



**COUNTY OF SAN MATEO**  
**Inter-Departmental Correspondence**

County Counsel

**DATE:** August 14, 2002

**BOARD MEETING DATE:** September 10, 2002

**TO:** Honorable Board of Supervisors

**FROM:** Thomas F. Casey III, County Counsel

**SUBJECT:** Correction to Property Tax Roll: APN 063-511-570, 1781 Bayshore Road, East Palo Alto

**Recommendation**

Approve a change to the 2000/2001 tax roll, and a corresponding property tax refund to Home Depot USA, Inc., to reflect a reduction in the base year value of improvements on the subject parcel.

**Background**

According to the Assessor, at the closing of the 2000 tax roll, the Assessor had to determine the base year value of improvements erected at 1781 Bayshore Road. In the absence of valuation information from the taxpayer, such as construction cost data, the Assessor determined the value of the improvements on the basis of the building permit application submitted for the subject improvements.

Subsequent to the close of the 2000 tax roll, the taxpayer provided the Assessor with construction costs information for the improvements, and this information showed that these costs were lower than indicated by the building permit application. Further, the Assessor inspected the improvements and determined that they were smaller than the Assessor had assumed, based on the building permit application.

**Discussion**

Pursuant to section 4831 of the Revenue and Taxation Code, which allows for corrections to

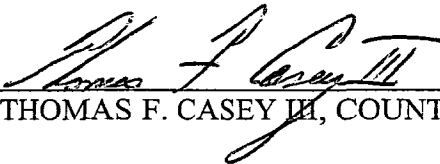
the tax roll, the Assessor proposes to reduce the 2000 tax roll to reflect a lower base year value for improvements located at 1781 Bayshore Road.

**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 "[g]overnment decisions are based on a careful consideration of future impact, rather than temporary relief or immediate gain."

**Fiscal Impact**

The fiscal impact of this action is estimated to be a \$51,425.00 decrease in the 2000 tax roll. The County's General Fund share of the resulting refund is 14% of the decrease (i.e., approximately \$7,199.50).

  
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THOMAS F. CASEY III, COUNTY COUNSEL

TFC: JDN/ag

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