



# Contra Costa County

To: Board of Supervisors  
From: David Twa, County Administrator  
Date: July 9, 2019

Subject: Deny Claim for Property Tax filed by the Regents of the University of California

## **RECOMMENDATION(S):**

DENY claim for property tax refund filed by the Regents of the University of California for 2011/2012, 2012/13, 2013/14 and 2014/15.

## **FISCAL IMPACT:**

No fiscal impact.

## **BACKGROUND:**

On May 30, 2019, the Regents of the University of California ("Taxpayer") filed a claim with the County seeking a refund of \$132,384.24 for property taxes paid for a property located at 2800 Mitchell Drive, Walnut Creek, CA, APN 143-040-103-2 (the "Property"). The Taxpayer seeks a refund on the basis that the Property was exempt from property taxation for 2011/2012 through 2014/15 based on its use of the Property for educational purposes. [Cal. Const., art. XIII, sec. 4(b); see also Cal. Rev. & Tax. Code, § 267.]

In this case, the Taxpayer had four years after paying the contested property taxes to file a claim for refund. [Rev. & Tax. Code, § 5097(a)(2).] The property taxes at issue were all paid on or before March 20, 2015, but the Taxpayer did not file the claim until May 30,

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **07/09/2019** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

### **VOTE OF SUPERVISORS**

AYE: Candace Andersen, District II  
Supervisor  
Diane Burgis, District III  
Supervisor  
Karen Mitchoff, District IV  
Supervisor  
Federal D. Glover, District V  
Supervisor

ABSENT: John Gioia, District I  
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: July 9, 2019

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

By: Stacey M. Boyd, Deputy

Contact: Laura Strobel (925)  
335-1091

2019. Because the Taxpayer filed the claim four years after paying

BACKGROUND: (CONT'D)

the property taxes, the statute of limitation prevents the Board from granting the claim for refund for property taxes, regardless if the Taxpayer would have otherwise qualified for the exemption for the years at issue. For this reason, it is recommended that the Board deny the Taxpayer's claim.

The claim was also processed as a claim under the Government Claims Act. On June 7, 2019, the claim was denied as untimely under that Act.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to take the recommended action would result in the interest continuing to accrue on a potential court-ordered refund of property taxes.