



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: January 27, 2016
Board Meeting Date: February 9, 2016
Special Notice / Hearing: None
Vote Required: Majority

To: Honorable Board of Supervisors
From: John C. Beiers, County Counsel
Subject: Claim for Refund of Documentary Transfer Tax

RECOMMENDATION:

Deny North Peninsula Jewish Campus Land, LLC's claim of \$22,000 for refund of Documentary Transfer Tax on APN 094-471-090.

BACKGROUND:

The California Documentary Transfer Tax Act allows local governments to impose a transfer tax on "lands, tenements, or other realty sold" by ordinance. Rev. & Tax. § 11911. The County of San Mateo imposes a transfer tax pursuant to County of San Mateo Ordinance § 2.93.020 on realty sold throughout the County.

In August 2015, North Peninsula Jewish Campus Land, LLC, through its counsel, filed a claim for refund of the \$22,000 in documentary transfer tax it paid upon its purchase of 800 Foster City Boulevard in Foster City (APN 094-471-090). The seller was the City of Foster City.

DISCUSSION:

In support of its claim, the taxpayer argues that the sale of the parcel did not result in "realty sold" because the property is burdened by a long-term lease. The County Counsel's Office has reviewed the claim and concludes that it is not supported by controlling law and should be denied.

Denying this claim will contribute to the Shared Vision 2025 outcome of Collaborative Community by demonstrating fiscal accountability.

FISCAL IMPACT:

There is no direct fiscal impact by denying this claim, as no refund will be issued.