



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: October 21, 2013

Board Meeting Date: November 19, 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 six enrolled assessments that require corrections that are subject to the approval of the Board of Supervisors. Attachment A 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 \$55,132.39 in 2013, \$80,851.61 in 2012, \$54,245.85 in 2011, \$93,562.43 in 2010, \$88,262.59 in 2009 and \$89,239.36 in 2008. Refunds are only issued for property taxes already paid. The total property tax refunds are for \$461,294.26 including interest for all years combined.

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	Theravance, Inc 901 Gateway Blvd., So. San Francisco, CA 94080 Bill No. 2010-1925	<u>2010</u> : Correction to reflect decision of Assessment Appeals Board that company qualified as a biopharmaceutical company.	\$93,562.43	13-303
2	Theravance, Inc 901 Gateway Blvd., So. San Francisco, CA 94080 Bill No. 2009-2077	<u>2009</u> : Correction to reflect decision of Assessment Appeals Board that company qualified as a biopharmaceutical company.	\$88,262.59	13-302
3	Theravance, Inc 901 Gateway Blvd., So. San Francisco, CA 94080 Bill No. 2008-8741	<u>2008</u> : Correction to reflect decision of Assessment Appeals Board that company qualified as a biopharmaceutical company.	\$89,239.36	13-49
4	Cypress Lawn Cemetery Assoc. 1370 El Camino Real Colma, CA 94014 APN: 011-360-480-5	<u>2012</u> : Correction to reflect Cemetery Exemption.	\$80,851.64	2012-844
5	MP South City LP SSF Redevelopment Agency 636 El Camino Real South San Francisco, CA 94080 APN: 014-160-040-3	<u>2011</u> : Correction to reflect Welfare Exemption.	\$54,245.85	2013-80
6	Successfactors, Inc. 1 Tower Pl. Ste. 1100 So. San Francisco, CA 94080 Bill No. 2013-6560	<u>2013</u> : Correction to reflect error in assessment to tenant rather than landlord.	\$55,132.39	13-482
	TOTAL ROLL CHANGES		\$461,294.26	
	TOTAL REFUNDS		\$461,294.26	