



Gregory J. Smith

COUNTY OF SAN DIEGO

ASSESSOR / RECORDER / COUNTY CLERK



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June 18, 2004

William T. Griffith
Real Estate Assets Director
City of San Diego
202 C Street
San Diego, CA 92101
Mail Station 9B

Dear Mr. Griffith:

This letter is in response to your request that we send individual tax bills to every mobilehome resident at the De Anza Mobilehome Park. You recently provided us with a complete list of all tenants in the park as well as the terms of their lease and monthly rent to enable us to assess an individual possessory interest tax bill for every mobilehome space. Since we received this information so late and we are in the process of closing the annual assessment roll, these possessory interest tax bills will not go out with the regular tax bills, but will be escape assessments.

As you know, legally we cannot directly assess a municipality but rather would hope that you would accept the bill, pay it, and then pass through the cost to the tenants on their rent charge. In the past, we have assessed the mobilehome park and issued a single possessory interest tax bill to the master lessee, who probably in turn prorated the tax bill to the tenants as part of their monthly rent. We can continue this practice by the City allowing us to send a single bill to them or to the Hawkeye Management Company. They could in turn prorate this tax bill to the tenants as part of their monthly rent.

There is ample precedent for this type of arrangement with other cities who own mobilehome parks. Specifically, we send a single possessory interest tax bill to the cities of Escondido, Poway, and San Marcos for the mobilehome parks they own.

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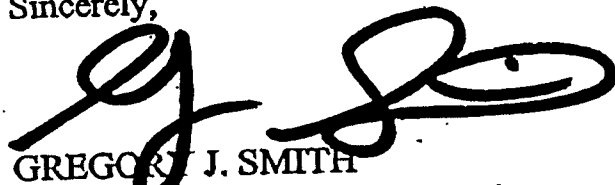
The cities, in turn, prorate this bill to the park tenants as part of their monthly rent. The reason they do this is that they do not want the residents to receive the possessory interest tax bills because of the confusion and hostility that it would cause.

In addition, your demand will result in an additional workload for our office. We will be required to send out over 500 tax bills when we used to send out a single one. This will result in a huge number of phone calls just trying to explain what a possessory interest tax bill is, as well as significant collection issues for the Tax Collector's Office. Moreover, this will be especially confusing since 78 of the tenants already receive property tax bills for their coach and now they will be receiving one for their space as well.

At this time, I ask you to reconsider your request and accept a single tax bill for De Anza Mobilehome Park to be sent to the City or your management company, and not require us to send an individual tax bill to each mobilehome owner. Your request will result in adverse publicity to the City as well as a large and unnecessary workload for my staff.

Thank you for your reconsideration. If you have any questions, please do not hesitate to call me directly at (619) 531-5507.

Sincerely,



GREGORY J. SMITH
County Assessor/Recorder/Clerk

GJS:jmr