



County of San Mateo

Inter-Departmental Correspondence

Department: COUNTY COUNSEL

File #: 19-1239

Board Meeting Date: 1/7/2020

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, approval of the Board of Supervisors is required for that correction.

DISCUSSION:

The Assessor and Controller have identified six enrolled assessments that require corrections 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 by the Board President on behalf of the Board of Supervisors.

FISCAL IMPACT:

The total fiscal impact is a reduction to the tax roll of \$99,914 in 2016, \$267,447 in 2017, \$318,217 in 2018 and \$566,501 in 2019. Refunds will issue for \$109,813 in 2017 and \$156,167 in 2018.