

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

January 14, 2025

FROM

ENSEN MASON, Auditor-Controller/Treasurer/Tax Collector

SUBJECT

Resolution to Approve the Operation of Amended California Revenue and Taxation Code Section 5105 Authorizing the Refund of Taxes or Assessments

RECOMMENDATION(S)

Adopt **Resolution No. 2025-09** rescinding Resolution No. 2019-20, approving the operation of the amended California Revenue and Taxation Code Section 5105 authorizing the Auditor-Controller/Treasurer/Tax Collector to refund taxes or assessments without requiring taxpayers to file a claim for refund, when specified conditions are met.

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

COUNTY AND CHIEF EXECUTIVE OFFICER GOALS & OBJECTIVES

Improve County Government Operations.

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) as it is non-financial in nature. Increasing the dollar threshold for requiring a claim is in the best interest of taxpayers and may result in a positive fiscal impact for the County.

BACKGROUND INFORMATION

Revenue and Taxation Code (RTC) Section 5105 authorizes the Auditor-Controller/Treasurer/Tax Collector (ATC) to issue refunds of taxes or assessments directly to the assessee or latest recorded owner of a property without requiring a claim for refund, provided two conditions are met: (1) No transfer of the property has occurred during or since the fiscal year for which the taxes subject to refund were levied, and (2) The refund amount is less than \$5,000. On March 12, 2019 (Item No. 14), the Board of Supervisors adopted Resolution 2019-20 authorizing the operation of RTC Section 5105 as required by Section 5105, subsection (b).

Assembly Bill 3134 (Philip Chen), chaptered September 29, 2024, and effective January 1, 2025, amended RTC Section 5105 to increase the threshold for issuing refunds without a claim form from \$5,000 to \$10,000. The recommended Resolution would adopt the increased amount and authorize ATC to issue refunds without the necessity of a claim form if all requirements are met and the refund amount is less than \$10,000. Adopting the increased amount will facilitate processing additional qualified refunds, enabling taxpayers to receive their refunds promptly and enhancing operational efficiency, reducing administrative costs, and maintaining necessary quality control of the refund process.

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PROCUREMENT

Not applicable.

REVIEW BY OTHERS

This item has been reviewed by County Counsel (Kristina Robb, Deputy County Counsel, 387-5455) on December 13, 2024; Finance (Jenny Yang, Administrative Analyst, 387-4884) on December 17, 2024; and County Finance and Administration (Paloma Hernandez-Barker, Deputy Executive Officer, 387-5423) on December 23, 2024.

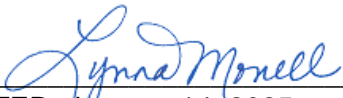
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Record of Action of the Board of Supervisors
San Bernardino County

APPROVED (CONSENT CALENDAR)

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

Lynna Monell, CLERK OF THE BOARD

BY 
DATED: January 14, 2025



cc: File - Auditor-Controller/Treasurer/Tax Collector w/resolution
CCM 01/22/2025