



**Contra
Costa
County**

To: Board of Supervisors
From: David Twa, County Administrator
Date: November 3, 2015

Subject: AUTHORIZATION OF CLAIM PROCESS FOR REFUND OF TAX ERROR RELATED TO CSA P-6 ZONES

RECOMMENDATION(S):

1. **AUTHORIZE** the County Administrator or designee, to notify affected property owners of error in the collection of County Service Area P-6 property taxes;
2. **ADOPT** Resolution 2015/426 delegating to the County Administrator, or designee, the authority to approve or deny claims for refund related to the tax error and to execute all documents necessary to effect a refund for the period from FY 2003/2004 to FY 2014/15;
3. **DIRECT** Auditor to pay refunds approved by the County Administrator in accordance with Revenue and Taxation Code sections 5101 and 5151.

FISCAL IMPACT:

The sum of \$113,158 was collected in error in County Service Area P-6 property taxes from FY 2003/2004 to FY 2014/15. Following approval by the Board of Supervisors and receipt and approval of claims that sum, including any applicable interest, will be available for refund to the affected property owners. The refund will be paid from County Service Area P-6 Zone Funds 1508, 1802, and 1608 and applicable interest paid from the County Service

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY
ADMINISTRATOR

☐ RECOMMENDATION OF BOARD
COMMITTEE

Action of Board On: **11/03/2015** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Mary N. Piepho, District III Supervisor
Karen Mitchoff, District IV Supervisor
Federal D. Glover, District V Supervisor

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 Twa, County Administrator and Clerk of the Board of Supervisors

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

By: Stephanie L. Mello, Deputy

Area P-6

FISCAL IMPACT: (CONT'D)

Ad Valorem Fund.

BACKGROUND:

County Service Area P-6 was formed in 1983. The County's purpose in requesting the formation of County Service Area P-6 was to provide extended police protection services to the area served by County Sheriff patrols. The County began forming zones of CSA P-6 in 1989 as part of the subdivision approval process. There are now over 100 zones of CSA P-6.

A recent internal review has revealed that approximately 64 parcels of land were erroneously shown as being in a CSA P-6 zone, when they were not. As a consequence, a CSA P-6 special tax was levied on those parcels between FY 2003/2004 and FY 2014/15. A list of the parcels that were in correctly charged the CSA P-6 tax is shown on Attachment A.

County staff has developed a process that will allow affected property owners to claim a refund. Affected property owners will be sent a letter explaining the error and a form that will allow them to seek a refund. Under State statute, the Board of Supervisors has the authority to approve or deny claims for refund. Revenue and Taxation Code section 4804 permits the Board to delegate this authority to the County Administrator. This board order and accompanying resolution supersedes any previous delegation of this authority for the parcels shown on Attachment A between FY 2003/2004 and FY 2014/15. Delegation of this authority to the County Administrator in this circumstance is intended to streamline the refund process.

CONSEQUENCE OF NEGATIVE ACTION:

If the Board does not approve the requested delegation of authority, the refund process will be delayed.

CHILDREN'S IMPACT STATEMENT:

No impact.

ATTACHMENTS

Resolution No. 2015/426

Attachment A