

**RESOLUTION NO. 2025-09**

**RESOLUTION OF THE BOARD OF SUPERVISORS OF SAN BERNARDINO COUNTY, STATE OF CALIFORNIA, TO APPROVE THE OPERATION OF AMENDED CALIFORNIA REVENUE AND TAXATION CODE SECTION 5105 AUTHORIZING REFUNDS OF TAXES OR ASSESSMENTS**

On Tuesday, January 14, 2025, on motion of Supervisor Hagman, duly seconded by Supervisor Baca, Jr., and carried, the following resolution is adopted by the Board of Supervisors of San Bernardino County, State of California.

WHEREAS, on March 12, 2019, the Board of Supervisors adopted Resolution No. 2019-20 approving the operation of Revenue and Taxation Code Section 5105, authorizing the Auditor-Controller/Treasurer/Tax Collector to issue refunds of taxes and assessments when certain conditions are met, including whether the amount of the refund is less than \$5,000; and

WHEREAS, Assembly Bill 3134 was enacted and became effective January 1, 2025, amending California Revenue and Taxation Code Section 5105 increasing the amount of refund to less than \$10,000; and

WHEREAS, California Revenue and Taxation Code Section 5105 stipulates that the Board must adopt a resolution or ordinance for its provisions to become operative; and

WHEREAS, the amended California Revenue and Taxation Code Section 5105 allows for the issuance of refunds for taxes or assessments directly to the assessee or latest recorded owner of the property, as shown on the tax roll, without requiring a claim for refund, provided the following conditions are met: (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 ten thousand dollars (\$10,000);

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors of the San Bernardino County hereby:

1. Rescinds Resolution 2019-20; and,
2. Approves the operation of California Revenue and Taxation Code Section 5105 eliminating the requirement for a claim for refund for taxes or assessments, when the specified conditions are met.

BE IT FURTHER RESOLVED that the Auditor-Controller/Treasurer/Tax Collector implement the amended California Revenue and Taxation Code Section 5105 and process refunds for taxes or assessments accordingly.

PASSED AND ADOPTED by the Board of Supervisors of San Bernardino County, State of California, by the following vote:

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

NOES: SUPERVISORS: None

ABSENT: SUPERVISORS: None

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STATE OF CALIFORNIA                    )  
  )       ss.  
SAN BERNARDINO COUNTY            )

I, **LYNNA MONELL**, Clerk of the Board of Supervisors of San Bernardino County, State of California, hereby certify the foregoing to be a full, true and correct copy of the record of the action taken by the Board of Supervisors, by vote of the members present, as the same appears in the Official Minutes of said Board at its meeting of January 14, 2025. #25 CCM

LYNNA MONELL  
Clerk of the Board of Supervisors

By \_\_\_\_\_

