



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, APN 037-160-090
600 Marine Blvd, Moss Beach
Seton Medical Center

RECOMMENDATION:

Approve a correction to the 2003 and 2004 property tax rolls, and corresponding tax refunds to Seton Medical Center ("Seton"), to correct for welfare exemptions related to APN 037-160-090, located at 600 Marine Blvd in Moss Beach (the "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:

APN 037-160-090 contains the hospital at 600 Marine Blvd., Moss Beach. For the 2001 and 2002 tax years, Catholic Healthcare West ("CHW") was the owner of the Property and was approved for the welfare exemption. In January 2002, CHW transferred all interest in the Property to Seton. This change required Seton to file

for its own welfare exemption for the Property. It was not until October 2004 that the Seton welfare exemption was confirmed. As a result of the exemption, there was a reduction to the 2003 and 2004 annual property tax rolls in excess of \$50,000.

DISCUSSION:

The Assessor is requesting approval of 2003 and 2004 roll corrections completed for property owned or leased by Seton Medical Center pursuant to Sections 214 and 270 of the Revenue and Taxation Code. Pursuant to section 4831, *et seq.*, of the Revenue and Taxation Code, which allows for corrections to the tax roll, the Assessor proposes to give effect to the exemption for the Property. The Request for Approval form is attached for reference.

FISCAL IMPACT:

The fiscal impact of this action is estimated to be a \$68,925.64 decrease in the 2003 roll; and a \$73,241.80 decrease in the 2004 roll. The County's General Fund share of the refunds is approximately 14% of the decrease (i.e., approximately \$9,649.59 for 2003; \$10,253.85 for 2004).

**SAN MATEO COUNTY ASSESSOR'S OFFICE
REQUEST FOR APPROVAL OF DECREASE OF TAXES**

Seton Medical Center
Attn: Accounts Payable
Po Box 1228
San Carlos, CA 94070

Page 1 of 1

No. 04-1936

APN: 037-160-090 VOL: 58 SITUS: 600 Marine Blv Moss Beach

TRA: 087076

The following Tax Roll Change(s) are requested, pursuant to section code 4831.5 of the Revenue and Taxation Code, due to: ASSESSEE ERROR - Correction To Institutional Exemption

Year	Land	Imps	Pers. Prop	Fixtures	Ex Cd	Ex Amt	Net Value
2003							
From	535,747	3,894,491	588,983	857,294		0	5,876,515
To	535,747	3,894,491	588,983	857,294	WEL	5,876,515	0
Diff	0	0	0	0		5,876,515	-5,876,515

Tax Dollar Decreases over \$10,000 require County Counsel authorization

Rate	Valuation	Dollars
<u>1.1729</u>	<u>x 5,876,515</u>	<u>68,925.64</u>

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

Revised (+) (-)	<u>0</u>	<u>0</u>
	<u>(5,876,515)</u>	<u>(68,925.64)</u>

Estimated Tax Dollar Decrease \$ _____

2004							
From	545,749	3,967,201	571,188	864,677		0	5,948,815
To	545,749	3,967,201	571,188	864,677	WEL	5,948,815	0
Diff	0	0	0	0		5,948,815	-5,948,815

Tax Dollar Decreases over \$10,000 require County Counsel authorization

Rate	Valuation	Dollars
<u>1.2312</u>	<u>x 5,948,815</u>	<u>73,241.80</u>

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

Revised (+) (-)	<u>0</u>	<u>0</u>
	<u>(5,948,815)</u>	<u>(73,241.80)</u>

Estimated Tax Dollar Decrease \$ _____

Signature / Authorization

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Eugene M. Vanbeekman</i>	11/29/04	<i>[Signature]</i>	12/7/04
County Counsel:	Date:	Board of Supervisors:	Date:
<i>[Signature]</i>	12/10/04		

Action

Roll Changed by:	Date:	Tax bill corrected & mailed by	Date: