



**ALAMEDA COUNTY UTILITY USER TAX ORDINANCE
CLAIM FOR REFUND PER SECTION 2.12.170**

Reference: No.:

COUNTY OF ALAMEDA
TREASURER -TAX COLLECTOR'S OFFICE
BUSINESS LICENSE TAX SECTION
224 W. WINTON AVENUE, ROOM 169
HAYWARD, CA 94544

I herewith request a refund in the amount of \$_____, said amount having been erroneously collected from me by _____ on behalf of County of Alameda for Utility Users Tax for the period from _____ to _____ (attach supporting evidence such as bills showing amount paid), due to the following reasons: _____

I declare under penalty of perjury that I am the claimant in the foregoing claim, that I have read the foregoing claim and know the contents thereof, and that the same is true of my own knowledge.

Claimant's Signature _____ Date _____

PLEASE PRINT OR TYPE THE FOLLOWING:

Claimant's Name: _____
Address: Number _____ Street _____ Suite _____
City _____ State _____ Zip _____

DO NOT WRITE BELOW THIS LINE

TREASURER/TAX COLLECTOR'S ENDORSEMENT

☐ Claim denied for the following reason(s): _____

☐ Claim approved, refund the following overpayment that was received by UUT for the period from _____ to _____:

| | |
|---------------------------|----------|
| Utility User Tax | \$ _____ |
| Delinquent Penalties | _____ |
| Fees | _____ |
| Other | _____ |
| Total Overpayment/Refund: | \$ _____ |

DONALD R. WHITE, ALAMEDA COUNTY TREASURER-TAX COLLECTOR

By: _____, Deputy Tax Collector. Date _____

AUDITOR'S USE ONLY

ABATE ACCOUNT: 419060 FUND: 10000 ORG NO: 130100 DEPT: 160100

\$ _____ PAY OK _____

PR REF (TYPE UUT NUMBER)

SHOW: REFUND OF UTILITY USER TAX

ALAMEDA COUNTY ORDINANCE NO. 2.12 UTILITY USER TAX PROVISION FOR REFUND

SECTION 2.12.170 Refunds.

- A Whenever the amount of any tax has been overpaid or paid more than once or has been erroneously or illegally collected or received by the tax administrator under this chapter, it may be refunded as provided in this section.
- B Notwithstanding the provisions of subsection A of this section, a service supplier may claim a refund, or take as credit against taxes remitted, the amount overpaid, paid more than once, or erroneously or illegally collected or received when it is established that the service user from whom the tax has been collected did not owe the tax; provided, however that neither a refund nor a credit shall be allowed unless the amount of the tax erroneously or illegally collected has either been refunded to the service user or credited to charges subsequently payable by the service user to the person required to collect and remit. A service supplier that has collected any amount of tax in excess of the amount of tax imposed by this chapter and actually due from a service user, may refund such amount to the service user and claim credit for such overpayment against the amount of tax which is due upon any other monthly returns, provided such credit is claimed in a return filed as provided in subsections E and F of this section.
- C Notwithstanding other provisions of this section, whenever a service supplier, pursuant to an order of the California Public Utilities Commission or a court of competent jurisdiction, makes a refund to service user of charges for past utility service, the taxes paid pursuant to this chapter on the amount of such refunded charges shall also be refunded to service users, and the service supplier shall be entitled to claim a credit for such refunded tax against the amount of tax which is due upon the next monthly returns.
In the event this ordinance is repealed, the amount of any refundable taxes will be borne by the County.
- D No refund shall be paid under the provision of this section unless the claimant establishes his right by written records showing entitlement thereto.
- E The period for filing a claim for refund shall be six month from the time the tax was paid; provided, however, that in no event shall the period to file this claim expire prior to the shortest period allowable for filing a tax refund claim under Title 1, Division 3.6, Part 3, Section 911.2 of the California Government Code or any successor provision as amended from time to time. For purposes of this section, a claim shall be deemed to accrue on the date the tax was paid. Notwithstanding the foregoing, the period of limitation of filing claims as amended by this section shall not be applied to extinguish existing causes of action. However, pursuant to *Brown v. Bleiberg* (1982) 32 Cal. 3d 426, a cause of action that is not time-barred as of the effective date of this amendment shall expire on the date six after the effective date of this amendment or on the date such cause of action would have expired in the absence of this amendment, whichever date occurs first. The clerk of the board of supervisors is directed to remove this sentence and the preceding two from this section upon the expiration of a forty-two (42) month period commencing on the effective date of this amendment.
- F Only the person who paid the tax, or that person's guardian, executor. Or administrator may file the refund claim. Such person must verify claim under penalty of perjury of the laws of the state of California. No other person, including an attorney pr other representative, may sign the refund claim on behalf of the person who paid the tax or that person's guardian, executor, or administrator. The claim must set forth the facts and legal theories under which the claimant believes he or she has a right to a refund. The facts and legal theories must be sufficiently detailed so that the basis of the claim may be understood and evaluated.
- G No lawsuit shall be commenced or maintained unless the person who paid the tax or fee or that person's guardian, or administrator has filed a claim for refund pursuant to this section.