

PROCEDURES FOR FILING A CLAIM FOR UNCLAIMED PROPERTY TAX REFUNDS

Please complete and sign the [Claim for Refund of Tax Payment](#) form.

The Assessee, Assessee Address, APN or Category/Acct#, and Tax Fiscal Year are for the property the tax payment being refunded was paid for. This information is provided on the Unclaimed Property Tax listing. Each claim must have a separate form for each APN or Category/Account and Tax Fiscal Year.

The Claimant's Name, Claimant's Mailing Address, and Phone Number are for the person or entity authorized to receive the refund. Under Revenue and Taxation Code 5097, the refund is due to the person who paid the taxes. Proof of payment must be provided along with the claim form showing the person or entity authorized to claim the refund. Documents qualifying as proof of payment are listed on the claim form.

The following guidelines outline who is authorized to sign the Claim for Refund of Tax Payment form as claimant **if other than an individual claimant or if claiming on behalf of the claimant:**

Organizations

If the refund is payable to an organization, evidence to substantiate the signer's position within the organization must be provided. Examples of such evidence include the following: a partnership agreement, articles of organization, etc.

- Corporation: If the refund is payable to a corporation (including Non-Profit Corporate structures), the claim form must be signed by an officer of the corporation. Qualifying officers include the following:
 - ✦ Chairman of the Board
 - ✦ President
 - ✦ Chief Executive Officer
 - ✦ Chief Financial Officer
 - ✦ Corporate Secretary (or Assistant Corporate Secretary)
 - ✦ Executive or Senior Vice President
 - ✦ Vice President
 - ✦ General Counsel
 - ✦ Treasurer (or Assistant Treasurer)
 - ✦ Controller (or Assistant Controller)
 - ✦ Chief Accounting Officer
 - ✦ Director (Non-Profit ONLY)
 - ✦ Property Tax Manager
- Partnership: If the refund is payable to either a General Partnership or a Limited Partnership, then the claim form must be signed by a General Partner of the organization. A Limited Partner is approved to sign the claim form ONLY if this person has been specifically authorized by the partnership to participate in the control and management of the business.
- Limited Liability Company: If the refund is payable to a Limited Liability Company, the claim form must be signed by a Managing Member of the organization. A Manager is approved to sign the claim form ONLY if this person has been specifically authorized by the membership to participate in the control and management of the business.

- Sole Proprietorship: If the refund is payable to a Sole Proprietorship, the claim form must be signed by the owner of the business.

Trust

If the refund is payable to a Trust, the claim form must be signed by EACH individual who has been appointed as a trustee. Required supporting documentation includes a copy of the Trust Agreement that gives the names of each trustee.

Estate/Deceased Payee

If the refund is payable to the estate of a deceased individual or to a person who is now deceased, the claim form must be signed by either the executor or the administrator of the estate. Required supporting documentation includes a copy of the Death Certificate and evidence of appointment as executor or administrator.

Third-Party Agent

If the payee utilizes a third-party agent (such as an asset recovery company) to file a claim, a **notarized Power of Attorney must** be submitted to the County and signed by the authorized claimant. The [Authorization for Agent to Collect Property Tax Refund](#) form may be used for this purpose.

CLAIM SUBMISSION AND REVIEW

Please be sure to include ALL required information with your claim request. FAILURE TO SUBMIT A CLAIM INCLUDING THE REQUIRED DOCUMENTATION MAY RESULT IN THAT CLAIM BEING DENIED AND RETURNED TO THE SENDER. As a result, claimants are requested to provide as much information as possible in order to expedite our review process and to substantiate the claimant's right to the property tax refund. If, for any reason, you cannot provide the documentation as requested, please contact propertytax.auditor@co.nevada.ca.us explaining why you are entitled to the property tax refund and any special circumstances that may apply to your claim for additional guidance.

The completed claim(s) and required supplemental information should be mailed or delivered to:

**County of Nevada
Auditor-Controller's Office
950 Maidu Ave, Suite 230
Nevada City, CA 95959
ATTN: Property Tax Unit**

Please note that it may take up to 60 days to process your claim and, if approved, approximately 30 additional days for you to receive payment. This process may take longer under certain circumstances. All additional questions should be sent to propertytax.auditor@co.nevada.ca.us

Disclaimer: Claimant is agreed that if for any reason it is found that the claimant is not entitled to the payment or claimant receives a duplicate payment, the claimant will return the funds to the County of Nevada Auditor-Controller within fifteen (15) days.