

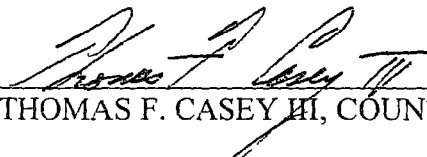
**OFFICE OF THE COUNTY COUNSEL  
COUNTY OF SAN MATEO**

**To:** Honorable Board of Supervisors  
**From:** County Counsel  
**Subject:** Property Tax Refund: APN 053-233-270  
 1991 Broadway Street, Redwood City (Mezes Plaza Inv LLC, et al.)  
**Date:** January 30, 2001

**RECOMMENDATION:** Approve a property tax refund in the amount of \$29,243.18 for fiscal year 1999/2000 to reflect a tax exemption for the portion of 1991 Broadway Street, Redwood City, leased to the University of California, Berkeley.

Thirty-four percent (34%) of the property located at 1991 Broadway Street, Redwood City, has been leased to the University of California, Berkeley. The property is assessed to Mezes Plaza Inv LLC. In February 1999, the University applied for a tax exemption for the 1999/2000 property tax roll for the portion of the property under its lease. The Assessor's office reviewed the claim and requested a copy of the lease. The lease was provided in February 2000 along with a claim for exemption for the 2000/2001 roll. The Assessor determined that the portion of the property leased to the University was exempt from property taxes under Section 3(d) of Article XIII of the California Constitution as well as sections 202, 202.2, 202.5, 202.6, 254 and 259.10 of the Revenue and Taxation Code. The Assessor was able to process the exemption in time for the 2000/2001 roll, but a refund is necessary for the 1999/2000 roll to reflect the exemption. Since the amount of the refund is \$29,243.18, approval by the Board of Supervisors is required. It is our understanding that, under the terms of the lease, the landlord will forward any tax reduction resulting from the exemption to the University.

We therefore recommend that the Board approve the refund in the amount of \$29,243.18 for fiscal year 1999/2000 to reflect the University's exemption. The fiscal impact to the County's General Fund is 14% of the refund or approximately \$4,100.00.

  
 THOMAS F. CASEY III, COUNTY COUNSEL

TFC/MKR:mc

cc: John L. Maltbie, County Manager  
 Warren Slocum, Assessor-County Clerk-Recorder  
 Tom Huening, Controller  
 Lee Buffington, Tax Collector-Treasurer

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**San Mateo County Assessor's Office**  
**Request for APPROVAL OF DECREASE of Taxes**  
**for Fiscal Year 1999/2000**

To Controller:

No. 000125

Correction

Cancellation

Refund

<b>Secured Parcel Number:</b>	<b>Vol.</b>	<b>Unsecured Assessment Nbr.</b>	<b>Account Number</b>	<b>Tax Rate Area</b>
053-233-270				009059
<b>Owner</b>			<b>Mailing Address</b>	
UNIVERSITY OF CALIF BERKELY RESO -ATTN T. ANNE STINSON			6701 SAN PABLO AVENUE #5600 BERKELEY CA 94720-5600	

The following Tax Roll Change(s) are requested, pursuant to section code 5096 of the Revenue and Taxation Code due to.

This organization is due a refund pursuant to section 3(d) & (e) of Article XIII of the State's Constitution and Revenue & Taxation Code Sec 202.2

	Land	Imps	Pers. Prop	Fixtures	Leg	Exempt	Net Value
<b>From</b>	1 177 866	7 125 000					8 302 866
<b>To</b>	1 177,866	7,125,000			PSC	2 822 974	5 479 892
<b>Diff</b>	0	0				2,822,974	2,822,974

Tax Dollar Decreases over \$10 000 require County Counsel authorization

<u>Rate</u>	<u>Valuation</u>	<u>Dollars</u>
<u>1.0359</u>	<u>x 8302866</u>	<u>= 86009.38</u>

Tax Dollar Decreases over \$15 000 also require Board of Supervisors approval

Revised	<u>5 479 892 = 56,766.20 @ 1/2</u>
(+) (-)	<u>( 2 822 974 ) ( 29,243.18 )</u>
Estimated Tax Dollar Decrease	<u>\$ 29,243.18</u>

**Signature / Authorization**

<b>Assessor Representative:</b>	<b>Date:</b>	<b>Deputy Controller:</b>	<b>Date:</b>
<i>F. L. Hill</i>	<i>8/29/00</i>	<i>[Signature]</i>	
<b>County Counsel:</b>	<b>Date:</b>	<b>Board of Supervisors</b>	<b>Date:</b>

**Action**

<b>Roll Changed by:</b>	<b>Date:</b>	<b>Tax bill corrected &amp; mailed by</b>	<b>Date:</b>

**San Mateo County Assessor's Office  
Request for APPROVAL OF DECREASE of Taxes  
for Fiscal Year 1999/2000**

To Controller:

No. 000125

Correction

Cancellation

Refund

Secured Parcel Number:	Vol.	Unsecured Assessment Nbr.	Account Number	Tax Rate Area
053-233-270				009059
Owner			Mailing Address	
UNIVERSITY OF CALIF, BERKELY RESO -ATTN T ANNE STINSON			6701 SAN PABLO AVENUE #5600 BERKELEY, CA 94720-5600	

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This organization is due a refund pursuant to section 3(d) & (e) of Article XIII of the State's Constitution and Revenue & Taxation Code Sec. 202.2

	Land	Imps	Pers Prop	Fixtures	Leg	Exempt	Net Value
<b>From</b>	1 177 866	7,125 000					8,302,866
<b>To</b>	1 177 866	7 125 000			PSC	2 822 974	5 479 892
<b>Diff</b>	0	0				2,822,974	2,822,974

Tax Dollar Decreases over \$10 000 require County Counsel authorization

<u>Rate</u>	<u>Valuation</u>	<u>Dollars</u>
1.0359	x 8302866	= 86009.38

Tax Dollar Decreases over \$15 000 also require Board of Supervisors approval.

Revised	<u>5479892</u>	<u>56766.20</u>	@ 1/2
(+) (-)	(2822974)	(29243.18)	
Estimated Tax Dollar Decrease		\$ <u>29243.18</u>	

**Signature / Authorization**

<b>Assessor Representative:</b>	<b>Date:</b>	<b>Deputy Controller:</b>	<b>Date:</b>
<i>Fred Hill</i>	8/29/00	<i>[Signature]</i>	
<b>County Counsel:</b>	<b>Date:</b>	<b>Board of Supervisors</b>	<b>Date:</b>

**Action**

<b>Roll Changed by:</b>	<b>Date:</b>	<b>Tax bill corrected &amp; mailed by</b>	<b>Date:</b>

**San Mateo County Assessor's Office  
Request for APPROVAL OF DECREASE of Taxes  
for Fiscal Year 1999/2000**

To Controller:

No. 000125

Correction

Cancellation

Refund

Secured Parcel Number:	Vol.	Unsecured Assessment Nbr.	Account Number	Tax Rate Area
053-233-270				009059
Owner			Mailing Address	
UNIVERSITY OF CALIF BERKELY RESO -ATTN T. ANNE STINSON			6701 SAN PABLO AVENUE #5600 BERKELEY CA 94720-5600	

The following Tax Roll Change(s) are requested, pursuant to section code **5096** of the Revenue and Taxation Code due to:

This organization is due a refund pursuant to section 3(d) & (e) of Article XIII of the State's Constitution and Revenue & Taxation Code Sec 202.2

	Land	Imps	Pers. Prop	Fixtures	Leg	Exempt	Net Value
From	1,177,866	7,125,000					8,302,866
To	1,177,866	7,125,000			PSC	2,822,974	5,479,892
Diff	0	0				2,822,974	2,822,974

Tax Dollar Decreases over \$10,000 require County Counsel authorization

Rate                      Valuation                      Dollars  
 $1.0359 \times 8,302,866 = 86,009.38$

Tax Dollar Decreases over \$15,000 also require Board of Supervisors approval.

Revised                       $5,479,892 = 56,766.70 @ \frac{1}{2}$   
 (+) (-)                       $(2,822,974) (2,9243.18)$

Estimated Tax Dollar Decrease                      \$ 29,243.18

**Signature / Authorization**

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Fred Hill</i>	<i>8/29/00</i>	<i>Adopte</i>	<i>OCT 10 2000</i>
County Counsel:	Date:	Board of Supervisors	Date:

**Action**

Roll Changed by	Date:	Tax bill corrected & mailed by	Date: