



**COUNTY OF RIVERSIDE  
CLAIM FOR REFUND OF TAX PAYMENT(S)**

Claimant's Name: First: \_\_\_\_\_ Last: \_\_\_\_\_  
 Mailing Address: \_\_\_\_\_ City: \_\_\_\_\_  
 State: \_\_\_\_\_ Zip: \_\_\_\_\_ Contact No.: ( ) - \_\_\_\_\_

Assessor's Parcel Number: \_\_\_\_\_  
 Property Address: \_\_\_\_\_ City: \_\_\_\_\_ Zip: \_\_\_\_\_

In accordance with the provisions of Chapter 5, Article I, of the California Revenue and Taxation Code (commencing with Section 5096), I am (we are) herewith filing this claim with the Board of Supervisors of the County of Riverside, and ask that a refund of taxes and/or penalties be made for the following amounts:

Fiscal Year(s) Refund is Claimed	Date(s) Taxes Paid	Amount of Tax Claim	Amount of Penalty Claim	Total Amount
20____		\$	\$	\$
20____		\$	\$	\$
20____		\$	\$	\$
20____		\$	\$	\$
20____		\$	\$	\$

I (we) claim that the whole assessment (part of the assessment) for the year(s) as shown is (are) void for the following reasons (use attachments if necessary):

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

I hereby declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct; that the taxes and/or penalties sought to be refunded were paid within four years prior to the filing of this claim; that the amounts herein claimed are correct; and no part thereof has been refunded to the claimant or to any other person for claimant's benefit; and if acting on behalf of a legal entity, I am duly authorized to act on its behalf and that the title shown below is true and correct.

Date: \_\_\_\_\_ Signature: \_\_\_\_\_ Title: \_\_\_\_\_

**PLEASE NOTE:** *This form is provided as a courtesy and does not constitute legal advice to claimants. Claimants are strongly advised to consult an attorney regarding their rights and obligations, particularly with regard to exhaustion of administrative remedies and the applicability of statutes of limitation on filing claims and lawsuits for refund of property taxes.*

**THIS FORM MUST BE SIGNED AND RETURNED WITH PROOF OF TAX PAYMENT TO:**

**Riverside County Clerk of the Board of Supervisors**

**4080 Lemon Street, 1<sup>st</sup> Floor**

**Riverside, CA 92502**

**Phone (951) 955-1060**

**Fax (951) 955-1071**

**Internet: [www.rivcocob.org](http://www.rivcocob.org)**

**County Use Only**

Date Received: \_\_\_\_\_ Date Referred to County Counsel: \_\_\_\_\_

Signature: \_\_\_\_\_ Title: \_\_\_\_\_ Date: \_\_\_\_\_

## PROCEDURE FOR FILING A CLAIM FOR REFUND

The basis for filing a claim for refund is to be found in the Revenue and Taxation Code of the State of California, Section 5096, subdivisions (a) through (f), which reads as follow:

On order of the Board of Supervisors, any taxes paid before or after delinquency shall be refunded if they were:

- (a) Paid more than once.
- (b) Erroneously or illegally collected.
- (c) Illegally assessed or levied.
- (d) Paid on an assessment in excess of the ration of assessed value to the full value of the property as provided in Section 401 by reason of the Assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by assesse.
- (e) Paid on an assessment of improvements when the improvements did not exist on the lien date.
- (f) Paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1611 or 1760 by the County Board of Equalization.

The person filing the claim must be the individual who paid the tax; his guardian, executor or administrator. The claim must be verified and filed within four years of the date on which the taxes were paid, or within one year of the mailing of a notice as prescribed in Section 2635 of the Revenue and Taxation Code.

**PLEASE INDICATE THE AMOUNT OF TAXES EXPECT TO BE REFUNDED AS WELL AS THE REASON FOR THE CLAIM.**

**NOTE: IF THE COUNTY DOES NOT ACT ON THE CLAIM WITHIN SIX MONTHS OF THE DATE OF FILING, THE CLAIM IS DEEMED REJECTED PURSUANT TO REVENUE AND TAXATION CODE SECTION 5414(B).**

*Mail the completed Claim for Refund of Tax Payment(s) form to:*

Riverside County Clerk of the Board of Supervisors

P O BOX 1147

Riverside, CA 92502-1147