



**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 046-090-310  
625 Industrial Way, San Carlos  
San Mateo County Community College District

**RECOMMENDATION:**

Approve a correction to the 2004 property tax roll and a corresponding tax refund, plus interest, to San Mateo County Community College District (the "College District") to correct an error in the property tax assessment of APN 046-090-310, which property is located at 625 Industrial Way, San Carlos (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:**

Sections 3 and 5 of Article XIII of the California Constitution, and Revenue and Taxation Code sections 202, 202.2 and 203 provide for tax exemptions for property used exclusively for community colleges (the "Public School Exemption").

**DISCUSSION:**

The College District leases the Property from the San Mateo County Electrical Apprenticeship & Training Trust. For the 2004 tax year, the College District qualifies for and filed for the Public School Exemption. The Assessor is requesting that the 2004 annual roll corrections completed to enroll the Public School Exemption for the College District's use of the Property, be granted. The Request for Approval is attached for reference.

**FISCAL IMPACT:**

The fiscal impact of this action is estimated to be an \$82,730.46 decrease in the 2004 roll, and a corresponding property tax refund of the same amount, plus interest. The County's General Fund share is approximately 14% (i.e., approximately \$11,582.26).

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

RECEIVED  
CONTROLLERS OFFICE

San Mateo County Community College District  
3401 CSM Drive  
San Mateo, CA 94402

Page 1 of 1  
2005 APR 27 A 7:05 No. 04-3698

**APN: 046-090-310 VOL: 71 SITUS: 625 Industrial Way San Carlos** **TRA: 011027**

The following Tax Roll Change(s) are requested, pursuant to section code 4831 of the Revenue and Taxation Code, due to: ASSESSOR ERROR - Correction To Institutional Exemption

Year	Land	Imps	Pers. Prop	Fixtures	Ex Cd	Ex Amt	Net Value
			2004				
From	3,740,452	3,830,199	206,230	0		0	7,776,881
To	3,740,452	3,830,199	206,230	0	PSC	7,776,881	0
Diff	0	0	0	0		7,776,881	-7,776,881


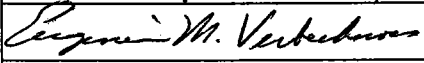

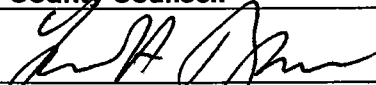
Tax Dollar Decreases over \$10,000 require County Counsel authorization

<u>Rate</u>	<u>Valuation</u>	<u>Tax Dollars</u>
1.0638	x 7,776,881	82,730.46

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

Revised (+) (-)	<u>  0  </u>	<u>  0  </u>	<u>  0  </u>
	(7,776,881)	(82,730.46)	= TAX REDUCTION

**Signature / Authorization**

<b>Assessor Representative:</b> 	<b>Date:</b>	<b>Deputy Controller:</b>	<b>Date:</b>
	4/21/05		4/27/05
<b>County Counsel:</b>	<b>Date:</b>	<b>Board of Supervisors:</b>	<b>Date:</b>
	10/31/05		

**Action**

<b>Roll Changed by:</b>	<b>Date:</b>	<b>Tax bill corrected &amp; mailed by</b>	<b>Date:</b>