Memorandum
Auditor-Controller Department
County of Placer

TO: **Honorable Board of Supervisors**

FROM: **Katherine J. Martinis, Auditor-Controller**

DATE: **January 27, 2009**

SUBJECT: **Miscellaneous refunds, other than taxes, of $5,000.00 or less paid in error into the County Treasury.**

NOTIFICATION

In accordance with Resolution Number 2008-35 and Government Code Section 26906, attached is a report of miscellaneous refunds, other than taxes, of $5000.00 or less paid in error into the County Treasury and issued by the Auditor-Controller during the period January 1, 2008 to December 31, 2008. Refunds of $5,000.00 or less total $18,118.03

BACKGROUND

On Resolution 2008-35 dated February 26, 2008 the Board of Supervisors authorized and designated the County Auditor-Controller to accept, approve and issue warrants for all authorized miscellaneous refund claims, other than taxes, of $5,000.00 or less paid in error into the County Treasury by County Departments. The Resolution directs that the Auditor-Controller shall periodically, but not less than annually file a report with the Board listing all such refunds.

RECOMMENDATION

This is an informational item only.

Before the Board of Supervisors
County of Placer, State of California

In the matter of: **Resolution No.:** 2008-35

Amending Resolution No. 2001-183 to increase the Auditor-Controller's authority for approval of miscellaneous refunds of money paid erroneously into the Treasury to $5000 or less .

The following Resolution was duly passed by the Board of Supervisors of the County of Placer at a regular meeting held February 26, 2008 by the following vote on roll call:

Ayes: ROCKHOLM, WEYGANDT, UHLER, KRANZ, HOLMES

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.

Attest: Clerk of said Board

Chairman, Board of Supervisors

WHEREAS, Government Code Section 26906 authorizes the refund of any money other than taxes erroneously paid into the County Treasury to the person paying it upon a warrant drawn by the Auditor on the order of the Board of Supervisors based upon such voucher as shows proper evidence of the facts, and

WHEREAS, Government Code Section 26906 also states that the Board of Supervisors may, by resolution, authorize the Auditor to act in lieu of and with the same authority as the Board of Supervisors in ordering and the return of such money. In addition, if the Board decides to grant this authority to the Auditor, the Auditor shall periodically, but not less than annually, file a report with the Board listing all such refunds;

NOW, THEREFORE, BE IT RESOLVED that the Board of Supervisors authorizes and designates the County Auditor-Controller to accept, approve and issue warrants for all authorized miscellaneous refund claims of $5000 or less of monies paid erroneously into the Treasury, submitted to the Auditor's Office by County Departments. In addition, the Auditor-Controller shall submit a listing of all such refunds to the Board of Supervisors annually. This Resolution is effective on for refund claims submitted as of January 1, 2008

reconcile the cash and investment accounts as stated on the auditor's books with the cash and investment accounts as stated on the treasurer's books as of the close of business of the preceding month to determine that the amounts in those accounts as stated on the books of the treasurer are in agreement with the amounts in those accounts as stated on the books of the auditor.

26906. Any money other than taxes erroneously paid into the county treasury may be returned to the person paying it in upon a warrant drawn by the auditor on the order of the board of supervisors based upon such voucher as shows proper evidence of the facts. The board of supervisors may, by resolution, authorize the auditor to act in lieu of and with the same authority as the board of supervisors in ordering the return of such money. If the board of supervisors authorizes the auditor to make such refunds in lieu of and with the same authority as the board, the auditor shall periodically, but not less than annually, file a report with the board listing all such refunds.

26906.1. The county auditor, with the approval of the board of supervisors, may impound the disputed revenues of any tax upon secured or unsecured property, levied and collected by the county for the county or any revenue district, whenever, pursuant to Chapter 5 (commencing with Section 5096), Part 9, Division 1 of the Revenue and Taxation Code, a claim or action is filed for the return of the revenues, or the auditor reasonably anticipates that the tax may be refunded in whole or in part. The county auditor shall continue to impound such revenues until the final disposition of the claim or action, or a refund of the tax is no longer anticipated. If, under the final disposition, it is determined that such taxes were properly levied against such property, the auditor shall release the revenues to the county or revenue district.

26907. Notwithstanding Section 26201, 26202, or 26205, the auditor or ex officio auditor may destroy any county, school, or special district claim, warrant, or any other paper issued as a warrant voucher that is more than five years old, or at any time after the document has been photographed, microphotographed, reproduced by electronically recorded video images on magnetic surfaces, or reproduced on film of a type approved for permanent photographic records by the National Bureau of Standards if the copy is kept or maintained for five years from the date of the document.

The auditor may make a photographic record of an index or warrant register and may provide for the destruction of the index or warrant register. Any index or warrant register that is over five years old may be destroyed without being photographically or microphotographically reproduced.

26907.1. Notwithstanding the provisions of Sections 26201, 26202, and 26205 of this code, the auditor or ex officio auditor may destroy any county, school or special district bonds or coupons which have been paid or canceled for a period of not less than five years.

REFUNDS JANUARY 1, 2008 TO DECEMBER 31, 2008

Fund	Dept	Payment #	Vendor	Total
100	6	10227657	ALLAN L GOULDING CONSTRUCTION INC.	350.00
		10227661	KARLA LARDNER	60.00
		10232000	QUINN PLACE, LLC	1,225.00
		10233763	THOMAS HODGES & DALLAS FAIRBANKS	595.00
		10239252	PACIFIC ENERGY CONSTRUCTION CORPORATION	76.00
		10245546	LOVERDE BUILDERS INC.	873.61
		10257836	RYAN GROUP	84.50
		10264888	HEATHER DREHER	25.00
		10270552	JONATHAN & BRIDGET BOLAND	97.39
		10274964	KEVIN KRAMER	1,593.00
		10276794	RONALD & GRETCHEN HAYNES	1,240.00
		10280307	WILLIAM & JOAN MOREBECK	286.49
		10282812	EDWARD G JR. & ANGELA ARROYO	65.00
		10283311	TAYLOR MORRISON OF CALIFORNIA, LLC-SAC	523.53
		10289461	DANIEL & JUANITA PARISI	115 00
		10298768	CINDY GUSTAFSON	308.76
	6 Total			7,518.28
	7	10260163	LOGAN BYRNE	13.00
		10271729	FIRST AMERICAN TITLE CO INC	20.00
	7 Total			33 00
	14	10227512	DONNA REID	14 00
		10227513	HOWARD BAKER	20 00
		10227514	JESSICA MCDERMID	47.00
		10227515	LESLEY HOUSEHOLDER	86 00
		10227516	HENRY VANMAURIK	21.17
		10229308	METLENKO, KATHY	53.00
		10229946	KATHLEEN CARLSON	50.00
		10231822	NOVEY, DONALD	10 00
		10234840	FRED BASQUIS III	379.00
		10239111	MARY BRUNO	217.00
		10244743	PEDRO PADILLA	51 00
		10244744	YOLANDA GARCIA	60.00
		10245626	LILI HOLLAND	60 00
		10245631	PAULA LIVINGSTON	51.00
		10246877	DANIELLE ESPINO	9.00
		10246881	SHEILA ALESSI	7 92
		10248399	LUCERO, FRANK	15.00
		10249399	SHARON MCMILLION	32.30
		10251655	EARNEST C LARIMER	10.00
		10252521	MATT CHRISTENSEN	808 00
		10255089	DUSTIN LITTLE	92.00
		10258645	WEBER, DENISE	18.00
		10259734	BRIAN JONES	18.80
		10259735	CORY GRAY	59.00
		10259737	JOE HACKER	278.00
		10264455	HIGGINS, WESLEY	58.00
		10265002	NANCY DODGE	15 00
		10265003	PAMELA DOLAN	19 00
		10265378	EVELYN VANBLARICOM	48.00

		10266489	JAMES SANCHEZ	71.00
		10266490	JANN COLE	62.00
		10266491	MARYAM MOEZZI	35.00
		10266492	MATTHEW WHITE	88.00
		10271752	CHERYL BENSON	17.00
		10272092	BROWN, JULIE	31.00
		10273272	RAUL CORTEZ	23.00
		10276363	GERRARD-GOUGH, PAULA	88.00
		10276366	TELLMAN, BARBARA	18.00
		10276840	KEITH SANSOME	534.00
		10277513	ANGELA THOMAS	33.00
		10277517	MARK GORNEY	125.50
		10278204	CAROL ARNOLD	132.00
		10278476	BAZIL MARY	59.00
		10278478	DOROTHA KERR	104.00
		10278479	KATARZYNA LAGODZKA	7.57
		10278480	KRIS BREHM	19.00
		10278482	MINDY EPPS	62.00
		10278484	NANCY DODGE	27.00
		10278487	WENDY FLIEGER	19.00
		10282052	THE WINSTEAD AT SUNSET WEST	845.00
		10282685	DALTON LEECH	22.75
		10282686	GARY JABORSKI	10.00
		10282687	GINA LONGHI	36.00
		10282688	GUADALUPE MOSQUEDA	37.00
		10282690	JESSICA PUTZ	15.00
		10282691	KATHLEEN CHARLES	33.00
		10282692	PEDRO DIAZ	11.00
		10282693	STEVEN FRANTSEN	19.00
		10282695	VICKIE CHARVAT	44.00
		10284867	AMPARO MENDES	39.00
		10290025	ANNA MARIE DENT	6.00
		10290026	DANIEL DALE	12.00
		10290027	ELIZABETH KORB	16.00
		10290028	FAITH LOO	16.00
		10290029	JESUS LEYVA	38.00
		10290032	ROBERT DAWSON	118.45
		10290034	YURIY TUZOV	56.00
		10295250	GAVIN RAY	47.84
		10295251	JULIE SKORHEIM	27.00
		10295254	ROBERT CASTANEDA	19.00
		10297180	KEN KELLEY	791.50
		10297181	MANUEL VARELZ	74.50
		10297182	THE CLUB AT WESTPARK	732.00
		10299652	ANDREW HOWE	118.45
		10299653	ASHLEY RICH	16.00
		10299662	MARGARET CASCARELLI	16.00
		10299664	ROSELLA C BUSTILLOS	679.00
	14 Total			8,057.75
	22	10245883	A TEICHERT & SON INC	127.00
		10248486	AZURE FINANCIAL	428.00
	22 Total			555.00

100 Total				16,164.03
120	19	10272754	GREGORY P ANDERSON	60.00
		10276863	A-1 ADVANTAGE ASPHALT INC	75.00
		10281875	DOUGLAS WILLIAMS	60.00
	19 Total			195.00
120 Total				195.00
260	12	10268306	CARNEVALE, RANDY	109.92
	12 Total			109.92
260 Total				109.92
370	7	10260163	LOGAN BYRNE	11.00
		10271729	FIRST AMERICAN TITLE CO INC	3.00
	7 Total			14.00
370 Total				14.00
501	12	10229933	LINCOLN WESTERN MUSIC ROUNDUP	1,265.00
	12 Total			1,265.00
501 Total				1,265.00
503	12	10268306	CARNEVALE, RANDY	370.08
	12 Total			370.08
503 Total				370.08
Grand Total				18,118.03