



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: November 4, 2015
Board Meeting Date: December 15, 2015
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, recently discovered 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 4 enrolled assessments that require corrections approved by Board of Supervisors. Attachment A to this memorandum lists the name of the taxpayers and the property addresses, the reasons for the correction, the amount of the correction, as well as the Roll Change numbers. Board approval of these corrections is 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.

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FISCAL IMPACT:

The total fiscal impact is a reduction to the tax roll of \$120,626.28 in 2015, \$217,679.38 in 2014, and \$60,050.56 in 2013, and total refunds for all years of \$277,729.94.

ATTACHMENT A

Roll Corrections

	Taxpayer Property Address and APN or Account No.	Tax Year and Reason/Description	Tax Roll Amount Reduced (Including interest, if applicable)	Change Number
1	HMB Capital LLC Vacant land Half Moon Bay, CA APN 047-340-180	<u>2014</u> : Correction to reflect AAB decision.	\$106,068.05 Refund of \$106,068.05	15-0664
2	Main Street Park I LP 1101 Main Street Half Moon Bay, CA 94019 APN 064-400-010-1	<u>2014</u> : Correction to reflect welfare exemption.	\$51,888.16 Refund of \$51,888.16	2015-259
3	Half Moon Village II Associates LP 1 Bloom Lane Half Moon Bay, CA 94019 APN: 056-210-420	<u>2015</u> : Correction to reflect welfare exemption.	\$120,626.28 \$0 refund	15-0904
4	Upsky International 1177 Airport Blvd. Burlingame, CA APN: 026-290-310	<u>2013 & 2014</u> : Correction to reflect AAB decision.	\$60,050.56 \$59,723.17 Refund of \$60,050.56 \$59,723.17	14-2410
	TOTAL ROLL REDUCTIONS	\$	\$398,356.22	
	TOTAL REFUNDS	\$	\$277,729.94	