



Division of Fiscal Services
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MEMORANDUM

DATE: July 31, 2015

TO: Karen Janney, Superintendent

FROM: Karen Michel, Chief Financial Officer 

RE: SUPERINTENDENT'S UPDATE – Special Tax Levy Waiver for La Roca

The purpose of this communication is to provide answers to the following questions brought forth at the July 27, 2015, Board meeting:

1. Can the Waiver of fees for La Roca Church be reversed in the future?

The Appeals Board decision was conditioned upon the use of the property by La Roca for tax-exempt purposes which means that any change in the current use of the exempt portion of the property to "for-profit" use (i.e., future conversion) will result in a reclassification of that portion of any property which was converted back to a taxable status.

2. Do the arrears owed by La Roca Church affect the waiver of fees?

The Appeals Board decision to grant the partial-exemption was to also apply to prior year's taxes that were levied against the property since it was acquired by La Roca. Thus, the delinquent taxes would need to be removed from the tax roll and once removed all penalties and interest are waived as well. The property owner will need to cover the costs associated with request to remove the taxes from the tax bill.

KM:cz