



RESOLUTION No. _____

OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

RESOLUTION AUTHORIZING THE AUDITOR-CONTROLLER TO REVIEW AND APPROVE TAX REFUND CLAIMS IN ACCORDANCE WITH REVENUE & TAXATION CODE SECTION 5097, ET SEQ, AND OTHER STATUTORY ROLL CORRECTIONS, AMENDING THE ROLL CORRECTION PROCESS, AND RESCINDING RESOLUTION 08-312

WHEREAS, California Revenue & Taxation Code Section 4804, provides that the Board of Supervisors may authorize any County officer, or a specified group of County officers acting as a committee, to perform on its behalf any act required or authorized to be performed by the Board under Part 9 of Division 1 of the Revenue & Taxation Code; and

WHEREAS, on March 11, 1997, the Board of Supervisors adopted Resolution 97-93 delegating roll correction functions to the Roll Correction Committee and the County Auditor-Controller; and

WHEREAS, on July 8, 2008, the Board of Supervisors adopted Resolution 08-312 expanding the County Auditor-Controller's authority over the roll correction process and reserving the Roll Correction Committee for non-routine or controversial roll corrections, and amending Resolution 97-93; and

WHEREAS, Revenue & Taxation Code section 5097, et seq, authorizes the issuance of refunds based on properly filed tax claims and was recently amended to extend the time in which disabled veterans may file for tax exemptions and refund claims from four to eight years; and

WHEREAS, authorizing the Auditor-Controller and, where appropriate, the Roll Correction Committee, to receive, review and approve tax refund claims provides an efficient process for making roll corrections and for the timely issuance of taxpayer refunds; and

WHEREAS, the Board desires to authorize the Auditor-Controller to review and approve tax refund claims and roll corrections in accordance with Revenue & Taxation Code section 5097, et seq., to generally update and consolidate the Roll Correction process into one resolution and to rescind Resolution 08-312.

NOW, THEREFORE, BE IT RESOLVED that

1. The Board of Supervisors hereby authorizes the County Auditor-Controller to perform any act required to be authorized to be performed by the Board in accordance with the provisions of the Sections 4831, 4831.5, 4835, 4839.1, 4840, 4946, 4986.5, 4990, 5062, 5089 and 5097, et seq.

2. The Board of Supervisors hereby authorizes the Roll Correction Review Committee to act on all tax refund claims or roll corrections that are referred to the Committee by the County Auditor-Controller, the County Treasurer-Tax Collector or the County Assessor at a publicly noticed meeting. The Roll Correction Review Committee shall consist of the County Executive Officer, the County Auditor-Controller, and the County Treasurer-Tax Collector or their designated alternates.
3. The Auditor-Controller shall record each act performed pursuant to this Resolution and shall maintain a copy of each document. Roll corrections and the issuance of tax refund claims shall be processed in accordance with established roll corrections procedures approved by the Assessor and Auditor-Controller, as may be amended from time to time.
4. The Auditor-Controller shall make reports to the Board of Supervisors of any acts performed pursuant to this Resolution, upon request of the Board of Supervisors.

BE IT FURTHER RESOLVED that Resolution 08-312 is hereby rescinded in its entirety.