County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY COUNSEL
File #: 18-145

Board Meeting Date: 2/27/2018

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 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 $271,977.18 in 2017 and $183,794.97 in 2016. Refunds will issue for $35,207.22 in 2017.