

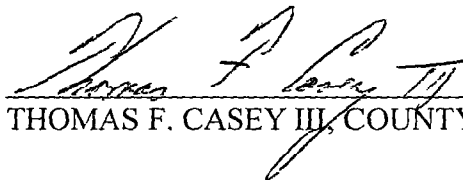
**OFFICE OF THE COUNTY COUNSEL  
COUNTY OF SAN MATEO**

**To:** Honorable Board of Supervisors  
**From:** County Counsel  
**Subject:** Request for Approval of Property Tax Decrease  
 APN 070-302-300 (70 Camino Por Los Arbol, Atherton)  
**Date:** March 8, 2001

**RECOMMENDATION:** Approve a property tax correction and decrease in the amount of \$41,351.32 for fiscal year 2000-2001 and \$40,766.70 for the 1999-2000 supplemental roll for APN 070-302-300 (70 Camino Por Los Arbol, Atherton)

The parcel located at 70 Camino Por Los Arbol, Atherton, changed ownership on June 9, 1999 and was assessed on the 1999 supplemental roll and 2000-2001 regular roll to Dean and Linda Debiase at a sales price of \$4,080,000. However, subsequent information indicates that the sale price was actually for both this parcel and an adjacent parcel. The assessment therefore needs to be corrected to allocate only a portion of the sale price to the subject parcel. This will result in a tax decrease of \$40,766.70 for the 1999-2000 supplemental roll and \$41,351.32 for the 2000-2001 regular roll. Revenue and Taxation Code section 4831 authorizes the correction of the tax roll as the result of an Assessor' error. Since a correction will cause a decrease of taxes in excess of \$15,000.00, it will require approval by the Board of Supervisors.

We therefore recommend that the Board approve the correction and decrease of taxes in the amounts stated above. The fiscal impact to the County's General Fund is that anticipated revenues for this fiscal year will be decreased by approximately \$11,500.00.

  
 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

**SUPPLEMENTAL ROLL  
ASSESSOR'S CHANGE - DECREASE**

TO THE CONTROLLER.

Assessor's Change No 99-174

REQUEST FOR APPROVAL OF INCREASE IN SUPPLEMENTAL TAXES FOR FISCAL YEAR

- CORRECTION (1)       CANCELLATION (2)       REFUND (3)
- For approval of tax dollar decreases less than \$10 000
- For District Attorney to approve decrease \$10 000-\$15 000  
Controller estimate of tax dollar decrease requested
- For District Attorney to present to Board of Supervisors request for tax decrease over \$15 000  
Controller estimate of tax dollar decrease requested

2001 Feb 12 A 4 20  
 \$ 40,766.70

1 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

**Correction to New Base Year Values**

*V 407 NP*

| Assessor recommends waiver of penalty for late payment of taxes per R & T Code Sec 4958 <input type="checkbox"/> N <input type="checkbox"/> Y |   |                           |   |                         |
|---|---|---------------------------|---|-------------------------|
| FISCAL YR   | PARCEL NUMBER OR UNSECURED ACCOUNT NUMBER | SEQUENCE NO               | 1 <sup>ST</sup> OWNER                         |                         |
| 99  | 070-302-300-2                             | 01                        | Debiase Dean A Tr                             |                         |
| SECURED PARCEL NUMBER F UNSECURED ACCOUNT NUMBER ABOVE  |   |                           | 2 <sup>ND</sup> OWNER OR DBA                  |                         |
|   |   |                           | Debiase Linda M Tr                            |                         |
| TAX CODE AREA   |   |                           | MAILING ADDRESS                               |                         |
| 62-007  |   |                           | 70 Camino Por Los Arboles, Atherton, CA 94027 |                         |
| CHANGED ASSESSED VALUE  |   |                           |   |                         |
| FROM.   | New Base Values                           | Prior Supplemental Amount | Roll Value                                    | New Supplemental Amount |
| Land  | 2 000 000                                 | 0                         | 5 194   | 1 994 806               |
| Improvements  | 2 000 000                                 | 0                         | 0   | 2 000 000               |
| Fixtures  |   |                           |   |                         |
| Personal Property   |   |                           |   |                         |
| Exemption #1  |   |                           |   |                         |
| Exemption #2  |   |                           |   |                         |
| Net Taxable Value   | 4 000 000                                 | 0                         | 5 194   | 3 994 806               |
| <b>TO</b>   |   |                           |   |                         |
| Land  | 50 000                                    | 0                         | 5 194   | 44 806                  |
| Improvements  | 50 000                                    | 0                         | 0   | 50 000                  |
| Fixtures  |   |                           |   |                         |
| Personal Property   |   |                           |   |                         |
| Exemption #1  |   |                           |   |                         |
| Exemption #2  |   |                           |   |                         |
| Net Taxable Value   | 100 000                                   | 0                         | 5 194   | 94 806                  |
| 2 APPROVED BY ASSESSOR'S OFFICE   |   | DATE                      | 3 APPROVED BY CONTROLLER                      |                         |
| <i>[Signature]</i>  |   | 2/9/00                    | <i>[Signature]</i>                            |                         |
| 4 APPROVED BY DISTRICT ATTORNEY   |   | DATE                      | 5 APPROVED BY BOARD OF SUPERVISORS            |                         |
| <i>[Signature]</i>  |   | 5/15/01                   | <i>[Signature]</i>                            |                         |
| 6 ACTION  |   | DATE                      | INITIALS                                      |                         |
| <input type="checkbox"/> Roll Changed   |   | 2-8-01                    | <i>[Initials]</i>                             |                         |
| <input type="checkbox"/> Tax bill corrected and mailed  |   | 2-28-01                   | <i>[Initials]</i>                             |                         |

- |  |  |
|--|--|
| (1) Section 4831 Assessor's errors                             | (2) Section 4986 Cancellation of uncorrected taxes     |
| (1) Section 4831.5 Correction of errors caused by the assessee | (3) Section 5096 Refunds permissible                   |
|  | (3) Section 170 Reassessment for calamity / misfortune |

*DECREASE 3,900,000 x 1.0453 = 40,766.70*

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

Debiase Dean A Tr  
Debiase Linda M Tr  
70 Camino Por Los Arbol  
Atherton CA 94027

Page 1 of 1

No 2036

APN: 070-302-300 VOL: 106 SITUS: 00

TRA: 062007

The following Tax Roll Change(s) are requested pursuant to section code 4831 of the Revenue and Taxation Code due to Assessor Error *Sales price entered on 2 parcels*

| Year | Land        | Imps        | Pers. Prop | Fixtures | Ex Cd | Ex Amt | Net Value   |
|------|-------------|-------------|------------|----------|-------|--------|-------------|
|      |             |             | 2000       |          |       |        |             |
| From | 2 040 000   | 2 040 000   | 0          | 0        |       | 0      | 4 080 000   |
| To   | 51 000      | 51 000      | 0          | 0        |       | 0      | 102 000     |
| Diff | - 1 989 000 | - 1 989 000 | 0          | 0        |       | 0      | - 3 978 000 |

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

Rate      Valuation      Dollars  
1.0395 x 4080000 = 42411.60

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

Revised      102000 = 1060.28 @1/2  
(+) (-)      3978000 < 41351.32 >

Estimated Tax Dollar Decrease

**< 41,351.32 >**

**Signature / Authorization**

|                          |          |                       |          |
|--------------------------|----------|-----------------------|----------|
| Assessor Representative: | Date:    | Deputy Controller:    | Date:    |
| <i>[Signature]</i>       | 11/18/20 | <i>[Signature]</i>    | 11/18/20 |
| County Counsel:          | Date:    | Board of Supervisors: | Date:    |
| <i>[Signature]</i>       | 3/13/21  |                       |          |

**Action**

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