



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



Date: September 23, 2013
Board Meeting Date: October 22, 2013
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, unknown 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 twelve enrolled assessments that require corrections that are subject to the approval of the Board of Supervisors. Attachment A 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 may be 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 \$356,611.12 in 2012, \$87,686.39 in 2012 and \$225,316.71 in 2013. However, because refunds are only issued for property taxes already paid, the total property tax refunds are for \$87,686.39 in 2012 including interest.

Roll Corrections

	Taxpayer Property Address and APN or Account No.	Tax Year and Reason/Description	Tax Roll Amount (Including interest, if applicable)	Change Number
1	North Peninsula Jewish Campus 800 Foster City Blvd. Foster City, CA 94404 APN: 094-471-090	<u>2013</u> : Correction to reflect welfare exemption. No refund.	\$43,567.45	13-0198
2	John S. Ehrlich TR 765 Market St., Apt. 26F San Francisco, CA 94103 APN: 072-120-010	<u>2013</u> : Correction to reflect exemption following change in ownership. No refund.	\$103,052.18	13-0184
3	Oyster Point LLC 235 Montgomery St., 16 th Floor San Francisco, CA 94104 APN: 015-010-630	<u>2013</u> : Correction to reflect a decline in value. No refund.	\$78,697.08	13-0067
4	Waddell, M. Keith 300 Tunitas Creek Lane Half Moon Bay, CA 94019 APN: 066-330-160	<u>2012</u> : Correction to reflect effects on value of Assessment Appeals Board decision.	\$87,868.39	13-0037
5	ASN Tanforan Crossing I LLC Attn Salt Dept 671 N. Glebe Rd. Ste 800 Arlington, VA 22203 APN	<u>2010</u> : Correction to reflect exemption to change in ownership for perfection of title and to restore previous values.	\$68,308.36	2012-954
6	ASN Tanforan Crossing I LLC Attn Salt Dept 671 N. Glebe Rd. Ste 800 Arlington, VA 22203 APN	<u>2010</u> : Correction to reflect exemption to change in ownership for perfection of title and to restore previous values.	\$68,378.90	2012-955
7	ASN Bay Meadows I LLC Attn Salt Dept 9200 E Panorama Cir. Ste 400 Englewood, CO 80112 APN 040-010-060-8	<u>2010</u> : Correction to reflect exemption to change in ownership for perfection of title and to restore previous values.	\$65,141.04	2012-956
8	ASN Bay Meadows I LLC Attn Salt Dept 9200 E Panorama Cir. Ste 400 Englewood, CO 80112 APN 040-010-070-7	<u>2010</u> : Correction to reflect exemption to change in ownership for perfection of title and to restore previous values. No refund.	\$75,555.92	2012-957
9	Tishman Speyer Archstone- Smith Redwood Shores LLC c/o Archstone Smith Sal 9200 E Panorama Cir. Ste 400 Englewood, CO 80112 APN 095-273-020-9	<u>2010</u> : Correction to reflect exemption to change in ownership for perfection of title and to restore previous values. No refund.	\$79,226.90	2012-958

	TOTAL ROLL CHANGES		\$669,796.22	
	TOTAL REFUNDS		\$87,868.39	