



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



DATE: August 27, 2012
BOARD MEETING DATE: September 11, 2012
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors
FROM: John C. Beiers, County Counsel
SUBJECT: Correction of Property Tax Rolls Pursuant to sections 4831, *et seq.*, of the Revenue and Taxation Code

RECOMMENDATION:

Approve corrections to the identified tax rolls and corresponding tax refunds.

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 Assessor and Controller have found fifteen enrolled assessments that require corrections that are subject to the approval of the Board of Supervisors. The attached schedule lists the name of the taxpayer and the property address, the reasons for the correction, the amount of the correction, as well as the Roll Change number. Board approval may be evidenced by the execution of the Roll Correction form on behalf of the Board of Supervisors by the President of the Board.

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 \$537,496.69 in 2009; \$492,944.20 in 2010 and \$1,555,752.70 in 2011. However, because refunds are only issued for property taxes already paid, the total property tax refunds are \$537,496.69 for 2009; \$414,333.76 for 2010 and \$1,519,959.40 for 2011, including interest.

ATTACHMENT A

Roll Corrections

	Taxpayer Property Address and APN or Account No.	Tax Year and Reason/Description	Tax Roll Amount (Including interest, if applicable)	Change Number
1	Leland Stanford Jr University 2895 Sand Hill Road. Menlo Park 074-470-100-4	<u>2009</u> : Correction to reflect information received from taxpayer regarding new construction.	\$214,207.50	09-481
2	Wal-Mart.com USA LLC 850 Cherry Dr. San Bruno Bill No. 2009-8545	<u>2009</u> : Correction following audit where taxpayer erroneously included personal computers located in Arizona and disposed of equipment in 2009 reporting.	\$323,289.19	11-682
3	Wal-Mart.com USA LLC 850 Cherry Dr. San Bruno Bill No. 2010-7570	<u>2010</u> : Correction following audit where taxpayer erroneously included personal computers located in Arizona and disposed of equipment in 2010 reporting.	\$356,068.70	11-683
4	Argonaut Holdings Inc. 312 Constitution Dr. Menlo Park APN: 055-260-210; 055-260-220	<u>2010</u> : Correction to legal entity transfer of multiple parcels. Market value of economic unit under income approach is lower than CIO value.	\$58,265.06	11-2318
5	Halsey Mclean Minor Bill No. 2010-12775 Bill No. 2011-13086	<u>2010 & 2011</u> : Correction to cancel taxes for aircraft assessed by Alameda County in 2010 and 2011. No refund necessary.	\$78,610.44 \$60,719.42	11-653
6	KB Home South Bay Inc. Redwood City APN: 095-460-320	<u>2011</u> : Correction to Assessor's error in assessing each parcel at \$6,500,000 instead of total value for both parcels at \$6,500,000. Only partial refund of \$25,054.51.	\$60,847.88	11-2823
7	Mills Peninsula Health Services 1783 El Camino Real Burlingame 025-161-090	<u>2011</u> : Correction to reflect lease to exempt tenants.	\$61,051.15	11-3927
8	ASN Solaire/Archstone 100-200; 101-201 W. McLellan Dr South San Francisco 010-212-120	<u>2011</u> : Correction to reflect change in ownership.	\$275,466.36	11-4005
9	ASN Solaire/Archstone 100-200; 101-201 W. McLellan Dr South San Francisco 010-212-140	<u>2011</u> : Correction to reflect change in ownership.	\$196,110.72	11-4006

10	ASN Tanforan Crossing 1009 Admiral Court San Bruno 020-013-210	<u>2011</u> : Correction to reflect change in ownership.	\$222,901.12	11-4007
11	ASN Tanforan Crossing 1009 Admiral Court San Bruno 020-013-220	<u>2011</u> : Correction to reflect change in ownership.	\$178,688.00	11-4008
12	ASN Bay Meadows I LLC 1025 Park Pl. & 1301 David St. San Mateo 040-010-060	<u>2011</u> : Correction to reflect change in ownership.	\$211,960.52	11-4018
13	ASN Bay Meadows I LLC 1025 Park Pl. & 1301 David St. San Mateo 040-010-070	<u>2011</u> : Correction to reflect change in ownership.	\$263,125.56	11-4019
14	Tishman Speyer Archstone-Smith 850 Davit Ln Redwood City 095-273-020	<u>2011</u> : Correction to reflect change in ownership.	\$145,767.68	11-4040
15	Tishman Speyer Archstone-Smith 11 Avocet Dr. Redwood City 095-291-100	<u>2011</u> : Correction to reflect change in ownership.	\$91,075.08	11-4041
	TOTAL ROLL CHANGES	\$2,586,193.50		
	TOTAL REFUNDS	\$2,471,789.80		

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