



COUNTY OF SAN MATEO
Inter-Departmental Correspondence
County Counsel



DATE: August 29, 2011
BOARD MEETING DATE: September 13, 2011
SPECIAL NOTICE/HEARING: None
VOTE REQUIRED: Majority

TO: Honorable Board of Supervisors

FROM: John C. Beiers, County Counsel *JCB*

SUBJECT: Correction of Property Tax Roll: Roll Correction Nos. 11-0357; 11-0132 and 11-0133. APN 072-331-010, Woodside Stillheart Institute: Welfare Exemption

RECOMMENDATION:

Approve corrections to the 2007, 2008, 2009 and 2010 property tax rolls to correct for a welfare exemption related to APN 072-331-010, in Woodside, owned by the Stillheart Institute.

BACKGROUND:

Revenue and Taxation Code sections 4831, *et seq.*, allow for the correction of tax roll errors due to incorrect information or mistaken entries. 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. It is not uncommon for new or corrected information, including exemption applications and approvals, to be presented or provided to the Assessor after values have been enrolled. Corrections, cancellations or refunds of enrolled ad valorem property taxes above \$50,000 require Board approval.

DISCUSSION:

Stillheart Institute ("Stillheart") purchased the property identified as APNs 072-331-010 (the "Property") on December 29, 2007. Stillheart is an educational retreat center and sanctuary where individuals, groups and organization participate in programs for personal growth, professional success, and positive transformation. Stillheart Institute is also dedicated to the preservation of the redwood forest in which it is located and the maintenance of the forest trails to help restore the balance between humans and their environment and to foster and promote human well being and transformation for the participants and the surrounding community.

On February 6, 2010, Stillheart applied for the welfare exemption pursuant to Section 214 of the Revenue & Taxation Code. After a review of the claim and inspection of the

property, the Assessor has found that all requirements for the welfare exemption have been met as of the date of purchase, and approval of the roll correction nos. 1-0357; 11-0132 and 11-0133 for the 2007 supplemental roll and the 2008, 2009 and 2010 annual tax rolls is requested. This action approving the roll correction allows for the correction of the tax roll to reflect the exemption found that the requirements of Section 214 of the Revenue & Taxation Code have been met.

Authorizing this correction of the property tax roll will contribute to the Shared Vision 2025 outcome of collaborative community by demonstrating fiscal accountability.

FISCAL IMPACT:

The fiscal impact of this roll correction is the payment of property tax refunds of \$58,935.18, \$86,882.02, and \$43,120.41 for taxes already paid for the tax years specified. There is no refund for the 2010 tax year as the taxes have not been paid.