



# County of San Mateo

## Inter-Departmental Correspondence

---

**Department:** COUNTY COUNSEL

**File #:** 22-059

Board Meeting Date: 1/25/2022

---

**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 four enrolled assessments that require corrections to be approved by the Board of Supervisors. Attachment A to this memorandum lists the names of the taxpayers and the property addresses, the reasons for the corrections, the amounts of the corrections, as well as 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 the Board of Supervisors.

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 \$236,138 in 2020 and \$339,506 in 2021. Refunds will issue for \$242,356 in 2020 and \$167,501 in 2021.