

COUNTY OF SAN MATEO
ANNUAL REPORT OF CHANGES IN THE TAX ROLL PURSUANT TO RESOLUTION NO. 064379
FOR THE PERIOD COVERED FROM JULY 1, 2004 TO JUNE 30, 2005
SUMMARY OF ACTIVITIES

	Number of Changes (1)	Net Valuation Increases (Decreases) (2)	Tax Dollar Increases (Decreases) (3)	(Refunds) (4)	(Penalties) (5)
<u>SECURED TAX ROLL - (Taxes that are assessed against real property, (e.g., land or structures)</u>					
2004-05	17,309	\$275,000,626	\$3,930,486	-\$1,077,831	\$4,633,082
Prior Years	<u>1,317</u>	<u>-856,480,371</u>	<u>-729,315</u>	<u>-8,981,553</u>	<u>-367,558</u>
TOTAL SECURED ROLL	<u>18,626</u>	<u>-\$581,479,745</u>	<u>\$3,201,171</u>	<u>-\$10,059,384</u>	<u>\$4,265,524</u>
<u>UNSECURED TAX ROLL - (Taxes that are not real property like business equipments & fixtures, boats and airplanes and which can be relocated)</u>					
2004-05	264	-\$138,543,796	-\$1,316,148	-\$94,522	-\$21,142
Prior Years	<u>1,183</u>	<u>-396,783,958</u>	<u>-944,048</u>	<u>-3,371,432</u>	<u>-282,466</u>
TOTAL UNSECURED ROLL	<u>1,447</u>	<u>-\$535,327,754</u>	<u>-\$2,260,196</u>	<u>-\$3,465,954</u>	<u>-\$303,608</u>
<u>SB 813 SUPPLEMENTAL ROLL - (Additional taxes on real property due to a change in ownership or new construction)</u>					
TOTAL SB 813	<u>2,649</u>	<u>\$120,590,729</u>	<u>-\$1,266,024</u>	<u>-\$724,752</u>	<u>-\$103,737</u>
TOTAL ALL CHANGES	<u>22,722</u>	<u>-\$996,216,770</u>	<u>-\$325,049</u>	<u>-\$14,250,090</u>	<u>\$3,858,179</u>

- (1) **Number of Changes** – Unduplicated count of all changes made
- (2) **Net Valuation Increase (Decrease)** – Net change in property values as a result of properly authorized changes processed by the Controller
- (3) **Tax Dollar Increase (Decrease)** – This column includes net increase (decrease) in taxes assessed as a result of the tax roll changes processed by the Controller. Not all changes result in refunds.
- (4) **Refunds** – This column includes all refunds made including overpaid taxes, penalties previously charged and collected and interest where the adjustment was due to Assessor error.
- (5) **Penalties** – this column includes all penalties credited to the taxpayers.

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2004 to JUNE 30, 2005

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>2004-05</u>					
Sec. 531 Escaped Taxes	132	\$13,053,450	\$124,503	\$0	\$0
Sec. 4831 Corrected Entries	2,017	281,121,667	3,098,362	-160,439	-3,986
Sec. 4831.5 Assessee's Corrections	3,008	64,802,481	877,054	-220,079	-9,931
Sec. 4832 Special Charges Adjust. from Cities & Districts	297	57,160	28,710	-323	-13
Sec. 4985 Cancellation of Penalties	11,610	0	0	0	4,664,047
Sec. 170 Reassessment for Calamities	8	-199,533	-1,980	0	0
Exemption for Qualified Organization	3	-267,947	-2,769	0	0
Sec. 2821 Segregation of Parcels	4	-22,606,118	-148,046	0	0
Sec. 2821 Segregation of Parcels	107	22,606,118	148,046	0	0
Assessment Appeals Board Changes	22	-65,452,565	-18,985	-659,469	-9,449
County Counsel's Memo (Property acquired by Public Agency)	94	-14,586,664	-165,612	-4,214	-7,586
State Board of Equali- zation Changes	7	-3,527,423	-8,797	-33,307	0
Sub-Total	17,309	\$275,000,626	\$3,930,486	-\$1,077,831	\$4,633,082

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2004 to JUNE 30, 2005

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Penalties)</u>
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SECURED TAX ROLL

Prior Years

Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries	621	-\$19,015,092	-\$191,667	-\$211,701	-\$7,859
Sec. 4831.5 Assessee's Corrections	200	-34,541,969	-343,769	-343,769	-3,618
Sec. 4832 Special Charges Adjust. from Cities & Districts	4	0	-4,120	0	-412
Sec. 4985 Cancellation of Penalties	181	0	0	0	-35,359
Sec. 170 Reassessment for Calamities	1	-600,572	0	-6,251	0
Exemption for Qualified Organization	1	-944,422	-10,150	-10,150	0
Assessment Appeals Board Changes	242	-786,757,190	-14,709	-8,277,579	-312,064
County counsel's Memo (Property Acquired by Public Agency)	66	-14,617,819	-164,862	-132,065	-8,246
State Board of Equalization Changes	1	-3,307	-38	-38	0
Sub-Total	1,317	-\$856,480,371	-\$729,315	-\$8,981,553	-\$367,558
TOTAL SECURED ROLL	18,626	-\$581,479,745	\$3,201,171	-\$10,059,384	\$4,265,524

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2004 to JUNE 30, 2005

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded</u>	<u>(Penalties)</u>
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UNSECURED TAX ROLL

2004-05

Sec. 531 Escaped Taxes	14	\$2,840,082	\$28,401	\$0	\$0
Sec. 4831 Corrected Entries	33	-3,027,960	-7,683	-24,650	-813
Sec. 4831.5 Assessee's Corrections	37	-6,272,001	-19,062	-55,927	-1,868
Sec. 4985 Cancellation of Penalties	75	0	0	0	-17,324
Sec. 4986 Cancellation of Taxes	104	-131,007,707	-1,317,804	-2,355	-1,137
Assessment Appeals Board Changes	1	-1,076,210	0	-11,590	0
Sub-Total Current Year	264	-138,543,796	-1,316,148	-94,522	-21,142

PRIOR YEARS

Sec. 531 Escaped Taxes	220	45,161,603	449,390	0	0
Sec. 4831 Corrected Entries	59	-\$23,490,502	-\$9,747	-\$234,649	-\$23,163
Sec. 4831.5 Assessee's Corrections	145	-59,268,298	-40,805	-571,385	-7,490
Sec. 4985 Cancellation of Penalties	119	0	0	0	-23,515
Sec. 4986 Cancellation of Taxes	477	-74,931,390	-747,247	-2,973	-2,246
Sec. 170 Reassessment for Calamities	1	-35,240	0	-159	-1,820
Assessment Appeals Board Changes	162	-284,220,131	-595,639	-2,562,266	-224,232
Sub-Total Prior Years	1,183	-396,783,958	-944,048	-3,371,432	-282,466
TOTAL UNSECURED ROLL	1,447	-\$535,327,754	-\$2,260,196	-\$3,465,954	-\$303,608

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2004 to JUNE 30, 2005

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded</u>	<u>(Penalties)</u>
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SUPPLEMENTAL ROLL
(SB 813)

Sec. 4831 Corrected Entries	1,557	96,078,219	-288,802	-304,935	-18,888
Sec. 4831.5 Assessee's Corrections	747	-54,802,896	-765,158	-231,601	-13,647
Sec. 4832 Special Charges Adjust. from Cities & Districts	0	0	0	0	0
Sec. 4985 Cancellation of Penalties	307	0	0	0	-62,702
Sec. 170 Reassessment For Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	38	79,315,406	-212,064	-188,216	-8,500
County counsel's Memo (Property Acquired by Public Agency)	0	0	0	0	0
TOTAL SUPPLEMENTAL ROLL	2,649	\$120,590,729	-\$1,266,024	-\$724,752	-\$103,737

Glossary of Terms

Secured Taxes - Taxes that are assessed against real property. (e.g. land or structures)

Unsecured Taxes - Taxes that are not real property and can be relocated like business equipments and fixtures, boats and airplanes.

Supplemental Taxes - Additional taxes on real property due to a change in ownership or new construction.

Revenue & Taxation Code of California:

Sec. 4831- Correction of errors resulting in incorrect entries on the roll. If the corrected entry results in a refund, the Controller will pay interest on the amount refunded.

Sec. 4831.5 - Correction of errors due to incorrect information provided by assessee. No interest are paid on refunds.

Sec. 4985 - Cancellation of delinquent penalty, cost, redemption penalty, interest, or redemption fee through no fault of the tax payer.

Sec. 4986 - Cancellation of taxes which are levied or charged twice, levied or charge erroneously.

Sec. 170 - Reassessment of property due to major misfortune or calamity through no fault of the assessee.

COUNTY OF SAN MATEO

**ANNUAL REPORT OF CHANGES IN THE TAX ROLL PURSUANT TO RESOLUTION NO. 064379
FOR THE PERIOD COVERED FROM JULY 1, 2005 TO JUNE 30, 2006
SUMMARY OF ACTIVITIES**

	<u>Number of Changes (1)</u>	<u>Net Valuation Increases (Decreases) (2)</u>	<u>Tax Dollar Increases (Decreases) (3)</u>	<u>(Refunds) (4)</u>	<u>(Penalties) (5)</u>
<u>SECURED TAX ROLL - (Taxes that are assessed against real property, (e.g., land or structures)</u>					
2005-06	26,789	\$68,580,995	\$336,062	-\$1,637,198	\$5,174,650
Prior Years	<u>1,836</u>	<u>-1,671,433,940</u>	<u>-36,368</u>	<u>-16,853,232</u>	<u>-754,112</u>
TOTAL SECURED ROLL	<u>28,625</u>	<u>-\$1,602,852,945</u>	<u>\$299,694</u>	<u>-\$18,490,430</u>	<u>\$4,420,538</u>
<u>UNSECURED TAX ROLL - (Taxes that are not real property like business equipments & fixtures, boats and airplanes and which can be relocated)</u>					
2005-06	941	-\$169,223,038	-\$1,287,887	-\$484,228	-\$416,970
Prior Years	<u>1,308</u>	<u>-505,518,844</u>	<u>-1,581,086</u>	<u>-3,849,879</u>	<u>-185,079</u>
TOTAL UNSECURED ROLL	<u>2,249</u>	<u>-\$674,741,882</u>	<u>-\$2,868,973</u>	<u>-\$4,334,107</u>	<u>-\$602,049</u>
<u>SB 813 SUPPLEMENTAL ROLL - (Additional taxes on real property due to a change in ownership or new construction)</u>					
TOTAL SB 813	<u>2,525</u>	<u>-\$161,167,071</u>	<u>-\$4,172,952</u>	<u>-\$1,812,185</u>	<u>-\$164,332</u>
TOTAL ALL CHANGES	<u>33,399</u>	<u>-\$2,438,761,898</u>	<u>-\$6,742,231</u>	<u>-\$24,636,722</u>	<u>\$3,654,157</u>

- (1) **Number of Changes** – Unduplicated count of all changes made
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- (5) **Penalties** – this column includes all 10% penalties on late payments.

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2005 to JUNE 30, 2006

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>2005-06</u>					
Sec. 531 Escaped Taxes	642	\$219,138,102	\$2,221,578	\$0	\$0
Sec. 4831 Corrected Entries	1,731	-98,253,545	-711,571	-312,338	-2,589
Sec. 4831.5 Assessee's Corrections	1,401	-13,156,005	-23,996	-134,125	-3,467
Sec. 4832 Special Charges Adjust. from Cities & Districts	324	0	-704,431	-7,656	-942
Sec. 4985 Cancellation of Penalties	22,474	0	0	0	5,208,188
Sec. 4986 Cancellation of Taxes	51	-4,328	-2,420	0	-1,718
Sec. 170 Reassessment for Calamities	1	-69,283	-740	0	0
Exemption for Qualified Organization	0	0	0	0	0
Sec. 2821 Segregation of Parcels	6	-15,388,550	-172,306	0	-893
Sec. 2821 Segregation of Parcels	30	15,388,550	172,306	0	0
Assessment Appeals Board Changes	81	-104,588	-126,762	-987,248	-10,819
County Counsel's Memo (Property acquired by Public Agency)	41	-23,953,164	-138,554	-190,350	-13,110
State Board of Equali- zation Changes	7	-15,016,194	-177,042	-5,481	0
Sub-Total	26,789	\$68,580,995	\$336,062	-\$1,637,198	\$5,174,650

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2005 to JUNE 30, 2006

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded</u>	<u>(Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>Prior Years</u>					
Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries	1,060	-\$61,176,786	-\$10,067	-\$633,173	-\$32,926
Sec. 4831.5 Assesseees' Corrections	202	-288,195,638	0	-2,342,737	-4,642
Special Charges Adjustments from Cities & Districts	8	-109,985	-1,313	0	-215
Sec. 4985 Cancellation of Penalties	213	0	0	0	-78,127
Sec. 4986 Cancellation of Taxes	0	0	0	0	0
Sec. 170 Reassessment for Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	339	-1,293,385,745	-21,640	-13,563,640	-632,736
County counsel's Memo (Property Acquired by Public Agency)	14	-28,565,786	-3,348	-313,682	-5,466
Board of Supervisor	0	0	0	0	0
State Board of Equalization Changes	0	0	0	0	0
Sub-Total	1,836	-\$1,671,433,940	-\$36,368	-\$16,853,232	-\$754,112
TOTAL SECURED ROLL	28,625	-\$1,602,852,945	\$299,694	-\$18,490,430	\$4,420,538

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2005 to JUNE 30, 2006

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Penalties)</u>
<u>UNSECURED TAX ROLL</u>					
<u>2005-06</u>					
Sec. 531 Escaped Taxes	129	\$33,642,800	\$336,428	\$0	\$0
Sec. 4831 Corrected Entries	67	-4,785,919	-5,072	-44,444	-1,202
Sec. 4831.5 Assesseees' Corrections	66	-6,326,468	-36,350	-67,234	-2,480
Sec. 4985 Cancellation of Penalties	295	0	0	0	-408,335
Sec. 4986 Cancellation of Taxes	367	-136,818,036	-1,368,286	-697	-1,058
Sec. 170 Assessment for Calamities	3	-480,551	-2,871	-2,210	-287
Assessment Appeals Board Changes	14	-54,454,864	-211,736	-369,643	-3,608
Sub-Total	941	-169,223,038	-1,287,887	-484,228	-416,970
<u>PRIOR YEARS</u>					
Sec. 531 Escaped Taxes	256	37,773,000	377,730	0	0
Sec. 4831 Corrected Entries	73	-\$12,822,425	-\$6,822	-\$120,775	-\$702
Sec. 4831.5 Assesseees' Corrections	147	-73,920,588	-4,141	-899,110	-16,670
Sec. 4985 Cancellation of Penalties	60	0	0	0	-83,176
Sec. 4986 Cancellation of Taxes	619	-192,718,848	-1,923,914	-3,838	-1,322
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	153	-263,829,983	-23,939	-2,826,156	-83,209
Sub-Total	1,308	-505,518,844	-1,581,086	-3,849,879	-185,079
TOTAL UNSECURED ROLL	2,249	-\$674,741,882	-\$2,868,973	-\$4,334,107	-\$602,049

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2005 to JUNE 30, 2006

	Number of <u>Changes</u>	Net Valuation Increases <u>(Decreases)</u>	Tax Dollar Increases <u>(Decreases)</u>	(Taxes) <u>Refunded</u>	<u>(Penalties)</u>
<u>SUPPLEMENTAL ROLL</u> <u>(SB 813)</u>					
Sec. 4831 Corrected Entries	1,445	-427,596,180	-5,503,095	-945,772	-42,839
Sec. 4831.5 Assessee's Corrections	663	-9,059,108	-731,838	-43,713	-15,076
Sec. 4832 Special Charges Adjustments from Cities & Dist	0	0	0	0	0
Sec. 4985 Cancellation of Penalties	325	0	0	0	-91,556
Sec. 170 Reassessment For Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	92	275,488,217	2,061,981	-822,700	-14,861
County counsel's Memo (Property Acquired by Public Agency)	0	0	0	0	0
Board of Supervisors	0	0	0	0	0
TOTAL SUPPLEMENTAL ROLL	2,525	-\$161,167,071	-\$4,172,952	-\$1,812,185	-\$164,332

Glossary of Terms

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SUMMARY OF ACTIVITIES

	Number of Changes (1)	Net Valuation Increases (Decreases) (2)	Tax Dollar Increases (Decreases) (3)	(Refunds) (4)	(Penalties) (5)
<u>SECURED TAX ROLL - (Taxes that are assessed against real property, (e.g., land or structures)</u>					
2006-07	9,190	\$74,014,337	\$1,417,517	-\$1,199,494	\$6,723,976
Prior Years	<u>1,705</u>	<u>-753,344,595</u>	<u>-61,958</u>	<u>-10,425,468</u>	<u>-833,494</u>
TOTAL SECURED ROLL	<u>10,895</u>	<u>-\$679,330,258</u>	<u>\$1,355,559</u>	<u>-\$11,624,962</u>	<u>\$5,890,482</u>
<u>UNSECURED TAX ROLL - (Taxes that are not real property like business equipments & fixtures, boats and airplanes and which can be relocated)</u>					
2006-07	1,263	-\$165,977,958	-\$2,238,958	-\$259,138	-\$20,736
Prior Years	<u>439</u>	<u>-161,183,382</u>	<u>-289,704</u>	<u>-5,067,398</u>	<u>-45,109</u>
TOTAL UNSECURED ROLL	<u>1,702</u>	<u>-\$327,161,340</u>	<u>-\$2,528,662</u>	<u>-\$5,326,536</u>	<u>-\$65,845</u>
<u>SB 813 SUPPLEMENTAL ROLL - (Additional taxes on real property due to a change in ownership or new construction)</u>					
TOTAL SB 813	<u>2,569</u>	<u>\$631,638,271</u>	<u>-\$951,950</u>	<u>\$3,506,009</u>	<u>-\$119,313</u>
TOTAL ALL CHANGES	<u>15,166</u>	<u>-\$374,853,327</u>	<u>-\$2,125,053</u>	<u>-\$13,445,489</u>	<u>\$5,705,324</u>

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SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2006 to JUNE 30, 2007

	Number of <u>Changes</u>	Net Valuation Increases <u>(Decreases)</u>	Tax Dollar Increases <u>(Decreases)</u>	(Taxes) <u>Refunded)</u>	(Penalties)
<u>SECURED TAX ROLL</u>					
<u>2006-07</u>					
Sec. 531 Escaped Taxes	191	\$42,481,908	\$453,694	\$0	\$0
Sec. 4831 Corrected Entries	1,382	262,960,937	2,696,087	-106,717	-5,362
Sec. 4831.5 Assesseees' Corrections	2,500	-44,705,585	-379,876	-98,112	-2,389
Sec. 4832 Special Charges Adjust.from Cities & Districts	152	-192	-239,715	-5,339	-3,112
Sec. 4985 Cancellation of Penalties	4,713	0	0	0	6,761,983
Sec. 4986 Cancellation of Taxes	3	0	-323	0	-71
Sec. 170 Reassessment for Calamities	3	-770,470	-8,264	0	-173
Exemption for Qualified Organization	131	0	0	0	-5,950
Sec. 2821 Segregation of Parcels	1	-2,800,000	-14,723	0	0
Sec. 2821 Segregation of Parcels	10	2,800,000	14,723	0	0
Assessment Appeals Board Changes	54	-159,254,634	-773,121	-931,518	-9,990
County Counsel's Memo (Property acquired by Public Agency)	49	-26,487,680	-330,965	-55,233	-10,960
State Board of Equal- ization Changes	1	-209,947	0	-2,575	0
Sub-Total	9,190	\$74,014,337	\$1,417,517	-\$1,199,494	\$6,723,976

SCHEDULE OF ADJUSTMENTS & CANCELLATIONS
BY SECTION OF PROPERTY TAX LAWS
JULY 1, 2006 to JUNE 30, 2007

	<u>Number of Changes</u>	<u>Net Valuation Increases (Decreases)</u>	<u>Tax Dollar Increases (Decreases)</u>	<u>(Taxes) Refunded)</u>	<u>(Penalties)</u>
<u>SECURED TAX ROLL</u>					
<u>Prior Years</u>					
Sec. 531 Escaped Taxes	0	0	0	0	0
Sec. 4831 Corrected Entries	205	-\$153,898,654	-\$23,159	-\$4,203,367	-\$63,835
Sec. 4831.5 Assessee's Corrections	1,105	-39,421,435	0	-411,396	-1,300
Special Charges Adjustments from Cities & Districts	2	-13,299	-158	0	-147
Sec. 4985 Cancellation of Penalties	228	0	0	0	-80,425
Sec. 4986 Cancellation of Taxes	0	0	0	0	0
Sec. 170 Reassessment for Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	157	-545,246,529	-11,762	-5,678,151	-680,237
County counsel's Memo (Property Acquired by Public Agency)	8	-14,764,678	-26,879	-132,554	-7,550
Board of Supervisor	0	0	0	0	0
State Board of Equalization Changes	0	0	0	0	0
Sub-Total	1,705	-\$753,344,595	-\$61,958	-\$10,425,468	-\$833,494
TOTAL SECURED ROLL	10,895	-\$679,330,258	\$1,355,559	-\$11,624,962	\$5,890,482

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<u>UNSECURED TAX ROLL</u>					
<u>2006-07</u>					
Sec. 531 Escaped Taxes	220	\$82,532,118	\$1,076,901	\$0	\$4,250
Sec. 4831 Corrected Entries	47	-11,937,893	-77,434	-36,413	-2,933
Sec. 4831.5 Assesseees' Corrections	91	-19,396,825	-31,420	-96,620	-4,123
Sec. 4985 Cancellation of Penalties	72	0	0	0	-11,843
Sec. 4986 Cancellation of Taxes	819	-205,642,267	-3,181,501	-977	-3,537
Assessment Appeals Board Changes	14	-11,533,091	-25,504	-125,128	-2,550
Sub-Total	1,263	-165,977,958	-2,238,958	-259,138	-20,736
<u>PRIOR YEARS</u>					
Sec. 4831 Corrected Entries	68	-\$10,369,168	-\$24,563	-\$73,485	-\$3,186
Sec. 4831.5 Assesseees' Corrections	217	-53,417,295	-70,785	-489,456	-10,233
Sec. 4985 Cancellation of Penalties	42	0	0	0	-28,454
Sec. 4986 Cancellation of Taxes	72	-1,241,077	-9,700	-3,119	-2,282
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	40	-96,155,842	-184,656	-4,501,338	-954
Sub-Total	439	-161,183,382	-289,704	-5,067,398	-45,109
TOTAL UNSECURED ROLL	1,702	-\$327,161,340	-\$2,528,662	-\$5,326,536	-\$65,845

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<u>SUPPLEMENTAL ROLL</u> <u>(SB 813)</u>					
Sec. 4831 Corrected Entries	1,541	619,715,312	-217,280	4,005,203	-21,880
Sec. 4831.5 Assessee's Corrections	658	-210,763	-440,552	-234,310	-5,673
Sec. 4832 Special Charges Adjustments from Cities & Dist	0	0	0	0	0
Sec. 4985 Cancellation of Penalties	320	0	0	0	-91,763
Sec. 170 Reassessment For Calamities	0	0	0	0	0
Exemption for Qualified Organization	0	0	0	0	0
Assessment Appeals Board Changes	50	12,133,722	-294,118	-264,884	3
County counsel's Memo (Property Acquired by Public Agency)	0	0	0	0	0
Board of Supervisors	0	0	0	0	0
TOTAL SUPPLEMENTAL ROLL	2,569	\$631,638,271	-\$951,950	\$3,506,009	-\$119,313

Glossary of Terms

Secured Taxes - Taxes that are assessed against real property. (e.g. land or structures)

Unsecured Taxes - Taxes that are not real property and can be relocated like business equipments and fixtures, boats and airplanes.

Supplemental Taxes - Additional taxes on real property due to a change in ownership or new construction.

Revenue & Taxation Code of California:

Sec. 4831- Correction of errors resulting in incorrect entries on the roll. If the corrected entry results in a refund, the Controller will pay interest on the amount refunded.

Sec. 4831.5 - Correction of errors due to incorrect information provided by assessee. No interest are paid on refunds.

Sec. 4985 - Cancellation of delinquent penalty, cost, redemption penalty, interest, or redemption fee due to an error of the Tax Collector, the Controller or the Assessor.

Sec. 4986 - Cancellation of taxes which are levied or charged twice, levied or charge erroneously.

Sec. 170 - Reassessment of property due to major misfortune or calamity through no fault of the assessee.