

BOARD OF SUPERVISORS, COUNTY OF SAN MATEO, STATE OF CALIFORNIA

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**RESOLUTION**

**RESOLVED**, by the Board of Supervisors of the County of San Mateo, State of California, that

**WHEREAS**, Division 1, Part 9 of the Revenue and Taxation Code provides that the Board of Supervisors may approve claims for the refund, cancellation or correction of property taxes under specified conditions, and this includes, but is not limited to, the circumstances listed in Revenue and Taxation Code section 5096 for the refund of taxes when taxes have been paid more than once, erroneously or illegally collected, or illegally assessed or levied; and

**WHEREAS**, section 4804 of the Revenue and Taxation Code permits the Board of Supervisors, by resolution, to delegate its authority to a county official to perform any act required or authorized by Division 1, Part 9, of the Revenue and Taxation Code, including the authority to grant refunds, corrections and cancellation of property taxes; and

**WHEREAS**, the Board previously adopted a resolution authorizing the Controller to approve refunds, corrections and cancellations of property taxes under specified conditions if the amount does not exceed \$10,000, and with the written approval of the County Counsel if the amount is between \$10,000 and \$15,000; and

**WHEREAS**, the majority of refunds, corrections or cancellations do not exceed \$50,000 in taxes, and eliminating the requirement to obtain Board of Supervisors' approval on claims less than \$50,000 would allow the Controller to effect these changes to the roll more expeditiously and taxpayers would receive their refunds, corrected bills or cancelled charges in a more judicious

manner; and

**WHEREAS**, a proposal has therefore been presented to this Board to increase the authority to the Controller to approve claims, with the written approval of the County Counsel, to \$50,000 for various reasons; and

**WHEREAS**, section 11911 of the Revenue and Taxation Code permits the Board of Supervisors of a county and the legislative body of any city within a county to impose by ordinance a specified tax on any deed, instrument, or writing by which real property within the jurisdiction of the city or county is conveyed, and

**WHEREAS**, claims for refunds of documentary transfer taxes imposed pursuant to section 11911 are governed by section 5096 of the Revenue and Taxation Code, which is described above, and as in the case of property taxes, the Board may delegate this function to a county officer pursuant to section 4804 of the Revenue and Taxation Code; and

**WHEREAS**, the Board currently receives only a few claims for refund of documentary taxes each year, and the claims have been based either on mathematical miscalculations or double payments, matters which the Controller can easily verify; and

**WHEREAS**, the Board finds that it will be conducive to the efficiency of the documentary transfer tax refund process to authorize the Controller to review and, with the written approval of the County Counsel in certain circumstances, grant claims for the refund of documentary transfer taxes that meets the criteria established by section 5096, consistent with the process established for property tax refunds.

**NOW, THEREFORE, IT IS HEREBY DETERMINED AND ORDERED** that the County Controller is authorized to review and grant claims that meet the required criteria in section of Division One, Part 9 of the Revenue and Taxation Code for the refund, correction or



cancellation of ad valorem property taxes and for the refund of documentary transfer taxes if the amount does not to exceed \$10,000, and with the written approval of the County Counsel, if the amount is between \$10,000 and \$50,000. The Controller shall record all refunds less than \$50,000 made pursuant to this authorization and file with this Board annually a report of the refunds granted.

\* \* \* \* \*

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C4379

Regularly passed and adopted this 24<sup>th</sup> day of April, 2001.

*AYES and in favor of said resolution:*

*Supervisors:* MARK CHURCH

JERRY HILL

RICHARD GORDON

ROSE JACOBS GIBSON

MICHAEL D. NEVIN

*NOES and against said resolution:*

*Supervisors:* NONE

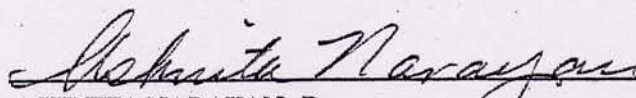
*Absent Supervisors:* NONE



President, Board of Supervisors  
County of San Mateo  
State of California

Certificate of Delivery  
(Government Code section 25103)

*I certify that a copy of the original resolution filed in the Office of the Clerk of the Board of Supervisors of San Mateo County has been delivered to the President of the Board of Supervisors.*

  
ASHNITA NARAYAN, Deputy  
Clerk of the Board of Supervisors

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**COUNTY OF SAN MATEO**  
**ANNUAL REPORT OF CHANGES IN THE TAX ROLL PURSUANT TO RESOLUTION NO. C4379**  
**FOR THE PERIOD COVERED FROM JULY 1, 2003 TO JUNE 30, 2004**  
**SUMMARY OF ACTIVITIES**

	<u>Number of Changes</u> (1)	<u>Net Valuation Increases (Decreases)</u> (2)	<u>Tax Dollar Increases (Decreases)</u> (3)	<u>(Refunds)</u> (4)	<u>(Penalties)</u> (5)
<u>SECURED TAX ROLL - (Taxes that are assessed against real property, (e.g., land or structures)</u>					
2003-04	4,667	\$454,471,239	\$5,405,097	-\$897,272	-\$320,045
Prior Years	<u>1,011</u>	<u>-599,108,822</u>	<u>252,112</u>	<u>-6,637,023</u>	<u>-308,863</u>
TOTAL SECURED ROLL	<u>5,678</u>	<u>-\$144,637,583</u>	<u>\$5,657,209</u>	<u>-\$7,534,295</u>	<u>-\$628,908</u>
<u>UNSECURED TAX ROLL - (Taxes that are not real property like business equipments &amp; fixtures, boats and airplanes and which can be relocated)</u>					
2003-04	897	-\$305,018,084	-\$2,893,374	-\$44,006	-\$45,280
Prior Years	<u>1,010</u>	<u>-367,324,697</u>	<u>-2,261,622</u>	<u>-1,514,776</u>	<u>-248,435</u>
TOTAL UNSECURED ROLL	<u>1,907</u>	<u>-\$672,342,781</u>	<u>-\$5,154,996</u>	<u>-\$1,558,782</u>	<u>-\$293,715</u>
<u>SB 813 SUPPLEMENTAL ROLL - (Additional taxes on real property due to a change in ownership or new construction)</u>					
TOTAL SB 813	<u>2,629</u>	<u>-\$133,559,637</u>	<u>-\$500,303</u>	<u>-\$916,930</u>	<u>-\$125,208</u>
TOTAL ALL CHANGES	<u>10,214</u>	<u>-\$950,540,001</u>	<u>\$1,910</u>	<u>-\$10,010,007</u>	<u>-\$1,047,831</u>

- (1) **Number of Changes** – Unduplicated count of all changes made
- (2) **Net Valuation Increase (Decrease)** – Net change in property values as a result of properly authorized changes processed by the Controller
- (3) **Tax Dollar Increase (Decrease)** – This column includes net increase (decrease) in taxes assessed as a result of the tax roll changes processed by the Controller. Not all changes result in refunds.
- (4) **Refunds** – This column includes all refunds made including overpaid taxes, penalties previously charged and collected and interest where the adjustment was due to Assessor error.
- (5) **Penalties** – this column includes all penalties credited to the taxpayers.

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS  
 BY SECTION OF PROPERTY TAX LAWS  
 JULY 1, 2003 to JUNE 30, 2004

<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>(Penalties)</u>
<u>2003-04</u>					
Sec. 4831 Corrected Entries	2,308	106,257,233	1,298,299	-211,936	-1,844
Sec. 4831.5 Assessee's Corrections	907	428,413,189	4,569,861	-189,206	-2,193
Sec. 4832 Special Charges Adjust.from Cities & Districts	130	0	-100,243	-1,330	-80
Sec. 4985 Cancellation of Penalties	1,068	0	0	0	-310,417
Sec. 4986 Cancellation of Taxes	8	-776,010	-8,612	0	24
Sec. 170 Reassessment for Calamities	10	-1,762,844	-9,760	-4,426	0
Exemption for Qualified Organization	8	-6,895,473	-15,512	-58,520	0
Sec. 2821 Segregation of Parcels	4	-22,606,118	-148,046	0	0
Sec. 2821 Segregation of Parcels	107	22,606,118	148,046	0	0
Assessment Appeals Board Changes	56	-50,707,721	-151,078	-382,535	-3,518
County Counsel's Memo (Property acquired by Public Agency)	51	-12,344,217	-94,657	-47,657	-2,017
Board of Supervisors	0	0	0	0	0
State Board of Equalization Changes	10	-7,712,918	-83,201	-1,662	0
<b>Sub-Total</b>	<b>4,667</b>	<b>\$454,471,239</b>	<b>\$5,405,097</b>	<b>-\$897,272</b>	<b>-\$320,045</b>

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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>(Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>Prior Years</u>					
Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries	304	\$1,319,367	\$297,171	-\$217,221	-\$5,358
Sec. 4831.5 Assessee's Corrections	170	-41,177,366	6,552	-424,807	-4,758
Special Charges Adjustments from Cities & Districts	71	0	-40,201	0	-4,219
Sec. 4985 Cancellation of Penalties	181	0	0	0	-38,063
Sec. 4986 Cancellation of Taxes	0	0	0	0	0
Sec. 170 Reassessment for Calamities	0	0	0	0	0
Exemption for Qualified Organization	12	-4,697,003	-2,449	-43,194	-316
Assessment Appeals Board Changes	259	-520,143,429	-4,712	-5,609,354	-170,575
County counsel's Memo (Property Acquired by Public Agency)	9	-684,443	-4,249	-1,280	-321
Board of Supervisor	5	-33,725,948	0	-341,167	-85,253
State Board of Equalization Changes	0	0	0	0	0
<b>Sub-Total</b>	<b>1,011</b>	<b>-\$599,108,822</b>	<b>\$252,112</b>	<b>-\$6,637,023</b>	<b>-\$308,863</b>
<b>TOTAL SECURED ROLL</b>	<b>5,678</b>	<b>-\$144,637,583</b>	<b>\$5,657,209</b>	<b>-\$7,534,295</b>	<b>-\$628,908</b>

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<b><u>UNSECURED TAX ROLL</u></b>					
<b><u>2003</u></b>					
Sec. 531 Escaped Taxes	380	\$80,921,055	\$1,056,031	\$0	\$3,568
Sec. 4831 Corrected Entries	23	-1,657,909	-21,103	-6,232	-2,034
Sec. 4831.5 Assessee's Corrections	24	-5,861,172	-33,247	-33,793	-1,590
Sec. 4985 Cancellation of Penalties	71	0	0	0	-37,316
Sec. 4986 Cancellation of Taxes	398	-372,563,212	-3,832,797	-3,981	-1,682
Assessment Appeals Board Changes	1	-5,856,846	-62,258	0	-6,226
<b>Sub-Total</b>	<b>897</b>	<b>-305,018,084</b>	<b>-2,893,374</b>	<b>-44,006</b>	<b>-45,280</b>
<b><u>PRIOR YEARS</u></b>					
Sec. 4831 Corrected Entries	60	-\$13,132,330	-\$68,707	-\$71,104	-\$15,305
Sec. 4831.5 Assessee's Corrections	127	-34,957,331	-71,198	-278,447	-15,473
Sec. 4985 Cancellation of Penalties	197	0	0	0	-65,888
Sec. 4986 Cancellation of Taxes	486	-191,663,578	-1,931,643	-23,779	-56,542
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	140	-127,571,458	-190,074	-1,141,446	-95,227
<b>Sub-Total</b>	<b>1,010</b>	<b>-367,324,697</b>	<b>-2,261,622</b>	<b>-1,514,776</b>	<b>-248,435</b>
<b>TOTAL UNSECURED ROLL</b>	<b>1,907</b>	<b>-\$672,342,781</b>	<b>-\$5,154,996</b>	<b>-\$1,558,782</b>	<b>-\$293,715</b>



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<u>SUPPLEMENTAL ROLL</u>					
<u>(SB 813)</u>					
Sec. 4831 Corrected Entries	1,606	13,067,277	348,956	-210,469	-52,461
Sec. 4831.5 Assessee's Corrections	657	-68,020,383	-442,581	-278,299	-9,342
Sec. 4832 Special Charges Adjustments from Cities & Dist	0	0	0	0	0
Sec. 4985 Cancellation of Penalties	327	0	0	-1,768	-63,405
Sec. 170 Reassessment For Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	39	-78,606,531	-406,678	-426,394	0
County counsel's Memo (Property Acquired by Public Agency)	0	0	0	0	0
Board of Supervisors	0	0	0	0	0
<b>TOTAL SUPPLEMENTAL ROLL</b>	<b>2,629</b>	<b>-\$133,559,637</b>	<b>-\$500,303</b>	<b>-\$916,930</b>	<b>-\$125,208</b>

**Glossary of Terms**

**Secured Taxes** - Taxes that are assessed against real property. (e.g. land or structures)

**Unsecured Taxes** - Taxes that are not real property and can be relocated like business equipments and fixtures, boats and airplanes.

**Supplemental Taxes** - Additional taxes on real property due to a change in ownership or new construction.

**Revenue & Taxation Code of California:**

**Sec. 4831-** Correction of errors resulting in incorrect entries on the roll. If the corrected entry results in a refund, the Controller will pay interest on the amount refunded.

**Sec. 4831.5** - Correction of errors due to incorrect information provided by assessee. No interest are paid on refunds.

**Sec. 4985** - Cancellation of delinquent penalty, cost, redemption penalty, interest, or redemption fee due to an error of the Tax Collector, the Controller or the Assessor.

**Sec. 4986** - Cancellation of taxes which are levied or charged twice, levied or charge erroneously.

**Sec. 170** - Reassessment of property due to major misfortune or calamity through no fault of the assessee.