

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

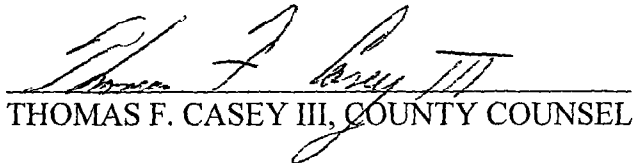
**To:** Honorable Board of Supervisors  
**From:** County Counsel  
**Subject:** Request for Approval of Property Tax Decrease  
 APN 033-127-100 (11 Idaho Street S., San Mateo)  
**Date:** March 8, 2001

**RECOMMENDATION:** Approve a property tax correction and decrease in the amount of \$17,092.20 on the 2000/2001 Annual Roll for APN 033-127-100 (11 Idaho Street S., San Mateo)

The property located at 11 Idaho Street S , San Mateo, was assessed to two parties, Vijay and Urmila Kumar and Naresh and Sabhya Gupta, on the 2000/2001 Annual Roll. However, incorrect values were inadvertently enrolled before the appraiser had a chance to review them for accuracy. As a result, the property was inadvertently assessed at \$2,086,362 instead of the correct assessed value of \$459,000. The roll therefore needs to be corrected. This correction will cause a decrease of taxes for this fiscal year in the amount of \$17,092.20.

Revenue and Taxation Code section 4831 authorizes the correction of the tax roll as the result of an Assessor's error. The correction in the present case requires approval by the Board of Supervisors since it exceeds \$15,000.

We therefore recommend that the Board approve the correction and decrease of taxes in the amount of \$17,092.20 on the 2000/2001 Annual Roll for the subject property. The fiscal impact to the County's General Fund is that anticipated revenues will be decreased by approximately \$2,393.00.

  
 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  
REQUEST FOR APPROVAL OF DECREASE OF TAXES**

Kumar Vijay & Urmila  
Gupta Naresh K & Sabhya  
334 Grand Ave  
So San Francisco CA

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No 2138

APN: 033-127-100 VOL: 50 SITUS: 011 Idaho St S San Mateo

TRA: 012001

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	1 043 181	1 043 181	0	0		0	2 086 362
To	229 500	229 500	0	0		0	459 000
Diff	- 813 681	- 813 681	0	0		0	- 1 627 362

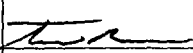

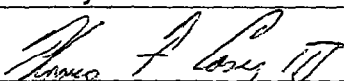
Tax Dollar Decreases over \$10 000 require County Counsel authorization

Rate Valuation Dollars  
1.0503 x 2 086 362 21913.06

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

Revised 459000 4820.96 @1/2  
(+) (-) <1627362> <17092.20>  
Estimated Tax Dollar Decrease \$ 17092.20

**Signature / Authorization**

Assessor Representative:	Date:	Deputy Controller:	Date:
	3/4/2009		3/4/2009
County Counsel:	Date:	Board of Supervisors:	Date:
	3/6/09		

**Action**

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