

MEMORANDUM

PLACER COUNTY AUDITOR CONTROLLER COUNTY OF PLACER

To: Honorable Board of Supervisors

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

Date: January 22, 2008

Subject: Miscellaneous refunds, other than taxes, of \$1,000.00 or less deposited in error into the County Treasury

NOTIFICATION

In accordance with Resolution Number 2001-183 and Government Code Section 26906, attached is a report of miscellaneous refunds, other than taxes, of \$1,000.00 or less deposited in error into the County Treasury and issued by the Auditor-Controller during the period January 1, 2007 to December 31, 2007. Refunds of \$1,000.00 or less totals \$9,959.26.

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, other than taxes, of \$1,000.00 or less deposited 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: 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

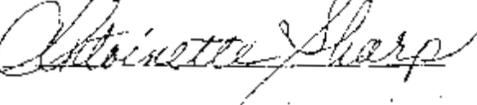
Absent: NONE

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.

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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, 2007 TO December 31, 2007

Fund	Dept	Warrant No	Vendor Name	Total
100	6	10165267	ALL YEAR	115.00
		10165271	SCOTT MILLER	765.00
		10169233	JAMES & COREY WILLIAMS	190.00
		10171710	CAL STATE ROOFING	115.00
		10174047	BACK YARD DREAM	621.27
		10174048	ROGER KINGSTON	730.31
		10180232	RYDER ROOFING	115.00
		10190344	SR BROERTJES & KL LARKIN	235.05
		10193967	AL & KRISTIN SCHUBERT	183.34
		10196262	STEVE WEISS	215.00
		10211534	PACIFIC NEON	90.00
		10218657	KENNETH ALTERWITZ	134.20
		10220204	MARY ENSEY	50.00
	6 Total			3,559.17
	7	10168197	FIDELITY NATIONAL TITLE	28.00
		10211871	GAIL GENTRY	15.00
	7 Total			43.00
	14	10165966	APOLINAR, PINA	20.00
		10166948	STOWBRIDGE, RICHARDSON	10.00
		10168893	Forrest Odle	11.00
		10168894	George Long	9.00
		10168896	Lacy Collins	5.00
		10170064	Judy Cordell	11.60
		10170065	Judy Hart	58.00
		10170066	Kaellen LaMonte	148.00
		10172402	Anabel Marquez	60.00
		10172403	Emily Lange	6.00
		10177277	BENJAMIN MELVIN WILMOTH	210.00
		10177588	BRODIE, CHRISTINA	13.00
		10177589	DUNCAN, JEAN	37.00
		10177590	MC NEE, JIM	65.00
		10180289	Norman Brown	16.00
		10180290	Peter Hazel	12.00
		10180291	Rachel Jack	45.00
		10180292	Sterling Fligge	53.00
		10180293	Taylor Figueroa	148.00
		10180750	John Oleary	82.00
		10180752	PARRISH, BILL	10.00
		10182192	Robert and Mildred Parsons	352.00
		10183243	Christine Hollingshead	45.00
		10183245	Gary Dyer	23.80
		10183247	John Frodahl	28.50
		10183248	Maria Mora	38.00
		10183250	Nancy Lawrence	17.10
		10183913	BUONO, ROSE	17.00
		10184129	RUTTER, ANDREW	16.00
		10185133	Joy Powers	16.00
		10185136	Rita OConner	9.00
		10187311	TERESA MENDEZ	10.00

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	10190413	ERIC LARUSSON	15.00
	10190414	MARIA YERA	6.00
	10190986	DONATI, GINO	17.00
	10190987	GOODMAN, JAN	30.00
	10190993	ROUX, JUDY	20.00
	10190994	SUSAN KENNAN	58.00
	10191896	GERRY STOUT	15.00
	10191897	GLADYS VARGAS	52.50
	10194034	LARDNER, KARLA	48.00
	10194036	TARLOCHAN SINGH	402.00
	10194933	VIVIANA DERAMIREZ	98.60
	10197305	HYNES, DIANE	469.50
	10198152	CASSEL, KENNETH	26.00
	10198153	HACHMEISTER, CAROL	38.00
	10198407	JOSE MOSQUEDA	13.00
	10198408	JUANA MEZA	18.00
	10199683	GREGORY GIVLER	31.00
	10199684	NANCY HILL	30.50
	10200594	WILLIAM BENNETT	122.00
	10200937	KIM TAYLOR	34.80
	10200939	SOCORRO MEDINA	100.00
	10201785	DAVISON, MARIA	30.00
	10201786	WILBUR, PAMELA	17.00
	10203858	HELEN MEADS	45.00
	10204073	ALICIA MEDINA	8.00
	10204989	ROSE MAJORS	148.00
	10207743	KRISTINE DURAN	60.00
	10207745	VALENTIN ENRIQUEZ	6.00
	10208797	WILLCUTS, KAREN	6.00
	10210941	JANASKI, LUCILLE	67.00
	10213552	MARIA RUIZ	154.00
	10213947	YOUNG, CARY	15.00
	10214973	WILLIAM O. HERNANDEZ ESTRELLA	108.50
	10216755	ROSA BOYER	465.00
	10216962	NEBEKER, NANCY	67.00
	10220017	KRISTY SILVA	9.00
	10221255	ANGEL LOURDES	44.00
	10221256	ESTELA ZEPEDA	92.00
	10221257	MARIA MONTIEL	130.25
	10221898	BESKE, CINDY	33.00
	10221899	BORLONGAN, DAVID	27.00
	10221900	HEISLEMAN, JENNIFER	16.00
	10221902	MC CRARY, SHERELDA	11.00
	10222235	JOHN BOYER	30.00
	10222237	MARIA RAMOS	13.00
	10225147	ANTHONY FROELICK	60.00
	10225150	LINDA HORNING	86.00
	14 Total		4,994.65
	22	10219546 BUSH MARION JEAN	75.00
	22 Total		75.00
100 Total			8,671.82
104	10	10161706 BELTRAM, MANUAL	52.14

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		10191714	HARTMANN-JONES, SHAUNA	97.57
104 Total	10 Total			149.71
110	18	10218173	NATASHA GLAVIN	157.00
	18 Total			157.00
	20	10161965	HEIDI DORE	156.00
	20 Total			156.00
110 Total				313.00
160		10177073	JOHANNA PEREZ	6.00
	15 Total			6.00
160 Total				6.00
270	17	10199390	HIGH, DONALD C	37.90
		10199557	ROJAS, RITA A	658.19
		10203299	KNIBBE, MARY	68.89
		10216074	JANSSSENS, CLAUDIA	27.75
	17 Total			792.73
270 Total				792.73
370	14	10208797	WILLCUTS, KAREN	3.00
	14 Total			3.00
370 Total				3.00
500	12	10201529	EUREKA YOUTH SOCCER	23.00
	12 Total			23.00
500 Total				23.00
Grand Total				9,959.26

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