

RESOLUTION NO. 2018 - 223

RESOLUTION OF THE SOLANO COUNTY BOARD OF APPROVING THE OPERATION OF  
REVENUE AND TAXATION SECTION 5105 IN SOLANO COUNTY

**Whereas**, Solano County Code section 11-72 provides that: "Claims for refunds of taxes imposed pursuant to this article shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code;" and

**Whereas**, the California State Legislators enacted Senate Bill 1246 amending Chapter 5 of the Revenue and Taxation Code, to add Section 5105 effective January 1, 2019; and

**Whereas**, Revenue and Taxation Code section 5105 provides that upon adoption of a resolution or ordinance by the Board of Supervisors approving the operation of Section 5105 in the county, the county may change the existing claim for refund process for property taxes and assessments to permit the payment of an order for refund of taxes or assessments authorized pursuant to Chapter 1, Article 1, Chapter 2, Article 2 and Chapter 5 of the Revenue and Taxation Code to be paid to the assessee of the property or to the latest recorded owner of the property as shown on the tax roll without a claim for refund filed provided: (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

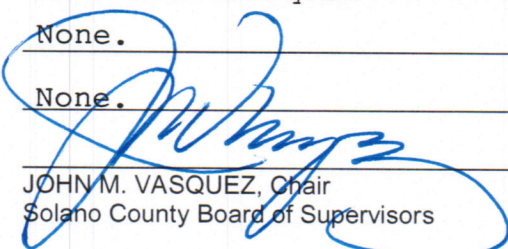
**Whereas**, a stream-lined faster processing of refunds of taxes and assessments ordered would be in the best interests of the residents of Solano County; and

**Whereas**, the proposed change in processing is supported by the State Association of County Auditors and the Auditor-Controller of Solano County;

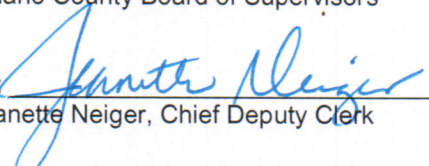
**Resolved**, the Solano County Board of Supervisors approves the operation of Revenue and Taxation Code section 5105 in Solano County which would permit that an order for refund of taxes or assessments authorized pursuant to Chapter 1, Article 1, Chapter 2, Article 2 and Chapter 5 of the Revenue and Taxation Code to be paid to the assessee of the property, or to the latest recorded owner of the property as shown on the tax roll without a claim for refund filed if (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).

Passed and adopted by the Solano County Board of Supervisors at its regular meeting on November 13, 2018 by the following vote:

|          |             |                                          |
|----------|-------------|------------------------------------------|
| AYES:    | SUPERVISORS | <u>Hannigan, Brown, Spering, Thomson</u> |
|          |             | <u>and Chair Vasquez</u>                 |
| NOES:    | SUPERVISORS | <u>None.</u>                             |
| EXCUSED: | SUPERVISORS | <u>None.</u>                             |

  
JOHN M. VASQUEZ, Chair  
Solano County Board of Supervisors

ATTEST:  
BIRGITTA E. CORSELLO, Clerk  
Solano County Board of Supervisors

By:   
Jeanette Neiger, Chief Deputy Clerk