



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



DATE: July 8, 2013
BOARD MEETING DATE: August 6, 2013
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 twelve 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 of \$849,131.93 in 2012, \$168,067.98 in 2011, \$242,214.95 in 2009 and \$243,347.83 in 2008. However, because refunds are only issued for property taxes already paid, the total property tax refunds for 2012 is only \$786,089.98

ATTACHMENT A

Roll Corrections

	Taxpayer Property Address and APN or Account No.	Tax Year and Reason/Description	Tax Roll Amount	Change Number
1	WSC Menlo Oaks Investors V LLC 900 North Michigan Ave., # 1900 Chicago, IL 60611 APN: 055-254-030	<u>2012</u> : Correction to reflect welfare exemption. No refund.	\$63,041.95	12-2866
2	RC Peninsula Park LLC 270 Saint Paul St., Suite 300 Denver, CO 80206-5133 APN: 052-531-160	<u>2012</u> : Correction to reallocate values incorrectly allocated from retired seven parcels to four newly created parcels.	\$74,067.02	12-3957
3	Palo Alto Medical Foundation 2350 West El Camino Real Mountain View, CA 90404 APN: 046-051-070	<u>2012</u> : Correction to reflect welfare exemption.	\$267,449.80	12-4149
4	Palo Alto Medical Foundation 2350 West El Camino Real Mountain View, CA 90404 APN: 046-051-070-4-01	<u>2012</u> : Correction to reflect welfare exemption.	\$194,195.22	2012-692
5	AAA Northern CA 3055 Oak Rd. Walnut Creek, CA 94594 Bill No. 2012-764	<u>2012</u> : Correction to reflect results of audit.	\$56,360.78	12-604
6	MP South City LP Lessee 303 Vintage Park Dr., Suite 250 Foster City, CA 94404 APN: 014-160-040	<u>2012</u> : Correction to reflect welfare exemption.	\$105,620.98	12-4513
7	BMR – Forbes Boulevard 5694 Mission Center Road 602-800 San Diego, CA 92108 APN: 015-201-150	<u>2011</u> : Correction to reflect decline in value.	\$65,347.37	12-4226
8	BMR – Forbes Boulevard 5694 Mission Center Road 602-800 San Diego, CA 92108 APN: 015-071-330	<u>2011</u> : Correction to reflect decline in value.	\$102,720.61	12-4220
9	Tyco Electronics 1050 Westlakes Dr. Berwyn, PA 19312 APN 055-244-010	<u>2008 & 2009</u> : Correction to reflect effects on value of Assessment Appeals Board decision.	\$106,403.00 \$109,140.66	12-4354
10	Tyco Electronics 1050 Westlakes Dr. Berwyn, PA 19312 APN 055-260-190	<u>2008 & 2009</u> : Correction to reflect effects on value of Assessment Appeals Board decision.	\$73,902.27 \$71,884.28	12-4355

11	Tyco Electronics 1050 Westlakes Dr. Berwyn, PA 19312 APN 055-260-200	<u>2008 & 2009</u> : Correction to reflect effects on value of Assessment Appeals Board decision.	\$63,042.56 \$61,190.01	12-4356
12	Genentech Inc Attn M. Soltich 1 DNA Way #MS24 South San Francisco, CA 94080 APN 015-232-460	<u>2012</u> : Correction to reflect demolition of improvements.	\$88,396.21	12-4173
	TOTAL ROLL CHANGES	\$1,502,762.40		
	TOTAL REFUNDS	\$1,439,720.50		