



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Counsel

DATE: July 31, 2006

BOARD MEETING DATE: August 15, 2006

SPECIAL NOTICE/HEARING: None

VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors

FROM: County Counsel

SUBJECT: Correction of Property Tax Roll, APN 068-330-310
3908 Bret Harte Drive, Redwood City
Shinnyo-En USA - Welfare Exemption

RECOMMENDATION:

Approve corrections to the 2005 regular property tax rolls, and the refund of taxes paid, to correct for the application of the welfare exemption related to APN 068-330-310, located at 3908 Bret Harte Drive, Redwood City (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:

Shinnyo-En USA ("Shinnyo-En"), a California nonprofit religious corporation acquired the property in October 2003, and applied and qualified for the welfare exemption for the 2003 and 2004 tax years. As a result of an April 2005 field inspection of the Property, and the failure of Shinnyo-En to respond to a follow-up

inquiry, the Assessor's Office issued a Finding Sheet to the effect that the Property no longer qualified for the welfare exemption. The finding was based on the apparent abandonment of the Property.

Shinnyo-En filed an Application for Changed Assessment with the Assessment Appeals Board of San Mateo County (Appeal Nos. 2005-822 & 823) challenging the Assessor's denial of the welfare exemption for 2005. After the Assessment Appeals Board confirmed that it had no jurisdiction regarding the Assessor's denial of an exemption, Shinnyo-En provided additional information to the Assessor that demonstrated to the satisfaction of the Assessor that the Property had not been abandoned, but rather that construction work had been temporarily halted due to City permitting and review requirements.

DISCUSSION:

After review of Shinnyo-En's welfare claim and materials supporting that claim, the Assessor has found that all requirements have been met for an exemption and approval of the roll correction for the 2005 tax roll is requested. The Request for Approval of Decrease of Taxes is attached for reference. The taxpayer has paid the 2005 tax bill, so a refund of that payment is now appropriate.

FISCAL IMPACT:

The fiscal impact of this action is a \$207,483.04 decrease in the 2005 tax roll, and a refund of approximately \$210,637.00, for the 2005 taxes that have been paid, plus interest thereon.

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

Shinnyo-En Usa
2220 Summit Dr
Burlingame, CA 94010

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No. 05-3917

APN: 068-330-310

VOL: 104 SITUS: 3908 Bret Harte Dr Redwood City

TRA: 009001

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 2005	Fixtures	Ex Cd	Ex Amt	Net Value
From	14,535,000	5,100,000	0	0		0	19,635,000
To	14,535,000	5,100,000	0	0	WELI	19,635,000	0
Diff	0	0	0	0		19,635,000	-19,635,000

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

<u>Rate</u>	<u>Valuation</u>	<u>Dollars</u>	<u>Est. Interest</u>
1.0567	x 19,635,000	= 207,483.04	

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

<u>Revised (+) (-)</u>	<u>Valuation</u>	<u>Dollars</u>	<u>Est. Interest</u>
	19,635,000	= 207,483.04	3154.00

Refund Required Y N
If yes, Estimated Refund: \$210,637.04 Payable to: SHINNYO-EN USA

Signature / Authorization *mu 6/19/06*

Assessor Representative: <i>A. B. Huite</i>	Date: <i>6/20/06</i>	Deputy Controller: <i>[Signature]</i>	Date: <i>6/20/06</i>
County Counsel: <i>[Signature]</i>	Date: <i>7/27/06</i>	Board of Supervisors:	Date:

Action

Tax Refund Payable to:			
Roll Changed by:	Date:	Tax bill corrected & mailed by	Date: