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

Fiscal Year	Tax Decrease
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

No. 000202

San Mateo County Assessor's Office Request for DECREASE of TAXES for Fiscal Year 1994-1995

32-

To Controller:

X	Correct	tion	Cancellat	ion	Re	fund	
The following Ta Taxation Code, de		ange (s) are requ	uested, pursuant	to Section	4831.5 of the	Revent	ie and
Non-Sale Transfe	r occurs ir	n February 1998	8 not 1994. Esca	pe Assessr	ments Cancello	ed.	
Secured Parc		Vol. 🙀 🤻 Ass	Insecured essment No.	Accoun	t Number		Rate Area
028-040-020-1	<u> </u>	044	* * * * * * * * * * * * * * * * * * *	<u> </u>			6-001
Owner	1 4 K		<u>}`</u>	ddress 🚁	<u> </u>		
Van Strum, Ste			1	wood Dr			
C/O Van Strun	r Family	Trust	Newpor	t Beach, (CA 92660		
Land		mps 💉 🗽	Pers. Pr	p Leç	Exer	npt N	let Value
	50 000	1 250 0	000	0	22 7	000	2 493 000
To 1	12,765	283,8	26	0		000	389 591
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•	•		ed Tax Dollar D	ecrease		\$ <u>2</u>	1034.10
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Assessor Represe	1 14	**	ate:	d	Controller: fSupervisors	****	Date:
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No. 000203

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

Cancellation

To Controller:

x Correction

The following Tax Roll Change (Taxation Code, due to:	s) are requeste	ed, pursuant to	Secti	on 4831.5	of the Rev	enue and
Non-Sale Transfer occurs in Febr	uary 1998 not	1994. Escape	Asse	essments C	ancelled.	
Secured Parcel Vol.		cured and nent No.	Açc	ount Ņum	ber	ax Rate Area
028-040-020-1 044						006-001
		Mailing Ado	* 200			
Van Strum, Stevens Tr		232 Bayw				
C/O Van Strum Family Trus	<u>t</u>	Newport I	3eacl	h, CA 92	2660	
Land 🐧 💉 İmps	J. 1. 1. 1. 1.	Pers. Prop	Į.	_eg 🦠 🧷	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	
Diff	- 977,672		`Q\ *	* *	**************************************	2,128,441
Tax Dollar Decreases over \$10,000 require County	Rate	Valuati	on	Dollai	r s	
Counsel authorization	1.0008	x 2255.	250	= 252	27.50	
Tax Dollar Decreases over	Revised	394	309	= 390	43.05	
\$15,000 also require Board	(+) (-)	(2128	44	1)/2/2	284.42	>
of Supervisors approval.	Estimated T	`ax Dollar Dec				21284.42
Signature / Authorization	_					
Assessor Representative:	pž 🏄 Dațe;	<i>*</i>	Depu	ty Contro	ller:	Date:
Jun Man		12001		Sec	glete	, , , , ,
County Counsel: A A A A A	Date:	* * * * * * * * * * * * * * * * * * * *	Boar	d of Super	visors	Date: 🐧 🔾
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San Mateo County Assessor's Office Request for DECREASE of TAXES for Fiscal Year 1996-1997

To Controller:	· · ·			No. 000204
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The following Tax Roll C Taxation Code, due to:	hange (s) are requ	ested, pursuant t	o Section 4831.5	of the Revenue and
Non-Sale Transfer occurs	in February 1998	not 1994. Escap	e Assessments C	ancelled.
Secured Parcel Number:	``\$\```\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\\	nsecured essment No.	Account Num	Tax Rate Area
028-040-020-1	044			006-001
Owner		Mailing A	ldress	
Van Strum, Stevens T	r	232 Bay	wood Drive	
C/O Van Strum Famil	ly Trust	1	Beach, CA 92	2660
Land	lm ps	Pers. Pro	p Leg	Exempt Net Value
From 1 278 915			0 22	7,000 2 550 830
To 115 372		90	0 22	7 000 398,762
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Tax Dollar Decreases ove \$10,000 require County Counsel authorization		Valuat 2	tion Dolla 830 = 255	
\$10,000 require County	Revised or (+) (-)	0 x 2550 398	830 = 255 762 = 398 868) (2152	87.62 1/2
\$10,000 require County Counsel authorization Tax Dollar Decreases ove \$15,000 also require Boar of Supervisors approval. Signature / Authorization	Revised on (+) (-)	398 (2/52 ed Tax Dollar De	830 = 255 762 = 396 668) (2152 ecrease	\$7.62 \$7.63 \$21520.68
\$10,000 require County Counsel authorization Tax Dollar Decreases ove \$15,000 also require Boar of Supervisors approval.	Revised or (+) (-) Estimate	0 x 2550 398 (2152	830 = 255 762 = 398 868) (2152	58.30 \$7.62 \(\frac{1}{2}\) \$21520.68
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No. 000205

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

To Controller:

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Non-Sale	Transfer occurs	in Februa	ary 1998 no	t 1994. Esca _l	pe Asse	essments C	Cancelle	d.		
w" 340	ed Parcel	Vol.	×	ecured nent No.	Åcc	ount Num	ber .	Ţa	x Rate A	rea _* ***
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Owner	****			Mailing A	×	* "		¥, **		1 . 11
Van Str	um, Stevens T	r		232 Bay	wood	Drive				
C/O Va	n Strum Famil	y Trust		Newport	Beac	h, CA 92	2660			
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From _{**}	1,304 493	1	304,493		0	22	7,0	000	2 601	986
To	117,679		296,197		0	22	7 0	000	406	,876
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\$15,000 a	ar Decreases ove also require Boar visors approval.	r d		406 (2 195 Tax Dollar De	110>	•	1/) –	21951.	10
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Assessor	Representative	<u>, </u>	🎎 Date:	· · · · · · · · · · · · · · · · · · ·	Depu	ty Egn tro	ller:		Date:	
	(June)	/	1,	30/2001	1	Mar	obiti		\$ F	
County (Counsel: 📜 📝	, i	Date:		Boar	d of Super	visors	<u> </u>	Date:	£ , ,,
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San Mateo County Assessor's Office Request for DECREASE of TAXES for Fiscal Year 1998-1999

To Controller:	<u> </u>			No. 000206
x Corre	ction	Cancellation		Refund
The following Tax Roll C Taxation Code, due to.	hange (s) are red	quested, pursuant to S	Section 4831.5	of the Revenue and
Non-Sale Transfer occurs	in February 199	98 not 1994. Escape	Assessments C	ancelled.
Secured Parcel Number:	Vol. As	Unsecured	Account Num	Tax Rate Area
028-040-020-1	044			006-001
Owner ***	****	Måiling Add	ress 🐔 🚉 .	A STATE OF THE STA
Van Strum, Stevens T	r	232 Baywo	od Drive	· · · · · · · · · · · · · · · · · · ·
C/O Van Strum Famil			each, CA 92	660
Land	Im ps	Pers. Prop.	// Leg	Exempt Net Value
From 1 330 582	1 330	*** * * * * * * * * * * * * * * * * * *	0 22	7 000 2 654 164
To 120 032			0 22	7 000 415 152
Diff -1,210,550	<u> </u>		0	0, -2,239,012
Tax Dollar Decreases ove	r Rate	Valuatio	n Dollai	' S
\$10,000 require County Counsel authorization Tax Dollar Decreases over		o x 2654 / ed 4/5/-	64 = 263 52 = 41	<u>741.64</u> 51.5&
\$10,000 require County Counsel authorization Tax Dollar Decreases over \$15,000 also require Boar	<u>/.000</u> Revise r	o x 2654 / ed 4/5/-		71.64 51.52 90.12>
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\$10,000 require County Counsel authorization Tax Dollar Decreases ove. \$15,000 also require Boar of Supervisors approval. Signature / Authorization Assessor Representative County Counsel:	Revise of the contract of the	x 2654 / ed 4/5/- -) (2 23 9 ated Tax Dollar Decre Date: D	64 = 263 (2 = 4/) (0/2 223) ease eputy Contro oard of Super	74/.64 51.52 90.12) \$ 22,390,12 Wisors Date: