



## Legislation Text

---

**File #:** 2022-0253, **Version:** 1

---

**To:** Board of Supervisors

**Department or Agency Name(s):** Auditor-Controller Treasurer-Tax Collector

**Staff Name and Phone Number:** Lindsay VanMidde (707) 565-3279

**Vote Requirement:** Majority

**Supervisorial District(s):** Countywide

**Title:**

Reissuance of Voided Warrants

**Recommended Action:**

Approve the resolution authorizing the Auditor-Controller-Treasurer-Tax Collector to re-issue warrants totaling \$7,194.77 with a voided date of greater than two years.

**Executive Summary:**

The Auditor-Controller Treasurer-Tax Collector's Property Tax Division is requesting the Board approve the resolution authorizing the Auditor-Controller-Treasurer-Tax Collector to re-issue property tax refund warrants to the original payees that were not cashed within a six-month period and were voided over two years ago. Currently, funds totaling \$7,194.77 are being held in the Auditor's Tax Clearing trust fund and are unclaimed by the payee.

**Discussion:**

The Auditor-Controller Treasurer-Tax Collector's Property Tax Division processes changes in taxable value on real and personal property at the direction of the County Assessor, which may result in a property tax refund. Pursuant to Revenue and Taxation Code 5097.2(d), property taxes may be refunded by the county tax collector or the county auditor, within four years after the date of payment, if the amount paid exceeds the amount due as the result of a correction or cancellation of taxes.

Property tax overpayments are deposited into the Auditor's Tax Clearing trust fund and warrants are subsequently issued to refund overpayments back to the payee. Warrants that are not cashed within a six-month period become "stale dated" and are voided. When this occurs, the Property Tax Division attempts to contact the payee in order to re-issue the warrant.

Government Code §29802 allows for warrants to be reissued in certain circumstances. Government Code §29802(c) allows for warrants to be reissued after a period of two years from the date on which the original warrant became void, if the Board of Supervisors adopts a resolution, authorizing the Auditor-Controller-Treasurer-Tax Collector (ACTTC) to draw a new warrant. The Board approved Resolution No. 91-0269 on February 21, 1991, granting authority for the ACTTC to re-issue warrants when the payee presents the warrant or declares by affidavit the warrant has been lost or destroyed within two years from the date on which the original warrant became void, or when the payee presents the warrant after a period of two years from the date on which the original warrant became void. This situation, where the original warrant cannot be

presented, is not covered by that resolution, and the ACTTC seeks authority to reissue these warrants that are stale dated greater than two years. Reissuing these warrants will allow the most equitable result, as the ACTTC has verified the identities of the payees as the original payees, confirmed the amount of \$7,194.77 is still unclaimed and the funds are available for reissuance. The ACTTC is requesting authority to re-issue warrants to the original payees, totaling \$7,194.77 in property tax refunds.

**Prior Board Actions:**

February 21, 1991: Resolution No. 91-0269 authorizing the County Auditor-Controller to replace voided warrants whenever the payee presents the original warrant and authorizing the County Auditor-Controller to replace warrants, presented within a period of two years from the voiding of the original warrant, if the payee presents a lost or destroyed warrant affidavit to the Auditor

**FISCAL SUMMARY**

<b>Expenditures</b>	<b>FY 21-22 Adopted</b>	<b>FY22-23 Projected</b>	<b>FY 23-24 Projected</b>
Budgeted Expenses			
Additional Appropriation Requested			
<b>Total Expenditures</b>			
<b>Funding Sources</b>			
General Fund/WA GF			
State/Federal			
Fees/Other			
Use of Fund Balance			
Contingencies			
<b>Total Sources</b>			

**Narrative Explanation of Fiscal Impacts:**

The funds currently reside in the Auditor’s Tax Clearing Trust and are available for issue without a fiscal impact.

<b>Staffing Impacts:</b>			
<b>Position Title (Payroll Classification)</b>	<b>Monthly Salary Range (A-I Step)</b>	<b>Additions (Number)</b>	<b>Deletions (Number)</b>

**Narrative Explanation of Staffing Impacts (If Required):**

N/A

**Attachments:**

Resolution to Reissue Warrants With Voided Dates of Greater Than Two Years

**Related Items “On File” with the Clerk of the Board:**

N/A