



Contra Costa County

To: Board of Supervisors
From: David Twa, County Administrator
Date: May 12, 2020

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

RECOMMENDATION(S):

DENY the claim for refund filed by the Regents of the University of California that relates to property taxes for tax years 2011/2012 through 2014/2015.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

The Regents of the University of California ("Claimant") leases a property located at 2800 Mitchell Drive, Walnut Creek, California (APN 143-040-103-2) from Castlerock I, LP. Based on Claimant's exclusive use of the Property, it requested that the Assessor's Office exempt the Property from ad valorem property taxes under a constitutional exemption for years 2011/2012 through 2018/19. [Cal. Const., art. XIII, sec. 3(d); Rev. & Tax. Code, §§ 202.2.] The Assessor's Office granted the exemption for four years, tax years 2015/2016 through 2018/2019, which resulted in a refund for those tax years. [Rev. & Tax. Code, § 4831.] However, the Assessor's Office was unable to apply the exemption for earlier tax

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **05/12/2020** ☒ APPROVED AS RECOMMENDED ☐ OTHER

Clerks Notes:

VOTE OF SUPERVISORS

AYE: John Gioia, District I Supervisor
Candace Andersen, District II Supervisor
Diane Burgis, 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: May 12, 2020

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

By: Stephanie Mello, Deputy

Contact: Tni Jackson (925)
313-7463

cc: Laura Strobel, Bob Campbell

BACKGROUND: (CONT'D)

years because the law does not permit the Assessor's Office to make corrections to the roll that relate to the exemption more than four years after the date of the assessment being corrected. [Rev. & Tax. Code, § 4831.]

On May 31, 2019, Claimant submitted a Claim for Refund to the Board of Supervisors in the amount of \$132,384.24 for property taxes paid for tax years 2011/2012 through 2014/2015. A four-year statute of limitations for claims for refunds runs from the date that the taxes that are sought to be refunded were paid for the Property. Because all of the property taxes at issue were paid more than 4 years before the claim was made on May 31, 2019, the claim as it relates to all of the tax years at issue is untimely. [Rev. & Tax. Code, § 5097(a)(2).]

Additionally, the Claim for Refund does not appear to have been verified by "the person who paid the tax, his or her guardian, executor, trustee, or administrator." For this additional reason, it does not meet the requirements of a claim for refund. (Rev. & Tax Code, § 5097(a)(1).)

The Claim for Refund was also processed as a claim under the Government Claims Act. On September 10, 2019, the claim was denied as untimely under that Act.

CONSEQUENCE OF NEGATIVE ACTION:

Failure to take the recommended action might increase the County's exposure to litigation.

ATTACHMENTS

UC Regents Claim for Refund