

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

Adopted this Resolution on 11/03/2015 by the following vote:

John Gioia
Candace Andersen
AYE: 5 **Mary N. Piepho**
 Karen Mitchoff
 Federal D. Glover

NO: _____

ABSENT: _____

ABSTAIN: _____

RECUSE: _____



Resolution No. 2015/426

**Delegating to the County Administrator the Authority to Approve or Deny Claims for Refund
Related to Error in the Levying of County Service Area P-6 Taxes from FY 2003/2004 to FY
2014/15. [Cal. Rev. & Tax. Code, §§ 4804, 5096 et seq.].**

WHEREAS, under Revenue and Taxation Code section 5096 *et seq.*, the Contra Costa County Board of Supervisors is responsible for approving or denying claims for refunds of property taxes in circumstances when the Assessment Appeals Board does not decide the claim;

WHEREAS, Revenue and Taxation Code section 4804 permits the Contra Costa County Board of Supervisors to delegate the authority for approving or denying claims for refund to the County Administrator, among others;

WHEREAS, a County Service Area P-6 property tax was erroneously levied on 64 parcels from FY 2003/2004 to FY 2014/2015; and

WHEREAS, the Contra Costa County Board of Supervisors desires to refund these property taxes to affected property owners who file claims for refund.

NOW, THEREFORE, BE IT RESOLVED THAT:

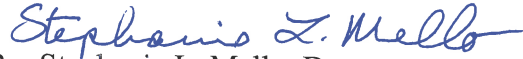
1. The County Administrator, or designee, is authorized to approve or deny claims for refund of County Service Area P-6 property taxes for those parcels set forth in Attachment A from FY 2003/2004 to FY 2014/2015 and to execute all documents necessary to effect the refund. [Cal. Rev. & Tax. Code, §§ 5096 *et seq.*] This board order and accompanying resolution supersedes any previous delegation of this authority relating to County Service Area P-6 property taxes for these parcels between FY 2003/2004 and FY 2014/15.

2. The Contra Costa County Auditor-Controller is required by law to keep a proper record of each act performed under this authorization. The Contra Costa County Administrator is to notify the Auditor-Controller of any approval or denial of claims for refund under California Revenue and Taxation Code sections 5096 *et seq.*

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.

ATTESTED: November 3, 2015

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



By: Stephanie L. Mello, Deputy

Contact: Timothy M. Ewell, (925) 335-1036

cc: Sheriff-Coroner - Admin, Auditor-Controller - Property Tax