RECOMMENDED ACTION AND JUSTIFICATION: (Policy Item: Yes__ No XX)

This check was issued as a refund for overpayment of taxes. However, the recipient failed to cash the check in the prescribed 6 month period resulting in the check being voided and returned to the General Fund.

BACKGROUND AND HISTORY OF BOARD ACTIONS:

Per Government Code 29802, the Board of Supervisors has discretion as to whether they want to re-issue this stale-dated check.

LIST ALTERNATIVES AND CONSEQUENCES OF NEGATIVE ACTION:

To not reissue the check may cause a small claim action.
MARIPOSA COUNTY BOARD OF SUPERVISORS

MINUTE ORDER

TO:      KEN HAWKINS, Auditor

FROM:    MARGIE WILLIAMS, Clerk of the Board

SUBJECT: Request to Reissue Stale-Dated Refund Check
         (#511042) for an Overpayment of Taxes ($624.21)
         to Walter M. Fiersoon;
         Resolution Number 95-158

THE BOARD OF SUPERVISORS OF MARIPOSA COUNTY, CALIFORNIA,

ADOPTED THIS Order on April 18, 1995

ACTION AND VOTE:

Ken Hawkins, Auditor;
B) Resolution Approving Request to Reissue Stale-Dated
Refund Check (#511042) for an Overpayment of Taxes ($624.21)
to Mr. Walter M. Fiersoon (4/5ths Vote Required)
BOARD ACTION: Following discussion, (M)Taber, (S)Balmain,
Res. 95-158 adopted/Ayes: Unanimous. Direction was given
for the Auditor to bring back a policy for handling these
types of requests in the future.

cc: File
DEPT/DIV: Auditor  CONTACT: Ken Hawkins
DATE: April 18, 1995  PHONE: 966-7606

ACTIONS REQUESTED: (Check All That Apply)

(X) Budget appropriation by Board of Supervisors (4/5ths Vote Required): Amending the total amount available in the County budget, or in any one fund of the budget, or appropriating Reserve for Contingencies;

( ) Transfer by Board of Supervisors (3/5ths Vote Required): Moving existing appropriations from one budget to another, or between categories within a budget unit;

( ) Transfer by Administrator: Moving existing appropriations within a single budget category between line items (i.e. services and supplies, etc.);

( ) Transfer by Auditor: Moving salaries between line items to accommodate variances internal to salaries; OR transfers within the County budget under $50.00 to accommodate minor variations from the budget.

<table>
<thead>
<tr>
<th>FUND/DEPT/ACCT NO.</th>
<th>LINE ITEM DESCRIPTION</th>
<th>INCREASE EST REVENUE/APPROPRIATIONS</th>
<th>AMOUNT</th>
</tr>
</thead>
<tbody>
<tr>
<td>001-0000-308-0109</td>
<td>Cancelled Warrants</td>
<td></td>
<td>$624.21</td>
</tr>
<tr>
<td>001-0107-421-0554</td>
<td>Auditor-Other Charges/Refunds</td>
<td></td>
<td>624.21</td>
</tr>
</tbody>
</table>

Justification: To reissue stale-dated check #511042 to Vendor #17606 payable to Fierson, Walter M. for a refund of overpaid taxes on May 20, 1994. Reissuance of check is at discretion of the Board of Supervisors per G.C. 29802.

Department Head Signature: ____________________________ Date: ____________
Approved By: ____________________________ Date: ____________
Administrator: ____________________________ Date: ____________
Auditor: ____________________________ Date: ____________

AUDITOR'S USE ONLY:

Description: ____________________________ Transfer No.: ____________________________

Budget Action Form Revised 5/92