

**REPORT/RECOMMENDATION TO THE BOARD OF SUPERVISORS
OF SAN BERNARDINO COUNTY
AND RECORD OF ACTION**

November 4, 2025

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Use of General Fund Monies for Reissuance of Voided Warrants for Property Tax Refunds

RECOMMENDATION(S)

Authorize the use of County General Fund monies for the reissuance of warrants, previously transferred to the County General Fund, totaling \$11,011.98 as follows:

1. Warrant No. 8000318678 for \$27.31
2. Warrant No. 8000318677 for \$40.16
3. Warrant No. 8000318676 for \$375.28
4. Warrant No. 8000648542 for \$327.53
5. Warrant No. 8000571790 for \$26.54
6. Warrant No. 8984310 for \$80.28
7. Warrant No. 8984311 for \$239.23
8. Warrant No. 8000642639 for \$2,909.88
9. Warrant No. 8000652672 for \$6,985.77

(Presenter: Ensen Mason, Auditor-Controller/Treasurer/Tax Collector, 382-7000)

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Operate in a Fiscally-Responsible and Business-Like Manner.

FINANCIAL IMPACT

Approval of this item will not result in the use of additional Discretionary General Funding (Net County Cost). Sufficient appropriation exists in the 2025-26 Countywide Discretionary budget to replace the stale-dated warrants identified totaling \$11,011.98. Since the stale-dated warrants were subsequently transferred to the County General Fund, the replacement warrants will be drawn from that fund.

BACKGROUND INFORMATION

Property tax refunds result most frequently from adjustments made to property valuations after taxes are paid. The following is a summary of related governing codes:

- California Revenue and Taxation Code (Rev. & Tax. Code) section 5097 requires a taxpayer to file a claim for a property tax refund within four years of the payment.
- Rev. & Tax. Code section 5097.2 permits the County Tax Collector or the County Auditor, without the need for a taxpayer to file a claim, to refund property tax payments within four years of the payment in certain limited circumstances, including overpayment due to roll corrections or cancellations.

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- Rev. & Tax. Code section 5102 provides that the unclaimed refund may be transferred to the General Fund on order of the Board of Supervisors (Board) if a property tax payment may be refunded and no claim is filed within the time allowed.
- Government Code section 29802 provides that any warrant issued is void if not presented to the County Treasurer for payment within six months after its issuance date. Whenever a warrant becomes void, the monies may be transferred to the County General Fund by the County Auditor, unless disposition is otherwise provided by law.

In the nine cases listed under the Recommendation, a warrant for each tax refund was issued to the taxpayers pursuant to Rev. & Tax. Code section 5097.2. However, the warrants were not presented for payment within six months and were voided. After more than four years of the warrants being void, the monies were transferred to the County General Fund upon approval of the Board. However, the Board agenda items incorrectly referenced the authority for the transfer pursuant to Rev. & Tax. Code section 5102 as an unclaimed refund. Since the approved refunds had been issued automatically but the warrants were voided, the Board agenda items should have referenced Government Code section 29802 as authority for the transfer instead of Rev. & Tax. Code section 5102.

In all nine cases, the taxpayers have come forward requesting reissuance of the warrants. In accordance with the Board's direction to reunite taxpayers with their refunds, the Auditor-Controller/Treasurer/Tax Collector (ATC) recommends issuing new warrants in all nine cases, as follows:

1. Warrant No. 8000318678 in the amount of \$27.31 was issued on July 8, 2019, and stale dated on January 8, 2020. As part of ATC's effort to reunite taxpayers with their refund, a new address was located for the payees and another claim for refund form was mailed to the new address on October 6, 2020. The Board approved the transfer of the monies to the General Fund on October 27, 2020 (Item No. 21). The taxpayer contacted ATC to reissue the warrant on March 19, 2024.
2. Warrant No. 8000318677 in the amount of \$40.16 was issued on July 8, 2019, and stale dated on January 8, 2020. As part of ATC's effort to reunite taxpayers with their refund, a new address was located for the payees and another claim for refund form was mailed to the new address on October 6, 2020. The Board approved the transfer of the monies to the General Fund on October 27, 2020 (Item No. 21). The taxpayer contacted ATC to reissue the warrant on March 19, 2024.
3. Warrant No. 8000318676 in the amount of \$375.28 was issued on July 8, 2019, and stale dated on January 8, 2020. As part of ATC's effort to reunite taxpayers with their refund, a new address was located for the payees and another claim for refund form was mailed to the new address on October 6, 2020. The Board approved the transfer of the monies to the General Fund on October 27, 2020 (Item No. 21). The taxpayer contacted ATC to reissue the warrant on March 19, 2024.
4. Warrant No. 8000648542 in the amount of \$327.53 was issued on February 19, 2021, and stale dated on August 19, 2021. The Board approved the transfer of the monies to the General Fund on May 9, 2023 (Item No. 17). The taxpayer contacted ATC to reissue the warrant on March 19, 2024.
5. Warrant No. 8000571790 in the amount of \$26.54 was issued on September 3, 2020, and stale dated on March 3, 2021. The Board approved

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the transfer of the monies to the General Fund on May 9, 2023 (Item No. 17). The taxpayer contacted ATC to reissue the warrant on March 19, 2024.

6. Warrant No. 8984310 in the amount of \$80.28 was issued on January 20, 2017, and stale dated on July 22, 2017. As part of ATC's effort to reunite taxpayers with their refund, another claim for refund form was mailed to the administrator of the estate on March 17, 2021. A new warrant was not requested and the Board approved the transfer of the monies to the General Fund on February 8, 2022 (Item No. 20). The administrator of the taxpayer's estate contacted ATC to reissue the warrant on April 15, 2024.
7. Warrant No. 8984311 in the amount of \$239.23 was issued on January 20, 2017, and stale dated on July 22, 2017. As part of ATC's effort to reunite taxpayers with their refund, another claim for refund form was mailed to the administrator of the estate on March 17, 2021. A new warrant was not requested and the Board approved the transfer of the monies to the General Fund on February 8, 2022 (Item No. 20). The administrator of the taxpayer's estate contacted ATC to reissue the warrant on April 15, 2024.
8. Warrant No. 8000642639 in the amount of \$2,909.88 was issued on February 5, 2021, and stale dated on August 5, 2021. The Board approved the transfer of the monies to the General Fund on May 9, 2023 (Item No. 17). The taxpayer contacted ATC and submitted a declaration for warrant reissue on July 24, 2024.
9. Warrant No. 8000652672 in the amount of \$6,985.77 was issued on March 2, 2021, and stale dated on September 2, 2021. The Board approved the transfer of the monies to the General Fund on May 9, 2023 (Item No. 17). The taxpayer contacted ATC and submitted a declaration for warrant reissue on July 24, 2024.

PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on October 6, 2025; and County Finance and Administration (Jenny Yang, Administrative Analyst, 387-4884) on October 14, 2025.

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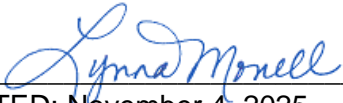
Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

Moved: Joe Baca, Jr. Seconded: Curt Hagman

Ayes: Col. Paul Cook (Ret.), Jesse Armendarez, Dawn Rowe, Curt Hagman, Joe Baca, Jr.

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: November 4, 2025



cc: File- Auditor-Controller/Treasurer/Tax Collector
MBA 11/5/2025