



# RESOLUTION No. 19-099

## OF THE BOARD OF SUPERVISORS OF THE COUNTY OF NEVADA

### RESOLUTION AUTHORIZING THE AUDITOR-CONTROLLER TO IMPLEMENT CALIFORNIA REVENUE AND TAXATION CODE SECTION 5105 REGARDING THE PROCESSING OF SPECIFIED PROPERTY TAX REFUNDS

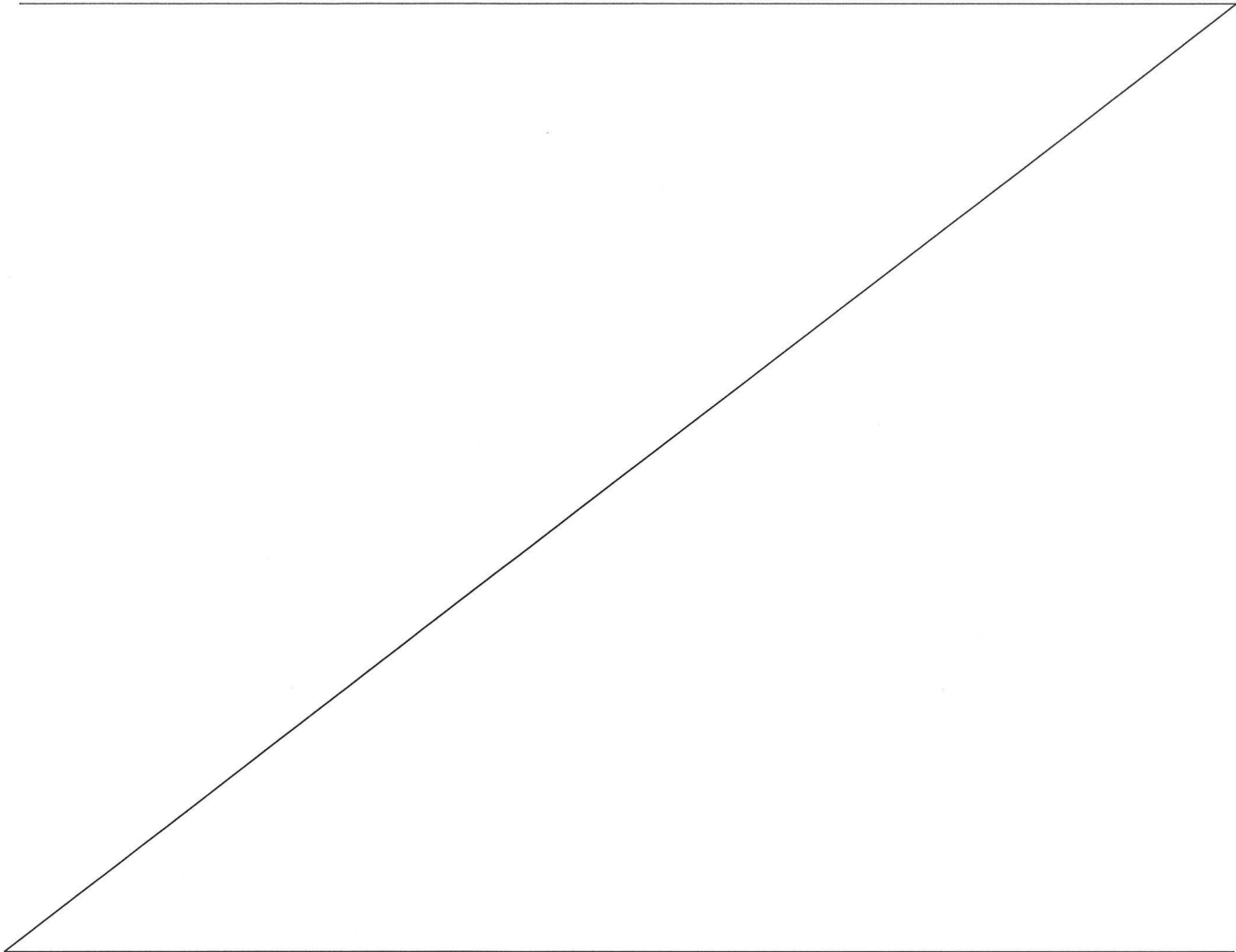
WHEREAS, Section 5105 of the California Revenue and Taxation Code provides the County Board of Supervisors the option, upon adoption of a resolution or ordinance, to pay under certain conditions a refund to the assessee of a property, or the latest recorded owner of a property, as shown on the tax roll, without a claim for refund filed pursuant to Section 5097; and

WHEREAS, this option under Section 5105 of the California Revenue and Taxation Code speeds the timeframe to make a refund and reduces paperwork for both the county and the taxpayer; and

WHEREAS, the Board of Supervisors intends for property tax refunds subject to Section 5105 of the California Revenue and Taxation Code to be paid without delay while maintaining appropriate quality control, reducing paperwork, and adhering to statutes.

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Nevada, State of California, that the Board of Supervisors approves the operation of Section 5105 of the California Revenue and Taxation Code.

BE IT FURTHER RESOLVED that the Board of Supervisors delegates the authority to the Nevada County Auditor-Controller to administer the specified property tax refund procedures set forth in Section 5105 of the California Revenue and Taxation Code.



PASSED AND ADOPTED by the Board of Supervisors of the County of Nevada at a regular meeting of said Board, held on the 12th day of March, 2019, by the following vote of said Board:

Ayes: Supervisors Heidi Hall, Edward Scofield, Dan Miller,  
Susan K. Hoek, and Richard Anderson

Noes: None.

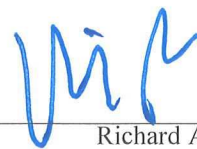
Absent: None.

Abstain: None.

ATTEST:

JULIE PATTERSON HUNTER  
Clerk of the Board of Supervisors

By:  \_\_\_\_\_

  
\_\_\_\_\_  
Richard Anderson, Chair