

**LEGISLATIVE DIGEST**

[Reward for Information About Underpayment of Property Tax - Charles Scoble - \$1,848.17]

**Ordinance approving Assessor's recommended reward of \$1,848.17 to Charles Scoble for information that led to detection of underpayment of property tax from an unreported change in ownership.**

**Background Information**

The Assessor may in her discretion recommend that the Board authorize a reward for information that leads to the detection of property taxes that were underpaid due to a change of ownership that was not reported as required by law. On November 20, 2012, the Assessor was notified by Mr. Charles Scoble that the property located at 1445 10th Avenue, Assessor's Parcel No. 14-1843-007, had been improperly excluded from reassessment because the transferor and the transferee did not qualify for a parent-child exclusion under California Revenue and Taxation Code Section 63.1, which excludes certain property transfers between parents and children from property tax change in ownership.

The information Mr. Scoble gave the Assessor enabled her staff to investigate and discover that the documents filed with the Office of the Assessor-Recorder in November 2001 erroneously stated that the transfer occurring on November 7, 2001 was to "terminate a co-signor" and was a transfer from parent to child. Upon further review, the transferor and transferee were not eligible for any exclusion from reassessment. Following Mr. Scoble's notification to the Assessor and the staff investigation of the transfer, the Assessor reassessed the property as of November 7, 2001, and established a new base year value of \$695,000. The Assessor issued a Supplemental Assessment for 2001, and Escape Assessments for the years 2002 - 2013.

The Assessor hereby certifies that the escaped tax assessments for 2010, 2011, 2012 and 2013 have been paid in full, and that Mr. Scoble's information led to the collection of these additional taxes. The Assessor recommends that the Board award Mr. Scoble \$1,848.17, which is 10% of the amount of collected taxes eligible for an award.