and when a request to reissue was provided to our office, it was discovered the warrant had been fraudulently redeemed on January 18, 2019.

A forged endorsement claim was subsequently filed with Wells Fargo Bank to investigate the matter. Wells Fargo denied the claim because it was not filed timely per the provisions of the Account Depositors Agreement. In December of 2019, we requested the claim to be re-evaluated, however following several months of discussions with Wells Fargo, the TTC informed us in March 2020 the original denial by Wells Fargo remained in place.

The County District Attorney's Office was notified of the situation. However, due to the refund being successfully redeemed, it was suggested the crime should be investigated by the local law enforcement agency that has jurisdiction.

We believe the taxpayer, Carlo Eugenio, is entitled to the property tax refund, therefore, we are pursuing a relief of shortage so a replacement refund of \$2,825.30 can be reissued. Mr. Eugenio, has completed and notarized, under penalty of perjury, an updated Lost-Destroyed Warrant Certificate and Forged Endorsement Certificate.

Attached are supporting documents related to the claim. Please let me know if you require any additional information in order to approve request of refund for Mr. Eugenio.