

**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 059-163-100 and 059-163-110  
 (2750 El Camino Real, Redwood City)  
**Date:** March 9, 2001

**RECOMMENDATION:** Approve a property tax correction and decrease for APN 059-163-100 and 059-163-110 (2750 El Camino Real, Redwood City) for the 1999 Supplemental Roll and the 2000/2001 Annual Roll

Two properties located at 2750 El Camino Real, Redwood City, were assessed to Deerfield El Camino L L C et al , on the 1999 supplemental and 2000 annual rolls. However, incorrect values were inadvertently enrolled before the appraiser had a chance to review them for accuracy. The assessment roll history is as follows:

<u>Roll</u>	<u>Parcel No</u>	<u>Amount Enrolled</u>	<u>Correct Amount</u>	<u>Tax Decrease</u>
1999 Supplemental	059-163-110	\$ 2,950,000	\$ 300,000	\$ 27,451 00
2000 Annual	059-163-100	\$11,225,406	\$2,703,000	\$ 88,010 88
	059-163-110	\$ 6,018,000	\$ 306,000	\$ 58,987 82
			Total	\$174,449 70

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 recommend that the Board approve the correction and decrease of taxes for the 1999 Supplemental and 2000 Annual Rolls in the amounts described above under the columns marked "Correct Amount" and "Tax Decrease". The fiscal impact to the County's General Fund is that anticipated revenues will be decreased by approximately \$24,443 00.

  
 THOMAS F CASEY III, COUNTY COUNSEL

cc John L Maltbie, County Manager  
 Warren Slocum, Assessor-County Clerk-Recorder  
 Tom Huenig, Controller  
 Lee Buffington, Tax Collector-Treasurer  
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**SUPPLEMENTAL ROLL  
ASSESSOR'S CHANGE - DECREASE**

TO THE CONTROLLER.

Assessor's Change No. 99-183

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      \$ \_\_\_\_\_

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 YEAR VALUES**

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 YEAR	PARCEL NUMBER OR UNSECURED ACCOUNT NUMBER	SEQUENCE NO	1 <sup>ST</sup> OWNER	
99	059-163-110-6	01	Deerfield El Camino LLC Et Al	
SECURED PARCEL NUMBER OR UNSECURED ACCOUNT NUMBER ABOVE			2 <sup>ND</sup> OWNER OR DBA	
TAX CODE AREA			MAILING ADDRESS	
009-001			3528 Alameda De Las Pulgas, Redwood City, Ca 94025	
CHANGED ASSESSED VALUE				
FROM.	New Base Values	Prior Supplemental Amount	Roll Value	New Supplemental Amount
Land	2 950 000	0	288 962	2 661 038
Improvements	0	0	0	0
Fixtures				
Personal Property				
Exemption #1				
Exemption #2				
Net Taxable Value	2 950 000	0	288 962	2 661 038
TO				
Land	300 000	0	288 962	11 038
Improvements	0	0	0	0
Fixtures				
Personal Property				
Exemption #1				
Exemption #2				
Net Taxable Value	300 000	0	288 962	11 038
2 APPROVED BY ASSESSOR'S OFFICE		DATE	3 APPROVED BY COUNTY CLERK	
<i>Deerfield</i>		2/23/01	<i>[Signature]</i>	
4 APPROVED BY DISTRICT ATTORNEY		COUNTY COUNCIL DATE	5 APPROVED BY BOARD OF SUPERVISORS	
<i>[Signature]</i>		3/12/01	<i>[Signature]</i>	
6 ACT OF		DATE	TALS	
<input type="checkbox"/> Roll Changed				
<input type="checkbox"/> Tax bill corrected and mailed				

- |                    |   |                  |  |
|--------------------|---|------------------|--|
| (1) Section 4831   | Assessor's errors                           | (2) Section 4986 | Cancellation of uncollected 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 - \$2,650,000 x 1.0357% x 1.0 = \$27,451.35

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

Deerfield El Camino Llc Et Al  
3528 Alameda De Las Pulgas  
Redwood City CA 94025

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No 3312

APN: 059-163-100 VOL: 92 SITUS: 2750 El Camino Real A B Redwood City

TRA: 009001

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	5 256 162	5 969 244	0	0		0	11 225 406
To	2 040 000	663 000	0	0		0	2 703 000
Diff	- 3 216 162	- 5 306 244	0	0		0	- 8 522 406

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

Rate Valuation Dollars  
1.0327 x 11,225,406 = 115,924.76

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

Revised 2,703,000 27,912.88 @1/2  
(+) (-) (8,522,406) (88,010.88)  
Estimated Tax Dollar Decrease \$ 88,010.88

2001 FEB 28 A 11:09 AM

**Signature / Authorization**

Assessor Representative:	Date:	Deputy Controller:	Date:
	2/12/01		
County Counsel:	Date:	Board of Supervisors:	Date:
	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

Deerfield El Camino Llc Et Al  
3528 Alameda De Las Pulgas  
Menlo Park CA 94025

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No 3313

APN: 059-163-110 VOL: 92 SITUS: Redwood City

TRA: 009001

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	3 009 000	3 009 000	0	0		0	6 018 000
To	306 000	0	0	0		0	306 000
Diff	- 2 703 000	- 3 009 000	0	0		0	- 5 712 000

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

Rate      Valuation      Dollars  
1.0327 x 6018,000 = 62147.88

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

Revised      306000 = 3160.06 @ 1/2  
 (+) (-)      <5712000> <58987.82>

Estimated Tax Dollar Decrease      \$ 58,987.82

**Signature / Authorization**

Assessor Representative:	Date:	Deputy Controller:	Date:
	2/23/01		2/23/01
County Counsel:	Date:	Board of Supervisors:	Date:
	3/12/01		

**Action**

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