



**COUNTY OF SAN MATEO**  
**Inter-Departmental Correspondence**

County Counsel

**DATE:** September 5, 2007

**BOARD MEETING DATE:** September 25, 2007

**SPECIAL NOTICE/HEARING:** None

**VOTE REQUIRED:** Majority

**TO:** Honorable Board of Supervisors

**FROM:** County Counsel

**SUBJECT:** Correction of Property Tax Roll  
Unsecured Assessment Bill No. 07-6831  
Menlo School, 50 Valparaiso Avenue, Atherton

**RECOMMENDATION:**

Approve a correction to the 2007-2008 property tax roll to correct an error in the property tax assessment of personal property and improvements belonging to Menlo School.

**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:**

The taxpayer, Menlo School, reported \$4,596,165 in personal property and \$26,270,895 in improvements that were eligible for the welfare exemption. However, the exemption was overlooked due to a mistake during processing, resulting in an incorrect assessment on those items. An incorrect tax bill was issued as a result, but

that bill was cancelled prior to any tax payment. The exemption results in a decrease in the net taxable value of the Menlo School's property, which decrease requires a reduction to the 2007-2008 property tax roll equal to \$333,611.18.

**DISCUSSION:**

Pursuant to section 4831 et seq., of the Revenue and 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 of Decrease of Taxes form, bearing Board Change No. 07-160, is attached for your reference.

**FISCAL IMPACT:**

There is no fiscal impact of this action as no payment was made on the incorrect tax bill and no refund is due.

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

Menlo School  
50 Valparaiso Ave  
Atherton, CA 94027

Board Change Number: 07-160

**SITUS: 50 Valparaiso Ave, Atherton**  
**Account Number: 013872-03-N**

**TRA: 01-001**

**Bill Number: 6831**

The following Tax Roll Change(s) are requested, pursuant to section code 4831.5 of the Revenue and Taxation Code due to: Taxpayer eligible for the welfare exemption, error in processing.

	Land	Imps/Fixtures	Pers Property	ExCode	ExAmount	Net Value
	Fiscal Year: 2007-08					
From	0	26,270,895	4,596,165		0	30,867,060
To	0	26,270,895	4,596,165	10	30,867,060	0
Difference	0	0	0		30,867,060	(30,867,060)

<input type="checkbox"/>	Tax Dollar Decreases over \$10,000 require County Counsel authorization	Rate	Valuation	Dollars	Estimated Interest
		<u>1.0808</u>	<u>x 30,867,060</u>	<u>= 333,611.18</u>	
<input checked="" type="checkbox"/>	Tax Dollar Decreases over \$50,000 also require Board of Supervisors approval.	Revised (+) (-)	<u>0</u>	<u>= 0</u>	
	Net Decreases:		<u>(30,867,060)</u>	<u>333,611.18</u>	\$ <u>0</u>
Refund Required	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No				
	If yes, Estimated Refund:	<u>N/A</u>	Payable to:	<u>N/A</u>	

**Signature / Authorization (prepared by Raymond Tsang)**

Assessor Representative:	Date:	Deputy Controller:	Date:
<i>Paula Curb</i>	<i>8/14/07</i>	<i>[Signature]</i>	<i>8/15/07</i>
County Counsel:	Date:	Board of Supervisors:	Date:
<i>[Signature]</i>	<i>9/9/07</i>		

**Action**

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