



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: December 12, 2016
Board Meeting Date: January 24, 2017
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 \$50,000.00, Board of Supervisor's approval of that correction is required.

DISCUSSION:

The Assessor and Controller have found four enrolled assessments that require a correction to be approved by the Board of Supervisors. Attachment A to this memorandum lists the names of the taxpayers and the property addresses, the reasons for the corrections, the amount of the corrections, as well as the Roll Change numbers. 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 \$335,387.70 in 2016 and \$65,726 in 2015. Refunds of \$53,840.95 will issue for 2016 and \$65,726.00 for 2015.

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	Edgewater Isle Associates, L.P. 364 S. Railroad Ave San Mateo, CA 94401 APN: 035-574-120	<u>2016:</u> Correction to reflect Welfare Exemption.	\$107,681.90 (Refund \$53,840.95)	16-1337
2	RFHC Bay/Pulgas Landowner, Inc. 1798A Bay Road East Palo Alto, CA 94303 APN: 065-131-370-7 01	<u>2015:</u> Correction to reflect Welfare Exemption.	\$65,726.00 (Refund \$65,726)	2016-028
3	Fairway Apartments LP 77 Westborough Blv. South San Francisco APN: 013-260-030	<u>2016:</u> Correction to reflect Welfare Exemption	\$71,283.42	16-1106
4	Oceanview Housing Associates LP 555 Crespi Dr. Pacifica, CA APN 022-142-150	<u>2016:</u> Correction to reflect Welfare Exemption.	\$156,422.38	16-1109
	TOTAL ROLL REDUCTIONS	\$401,113.70		
	TOTAL REFUNDS	\$119,566.95		