

**800.0000 TAX ASSESSMENT**

**800.0001 Fire Protection District.**

1. Taxes assessed by a fire protection district on property within territory annexed to a city, but not detached from the fire protection district, were not erroneously or illegally assessed or collected within the meaning of Revenue and Taxation Code section 5096 in the absence of the application of section 5096.1 of the Code. A finding by resolution of the fire protection district or the annexing agency that detachment proceedings were not commenced due to excusable neglect is a prerequisite to the applicability of section 5096.1.
2. Section 5096.1 applies to taxes which may have been collected prior to its enactment, subject to the applicable statute of limitation.
3. Revenue and Taxation Code section 5097 is the controlling statute of limitations pertaining to refunds under sections 5096 and 5096.1, which section allows a claim to be filed within four years after making the payment or within one year after the mailing of notice as prescribed in section 2635 of the Code, whichever is later.
4. Provided the section 5096.1 resolution states that the fire protection district is the entity which erroneously received the tax revenues, the fire protection district is responsible for the refund, not the annexing city. OAG 6/30/77 (No. CV 76-208, Vol. 60, p. 197).