



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Counsel

DATE: July 25, 2002

BOARD MEETING DATE: August 20, 2002

TO: Honorable Board of Supervisors

FROM: Thomas F. Casey III, County Counsel

SUBJECT: Correction of Property Tax Roll: APN 022-142-150, 555 Crespi Drive, Pacifica

Recommendation

Approve changes to the 2000/2001 and 2001/2002 tax rolls, and corresponding property tax refunds to National Church Residences of Pacifica, to reflect the granting of a welfare exemption for the property located at 555 Crespi Drive, in Pacifica.

Background

In 2000, National Church Residences of Pacifica ("Owner") acquired the property located at 555 Crespi Drive. Pursuant to sections 214, 270 and 271 of the Revenue & Taxation Code, the Owner is entitled to a welfare exemption from property taxation because it uses the Crespi Drive property for low income housing.

Discussion

While the Owner began the welfare exemption application process in January 2001, it did not provide the Assessor with all of the documentation required to complete this application until February 2002. The Assessor forwarded the completed application to the State Board of Equalization ("SBE"), and, in April 2002, the SBE approved the Owner's welfare exemption.

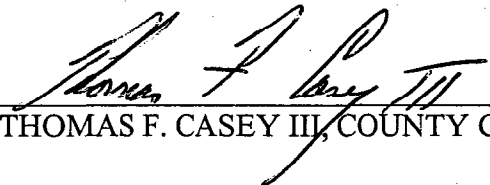
As a result of the granting of the welfare exemption, the County property tax rolls for 2000/2001 and 2001/2002 should be corrected. Since the corrections will result in tax dollar decreases of \$75,611.12 and \$113,589.04, respectively, to the 2000/2001 and 2001/2002 rolls (and corresponding property tax refunds to the Owner in these amounts), the approval of the Board of Supervisors is required.

Vision Alignment

The implementation of this proposal will further commitments and assist in achieving goals set forth in the County's Shared Vision 2010 report. Specifically, this proposal implements the commitment of providing "responsive, effective, and collaborative government." Similarly, the instant proposal will help the County to achieve the goal of ensuring that "[h]ousing exists for people of all income levels and for all generations of families."

Fiscal Impact

The fiscal impact of this action is estimated to be a \$75,611.12 decrease in the 2000/2001 roll and a \$113,589.04 decrease in the 2001/2002 roll, for a total refund of \$189,200.16. The County's General Fund share of the refund is 14% of the decrease (i.e., approximately \$26,488.02).


THOMAS F. CASEY III, COUNTY COUNSEL

TFC:JDN/ag

Attachments

cc: John Maltbie, County Manager
Tom Huening, Controller
Warren Slocum, Assessor-County Clerk-Recorder

LA\CLIENT\A_DEPTS\ASSESSOR\Board memo natl church residence refund.doc