



**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
County Counsel



**Date:** August 31, 2016  
**Board Meeting Date:** October 4, 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 Supervisors approval of that correction is required.

**DISCUSSION:**

The Assessor and Controller have found four enrolled assessments over five tax years that require correction approved by the Board of Supervisors. Attachment A to this memorandum 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 of this correction 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 \$259,644.34 in 2016, \$235,849.74 in 2015, \$103,344.60 in 2014, \$104,723.38 in 2013 and \$105,670.14 in 2012. Refunds of \$235,849.74 will issue for 2015, \$103,344.60 for 2014, \$104,723.38 for 2013 and \$105,670.14 for 2012.

ATTACHMENT A

**Roll Corrections**

	<b>Taxpayer Property Address and APN or Account No.</b>	<b>Tax Year and Reason/Description</b>	<b>Tax Roll Amount Reduced (Including interest, if applicable)</b>	<b>Change Number</b>
1	Nick and Gabriela Swinmurn 605 Brewer Dr. Hillsborough, CA 94010  APN: 031-072-110	<u>2012:</u> Correction to reflect error in enrolling parcel split.  <u>2013:</u> Correction to reflect error in enrolling parcel split.  <u>2014:</u> Correction to reflect error in enrolling parcel split.  <u>2015:</u> Correction to reflect error in enrolling parcel split.	\$105,670.14  \$104,723.38  \$103,344.60  \$102,505.02	15-2392
2	Ravenswood Family Health Center 1885 Bay Rd. East Palo Alto, CA  APN 063-131-370	<u>2015:</u> Correction to reflect welfare exemption.	\$133,344.72	16-0307
3	Ravenswood Family Health Center 1885 Bay Rd. East Palo Alto, CA  APN 063-131-370	<u>2016:</u> Correction to reflect welfare exemption.	\$202,110.37 (no refund)	16-0276
4	David D. Bohannon Organization 1101 Shoreway Road Belmont, CA  APN 040-371-090	<u>2016:</u> Correction to reflect error in percentage of change in ownership.	\$57,533.97 (no refund)	16-0415
	TOTAL ROLL REDUCTIONS	\$ 809,232.20		
	TOTAL REFUNDS	\$ 549,587.86		