

Board of Supervisors



COUNTY OF SAN MATEO

COUNTY GOVERNMENT CENTER • REDWOOD CITY • CALIFORNIA 94063-1655
WEB PAGE ADDRESS: <http://www.co.sanmateo.ca.us>

BOARD OF SUPERVISORS
MARK CHURCH
JERRY HILL
RICHARD S. GORDON
ROSE JACOBS GIBSON
MICHAEL D. NEVIN

JOHN MALTBIE
COUNTY MANAGER/
CLERK OF THE BOARD

(650) 363-4653

FAX: (650) 599-1027

October 14, 2003

Mr. John F. Farbstein, Esq.
Farbstein & Blackman
411 Borel Avenue #425
San Mateo, CA 94402-3518

Subject: Claim for refund of property taxes for Lori Ann Pearce and Roger Pearce

This will acknowledge receipt of your claim for refund of property tax. Your claim has been referred to the County Counsel for investigation and recommendation to the Board of Supervisors.

When I have the County Counsel's report, I will send you a copy and notify you of the date the Board will consider the matter.

Sincerely,

JOHN L. MALTBIE
County Manager/Clerk of the Board

c: County Counsel
Tax Collector
Assessor

DONALD F. FARBSTEIN
JOHN F. FARBSTEIN
MICHAEL A. FARBSTEIN
JOHN SOMERS BLACKMAN
GARY R. GLEASON
MARGARET A. BURTON*
*ALSO ADMITTED IN NEVADA

LAW OFFICES OF
FARBSTEIN & BLACKMAN
A PROFESSIONAL CORPORATION
411 BOREL AVENUE
SUITE 425
SAN MATEO, CALIFORNIA 94402-3518
www.farbstein.com

TELEPHONE
(650) 554-6200
FACSIMILE
(650) 554-6240
E-MAIL ADDRESS
jff@farbstein.com

October 14, 2003

RECEIVED

OCT 14 2003

COUNTY MANAGER

BY HAND DELIVERY

John Maltbie
Clerk, San Mateo County Board of Supervisors
400 County Center
Redwood City, CA 94063

Re: Claim for Refund of Real Property Taxes
Lori Ann Pearce and Roger Pearce

Dear Mr. Maltbie:

Enclosed please find the Claim for Refund of Real Property Taxes, Affidavit for Refund of Real Property Taxes in Support of Claim for Refund of Real Property Taxes, and Proof of Service of same on you, as the Clerk for the San Mateo County Board of Supervisors.

Please acknowledge that you have received this claim, and advise me on the procedure to obtain a hearing date before the Board of Supervisors.

I look forward to your early reply.

Very truly yours,



JOHN F. FARBSTEIN

JFF

Encl.

cc: Lori Ann and Roger Pearce

APN
033-241-520

1 JOHN F. FARBSTEIN (SB#099647)
2 FARBSTEIN & BLACKMAN
3 A Professional Corporation
4 1820 Gateway Drive
5 Suite 320
6 San Mateo, California 94404-4024

7 Telephone: (650) 554-6200
8 Facsimile: (650) 554-6240

9 Attorneys for Petitioners
10 LORI ANN PEARCE and ROGER PEARCE

11 BOARD OF SUPERVISORS

12 COUNTY OF SAN MATEO

13

14 LORI ANN PEARCE and ROGER
15 PEARCE,

16 Petitioners.

17 CLAIM FOR REFUND
18 OF
19 REAL PROPERTY TAXES

20 TO: THE BOARD OF SUPERVISORS for the COUNTY OF SAN MATEO, STATE
21 OF CALIFORNIA:

22 The Claim of LORI ANN PEARCE and ROGER PEARCE respectfully shows:

23 1. At all times material herein, LORI ANN PEARCE and ROGER PEARCE own the
24 premises and reside at 209 Ryder Street, San Mateo, California, Assessor's Parcel Number
25 033-241-520.

26 2. Prior to April 4, 2000, LORI ANN PEARCE' mother, Joan F. Stennett, was the owner
27 of the aforementioned real property.

28 3. Upon Joan F. Stennett's death, LORI ANN PEARCE, pursuant to the terms of the
Joan F. Stennett Revocable Trust was given the sole right to purchase the real property at
the price of \$320,000.00, for a period of one month following Joan F. Stennett's death.

Pursuant to that trust provision, LORI ANN PEARCE purchased her mother's interest in
the real property, which purchase was completed on or about May 9, 2000.

1 4. Under the provisions of Revenue and Taxation Code Sections 63.1 et seq., LORI ANN
2 PEARCE made a claim for exemption from re-assessment on the real property. Said claim
3 was denied as to an 87.5 percent interest in the property, and the property was reassessed to
4 current market value, to \$385,625.00. The total fair market value of such assessment is
5 \$440,714.00.

6 5. Despite having resided in the real property located at 209 Ryder Street, San Mateo,
7 California, continuously since LORI ANN PEARCE purchased said residence from her
8 deceased mother's trust, the Assessor has failed to apply the homeowner's exemption of
9 \$7,000.00 per annum to the property tax bill of LORI ANN PEARCE and ROGER
10 PEARCE.

11 6. Prior to the property's reassessment, the property was assessed at a total cash value
12 \$60,348.00, with a net taxable amount of \$53,348.00, and a total annual tax, exclusive of
13 parcel taxes and San Mateo City Sewer Tax, of \$557.54. Subsequently, for tax year 1999-
14 2000, supplemental taxes were billed, in the amount of \$271.94. A Supplemental tax bill of
15 \$3,405.20 was billed for tax year 2000-2001.

16 5. Since December 10, 2001 through September 30, 2003, inclusive, LORI ANN PEARCE
17 and ROGER PEARCE have made general tax payments, exclusive of payment of Parcel
18 Taxes and San Mateo City Sewer Fees of \$12,220.00. If the property had not been
19 wrongfully re-assessed, their general tax payments, exclusive of payment of Parcel Taxes
20 and San Mateo City Sewer Fees would have been \$1,148.75.

21 6. Based on the Assessor's failure to exempt from reassessment the transfer made by Joan
22 F. Stennett to her daughter, LORI ANN PEARCE, and the subsequent transfer of one-
23 half of the interest to LORI ANN PEARCE's husband, ROGER PEARCE, LORI ANN
24 PEARCE and ROGER PEARCE have overpaid approximately \$11,071.25.

25 7. LORI ANN PEARCE and ROGER PEARCE have wrongfully been denied the benefits
26 of Proposition 58, and Revenue and Taxation Code Section 63.1, by virtue of the Assessor's
27 incorrect analysis of the facts and law applicable to the transfer of property between Joan F.
28 Stennett and LORI ANN PEARCE.

1 Wherefore, pursuant to California Revenue and Taxation Code Sections 5096 and 5097,
2 claimants demand that the Board of Supervisors of San Mateo County order the controller
3 of San Mateo County to refund the claimants LORI ANN PEARCE and ROGER
4 PEARCE the amount of erroneously collected property taxes of \$11,071.25, and further
5 order the San Mateo County Assessor to give full force and effect to the Proposition 58
6 Claim of Exemption on file with the Assessor.

7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

Dated: 10/9/03



LORI ANN PEARCE



ROGER PEARCE

1 JOHN F. FARBSTEIN (SB#099647)
2 FARBSTEIN & BLACKMAN
3 A Professional Corporation
4 1820 Gateway Drive
5 Suite 320
6 San Mateo, California 94404-4024
7
8 Telephone: (650) 554-6200
9 Facsimile: (650) 554-6240

6 Attorneys for Petitioners
LORI ANN PEARCE and ROGER PEARCE

8 BOARD OF SUPERVISORS
9 COUNTY OF SAN MATEO

11 LORI ANN PEARCE and ROGER
12 PEARCE,
13
14 Petitioners.
15

**AFFIDAVIT FOR REFUND
OF REAL PROPERTY TAXES
IN SUPPORT OF CLAIM
FOR REFUND OF REAL
PROPERTY TAXES**

16 I, John F. Farbstein, Esq., being first duly sworn, depose:

17 1. I am a member of the law firm of Farbstein & Blackman, A Professional
18 Corporation, and am a managing shareholder of same, said corporation existing under the
19 laws of the State of California, and am the attorney of record for LORI ANN PEARCE
20 and ROGER PEARCE, the Claimants in the above matter, and am authorized to make
21 this affidavit on their behalf.

22 2. I make this affidavit pursuant to the provisions of Section 5096 of the California
23 Revenue & Taxation Code, claiming refund of taxes that have been erroneously assessed
24 and collected by reason of the San Mateo County Assessor's failure to give full force and
25 effect to the provisions of Revenue & Taxation Code Section 63.1, which provides that real
26 property purchased from the parent of a taxpayer is exempt from re-assessment.

27 3. The claimants LORI ANN and ROGER PEARCE have paid \$11,071.25 more in
28

1 property taxes than they would have otherwise paid had the Assessor given full force and
2 effect to the Claim of Exemption made in the year of transfer of the real property from
3 LORI ANN PEARCE's mother, Joan F. Stennett to LORI ANN PEARCE and ROGER
4 PEARCE.

5 4. No refund has been made of any portion of the property taxes erroneously assessed
6 and collected.

7 I declare under penalty of perjury that the foregoing is true and correct, and, that if
8 called as a witness, could and would testify competently thereto, and that this affidavit is
9 made this 14th day of October, 2003, at San Mateo, California.

10
11
12 
13 JOHN F. FARBSTEIN, ESQ.

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28

LAW OFFICES OF
FARBSTEIN & BLACKMAN
A PROFESSIONAL CORPORATION
411 BOREL AVENUE
SUITE 425
SAN MATEO, CALIFORNIA 94402-3518
www.farbstein.com

TELEPHONE
(650) 554-6200

FACSIMILE
(650) 554-6240

E-MAIL ADDRESS
jff@farbstein.com

DONALD F. FARBSTEIN
JOHN F. FARBSTEIN
MICHAEL A. FARBSTEIN
JOHN SOMERS BLACKMAN
GARY R. GLEASON
MARGARET A. BURTON*
*ALSO ADMITTED IN NEVADA

October 14, 2003

RECEIVED

OCT 14 2003

COUNTY MANAGER

BY HAND DELIVERY

John Maltbie
Clerk, San Mateo County Board of Supervisors
400 County Center
Redwood City, CA 94063

Re: Claim for Refund of Real Property Taxes
Lori Ann Pearce and Roger Pearce

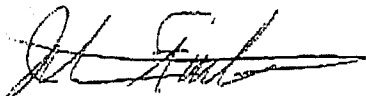
Dear Mr. Maltbie:

Enclosed please find the Claim for Refund of Real Property Taxes, Affidavit for Refund of Real Property Taxes in Support of Claim for Refund of Real Property Taxes, and Proof of Service of same on you, as the Clerk for the San Mateo County Board of Supervisors.

Please acknowledge that you have received this claim, and advise me on the procedure to obtain a hearing date before the Board of Supervisors.

I look forward to your early reply.

Very truly yours,



JOHN F. FARBSTEIN

JFF

Encl.

cc: Lori Ann and Roger Pearce