



Contra Costa County

To: Board of Supervisors
From: David Twa, County Administrator
Date: May 26, 2020

Subject: Deny claim for refund on behalf of George C. Burt

RECOMMENDATION(S):

DENY the claim for refund filed on behalf of George C. Burt in the amount of \$37,809.52, plus interest.

FISCAL IMPACT:

No fiscal impact.

BACKGROUND:

In January 2000, George C. Burt succeeded to 100% ownership of a property located at 20 Southwood Drive, Orinda (the "Property") as the sole beneficiary of his parents' living trust. On March 28, 2007, Mr. Burt informed the Assessor's Office of the ownership transfer in 2000 by submitting a Change in Ownership statement, in which he listed his address.

On April 5, 2018, Mr. Burt filed an appeal with the Assessment Appeals Board, challenging an escape assessment that was issued in 2007 after he notified the Assessor's Office about the change in ownership. During the hearing of his assessment appeal, the

☒ APPROVE

☐ OTHER

☒ RECOMMENDATION OF CNTY ADMINISTRATOR

☐ RECOMMENDATION OF BOARD COMMITTEE

Action of Board On: **05/26/2020** ☒ 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 26, 2020

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

By: Stacey M. Boyd, Deputy

Contact: Tni Jackson (925)
313-7463

cc: Laura Strobel, Bob Campbell

Assessor's Office contended that Mr. Burt's appeal was untimely because the deadline to file an assessment appeal was no later than 60 days after

BACKGROUND: (CONT'D)

the date of notice of assessment, or the latter of the date of mailing of the tax bill or the postmark thereof. (Rev. & Tax Code, § 1605(b)(1).) It maintained that (1) it had sent Mr. Burttt a Notice of Proposed Escape Assessment in November 2007 at the address he listed in the Change of Ownership statement; and (2) it also sent him a Notice of Enrollment of Escape Assessment in December 2007 at the same address.

Following a hearing, the Assessment Appeals Board agreed with the Assessor's Office. The Assessment Appeals Board found that the Notice of Proposed Escape Assessment was dated and mailed on November 15, 2007, but Mr. Burttt did not appeal the escape assessment until April 5, 2018. Thus, it concluded that Mr. Burttt did not file the appeal within "60 days after the date of mailing printed on the notice of assessment, or the postmark therefore." (Id.)

On September 27, 2018, a Claim for Refund was submitted on behalf of Mr. Burttt, seeking a refund on the basis of a challenge to the Assessment Appeals Board's determination. However, a Claim for Refund is not a vehicle for appealing decisions of the Assessment Appeals Board. Because the Assessment Appeals Board decided that his assessment appeal was untimely, there is no basis for issuing a tax refund.

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).)

CONSEQUENCE OF NEGATIVE ACTION:

Failure to take the recommended action would result in the Board not acting on the Claim for Refund.