



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: July 7, 2016
Board Meeting Date: August 9, 2016
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 11 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.

FISCAL IMPACT:

The total fiscal impact is a reduction to the tax roll of \$1,074,324.11 in 2015, \$219,607.26 in 2014, \$144,226.54 in 2013, \$154,812.78 in 2012 and \$85,554.95 in 2010. Refunds of \$475,902.95 will issue for 2015, \$73,026.66 for 2013, \$70,481.06 for 2012 and \$85,554.95 for 2010.

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	Gilead Sciences 1155 Chess Dr. Foster City, CA 94404 APN 094-010-100-9 02	<u>2015</u> : Correction to reflect exempt transfer.	\$242,472.7 (no refund)	2015-773
2	Oak Grove Associates 2600 El Camino Real, Ste. 100 Menlo Park, CA APN 071-092-280-8 01	<u>2013</u> : Correction to reflect exempt transfer.	\$73,026.66	2015-763
3	United Airlines San Francisco International Airport Millbrae, CA Account No. 010018-0014	<u>2015</u> : Correction to reflect error in information provided by taxpayer.	\$447,215.6	15-605
4	Zaffaroni, Lida/LLC 2600 El Camino Real, Ste. 302 Palo Alto, CA 94306 APN 070-180-330-6	<u>2015</u> : Correction to reflect exempt transfer.	\$57,468.53 (Refund of \$28,687.35)	2015-758
	Pacific Biosciences of CA 1505 Adams Dr. Menlo Park, CA 94025 Account No. 030550-0001	<u>2010 & 2012</u> : Correction to reflect audit results/taxpayer reporting error.	2010 \$85,554.95 2012 \$70,481.06	15-567
	Mid-Peninsula Coastside Inc. 2001 Miramontes Point Rd. Half Moon Bay, CA 94019 APN 066-430-190	<u>2015</u> : Correction to reflect welfare exemption.	\$173,915.26 (no refund)	15-2079
	Mid-Peninsula Coastside Inc. 2001 Miramontes Point Rd. Half Moon Bay, CA 94019 APN 066-430-190-0 01	<u>2013</u> : Correction to reflect welfare exemption.	\$71,199.88 (no refund)	2015-1045
	Mid-Peninsula Coastside Inc. 2001 Miramontes Point Rd. Half Moon Bay, CA 94019 APN 066-430-190-0 01	<u>2014</u> : Correction to reflect welfare exemption.	\$168,780.16 (no refund)	2015-1046

	MP Delaware Pacific Associates 1990 S. Delaware St. San Mateo, CA APN 035-320-460-5 01	<u>2012</u> : Correction to reflect welfare exemption.	\$84,331.72 (no refund)	2015-998
	Waterfront Tower Partners 500 Airport Blvd. Burlingame, CA APN 026-363-500	<u>(2015)</u> : Correction to reflect reduction in base year value after inspection of property.	\$153,252 (no refund)	2015-991
	Waterfront Tower Partners 500 Airport Blvd. Burlingame, CA APN 026-363-500-5 01	<u>(2014)</u> : Correction to reflect reduction in base year value after inspection of property.	\$50,827.10 (no refund)	2015-990
	TOTAL ROLL REDUCTIONS	\$1,678,525.64		
	TOTAL REFUNDS	\$704,965.62		