

*Before the Board of Supervisors
County of Monterey, State of California*

Resolution No. 25-311

Approve the Operation of Section 5105 of the)
California Revenue and Taxation Code for)
property tax refunds.)

WHEREAS, existing property tax law requires property taxes to be refunded to the taxpayer or last recorded owner, as provided, under specified circumstances and generally requires that a refund only be made pursuant to a claim for refund. Existing law also requires the claim to be verified by the person who paid the tax, including his or her guardian, executor, or administrator; and

WHEREAS, Senate Bill 1246, which added Section 5105 to the California Revenue and Taxation Code and was Chaptered by the Secretary of State on September 11, 2018, became effective January 1, 2019; authorizing the Auditor-Controller to issue refunds of taxes 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 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: The Board of Supervisors hereby:

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

PASSED AND ADOPTED on this 19th day of August 2025, by roll call vote:

AYES: Supervisors Church, Lopez, Askew, and Daniels

NOES: None

ABSENT: Supervisor Alejo

Motion passed 4 to 0

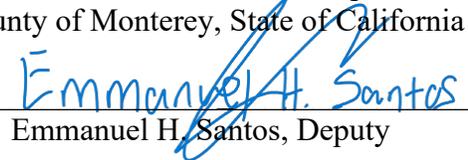
I, Valerie Ralph, Clerk of the Board of Supervisors of the County of Monterey, State of California, hereby certify that the foregoing is a true copy of an original order of said Board of Supervisors duly made and entered in the minutes thereof of Minute Book 82 for the meeting on August 19, 2025.

Dated: January 29, 2026

File ID: 25-578

Agenda Item No. 25

Valerie Ralph, Clerk of the Board of Supervisors
County of Monterey, State of California


Emmanuel H. Santos, Deputy