

## ANALYSIS

This Ordinance amends Title 4 – Revenue and Finance of the Los Angeles County Code to add Section 4.64.170 to make California Revenue and Taxation Code section 5105 operative in Los Angeles County. The amendment will allow refunds of property taxes and assessments to the assessee of the property, or to the latest recorded owner as shown on the tax roll, without a claim for refund, subject to certain conditions set forth in the Ordinance. The amendment facilitates faster tax refunds to property owners, including in instances of emergencies such as the wildfires.

Very truly yours,

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By 

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MSB:eg

Requested: 1/27/2025

Revised: 2/21/2025

**ORDINANCE NO. \_\_\_\_\_**

An ordinance amending Title 4 – Revenue and Finance of the Los Angeles County Code, relating to issuance of refunds for property taxes or assessments.

The Board of Supervisors of the County of Los Angeles ordains as follows:

**SECTION 1.** Section 4.64.170 is hereby added to read as follows:

**4.64.170 Conditional Refund of Property Taxes or Assessments**

**Without Claim for Refund.**

Revenue and Taxation Code section 5105 is hereby made operative in Los Angeles County.

The Auditor-Controller may issue refunds of property taxes or assessments when authorized pursuant to article 1, chapter 5, part 9, of division 1 of the Revenue and Taxation Code, notwithstanding section 5097, to an assessee of the property for which the refund is authorized, or to the latest recorded owner of that property, as shown on the tax roll, without a claim for refund filed, if both of the following conditions are met:

A. There has been no transfer of the property during or since the fiscal year for which the taxes subject to refund were levied, and

B. The amount of the refund is less than ten thousand dollars (\$10,000).

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