

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 <u>Shared Vision 2010</u> 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,

Honorable Board of Supervisors Page 2 of 2

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

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To the Controller:	☐ Tax Dollar Decre	· ·	ERS OFFICE Pr Boardchar 2004, 9:51	nge 1 of nge No. <u>04-614</u>
☐ Tax Dollar Decreases \$10,000 requires County Counsel auth			r Decreases over \$5 res Board of Superv	
☐ Correction	Cancellation	n	Refund	
Secured Parcel V	Number 13955	Account Number 02143200	r	Tax Rate Area 63009
Owner SkyWest Airlines In		Mailing Address 444 So River Rd Saint George, Ut		
This is to certify, pursuant to Secti requested as follows, reason for ch		enue and Taxation	code that tax roll cha	nge or changes are
Skywest reported incorrect inform assessment.	ation on the Annual Ai	rearrier's Operation	Report resulting in n	naterial over-
E Land	Imps Pers	Prop Leg	Exempt	Net Value
From To So	\$28,296 \$40	,273,867 ,339,580 934,287)	\$0	\$55,302,163 \$40,367,876 (\$14,934,287)
jml Signature / Authorization Assessor Representative:	Date: 1/11/00	Deputy Control	ler:	Date:
County Counsel:	Date: 3/29/18	Board of Super		Date:
ACTION: (date Computer Multi-yr Updated by	e) ROLL CHANGE	Date:	(date) Tax bill corr	ected & mailed.
Section 4986 Cancellation of Section 5096 Refunds permi	errors caused by the a uncollected taxes ssible or calamity/misfortun	Peri	7.1 14,934,2	(3 559021.63 76 403678.76 87) (149,342,87

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

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To the Controller:	☐ Tax Dollar Decreases	ONTROLLERS OF	Page oardchange	1 of No. <u>04-615</u>
☐ Tax Dollar Decreases \$10,000 requires County Counsel authorized	- \$50,000	Tax Dollar Decreas	es over \$50,00 l of Supervison	0 s approval
☐ Correction	☐ Cancellation	⊠ Refur	nd .	
Secured Parcel U Number	nsecured Assm't Number 10878	Account Number 0214320001	- 1 A	Rate Area : 3009
Owner SkyWest Airlines In	. 44	ailing Address 4 So River Rd int George, Utah 84790		
This is to certify, pursuant to Section requested as follows, reason for charge	on 4831.5 of the Revenuinge:	e and Taxation code that	tax roll change	or changes are
Skywest reported incorrect informa assessment.	tion on the Annual Aircan	ier's Operation Report re	esulting in mate	rial over-
Jand	Imps Pers. Pro	pp. Leg Exc	empt	Net Value
From To Diff: \$0	\$26,503 \$35,161 \$26,503 \$20,487 \$0 (\$14,673,	,177	\$0	\$35,187,556 \$20,513,680 (\$14,673,876)
Signature / Authorization Assessar Representative: County Counsel: SM Offin	6 1/11/05	eputy Controller:		Date:
ACTION: (date) ROLL CHANGE	(date) I	ax bill correct	ed & mailed.
Computer Multi-yr Updated by:		vate:		
Section 4986 Cancellation of Section 5096 Refunds permis	errors caused by the asse uncollected taxes sible or calamity/misfortune	ssee 1.0153 n 35	187,556 513,680 673,876)	357,291,25 208,275,40 (148,983.85

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

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To the Controller:		ses <u>less</u> than \$10,00	Boardcha	nge No. <u>04-616</u>
Пах	Dollar Decrea	ses <u>less</u> than \$10,00	0 1	
∑ Tax Dollar Decreases \$10,000 - \$50,00 requires County Counsel authorizatio	0	Tax Dollar I	Decreases over \$5 Board of Superv	0,000
☐ Correction [Cancellation		Refund	
Secured Parcel Unsecure Number Number 152		Account Number 0214320001	15 de 15	Tax Rate Area 63009
100		Mailing Address		the transfer of the same
Owner SkyWest Airlines In		444 So River Rd Saint George, Utah	84790	
This is to certify, pursuant to Section 483 requested as follows, reason for change:	1.5 of the Rev	enue and Taxation co	ode that tax roll ch	ange or changes are
Skywest reported incorrect information on assessment.	the Annual Air	carrier's Operation R	Report resulting in	material over-
Land Imps	Pers	Prop Leg	Exempt	Net Value
		,792,105		\$67,792,105
	5,287 \$62	,849,046 943,059)	\$0	\$62,874,333 (\$4,917,772)
jml	-,			
Signature / Authorization Assessor Representatives	Date:	Deputy Controlle	er:	Date:
Aula Curis	1/11/00	(May)	2	2/240
County Counsel:	Date:	Board of Superv	isors	Date:
y A Bonn	3/246			
ACTION: (date) ROL	L CHANGE		(date) Tax bill co	rrected & mailed.
Computer Multi-yr Updated by:		Date:		
Section 4831 Assessor's errors Section 4831.5 Corrections of errors Section 4986 Cancellation of uncoll Section 5096 Refunds permissible	caused by the lected taxes	assessee 1.029	Valuat 4 67.79 1000 62,87	100 Ballar 2105 694 462.32 4333 644.084.66
Section 170 Reassessment for cala	mity/misfortu	ne		1,112) (00,011.66