

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

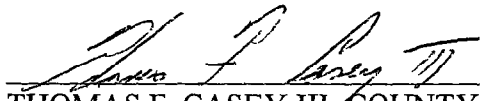
To: Honorable Board of Supervisors
From: County Counsel
Subject: Property Tax Roll Correction APN 011-360-250 and 011-360-260
1370 El Camino Real, Colma (Cypress Lawn Cemetery Association)
Date: March 9, 2001

RECOMMENDATION: Approve a correction and tax decrease for APN 011-360-250 and 011-360-260 for the 2000/2001 Annual Roll to reflect a cemetery exemption for Cypress Lawn Cemetery Association

The property located at 1370 El Camino Real, Colma, is a cemetery assessed to Cypress Lawn Cemetery Association. The property is eligible for a property tax exemption for cemeteries under Article XIII, section 3 and Revenue and Taxation Code section 204. The Assessor's office was not able to process the exemption for this property for the 2000-2001 Annual Roll until after the roll closed. As a result, approval of a roll correction and tax decrease needs to be processed in order to reflect the exemption on the roll. The Assessor was able to process the corrections and tax decrease for two of the four parcels that comprise the cemetery. However, the corrections for APN 011-360-250 and 011-360-260 exceed \$15,000 and therefore require approval by the Board of Supervisors. The amounts of tax decrease for these two parcels are

<u>Parcel</u>	<u>Tax Decrease</u>
APN 011-360-250	\$16,098 82
APN 011-360-260	\$72,590 00
Total	\$88,688 82

We recommend that the Board approve the corrections described above to reflect the cemetery exemption for the subject property. The fiscal impact to the County's General Fund share for these parcels would be approximately \$12,416 43


THOMAS F CASEY III, COUNTY COUNSEL

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
REQUEST FOR APPROVAL OF DECREASE OF TAXES

Cypress Lawn Cemetery Assoc
C/O Cypres Lawn Memorial Park
1370 El Camino Real
Colma CA 94014

Page 1 of 1
No 3040

APN: 011-360-250 VOL: 20 SITUS:

TRA: 007001

The following Tax Roll Change(s) are requested pursuant to section code 4831 of the Revenue and Taxation Code due to Assessor Error

Year	Land	Imps	Pers. Prop	Fixtures	Ex Cd	Ex Amt	Net Value
			2000				
From	1 552 443	0	0	0		0	1 552 443
To	1 420 250	0	0	0	CEM	1 420 250	0
Diff	- 132 193	0	0	0		1 420 250	- 1 552 443

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

Rate Valuation Dollars
1.0370 x 1552443 = 16098.82

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

Revised (+) (-) 0 = 0 @1/2
<1552443 X 16098.82>
Estimated Tax Dollar Decrease \$ 16098.82

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Fulwell</i>	2/28/01	<i>Adcock</i>	2/28/01
County Counsel:	Date:	Board of Supervisors:	Date:
<i>W. F. Lane III</i>	3/12/01		

Action

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

SAN MATEO COUNTY ASSESSOR'S OFFICE
REQUEST FOR APPROVAL OF DECREASE OF TAXES

Cypress Lawn Cemetery Assoc
C/O Cypress Lawn Memorial Park
1370 El Camino Real
Colma CA 94014

Page 1 of 1

No 3041

APN: 011-360-260 VOL: 20 SITUS:

TRA: 007001

The following Tax Roll Change(s) are requested pursuant to section code 4831 of the Revenue and Taxation Code due to Assessor Error

Year	Land	Imps	Pers. Prop	Fixtures	Ex Cd	Ex Amt	Net Value
			2000				
From	7 000 000	0	0	0		0	7 000 000
To	7 000 000	0	0	0	CEM	7 000 000	0
Diff	0	0	0	0		7 000 000	7 000 000

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

Rate Valuation Dollars
1.0370 x 7000000 = 72590.00

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

Revised 0 = 0 @1/2
 (+) (-) <7000000> <72590.00>

Estimated Tax Dollar Decrease \$ 72,590.00

2001 FEB 23 AM 10 31
 CEM
 7000000
 7000000

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Frank W...</i>	<i>2/28/01</i>	<i>[Signature]</i>	<i>MAR - 5 2001</i>
County Counsel:	Date:	Board of Supervisors:	Date:
<i>[Signature]</i>	<i>3/12/01</i>		

Action

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