



# County of Monterey

**Item No.**

## Board Report

Board of Supervisors  
Chambers

168 W. Alisal St., 1st Floor  
Salinas, CA 93901

**Legistar File Number: 25-578**

**August 19, 2025**

**Introduced:** 8/6/2025

**Current Status:** Agenda Ready

**Version:** 2

**Matter Type:** General Agenda Item

Approve authorizing the Auditor-Controller and Treasurer-Tax Collector to refund taxes without requiring constituents to file a claim for refund, when specified conditions are met as allowed under the Revenue and Taxation Code Section 5105.

### RECOMMENDATION:

It is recommended that the Board of Supervisors adopt a resolution to:

Approve authorizing the Auditor-Controller and Treasurer-Tax Collector to refund taxes without requiring constituents to file a claim for refund, when specified conditions are met as allowed under the Revenue and Taxation Code Section 5105.

### SUMMARY/DISCUSSION:

Revenue and Taxation Code (RTC) Section 5105 authorizes the Auditor-Controller's Office (ACO) and Treasurer-Tax Collector (TTC) to issue refunds of taxes directly to the assessee or latest recorded owner of a property without requiring a claim for refund, provided two conditions are met: (1) No transfer of the property has occurred during or since the fiscal year for which the taxes subject to refund were levied, and (2) The refund amount is less than \$10,000.

Adopting the resolution will reduce administrative cost to the County and enable constituents to receive their refunds promptly without the administrative burden of filing a claim.

### OTHER AGENCY INVOLVEMENT:

The Office of County Counsel has reviewed as to form.

### FINANCING:

There is no financial impact on the County's General Fund with this recommend action.

### BOARD OF SUPERVISORS STRATEGIC INITIATIVES:

The adopted resolution aligns with the Board of Supervisors' Strategic Initiatives for Administration. The adopted resolution will eliminate administrative burden and expedite refunds to constituents.

Mark a check to the related Board of Supervisors Strategic Initiatives

☐ Economic Development

☒ Administration

☐ Health & Human Services

☐ Infrastructure

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\_\_\_ Public Safety

Prepared by: Jennifer Forsyth, Auditor-Controller Analyst II, 755-5286

Approved by: Rupa Shah, CPA Auditor-Controller, 755-5084

Attachments:

Board Report

Resolution

DocuSigned by:

**Jennifer Forsyth**

8/7/2025 | 2:54 PM PDT

DocuSigned by:

**Rupa Shah**

8/8/2025 | 9:17 AM PDT