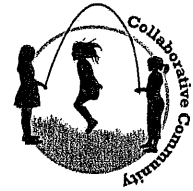




**COUNTY OF SAN MATEO**  
Inter-Departmental Correspondence  
County Counsel



**DATE:** November 28, 2011  
**BOARD MEETING DATE:** December 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 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.

**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 refund, correction or cancellation of taxes in excess of \$50,000, Board of Supervisor's approval of that correction is required.

**DISCUSSION:**

The Assessor and Controller have found eight enrolled assessments that require corrections that are subject to the approval of the Board of Supervisors. 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. Board approval may be evidenced by the execution of the Roll Correction form on behalf of the Board of Supervisors by the President of the Board.

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 total fiscal impact is a reduction to the tax roll of \$1,331,223.20. However, because refunds are only issued for property taxes paid, the total property tax refunds at issue in these corrections are \$852,786.24, including interest.

ATTACHMENT A

**Roll Corrections**

Taxpayer Property Address and APN or Account No.	Tax Year and Reason/Description	Tax Roll Amount (Including interest, if applicable)	Change Number
Electronic Arts 240-250 Shoreline Dr. Redwood City APN: 095-481-070	<u>2009</u> : Correction to reverse the reassessment. No reassessment was required where change in ownership was effected through a transfer of a lease with a remaining term of more than 35 years.	\$275,896.28	09-447
Electronic Arts 207-209 Redwood Shores Pkwy Redwood City APN: 095-481-040-4	<u>2009</u> : Correction to reverse the reassessment. No reassessment was required where change in ownership was effected through a transfer of a lease with a remaining term of more than 35 years.	\$478,447.26	09-449
Leland Stanford Jr University 2895 Sand Hill Road. Menlo Park 074-470-100(retired) now 074-470-110	<u>2011</u> : Correction to reflect information received from taxpayer regarding new construction. No refund necessary.	\$124,171.33	11-2014
Leland Stanford Jr University 2895 Sand Hill Road. Menlo Park 074-470-100(retired) now 074-470-120	<u>2010</u> : Correction to reflect information received from taxpayer regarding new construction.	\$98,442.70	11-2013
Mollie Stone's Market 811 Cherry Avenue. San Bruno 020-012-180	<u>2011</u> : Correction to reflect clerical error in allocation of assessed values resulting from a 2010 parcel split. No refund necessary.	\$62,685.41	11-2075
Brisbane Lodging 5000 Sierra Point Pkwy Brisbane 007-163-030	<u>2011</u> : Correction for decline in value due to cost to cure plumbing problem. No refund necessary.	\$70,853.00	11-2056
WSC Menlo Oaks Investors V LLC 4600 Bohannon Dr Menlo Park 055-271-020	<u>2011</u> : Correction to reflect application of College Exemption to space leased by Stanford University and used by the School of Medicine. No refund necessary.	\$129,397.62	11-2319
Woodside Investment Ptrs LLC 580 Mountain Home Rd. Woodside 072-211-850	<u>20011</u> : Correction to reflect a decline in value. No refund necessary.	\$91,329.79	11-2576
TOTAL ROLL CHANGES		\$1,331,223.20	
TOTAL REFUNDS		\$852,786.24	