



# Mendocino County

## Legislation Details (With Text)

**File #:** 20-0984      **Version:** 1      **Name:**  
**Type:** Approval      **Status:** Agenda Ready  
**File created:** 10/13/2020      **In control:** County Counsel  
**On agenda:** 2/9/2021      **Final action:**  
**Title:** Discussion and Possible Action Including Approval of Tax Refund Claim in the Amount of \$5,118.64 by James H. Calvert, Pursuant to Revenue and Taxation Code Sections 5096 and 5097, Regarding Certain Taxes Paid to the Albion Little-River Fire Protection District (Sponsor: County Counsel)  
**Sponsors:** County Counsel  
**Indexes:**  
**Code sections:**  
**Attachments:** 1. 2020-1-13 - Claim for Tax Refund James Calvert-Redacted, 2. 12-07-20 Gross Correspondence

Date	Ver.	Action By	Action	Result
2/9/2021	1	Board of Supervisors		

**To:** Board of Supervisors

**From:** County Counsel

**Meeting Date:** February 9, 2021

**Department Contact:** Christian Curtis

**Phone:** 234-6885

**Item Type:** Regular Agenda

**Time Allocated for Item:** 30 min.

**Agenda Title:**

Discussion and Possible Action Including Approval of Tax Refund Claim in the Amount of \$5,118.64 by James H. Calvert, Pursuant to Revenue and Taxation Code Sections 5096 and 5097, Regarding Certain Taxes Paid to the Albion Little-River Fire Protection District (Sponsor: County Counsel)

**Recommended Action/Motion:**

Approve Tax Refund Claim in the amount of \$5,118.64 by James H. Calvert, pursuant to Revenue and Taxation Code sections 5096 and 5097, regarding certain taxes paid to the Albion Little-River Fire Protection District.

**Previous Board/Board Committee Actions:**

None.

**Summary of Request:**

James H. Calvert, acting as the sole trustee for the James H. Calvert Separate Property Trust, dated May 25, 2012, has requested a refund of certain parcel taxes collected by the County on behalf of the Albion Little-River Fire Protection District. Pursuant to Revenue and Taxation Code sections 5096 and 5097, property owners may request tax refunds from the Board of Supervisors where the tax was erroneously collected. Mr. Calvert

contends that the tax was erroneously applied to his properties because they are commercial forestlands and therefore not part of the Albion Little-River Fire Protection District.

Under Health and Safety Code section 13811, commercial forestlands within a state responsibility area are not part of the jurisdiction of a fire protection district and are therefore not subject to its taxes. Consequently, if the Board of Supervisors finds that the property in question is commercial forestlands, a refund of the special tax imposed by Albion Little-River Fire Protection District is appropriate. Per Revenue and Taxation Code section 5101, the County Auditor pays such refunds with district funds on deposit in the County treasury.

Mr. Calvert has submitted an affidavit and other supporting documentation to demonstrate that the parcels in question were erroneously charged the District's tax because they are commercial forestland within a state responsibility area. Counsel for both Mr. Calvert and Albion Little-River Fire Protection District have been notified that the Board will consider the tax refund claim at its December 8, 2020 meeting. To date, counsel for Albion Little-River Fire Protection District has not indicated any dispute over Mr. Calvert's characterization of the property but has reserved a right to do so at the time the matter is considered by the Board.

The Board is asked to consider and weigh the submitted refund claims and any additional argument or evidence presented at the time of the meeting. Should the Board find that the property in question is commercial forestland within a state responsibility area, then refund of the taxes appears appropriate.

**Alternative Action/Motion:**

Reject the requested tax refund.

**Supervisory District:** All

**vote requirement:** Majority

**Supplemental Information Available Online At:** n/a

**Fiscal Details:**

**source of funding:** n/a

**current f/y cost:** n/a

**annual recurring cost:** n/a

**budget clarification:** n/a

**budgeted in current f/y:** N/A

**if no, please describe:**

**revenue agreement:** N/A

**Agreement/Resolution/Ordinance Approved by County Counsel:** Yes

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**CEO Liaison:** Executive Office

**CEO Review:** Yes

**CEO Comments:**

**FOR COB USE ONLY**

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Executed By: Atlas Pearson, Deputy Clerk I

Final Status: Approved

Date: February 10, 2021

