

MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

From: Katherine J. Martinis, CPA, Auditor-Controller

Date: February 9, 2007

Subject: Refunds \$1,000.00 or Less



NOTIFICATION

In accordance with Resolution Number 2001-183 and Government Code Section 26906, attached is a report of refunds of \$1,000.00 or less issued by the Auditor-Controller during the period January 1, 2006 to December 31, 2006. Refunds of \$1,000.00 or less totals \$20,054.61.

BACKGROUND

On Resolution 2001-183 dated July 24, 2001 the Board of Supervisors authorized and designated the County Auditor-Controller to accept, approve and issue warrants for all authorized miscellaneous refund claims of \$1,000.00 or less submitted to the Auditor-Controller's Office 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. No additional funding is required.

**BEFORE THE BOARD OF SUPERVISORS
COUNTY OF PLACER, STATE OF CALIFORNIA**

In the matter of: Amending Resolution No. 94-50
delegating the authority for approval of miscellaneous
refunds of \$1000 or less from the Board of Supervisors
to the Auditor-Controller.

Resol. No. 2001-183
Ord. No. _____
First Reading: _____

The following Resolution was duly passed by the Board of Supervisors of
the County of Placer at a regular meeting held July 24, 2001
by the following vote on roll call:

Ayes: WEYGANDT, WHITE, GAINES, BLOOMFIELD, SANTUCCI

Noes: NONE

Absent: NONE

Signed and approved by me after its passage.


Chairman, Board of Supervisors

Attest:
Clerk of said Board



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 HEREBY 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 \$1000 or less submitted to the Auditor Controller'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 will become effective on refunds as of July 1, 2001.

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.

214

REFUNDS JANUARY 1, 2006 TO DECEMBER 31, 2006

DEPT	FUND	Payment Vendor Name	Warrant Number	Total
1	100	Allen L. Bender	10124716	15.00
6		Al Turner	10124185	110.00
		Anchor Roofing Inc.	10157040	330.00
		Camillucci Construction Services	10125572	165.00
		Clark or Donna Hoagland	10126779	374.87
		Dillow, John	10112598	735.00
		Dobkin & Copmpany	10105002	60.00
		Duarte Construction	10124408	189.26
		Eduardo Klenk	10126780	168.56
		Gramanz, Ronald & Syble	10093130	730.31
		Umayun Kabir	10137859	555.31
		James Scott Goodrich	10101336	174.89
		KLM Investments	10144404	803.90
		Kobra Properties	10124186	985.00
		Lionakis Beaumont Design Group	10116069	263.00
		Marilyn K. Sharp	10157155	60.00
		McMillen, John C. or Susan	10101338	517.00
		Mayers, Rebecca	10112601	625.00
		Perry, Edward & Georgia	10107783	620.00
		Richard & Georgia Harmon	10105003	60.00
		Richard Lalonde	10153678	340.00
		Rosene Classics	10157041	340.00
		Sheba Development LLC	10143331	340.00
		Warren, Edgar	10154485	735.00
		Watson, Walter	10112437	825.60
		Waynw L. Bolander	10144405	7.96
		Western Roofing System	10159030	190.47
		Western Roofing System	10159030	39.53
		Carrie Blythe	10109077	5.85
7		Old Republic Title Company	10159632	17.00
		Old Republic Title Company	10159632	34.00
		S. Lane Lewis	10158296	202.00
		Title Court Service	10108898	536.00
	370	Carrie Blythe	10109077	8.25
		Old Republic Title Company	10159632	6.00
		Old Republic Title Company	10159632	19.00
9	360	Alliance Title Co.	10134344	501.05
		Allied Title Co.	10132429	501.05
		Boyce, Eileen D.	10136773	258.82
		Clark Hoagland	10126058	159.10
		CMH Homes, Inc.	10149810	577.92
		John C. McMillen	10101730	214.14
		Ruthane Tahoda	10157179	301.38
	501	Money, Rebecca	10155120	301.38
		Pulte Homes Corporation	10111238	280.00
12	100	Alba Velo	10130833	95.00
		Boulder ridge Cable TV	10155198	50.00
		Brown, Rick	10109100	120.00
	399	Bower, Larry & Beverly	10093520	555.00
14	100	Al Golchin	10154777	210.00

REFUNDS JANUARY 1, 2006 TO DECEMBER 31, 2006

		Alison Herzog	10136497	140.00
		Amanda Karvonen	10120917	82.00
		Angela Seibert	10126653	352.00
		Angelina Vasquez	10134750	57.00
		Anne Arrowood	10110244	264.25
		Baldomera Rojas	10157074	31.15
		BFR Assoc	10095198	171.00
		Bill Suen	10153355	16.00
		Consultants In Education & Personal Serv	10129263	332.21
		Craig, W. A.	10130501	470.00
		Daniels, Helen	10154779	37.00
		Derek Belt	10095274	57.00
		Donna Collignon	10154781	29.00
		Eric Larraux	10115686	69.00
		Greg Green	10112254	117.00
		Ismael Martinez	10153356	86.00
		Jackie Sense	10157075	14.82
		Sony Rhinehart	10157078	9.00
		Tsang Sauying	10157279	7.38
		Martina Munoz	10140210	77.00
		MBH Architects	10105146	825.00
		Jeff Dudley	10110247	352.00
		Jillian Seahorn	10136498	107.00
		Joel Cuares	10154783	57.00
		John Birmingham	10111982	16.00
		Jose Ibarra	10158808	14.25
		Kajsa Larson	10111983	178.00
		Kajsa Larson	10111983	178.00
		Kathleen Eckman	10136499	50.00
15	160	Mary Leonardini	10141598	24.95
		Richard Doerner	10148374	25.00
		Sierra Foothills Amateur	10112676	20.00
19	120	A-1 Advantage Asphalt Inc	10145431	55.00
		Gray Construction	10156367	75.00
		Mary & Ken Ensey	10152513	75.00
		Moreno Trenching	10156369	75.00
		Robert Poggi	10103571	60.00
		Ryan Henry	10113162	60.00
		Sqaw Valley Preserve, Inc.	10146596	75.00
		Grand Total		\$20,054.61

