



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



DATE: January 13, 2012
BOARD MEETING DATE: January 31, 2012
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors

FROM: John C. Beiers, County Counsel

SUBJECT: Correction of Property Tax Roll for APN 011-311-150 Pursuant to sections 4831, *et seq.*, of the Revenue and Taxation Code

RECOMMENDATION:

Approve Property Tax Roll correction 11-1498 for Franciscan Park LLC (APN 011-311-150).

BACKGROUND:

Revenue and Taxation Code sections 4831, *et seq.*, allow for the correction of clerical, descriptive and tax roll errors or mistaken entries. Over the course of any year, it is not uncommon to uncover some errors among the tens of thousands of assessments made by the Assessor. The errors may be caused by defects or delays in information or descriptions provided by assessees, unknown economic or historical information, duplication of assessments or simple clerical or mathematical errors by the assessee or the Assessor, or both. When the correction to the tax roll involves a refund, correction or cancellation of taxes in excess of \$50,000, Board of Supervisor's approval of that correction is required.

DISCUSSION:

The subject property (APN: 011-331-150) is a mobile home park located at 700 Hoffman St. Daly City, that provides housing for low income families. In February of 2011, Franciscan Park LLC applied for the welfare exemption. After a review of the claim and inspection of the property, the Assessor found that the requirements of Section 214 of the Revenue & Taxation Code have been met and that a welfare exemption is appropriate. Due to a clerical error, the exemption was not applied to the parcel until September 2011. Approval of the roll correction recognizing the welfare exemption for the 2011 annual roll is requested.

Authorizing this correction of the property tax roll will contribute to the Shared Vision 2025 outcome of Collaborative Community by demonstrating fiscal accountability.

FISCAL IMPACT:

The total fiscal impact is a reduction to the tax roll of \$223,184.45. However, because refunds are only issued for property taxes paid, there are no refunds due as a result of this correction.