

RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA, STATE OF CALIFORNIA

IN THE MATTER OF APPROVING THE)
OPERATION OF REVENUE AND)
TAXATION CODE SECTION 5105)

RESOLUTION NO. 18-_____

WHEREAS, existing property tax law requires property taxes to be refunded to the taxpayer or last recorded owner, as provided, under specified circumstances and generally requires that a refund only be made pursuant to a claim for refund. Existing law also requires the claim to be verified by the person who paid the tax, including his or her guardian, executor, or administrator; and

WHEREAS, Senate Bill 1246, which adds Section 5105 to the California Revenue and Taxation Code and was Chaptered by the Secretary of State on September 11, 2018, becomes effective January 1, 2019; and

WHEREAS, Section 5105(a) of the California Revenue and Taxation Code provides that notwithstanding Section 5097, an order for refund of taxes or assessments authorized pursuant to Article 1, Chapter 5, Part 9, Division 1 of the Revenue and Taxation Code may be paid to the assessee of that property, or to the latest recorded owner of that property, as shown on the tax roll, without a claim for refund filed, if both (1) there has been no transfer of the property during or since the fiscal year for which the taxes subject to refund were levied, and (2) the amount of the refund is less than five thousand dollars (\$5,000); and

WHEREAS, Section 5105(b) of the California Revenue and Taxation Code provides that section 5105 shall become operative in a county only if the board of supervisors of the county adopts a resolution or ordinance approving the operation of this section; and

WHEREAS, to ensure that constituents do not overpay their taxes the County Board of Supervisors desires to streamline and modernize the process for expediting property tax refunds by approving the operation of Section 5105 and eliminating under specified circumstances the requirement of a verified claim for property tax refunds.

NOW, THEREFORE, THE BOARD OF SUPERVISORS OF THE COUNTY OF SANTA BARBARA HEREBY RESOLVES AS FOLLOWS:

Section 1. The operation of Section 5105 of the California Revenue and Taxation Code is approved, and the Auditor-Controller and Treasurer-Tax Collector, as applicable, are authorized to issue payment for property tax and assessment refunds without claims for refunds as allowed under Section 5105(a) effective January 1, 2019.

PASSED, APPROVED AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California this 11th day of December 2018 by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

DAS WILLIAMS, CHAIR
BOARD OF SUPERVISORS

ATTEST:


MONA MIYASATO
COUNTY EXECUTIVE OFFICER
CLERK OF THE BOARD

By: _____
Deputy

APPROVED AS TO FORM:
MICHAEL C. GHIZZONI
COUNTY COUNSEL

By:  _____
Deputy County Counsel

APPROVED AS TO FORM:
THEODORE A. FALLATI, CPA
AUDITOR-CONTROLLER

By:  _____
On Behalf of