

**Before the Board of Supervisors in and for the
County of Monterey, State of California**

Resolution # _____

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 THIS _____ day _____, by the following vote, to wit:

AYES:

NOES:

ABSENT: