



# County of San Mateo

## Inter-Departmental Correspondence

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**Department:** COUNTY ATTORNEY

**File #:** 23-995

Board Meeting Date: 12/12/2023

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**Special Notice / Hearing:** None  
**Vote Required:** Majority

**To:** Honorable Board of Supervisors

**From:** John D. Nibbelin, County Attorney

**Subject:** Correction of Property Tax Rolls Pursuant to sections 4831, et seq., of the Revenue and Taxation Code

**RECOMMENDATION:**

Approve correction 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 incorrect 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. Incorrect tax roll entries may also result from processing delays, such as when the Assessor is awaiting resolution of disputed legal issues through litigation. When the correction to the tax roll involves a refund, correction, or cancellation of taxes in excess of \$50,000, approval of this Board of Supervisors is required for that correction.

**DISCUSSION:**

The Assessor and Controller have identified three enrolled assessments that require corrections to be approved by this Board of Supervisors. Attachment A to this memorandum lists the names of the taxpayers and the property addresses, the reasons for the correction, the amounts of the correction, and the Roll Change numbers. Board approval of these corrections is evidenced by the execution of the Roll Correction form by the Board President on behalf of this Board of Supervisors.

**FISCAL IMPACT:**

The total fiscal impact is a reduction to the tax roll of \$234,214.50 in 2016, \$140,987.75 in 2017, \$63,241.67 in 2021, \$116,986.66 in 2022, and \$121,278.25 in 2023. Refunds will issue in the amounts of \$285,305.35 for the 2016 tax year, \$167,338.94 for the 2017 tax year, \$68,424.03 for the 2021 tax year, \$121,377.36 for the 2022 tax year, and \$0 for the 2023 tax year. The refund

amounts are higher than the corresponding roll reduction due to the inclusion of accrued interest on the tax payments prior to the correction.