

**720.0000 REFUNDS**

*See Assessment Appeals Board  
Mines and Minerals*

**720.0005 Audits.** The failure in the course of an audit to uncover an overpayment of taxes does not negate a taxpayer's obligation to file a claim for refund within the applicable statutory period. Ideally, an audit will discover overpayments as well as underpayments of taxes. However, an audit does not excuse failure to meet applicable statutory deadlines, such as those covering claims for refund. C 2/28/86.

**720.0009 Base Year Value Appeals.** Where an assessment appeals board has rendered a decision establishing the base year value for a property, the assessed values on the roll for years subsequent to the year of appeal must be conformed to the board's determination; and appropriate refunds should be paid without further action by the taxpayer and/or escape assessments levied. The base year value correction and refund should be made consistent with the board's base year value determination, even though an action for refund has been initiated by the taxpayer and/or the assessor has challenged the board's decision, pending the outcome of the superior court action. This is so because the board's determination remains the "control figure" until changed. C 10/27/2000.

**720.0011 Base Year Value Corrections.** Where the assessor properly corrects a base year value pursuant to Revenue and Taxation Code section 51.5, refund of overpaid taxes for a year is not precluded by the fact that no roll correction was made by the assessor for such year as long as a valid and timely refund claim is filed. C 1/12/96.

**720.0020 Claim.** Where a claim for refund is filed but not an application for reduction of assessment, the claim must be verified by the person who paid the tax, his or her guardian, executor or administrator. Verification by the agent of such person will not suffice. C 1/12/96.

**720.0021 Claim.** The untimely filing of an application for reduction of assessment is not cured by the filing of a claim for refund within three years of the assessment. Even though inquiries were directed to the assessor's office and a reduction in value was obtained for a subsequent year, a claim for refund and/or a suit for refund would likely be dismissed for failure to exhaust administrative remedies. C 5/16/89.

**720.0030 Defendants.** Revenue and Taxation Code section 5148 requires that any city which may be liable for the refund of property taxes be named as a party defendant so that it will have the opportunity to appear and defend against the claim/action. C 6/3/87.

**720.0040 Estimated Assessments.** Where estimated assessments have been made because assessee failed to file property statements, as required, and where assessee subsequently filed late property statements which indicated that such assessments were excessive, a county may not grant refunds to the assessee, even if the assessor agrees that such assessments were excessive. In such instances, applications for reductions in assessments should be timely filed. See *Los Angeles Etc. Corp. v. Los Angeles County*, 22 Cal.App.2d 418.

On and after January 1, 1979, however, if upon audit it is disclosed that an assessment was excessive for any cause, which includes an estimated assessment made because the assessee failed to file a property statement, Revenue and Taxation Code section 469 directs the assessor to notify the taxpayer of the amount of the excess valuation and of the

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fact that a claim for cancellation or refund may be filed with the county as provided by sections 4986 and 5096. C 4/28/81.

[720.0060](#) **Interest Payable.** Interest is not payable on a property tax refund claim unless there has been an adjudication of the claim or entitlement to recovery of interest is specified by statute. C 9/20/78.