



**County of Ventura  
COUNTY CLERK AND RECORDER**

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Public Information Officer

October 4, 2016

Board of Supervisors  
County of Ventura  
800 South Victoria Avenue  
Ventura, CA 93009

**Subject:** Request for Approval of \$9,246.60 Documentary Transfer Tax Refund  
to WELLS – CECO, LLC.

**Recommendation:**

It is recommended that your Board order a refund of an overpayment of documentary transfer tax in the amount of \$9,246.60 to WELLS – CECO, LLC, 17083 Old Coach Road, Poway, CA 92064, pursuant to Section 1560 of the Ventura County Ordinance Code.

**Fiscal/Mandates Impact:**

Mandatory: Yes (X) Ventura County Ordinance Code §1560  
Source of Funding: Fund N702-732C  
Funding Match Required: None  
Impact on Other Departments: None

**Summary of Revenues and Costs:** FY 2016-17

Revenue: \$(9,246.60)

**Costs:**

Direct \$ 0  
Indirect-Dept. \$ 0  
Indirect-County CAP \$ 0

Net Costs \$ 9,246.60

Recovered Indirect Costs \$ 0

Org 1901 FY 2016-17	Adopted Budget	Adjusted Budget	Projected Budget	Estimated Savings/Deficit
Appropriations	5,079,400	5,079,400	5,079,400	0
Revenue	4,829,400	4,829,400	4,829,400	0
Net Cost	250,000	250,000	250,000	0

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**Discussion:**

On March 25, 2016, WELLS – CECO, LLC recorded a Grant Deed to Costco Wholesale Corporation. Due to a clerical error on the part of the attorney preparing the document, documentary transfer tax of \$10,274 was paid on the grant deed. Subsequent review of the transaction and value of the property indicated the correct taxable value to be \$934,000, resulting in a revised documentary transfer tax of \$1,027.40. WELLS – CECO, LLC has requested a refund of \$9,246.60, the excess amount of documentary transfer tax paid. WELLS – CECO, LLC recorded the grant deed and paid the documentary transfer tax, therefore the refund will be directed and payable to WELLS – CECO, LLC.

Section 1560 of the Ventura County Ordinance Code states that the claims for refunds of taxes imposed pursuant to this ordinance shall be governed by the provisions of Chapter 5 (commencing with Section 5096) of Part 9 of Division 1 of the Revenue and Taxation Code. Subdivision (b) of Revenue and Taxation Code Section 5096 states that any taxes paid before or after delinquency shall be refunded if they were erroneously or illegally collected. Revenue and Taxation Code Sections 5099 and 5101 authorize your Board to issue a refund in these circumstances.

This letter has been reviewed by the County Executive Office, the Auditor-Controller's Office, and County Counsel.

If you have any questions regarding this item, please contact me at 654-2266.



**MARK A. LUNN**

County Clerk and Recorder