



**STATE OF CALIFORNIA
COUNTY OF NEVADA**

MARCIA L. SALTER – AUDITOR-CONTROLLER

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May 2, 2016

Honorable Board of Supervisors
Eric Rood Administration Center
950 Maidu Avenue
Nevada City, CA 95959

DATE OF MEETING: May 10, 2016

SUBJECT: Resolution Authorizing the Auditor-Controller to review and approve property tax refund claims in accordance to Revenue and Taxation Code Section 5097, et seq, and other statutory roll corrections amending the roll correction process and rescinding Resolution No. 08-312.

RECOMMENDATION: Approve the attached resolution.

FUNDING: Not applicable

BACKGROUND: California Revenue and 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 in its behalf any act required or authorized to be performed by the Board under Part 9 of Division 1 of the Revenue and Taxation Code (R&T). The Board delegated roll correction functions to the Roll Correction Committee and to the Auditor-Controller authority over certain roll corrections within Resolution 97-093. In 2008, the Board of Supervisors adopted Resolution 08-312 expanding the Auditor-Controller's authority over the roll correction process and reserving the Roll Correction Committee for non-routine or controversial roll corrections. This change has increased the efficiency and timeliness of the roll correction process for both the Assessor and the Auditor-Controller.

This resolution requests that the Board of Supervisor delegate it's authority to the Auditor-Controller to act on the Board's behalf in regards to property tax refunds per R&T Codes Section 5097. A newly enacted section 5097 (4), the time period for the filing of a Disabled Veterans exemption claim has been extended to 8 years rather than the previous 4 year limitation. By delegating this authority to the Auditor-Controller to perform this duty under this statute, an expedited and timely refund process will be implemented by the Assessor and the Auditor-Controller for the awaiting tax payers. This resolution rescinds Resolution 08-312 and replaces it to include this expanded authority.

Thank you for your consideration of this item.

Item Initiated and Approved by: Marcia Salter, Auditor-Controller