

**BEFORE THE BOARD OF SUPERVISORS
OF THE COUNTY OF YUBA**

**RESOLUTION AUTHORIZING THE)
AUDITOR-CONTROLLER TO APPLY)
REVENUE AND TAXATION CODE)
SECTION 5105 IN THE MATTER OF)
ISSUING REFUNDS OF PROPERTY)
TAXES PAID WITHOUT A CLAIM)
FOR REFUND IN CERTAIN)
CIRCUMSTANCES)**

RESOLUTION NO. 2023-053

WHEREAS, currently, property tax law generally requires that a refund of property taxes or assessments be made pursuant to a verified claim for refund.

WHEREAS, Senate Bill 1246 (2018) adds Section 5105 to the Revenue and Taxation Code, which allows the Board of Supervisors of a County to implement its provisions by adopting a resolution or ordinance.

WHEREAS, under Revenue and Taxation Code Division 1 (Property Taxation), Part 9 (Corrections, Cancellations, and Refunds), Chapter 5 (Refunds), Article 1 (Refunds Generally), Section 5105, a County Auditor may issue a refund of property taxes or assessments without a verified claim for refund if there has been no transfer of the property in the fiscal year that the taxes were levied AND if the refund amount is less than \$5,000.00.

NOW, THEREFORE, BE IT RESOLVED to implement Revenue and Taxation Code section 5105 in the County for property tax refunds that are not based on an underlying application for changed assessment, effective July 1, 2023. The Auditor-Controller is authorized to issue a refund of property taxes or assessments in an amount LESS THAN \$5,000.00 without a verified claim for refund if there has been no transfer of property in the fiscal year that the taxes were levied and the refund is NOT connected to an underlying application for changed assessment.

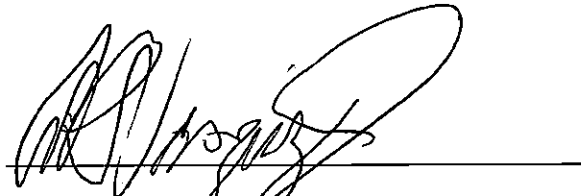
PASSED AND ADOPTED at a regular meeting of the Board of Supervisors of the County of Yuba, State of California, on the 27 day of June 2023, by the following vote:

AYES: Supervisors Vasquez, Blaser, Fuhrer, Bradford, Messick

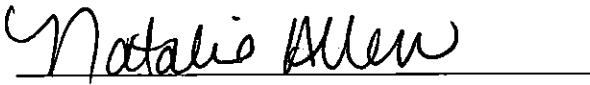
NOES: None

ABSENT: None

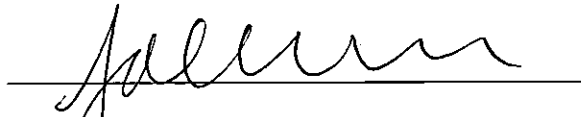
ABSTAINED: None



Chairman , Andy Vasquez



ATTEST: MARY PASILLAS
CLERK OF THE BOARD OF
SUPERVISORS
Natalie Allen, Board Clerk



MICHAEL CICOZZI
YUBA COUNTY COUNSEL
APPROVED AS TO FORM