

INTER-DEPARTMENTAL CORRESPONDENCE

DATE: 10/29/2003

TO: HONORABLE BOARD OF SUPERVISORS
 FROM: TOM HUENING, CONTROLLER
 SUBJECT: ANNUAL REPORT OF CHANGES IN THE TAX ROLLS PURSUANT TO
 RESOLUTION NO. C4379

RECOMMENDATION:

Accept this report.

Pursuant to Resolution No. C4379, a resolution delegating acts of correction, cancellation, or refund of taxes and assessments to the County Controller and Tax Collector, I submit an annual information report of changes made during the period July 1, 2002 to June 30, 2003

A summary of the activities is as follows:

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Interest & Penalties)</u>
<u>SECURED TAX ROLL</u>					
2002-03	8,768	-\$108,632,786	\$906,440	-\$3,219,961	\$4,029,119
Prior Years	<u>850</u>	<u>-381,213,450</u>	<u>-111,560</u>	<u>-7,766,917</u>	<u>-953,200</u>
TOTAL SECURED ROLL	<u>9,618</u>	<u>-489,846,236</u>	<u>794,880</u>	<u>-10,986,878</u>	<u>3,075,919</u>
<u>UNSECURED TAX ROLL</u>					
2002-03	1,606	-\$190,594,208	-\$914,633	-\$31,049	-\$138,846
Prior Years	<u>1,044</u>	<u>-552,886,487</u>	<u>-3,079,608</u>	<u>-2,437,045</u>	<u>-189,631</u>
TOTAL UNSECURED ROLL	<u>2,650</u>	<u>-743,480,695</u>	<u>-3,994,241</u>	<u>-2,468,094</u>	<u>-328,477</u>
<u>SUPPLEMENTAL ROLL (SB 813)</u>					
	<u>3,701</u>	<u>-\$276,539,754</u>	<u>-\$765,313</u>	<u>-\$2,152,314</u>	<u>-\$246,819</u>
TOTAL CHANGES	<u>15,969</u>	<u>-\$1,509,866,685</u>	<u>-\$3,964,674</u>	<u>-\$15,607,286</u>	<u>\$2,500,623</u>

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
 BY SECTION OF PROPERTY TAX LAWS
 JULY 1, 2002 to JUNE 30, 2003

<u>SECURED TAX ROLL</u>	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Interest & Penalties)</u>
<u>2002-03</u>					
Sec. 4831 Corrected Entries	2,670	268,984,626	2,867,193	-204,045	-18,680
Sec. 4831.5 Assessee's Corrections	46	-7,244,975	-24,701	-52,834	-2,991
Special Charges Adjustments from Cities & Districts	1,623	0	-586,323	0	-1,653
Sec. 4985 Cancellation of Penalties	3,912	0	0	0	4,092,548
Sec. 4986 Cancellation of Taxes	206	-102,109	-11,538	0	-3,171
Sec. 170 Reassessment for Calamities	2	-7,000	0	-1,291	-20
Exemption for Qualified Organization	77	-34,670,336	-183,961	-621,146	-1,274
Sec. 2821 Segregation of Parcels	-2	-4,657,468	-36,655	0	0
Sec. 2821 Segregation of Parcels	14	4,657,468	36,655	0	0
Assessment Appeals Board Changes	150	-313,182,713	-898,826	-2,338,764	-28,971
County Counsel's Memo (Property acquired by Public Agency)	55	-11,516,815	-135,333	0	-5,230
Board of Supervisors	0	0	0	0	0
State Board of Equalization Changes	15	-10,893,464	-120,071	-1,881	-1,439
Sub-Total	<u>8,768</u>	<u>-\$108,632,786</u>	<u>\$906,440</u>	<u>-\$3,219,961</u>	<u>\$4,029,119</u>

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
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	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Interest & Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>Prior Years</u>					
Sec. 531 Escaped Taxes	1	53,662	559	0	0
Sec. 4831 Corrected Entries	288	-\$109,921,639	-\$25,991	-\$1,090,556	-\$175,676
Sec. 4831.5 Assessee's Corrections	7	-9,353,186	0	-85,754	-259
Special Charges Adjustments from Cities & Districts	11	0	-51,880	0	-5,188
Sec. 4985 Cancellation of Penalties	245	0	0	0	-63,466
Sec. 4986 Cancellation of Taxes	1	-7,104	-74	0	-7
Sec. 170 Reassessment for Calamities	0	0	0	0	0
Exemption for Qualified Organization	25	-3,728,194	0	-37,205	-1,949
Assessment Appeals Board Changes	258	-253,276,565	-356	-2,533,970	-316,222
Board of Supervisor	0	0	0	0	0
State Board of Equalization Changes	0	0	0	0	0
County counsel's Memo (Property Acquired by Public Agency)	<u>14</u>	<u>-4,980,424</u>	<u>-33,818</u>	<u>-4,019,432</u>	<u>-390,433</u>
Sub-Total	<u>850</u>	<u>-\$381,213,450</u>	<u>-\$111,560</u>	<u>-\$7,766,917</u>	<u>-\$953,200</u>
TOTAL SECURED ROLL	<u>9,618</u>	<u>-\$489,846,236</u>	<u>\$794,880</u>	<u>-\$10,986,878</u>	<u>\$3,075,919</u>

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
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JULY 1, 2002 to JUNE 30, 2003

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<u>UNSECURED TAX ROLL</u>					
<u>2002</u>					
Sec. 531 Escaped Taxes	1,106	\$50,183,647	\$1,608,364	\$0	\$122,644
Sec. 4831 Corrected Entries	32	-1,425,231	-30,052	-596	-1,976
Sec. 4831.5 Assessee's Corrections	7	-302,386	-1,299	0	-31
Sec. 4985 Cancellation of Penalties	159	0	0	0	-257,793
Sec. 4986 Cancellation of Taxes	300	-234,904,983	-2,478,247	0	-1,690
Assessment Appeals Board Changes	2	-4,145,255	-13,399	-30,453	0
Sub-Total	<u>1,606</u>	<u>-190,594,208</u>	<u>-914,633</u>	<u>-31,049</u>	<u>-138,846</u>
<u>PRIOR YEARS</u>					
Sec. 4831 Corrected Entries	92	-\$55,575,809	-\$102,479	-\$157,258	-\$21,180
Sec. 4831.5 Assessee's Corrections	107	-29,766,318	-40,521	-269,514	-9,338
Sec. 4985 Cancellation of Penalties	46	-679,965	0	-6,986	-4,956
Sec. 4986 Cancellation of Taxes	662	-279,941,568	-2,897,650	-55,110	-3,813
Exemption for Qualified Organization	38	-5,643,428	0	-60,851	-2,366
Assessment Appeals Board Changes	99	-181,279,399	-38,958	-1,887,326	-147,978
Sub-Total	<u>1,044</u>	<u>-552,886,487</u>	<u>-3,079,608</u>	<u>-2,437,045</u>	<u>-189,631</u>
TOTAL UNSECURED ROLL	<u>2,650</u>	<u>-\$743,480,695</u>	<u>-\$3,994,241</u>	<u>-\$2,468,094</u>	<u>-\$328,477</u>

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
 BY SECTION OF PROPERTY TAX LAWS
 JULY 1, 2002 to JUNE 30, 2003

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Interest & Penalties)</u>
<u>SUPPLEMENTAL ROLL</u>					
<u>(SB 813)</u>					
Sec. 4831 Corrected Entries	2,907	-167,196,189	-613,497	-1,150,590	-69,628
Sec. 4831.5 Assessee's Corrections	3	11,373	120	0	0
Sec. 4985 Cancellation of Penalties	663	0	0	0	-174,385
Assessment Appeals Board Changes	<u>128</u>	<u>-109,354,938</u>	<u>-151,936</u>	<u>-1,001,724</u>	<u>-2,806</u>
TOTAL SUPPLEMENTAL ROLL	<u>3,701</u>	<u>-\$276,539,754</u>	<u>-\$765,313</u>	<u>-\$2,152,314</u>	<u>-\$246,819</u>

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JULY 1, 2002 to JUNE 30, 2003

	Number Of <u>Changes</u>	Net Valuation Increases <u>(Decreases)</u>	Tax Dollar Increases <u>(Decreases)</u>	<u>Taxes Refunded</u>	<u>Interest & Penalties</u>
<u>SECURED TAX ROLL</u>					
<u>2002-03</u>					
Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries (Sec. 59, 5096 ,1831, 2000, TCR)	2,670	268,984,626	2,867,193	-204,045	-18,680
Sec. 4831.5 Assessee's Corrections	46	-7,244,975	-24,701	-52,834	-2,991
Sec. 4832 Special Charges Adjustments from Cities & Districts	1,623	0	-586,323	0	-1,653
Sec. 4985 Cancellation of Penalties (blank, Error, Non, 4985, 4985.2)	3,912	0	0	0	4,092,548
Sec. 4986 Cancellation of Taxes	206	-102,109	-11,538	0	-3,171
Sec. 170 Reassessment For Calamities	2	-7,000	0	-1,291	-20
Exemption for Qualified Organization	77	-34,670,336	-183,961	-621,146	-1,274
Section 2821 Segration of Parcels (Sec. 2821, 4028)	-2	-4,657,468	-36,655	0	0
Section 2821 Segration of Parcels (Sec. 2821, 4028)	14	4,657,468	36,655	0	0
Assessment Appeals Board Changes	150	-313,182,713	-898,826	-2,338,764	-28,971
County counsel's Memo (Property Acquired by Public Agency)	55	-11,516,815	-135,333	0	-5,230
Board of Supervisors	0	0	0	0	0
State Board of Equalization Changes	15	-10,893,464	-120,071	-1,881	-1,439
TOTAL	8,768	-108,632,786	906,440	-3,219,961	4,029,119

Source: RPT TX820R (Valuation and Tax Changes by Code Section) dated June 30, 2003

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
 BY SECTION OF PROPERTY TAX LAWS
 JULY 1, 2002 to JUNE 30, 2003

	Number Of <u>Changes</u>	Net Valuation Increases <u>(Decreases)</u>	Tax Dollar Increases <u>(Decreases)</u>	Taxes <u>Refunded</u>	Interest & Penalties
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<u>Prior Years</u>					
Sec. 531 Escaped Taxes	1	53,662	559	-	-
Sec. 4831 Corrected Entries	288	(109,921,639)	(25,991)	(1,090,556)	(175,676)
Sec. 4831.5 Assessee's Corrections	7	(9,353,186)	-	(85,754)	(259)
Sec. 4832 Special Charges Adjustments from Cities & Districts	11	-	(51,880)	-	(5,188)
Sec. 4985 Cancellation of Penalties	245	-	-	-	(63,466)
Sec. 4986 Cancellation of Taxes	1	(7,104)	(74)	-	(7)
Sec. 170 Reassessment For Calamities	-	-	-	-	-
Exemption for Qualified Organization	25	(3,728,194)	-	(37,205)	(1,949)
Assessment Appeals Board Changes	258	(253,276,565)	(356)	(2,533,970)	(316,222)
Board of supervisors					
State Board of Equalization Changes	-	-	-	-	-
County counsel's Memo (Property Acquired by Public Agency)	14	(4,980,424)	(33,818)	(4,019,432)	(390,433)
TOTAL	850	(381,213,450)	(111,560)	(7,766,917)	(953,200)

Sources: RPT TX820R (Valuation and Tax Changes by Code Section) dated June 30, 2003

RPT TX678R (Controller Reduction in Charge Report - Roll Type 6) 07/01/02 through 12/31/02

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 JULY 1, 2002 to JUNE 30, 2003

	Number Of <u>Changes</u>	Net Valuation Increases <u>(Decreases)</u>	Tax Dollar Increases <u>(Decreases)</u>	Taxes <u>Refunded</u>	Interest & <u>Penalties</u>
<u>UNSECURED TAX ROLL</u>					
<u>2002</u>					
Sec. 531 Escaped Taxes	1,106	50,183,647	1,608,364	0	122,644
Sec. 4831 Corrected Entries	32	-1,425,231	-30,052	-596	-1,976
Sec. 4831.5 Assessee's Corrections	7	-302,386	-1,299	0	-31
Sec. 4985 Cancellation of Penalties	159	0	0	0	-257,793
Sec. 4986 Cancellation of Penalties	300	-234,904,983	-2,478,247	0	-1,690
Sec. 5096 Refunds Permissible	0	0	0	0	0
Assessment Appeals Board Changes	2	-4,145,255	-13,399	-30,453	0
Subtotal - Current Year	1,606	-190,594,208	-914,633	-31,049	-138,846

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<u>SUPPLEMENTAL ROLL</u> (SB 813)					
Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries	2,907	-167,196,189	-613,497	-1,150,590	-69,628
Sec. 4831.5 Assessee's Corrections	3	11,373	120	0	0
Sec. 4985 Cancellation of Penalties	663	0	0	0	-174,385
Section 2821 Segration of Parcels	0	0	0	0	0
Assessment Appeals Board Changes	128	-109,354,938	-151,936	-1,001,724	-2,806
TOTAL	<u>3,701</u>	<u>-276,539,754</u>	<u>-765,313</u>	<u>-2,152,314</u>	<u>-246,819</u>

**SCHEDULE OF ADJUSTMENTS AND CANCELLATIONS
 BY SECTION OF PROPERTY TAX LAWS
 JULY 1, 2002 to JUNE 30, 2003**

SECTION 2821

SEG #'S	VALUES	UNPAID BALANCE WITH PENALTIES	APN'S DELETED	APN'S CREATED
4	2,347,118	12,429	1	2
5	2,310,350	24,226	1	12
9	4,657,468	36,655	2	14

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TAX RATE: GENERAL TAX DIVIDED BY VALUATION

where General tax is: 902,393,568

where valuation is: 85,528,426,368

TAX RATE = 1.0551%

Source: 2002-03 Secured Rax Roll
Volume Control Report
(Start of Fiscal Yr. Report)