

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

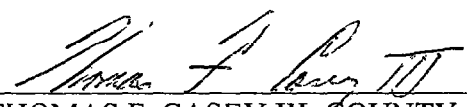
To: Honorable Board of Supervisors
From: County Counsel
Subject: Request for Approval of Property Tax Decrease
APN 028-040-020 (2241 Forest View Avenue, Hillsborough)
Date: March 19, 2001

RECOMMENDATION: Approve a property tax correction and decrease for APN 028-040-020 for fiscal years 1994 through 1998

The property located at 2241 Forest View Avenue, Hillsborough, was reassessed for a change in ownership event as of February 1994. Escape assessments were therefore issued for fiscal years 1994, 1995, 1996, 1997 and 1998. The property owner subsequently provided documentation which established the date of the change in ownership as February 1998. As a result, the escape assessments need to be cancelled. This will cause a decrease in taxes as follows:

<u>Fiscal Year</u>	<u>Tax Decrease</u>
1994-95	\$ 21,034 10
1995-96	\$ 21,284 42
1996-97	\$ 21,520 68
1997-98	\$ 21,951 10
1998-99	\$ 22,390 12
Total	\$108,180 42

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 for fiscal year 1994 through 1997 in the amounts listed above for APN 028-040-020. The fiscal impact to the County's General Fund is that anticipated revenues for this fiscal year will be decreased by approximately \$15,145 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 ²⁰⁰¹ ~~DECREASE~~ of TAXES for
Fiscal Year 1994-1995

To Controller:

No. 000202

Correction

Cancellation

Refund

The following Tax Roll Change (s) are requested, pursuant to Section 4831.5 of the Revenue and Taxation Code, due to.

Non-Sale Transfer occurs in February 1998 not 1994. Escape Assessments Cancelled.

Secured Parcel Number:	Vol.	Unsecured Assessment No.	Account Number	Tax Rate Area
028-040-020-1	044			006-001
Owner			Mailing Address	
Van Strum, Stevens Tr C/O Van Strum Family Trust			232 Baywood Drive Newport Beach, CA 92660	

	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From	1 250 000	1 250 000	0	22	7 000	2 493 000
To	112,765	283,826	0	22	7 000	389 591
Diff	-1,137,235	-966,174	0		0	-2,103,409

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

Rate Valuation Dollars
1.0001 x 2493000 = 24930.00

Revised 389 591 = 3895.90[@]

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

(+) (-) <2103409> / (21034.10)

Estimated Tax Dollar Decrease \$ 21034.10

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/31/2001		
County Counsel:	Date:	Board of Supervisors	Date:
	3-16-01		

Action

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

**San Mateo County Assessor's Office
Request for DECREASE of TAXES for
Fiscal Year 1995-1996**

To Controllor:

No. 000203

Correction

Cancellation

Refund

The following Tax Roll Change (s) are requested, pursuant to Section 4831.5 of the Revenue and Taxation Code, due to:

Non-Sale Transfer occurs in February 1998 not 1994. Escape Assessments Cancelled.

Secured Parcel Number:	Vol.	Unsecured Assessment No.	Account Number	Tax Rate Area	
028-040-020-1	044			006-001	
Owner		Mailing Address			
Van Strum, Stevens Tr C/O Van Strum Family Trust		232 Baywood Drive Newport Beach, CA 92660			
Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From 1 264 875	1,264,875	0	22	7,000	2 522 750
To 114 106	287 203	0	22	7 000	394 309
Diff -1,150,769	-977,672	0		0	-2,128,441

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

Rate Valuation Dollars
1.0000 x 2522750 = 25227.50

Revised 394309 = 3943.09

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

(+) (-) <2128441> <21284.42>

Estimated Tax Dollar Decrease \$ 21284.42

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/31/2001		
County Counsel:	Date:	Board of Supervisors:	Date:
	3-16-01		

Action

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

**San Mateo County Assessor's Office
Request for DECREASE of TAXES for
Fiscal Year 1996-1997**

To Controller:

No. 000204

Correction Cancellation Refund

The following Tax Roll Change (s) are requested, pursuant to Section 4831.5 of the Revenue and Taxation Code, due to:

Non-Sale Transfer occurs in February 1998 not 1994. Escape Assessments Cancelled.

Secured Parcel Number:	Vol.	Unsecured Assessment No.	Account Number	Tax Rate Area
028-040-020-1	044			006-001
Owner			Mailing Address	
Van Strum, Stevens Tr C/O Van Strum Family Trust			232 Baywood Drive Newport Beach, CA 92660	

	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From	1 278 915	1,278 915	0	22	7,000	2 550 830
To	115 372	290 390	0	22	7 000	398,762
Diff	-1,163,543	-988,525	0		0	-2,152,068

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

Rate Valuation Dollars
1.0000 x 2 550 830 = 2 550 830

Revised 398 762 = 3987.62

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

(+) (-) < 2 152 068 > < 2 152 068 >

Estimated Tax Dollar Decrease \$ 2 152 068

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/30/2001		
County Counsel:	Date:	Board of Supervisors	Date:
	3-16-01		

Action

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

**San Mateo County Assessor's Office
Request for DECREASE of TAXES for
Fiscal Year 1997-1998**

To Controllor:

No. 000205

Correction

Cancellation

Refund

The following Tax Roll Change (s) are requested, pursuant to Section 4831.5 of the Revenue and Taxation Code, due to.

Non-Sale Transfer occurs in February 1998 not 1994. Escape Assessments Cancelled.

Secured Parcel Number:	Vol.	Unsecured Assessment No.	Account Number	Tax Rate Area		
028-040-020-1	044			006-001		
Owner		Mailing Address				
Van Strum, Stevens Tr C/O Van Strum Family Trust		232 Baywood Drive Newport Beach, CA 92660				
	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From	1,304,493	1,304,493	0	22	7,000	2,601,986
To	117,679	296,197	0	22	7,000	406,876
Diff	-1,186,814	-1,008,296	0		0	-2,195,110

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

Rate Valuation Dollars

1.0000 x 2601986 = 26019.86

Revised 406876 = 4068.76

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

(+) (-) < 2195110 > < 21951.10 >

Estimated Tax Dollar Decrease \$ 21951.10

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/30/2001		
County Council:	Date:	Board of Supervisors:	Date:
	3-16-01		

Action

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

**San Mateo County Assessor's Office
Request for DECREASE of TAXES for
Fiscal Year 1998-1999**

To Controller:

No. 000206

Correction Cancellation Refund

The following Tax Roll Change (s) are requested, pursuant to Section 4831.5 of the Revenue and Taxation Code, due to.

Non-Sale Transfer occurs in February 1998 not 1994. Escape Assessments Cancelled.

Secured Parcel Number:	Vol.	Unsecured Assessment No.	Account Number	Tax Rate Area
028-040-020-1	044			006-001
Owner		Mailing Address		
Van Strum, Stevens Tr C/O Van Strum Family Trust		232 Baywood Drive Newport Beach, CA 92660		

	Land	Imps	Pers Prop	Leg	Exempt	Net Value
From	1 330 582	1 330 582	0	22	7 000	2 654 164
To	120 032	302 120	0	22	7 000	415 152
Diff	-1,210,550	-1,028,462	0		0	-2,239,012

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

Rate **Valuation** **Dollars**
1.0000 x 2654164 = 26541.64

Revised 415152 = 4151.52

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

(+) (-) <2239,012 > 22390.12
 Estimated Tax Dollar Decrease \$ 22,390.12

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/31/2001		
County Counsel:	Date:	Board of Supervisors	Date:
	3-16-01		

Action

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