



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Counsel

DATE: December 22, 2005

BOARD MEETING DATE: January 10, 2006

SPECIAL NOTICE/HEARING: None

VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors

FROM: County Counsel

SUBJECT: Correction of Property Tax Roll
Unsecured Assessment Nos. 13955; 10878; and 15225
SkyWest Airlines Inc.

RECOMMENDATION:

Approve a correction to the 2001, 2002, and 2003 unsecured property tax rolls, and corresponding tax refunds to SkyWest Airlines Inc. ("SkyWest") to correct an error in the property tax assessment of personal property.

VISION ALIGNMENT:

Commitment: responsive, effective, and collaborative government.

Goal 20: Government decisions are based on careful consideration of future impact, rather than temporary relief or immediate gain.

The implementation of this recommendation 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."

BACKGROUND:

SkyWest reported incorrect information on the Annual Aircarrier's Operation Report resulting in material over-assessments. As the result of an audit completed January 5, 2005, the reporting error was verified and it was determined that the correction results in a decrease in the net value of the SkyWest personal property,

which decrease requires a reduction to the 2001, 2002, and 2003 property tax rolls in excess of \$50,000.

DISCUSSION:

Pursuant to section 4831, *et seq.*, of the Revenue & Taxation Code, which allows for corrections to the tax roll, the Assessor proposes to correct the assessment made against the Property. The Request for Approval forms for each year are attached for reference.

FISCAL IMPACT:

The fiscal impact of this action is estimated to be a \$149,342.87 decrease in the 2001 roll, a \$148,983.85 decrease in the 2002 roll, and a \$50,377.66 decrease in the 2003 roll, and corresponding property tax refunds of the same amount. The County's General Fund share of the refunds is approximately 14% of the decrease (i.e., approximately \$20,908.00 plus \$20,857.74 plus \$7,052.87).

San Mateo County Assessor's Office-Unsecured Roll

Request for Approval of Increase / Decrease of taxes

Fiscal Year 2001

RECEIVED
CONTROLLERS OFFICE

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To the Controller:

Boardchange No. 04-614

Tax Dollar Decreases less than \$10,000

Tax Dollar Decreases \$10,000 - \$50,000
requires County Counsel authorization

Tax Dollar Decreases over \$50,000
also requires Board of Supervisors approval

Correction

Cancellation

Refund

Secured Parcel Number	Unsecured Assm't Number	Account Number	Tax Rate Area
	13955	0214320001	63009

Owner	Mailing Address
SkyWest Airlines In	444 So River Rd Saint George, Utah 84790

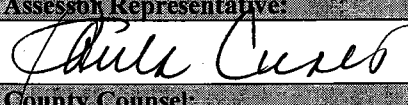


This is to certify, pursuant to Section 4831.5 of the Revenue and Taxation code that tax roll change or changes are requested as follows, reason for change:

Skywest reported incorrect information on the Annual Aircarrier's Operation Report resulting in material over-assessment.

	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From		\$28,296	\$55,273,867			\$55,302,163
To		\$28,296	\$40,339,580			\$40,367,876
Diff	\$0	\$0	(\$14,934,287)		\$0	(\$14,934,287)

jml

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
	1/11/05		2/2/05
County Counsel:	Date:	Board of Supervisors	Date:
	3/29/05		

ACTION: (date) ROLL CHANGE (date) Tax bill corrected & mailed.

Computer Multi-yr Updated by:	Date:

- Section 4831 Assessor's errors
- Section 4831.5 Corrections of errors caused by the assessee
- Section 4986 Cancellation of uncollected taxes
- Section 5096 Refunds permissible
- Section 170 Reassessment for calamity/misfortune

Rate	Valuation	Dollars
1.0000	55,302,163	55,302,163
Revised	40,367,876	40,367,876
(+) (-)	(14,934,287)	(14,934,287)

San Mateo County Assessor's Office-Unsecured Roll
Request for Approval of Increase / Decrease of taxes
Fiscal Year 2002

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To the Controller:

Boardchange No. 04-665

Tax Dollar Decreases less than \$10,000

Tax Dollar Decreases \$10,000 - \$50,000
 requires County Counsel authorization

Tax Dollar Decreases over \$50,000
 also requires Board of Supervisors approval

Correction

Cancellation

Refund

Secured Parcel Number	Unsecured Assm't Number	Account Number	Tax Rate Area
	10878	0214320001	63009

Owner	Mailing Address
SkyWest Airlines In	444 So River Rd Saint George, Utah 84790

This is to certify, pursuant to Section 4831.5 of the Revenue and Taxation code that tax roll change or changes are requested as follows, reason for change:

Skywest reported incorrect information on the Annual Aircarrier's Operation Report resulting in material over-assessment.

	Land	Imps	Pers. Prop.	Leg	Exempt	Net Value
From		\$26,503	\$35,161,053			\$35,187,556
To		\$26,503	\$20,487,177			\$20,513,680
Diff	\$0	\$0	(\$14,673,876)		\$0	(\$14,673,876)

jml

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Paula Curcio</i>	1/11/05	<i>[Signature]</i>	2/22/05
County Counsel:	Date:	Board of Supervisors	Date:
<i>[Signature]</i>	3/29/05		

ACTION: _____ (date) ROLL CHANGE _____ (date) Tax bill corrected & mailed.

Computer Multi-yr Updated by:	Date:

Section 4831 Assessor's errors
 Section 4831.5 Corrections of errors caused by the assessee
 Section 4986 Cancellation of uncollected taxes
 Section 5096 Refunds permissible
 Section 170 Reassessment for calamity/misfortune

Rate	Valuation	Dollars
1.0150	35,187,556	357,299.25
Revised	20,513,680	208,275.40
(+)	(-)	(14,673,876)
		(148,983.85)

San Mateo County Assessor's Office-Unsecured Roll
Request for Approval of Increase / Decrease of taxes
Fiscal Year 2003

RECEIVED
 CONTROLLERS OFFICE

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Boardchange No. 04-616

To the Controller:

Tax Dollar Decreases less than \$10,000

Tax Dollar Decreases \$10,000 - \$50,000
 requires County Counsel authorization

Tax Dollar Decreases over \$50,000
 also requires Board of Supervisors approval

Correction

Cancellation

Refund

Secured Parcel Number	Unsecured Assm't Number	Account Number	Tax Rate Area
	15225	0214320001	63009

Owner	Mailing Address
SkyWest Airlines In	444 So River Rd Saint George, Utah 84790

This is to certify, pursuant to Section 4831.5 of the Revenue and Taxation code that tax roll change or changes are requested as follows, reason for change:

Skywest reported incorrect information on the Annual Aircarrier's Operation Report resulting in material over-assessment.

	Land	Imps	Pers. Prop	Leg	Exempt	Net Value
From			\$67,792,105			\$67,792,105
To		\$25,287	\$62,849,046			\$62,874,333
Diff	\$0	\$25,287	(\$4,943,059)		\$0	(\$4,917,772)

jml

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Chula Curcio</i>	<i>1/11/05</i>	<i>[Signature]</i>	<i>2/22/05</i>
County Counsel:	Date:	Board of Supervisors:	Date:
<i>[Signature]</i>	<i>3/29/05</i>		

ACTION: _____ (date) ROLL CHANGE _____ (date) Tax bill corrected & mailed.

Computer Multi-yr Updated by:	Date:

- Section 4831 Assessor's errors
- Section 4831.5 Corrections of errors caused by the assessee
- Section 4986 Cancellation of uncollected taxes
- Section 5096 Refunds permissible
- Section 170 Reassessment for calamity/misfortune

Rate	Valuation	Dollars
1.0244	67,792,105	694,462.32
Revised	62,874,333	644,084.66
(+) (-)	(4,917,772)	(50,377.66)