

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

To: Honorable Board of Supervisors
From: County Counsel
Subject: Request for Approval of Property Tax Decrease for
1190 El Camino Real, Redwood City (APN 061-441-160)
Date: February 12, 2001

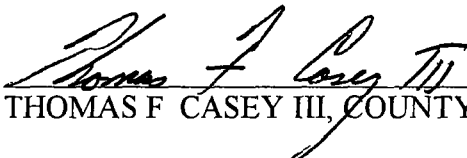
RECOMMENDATION: Approve a property tax correction and decrease in the amount of \$26,154 54 for APN 061-441-160 for fiscal year 2000-2001

A property located at 1190 El Camino Real, Redwood City with the above-referenced parcel number was incorrectly assessed on the 2000-2001 fiscal roll. The property is assessed to Arton Investment, Inc. It was inadvertently enrolled before the appraiser had a chance to review the values for accuracy.

The total property value (land plus improvements) for the parcel was incorrectly enrolled at \$4,998,000. The total property value will be reduced to \$2,499,000. This will result in a tax decrease of \$26,154 54.

Revenue and Taxation Code section 4831 authorizes the correction of the tax roll as the result of an Assessor's error. Since the corrections will cause a decrease of taxes in excess of \$15,000 00, they will require approval by the Board of Supervisors.

We therefore recommend that the Board approve the correction and decrease of taxes in the amount of \$26,154 54 for APN 061-441-160 for fiscal year 2000-2001. The fiscal impact to the County's General Fund is that anticipated revenues for this fiscal year will be decreased by approximately \$3,660 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

San Mateo County Assessor's Office-Secured Roll
Request for Approval of Increase / Decrease of taxes
Fiscal Year 2000-2001

To the Controller:

Board change No.

Tax Dollar Decreases less than \$10,000
 200 FEB - 8 - 54

Tax Dollar Decreases over \$10,000
 requires County Council authorization

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

Correction

Cancellation

Refund

Secured Parcel Number	Unsecured Assm't Number	Account Number	Tax Rate Area
061-441-160			

Owner	Mailing Address
Arton Investment, Inc	570 El Camino Real, Suite 220 Redwood City, CA 94063

This is to certify, pursuant to Section 4831 of the Revenue and Taxation code that tax roll change or changes are requested as follows, reason for change

Clerical error in annual assessment

	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From	\$2,856,000	2,142,000				\$4,998,000
TO	\$1,428,000	1,071,000				\$2,499,000
Diff	(\$1,428,000)	1,071,000				(\$2,499,000)

[Signature]
 Signature / Authorization

Assessor Representative: <i>[Signature]</i>	Date: 2/7/01	Deputy Controller: <i>[Signature]</i>	Date: FEB - 8 2001
County Council: <i>[Signature]</i>	Date:	Board of Supervisors	Date:

ACTION: (date) ROLL CHANGE (date) Tax bill corrected & mailed.

Computer Multi-yr Updated by:	Date:

- Section 4831 Assessor's errors
- Section 4831.5 Corrections of errors caused by the assessee
- Section 4986 Cancellation of uncollected taxes
- Section 5096 Refunds permissible
- Section 170 Reassessment for calamity/misfortune

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2499000 26154.52
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