



COUNTY OF SAN MATEO
Inter-Departmental Correspondence

County Counsel

DATE: July 11, 2007

BOARD MEETING DATE: July 24, 2007
SPECIAL NOTICE HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors
FROM: County Counsel
SUBJECT: Correction of Property Tax Rolls Pursuant to sections 4831, *et seq.*, of the Revenue and Taxation Code

Recommendation:

Approve corrections to the identified tax rolls, and corresponding tax refunds.

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

Revenue and Taxation Code sections 4831, *et seq.*, allow for the correction of clerical, descriptive and tax roll errors or mistaken entries. Over the course of any year, it is not uncommon to uncover some errors among the tens of thousands of assessments made by the Assessor. The errors may be caused by defects or delays in information or descriptions provided by assessees, unknown economic or historical information, duplication of assessments, or simple clerical or mathematical errors by the assessee or the Assessor, or both. When the correction to the tax roll involves a correction in excess of \$50,000, Board of Supervisor's approval of that correction is required.

Discussion

The Assessor and Controller have found several enrolled assessments that now

require correction consistent with the applicable statutes. The attached schedule lists the name of the taxpayer and the property address, the reasons for the correction, the amount of the correction, as well as the Roll Change number. As noted all corrections relate to the 2006 tax year, except as otherwise noted.

Fiscal Impact

The total fiscal impact is a \$1,333,681.43 decrease in the 2006 tax roll, a \$232,600.52 decrease in the 2005 tax roll, and a \$120,747.38 decrease in the 2004 tax roll; with property tax refunds totaling \$1,060,272.73.

ROLL CORRECTIONS

Taxpayer And Property Address	Reason/Description (All tax years are 2006 unless otherwise noted)	Tax Roll Amount	Change Number
Bay Meadows Park Place 1100 Park Place, San Mateo	Correction for exemption (County Library as Tenant)	\$63,191.64	06-3478
Stanford Hospital 420 Broadway, Redwood City	2005 Supplemental roll Correction for College Exemption	\$77,818.78	06-3225
Stanford Hospital 420 Broadway, Redwood City	Correction for College Exemption	\$308,983.98	06-3192
Genentech 101 Oyster Point Blvd, SSF	Reallocation of values among 5 different parcels	\$51,810.72*	06-3134
Genentech 101 Oyster Point Blvd, SSF	2005: Reallocation of values among 5 different parcels	\$50,148.80*	06-3134
Credit Agricole 425 Broadway, Redwood City	2004: Information error- date of value correction	\$67,455.60	05-0723
San Mateo Executive Park LLC 3000 Clearview Way, San Mateo	2004: Correction to reflect Assessment Appeal Board decision regarding earlier base year value	\$53,292.38	06-3255
San Mateo Executive Park LLC 3000 Clearview Way, San Mateo	2005: Correction to reflect Assessment Appeal Board decision regarding earlier base year value	\$54,183.30	06-3255
San Mateo Executive Park LLC 3000 Clearview Way, San Mateo	Correction to reflect Assessment Appeal Board decision regarding earlier base year value	\$55,476.00	06-3255
CF Gateway LLC 701 Gateway Blvd, SSF	Correction to reflect Assessment Appeal Board decision regarding earlier base year value	\$104,590.62*	06-1481
IAC San Francisco LLC 425 Valley Drive, Brisbane	2005: Correction for demolished building	\$50,449.64	06-3665
IAC San Francisco LLC 425 Valley Drive, Brisbane	Correction of misinformation regarding construction in progress	\$219,037.30	06-3666
National Equestrian Center 880 Runnymede Road, Woodside	Recognition of welfare exemption that was delayed pending additional information	\$60,235.31	06-3609
Taylor Woodrow Homes (Vacant land at Rt 92 and Campus Drive)	Correction of duplication caused by recordation of new subdivision	\$94,713.72*	06-072
Nikon Precision Inc. 1399 Shoreway Rd, Belmont	Information error- building improvement value added to wrong parcel	\$118,613.00*	06-0216
HCL Holdings Private Ltd 287 Mapache Dr., Portola Valley	Assessor Error	\$53,129.30*	06-2693
Gary L Bloom Trust 127 Isabella Ave., Atherton	Assessor Error	\$62,509.76*	06-0921
Lawrence G Mohr Jr, Trust 260 Mountain Wood Lane, Woodside	Assessor error	\$141,390.08*	06-1835

* Roll correction only – no refund