



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



**Date:** August 19, 2015  
**Board Meeting Date:** September 22, 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 9 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 \$315,492.82 in 2015, and \$1,618,912.15 in 2014, and \$345,751.57 in 2013, and total refunds for all years of \$364,788.97.

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	SFF Logistics, Inc. 1070 San Mateo Ave South San Francisco, CA  APN 015-164-390	<u>2013</u> : Correction to reflect error in the date of value, no change is made to the base year value.	\$171,256.60 refund of \$171,256.60	2014-1215
2	MP Delaware Pacific Associates 1990 S. Delaware St. San Mateo, CA  APN 035-320-460	<u>2015</u> : Correction to reflect welfare exemption.	\$214,265.53	15-0089
3	OSH Acquisition Corporation 900 El Camino Real Millbrae, CA  Bill No. 2015-7366	<u>2015</u> : Correction to reflect processing error which incorrectly increased value of possessory interest.	\$101,227.29	15-92
4	BRE FMCA 350 Sharon Park Dr. Menlo Park, CA  APN 074-281-110	<u>2013</u> : Correction to reflect errors in issuance of supplemental assessment for adjacent parcels.	\$174,494.97	2014-1267
5	BRE FMCA 350 Sharon Park Dr. Menlo Park, CA  APN 074-281-110-2	<u>2014</u> : Correction to reflect errors in issuance of supplemental assessment for adjacent parcels	\$1,058,712	2014-1268
6	Google 1300, 1900, 1800 and 1700 Seaport Blvd. Redwood City, CA  APN 054-330-250-9	<u>2014</u> : Correction to reflect reallocation of property value in single economic unit between land and improvements to 16 parcels.	\$125,827.34 refund of \$61,232.83	2015-140
7	Google 1300, 1900, 1800 and 1700 Seaport Blvd. Redwood City, CA  APN 054-330-210-3	<u>2014</u> : Correction to reflect reallocation of property value in single economic unit between land and improvements to 16 parcels.	\$136,816.91 refund of \$62,917.71	2015-136

8	Google 1300, 1900, 1800 and 1700 Seaport Blvd. Redwood City, CA  APN 054-330-230-1	<u>2014:</u> Correction to reflect reallocation of property value in single economic unit between land and improvements to 16 parcels.	\$117,585.19 refund of \$54,669.53	2015-138
9	Google, Inc. 1600 Seaport Blvd. Redwood City, CA  APN 054-330-270-1	<u>2014:</u> Correction to reflect reallocation of property value in single economic unit between land and improvements to 16 parcels.	\$179,970.85 refund of \$14,712.30	2015-142
	TOTAL ROLL REDUCTIONS	\$2,100,185.83		
	<b>TOTAL REFUNDS</b>	<b>\$364,788.97</b>		