

# THE BOARD OF SUPERVISORS OF CONTRA COSTA COUNTY, CALIFORNIA

and for Special Districts, Agencies and Authorities Governed by the Board

Adopted this Resolution on 01/19/2016 by the following vote:

AYE: ☒ 4 John Gioia  
Candace Andersen  
Karen Mitchoff  
Federal D. Glover

NO: ☐

ABSENT: ☒ 1 Mary N. Piepho

ABSTAIN: ☐

RECUSE: ☐



## Resolution No. 2016/39

IN THE MATTER OF: Delegating to the Assessor the Authority to Approve Claims for Refund Based on the Disabled Veterans' Exemption from Ad Valorem Property Taxation. [Cal. Rev. & Tax. Code, §§ 4804, 5096, 5097(a)(4), et seq.].

### WHEREAS:

- a. 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 based on exemptions;
- b. 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 Assessor, among others;
- c. As of January 1, 2015, Revenue and Taxation Code section 5097 was amended to permit a refund of property taxes based on the disabled veterans' exemption up to eight years after the date those taxes were paid;
- d. Those who seek the disabled veterans' exemption must file a claim for refund to be eligible if the property tax refund relates to a year that is more than four years after the applicable assessment date; and
- e. The Contra Costa County Board of Supervisors desires to expeditiously refund property taxes to disabled veterans and the surviving spouses of disabled veterans who file claims for refund based on the disabled veterans' exemption.

The Board of Supervisors of Contra Costa County RESOLVES THAT: The Assessor, or designee, is authorized to approve claims for refund based on the exemption from ad valorem property taxation for disabled veterans or the surviving spouses of disabled veterans. [Cal. Const., art. XIII, § 4(a); Cal. Rev. & Tax. Code, §§ 205.5, 5096, 5097(a)(4) *et seq.*] This board order and accompanying resolution supersedes any previous delegation of this authority relating to the exemption from ad valorem property taxation for disabled veterans or the surviving spouses of disabled veterans. The Contra Costa County Auditor-Controller is required by law to keep a proper record of each act performed under this authorization. The Assessor is to notify the Auditor-Controller of any approval of claims for refund under California Revenue and Taxation Code sections 5096 *et seq.* The Contra Costa County Counsel waives the requirement for the written consent of the county legal advisor for these matters under the provisions of Revenue and Taxation Code section 4804.

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: Louis Rivara, 925 313-7504

ATTESTED: January 19, 2016

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

*Stephanie L. Mello*  
By: Stephanie L. Mello, Deputy

cc: Bob Campbell, County Auditor-Controller