



# PROPERTY TAX HIGHLIGHTS

## SAN MATEO COUNTY CONTROLLER'S OFFICE

### FISCAL YEAR 2022-23



Beach near Pescadero, Photo courtesy of County of San Mateo

Published by  
Juan Raigoza, San Mateo County Controller

# Message from the Controller

To the Residents of San Mateo County,

Property taxes are an important source of funding for local governments, enabling them to provide services to their communities such as fire protection, public safety, health services, and education. For the twelfth consecutive year, property taxes collected countywide have increased. In fiscal year 2022-23, the total tax levy was \$3.6 billion, an increase of \$258 million (or 7.7%) when compared to the prior year. The tax levy includes \$2.9 billion for the 1% General Tax, \$316 million for debt service payments on bonds, and \$374 million in special charges.

This publication is intended to provide an overview of the administration of these property taxes, and the different types that are collected and distributed in San Mateo County.

To view or download copies of this and other financial reports, visit our website at <https://controller.smcgov.org>.

Sincerely,



Juan Raigoza  
San Mateo County Controller

Fiscal Year 2022-23 Tax Levy	
1% General Tax	\$2,912,577,488
Debt Service	315,896,194
Special Charges	373,711,450
<b>Total Tax Levy</b>	<b>\$3,602,185,132</b>

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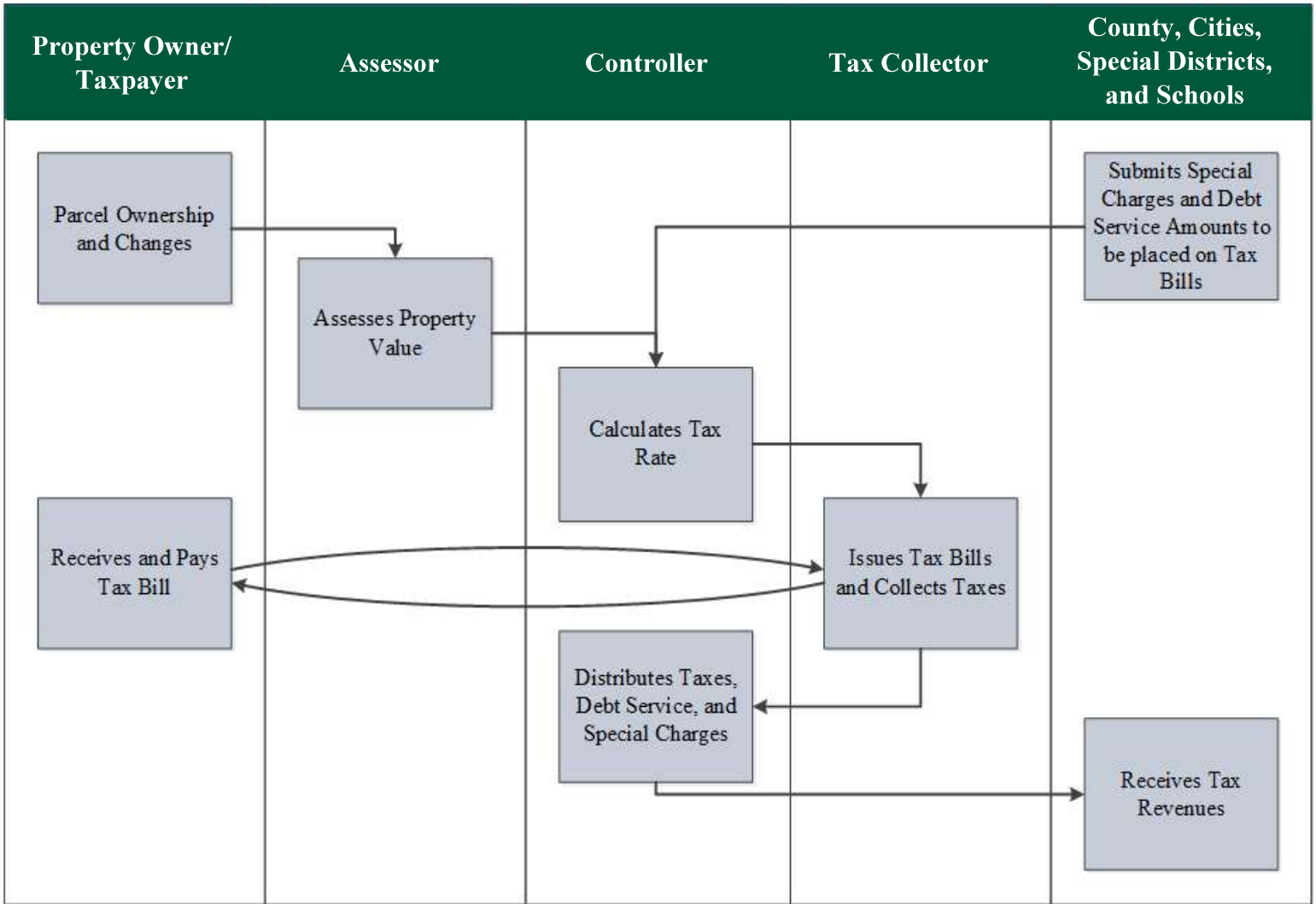


Sutter Health Hospital in San Carlos  
Photo courtesy of County of San Mateo

# Introduction

Proposition 13, approved by California voters in 1978, is the basis of the current property tax process. It limits the property tax rate to 1% of assessed values plus the rate necessary to service the debt on local voter-approved bonds. It also limits assessed value increases to a maximum 2% per year on properties that were not involved in a change of ownership or construction. Newly acquired properties are assessed at fair market value (usually the purchase price) and the value of new construction is added to the existing base value of a parcel.

The diagram below depicts the property tax process from the assessment of properties to the calculation of tax amounts, collection of taxes due, and finally, the distribution of property taxes to local government agencies.



## THREE ELECTED COUNTY OFFICIALS ADMINISTER THE PROPERTY TAX PROCESS

Mark Church

Assessor-Clerk-Recorder-Elections

[smcacre.org](http://smcacre.org)

Juan Raigoza

Controller

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Treasurer-Tax Collector

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# Property Owner / Taxpayer

Each year, taxable property is assessed (valued) as of January 1 (the lien date) and the values are used to calculate the taxes due for the fiscal year of July 1 through June 30. For example, the January 1, 2022 lien date values were used to calculate the taxes due for fiscal year July 1, 2022 through June 30, 2023.

Once the property has been assessed, the taxes levied become a lien on the property (secured), or the assessee/owner (unsecured), for which the owner is liable. Property owners are responsible for the timely payments of taxes. Late payments are subject to significant penalties under State law.

The table below shows the top ten taxpayers who pay 7.21% of the total taxes billed. This shows that the County's tax base is broad and does not rely on a limited number of taxpayers or industries.

Top 10 Taxpayers in FY 2022-23	Type of Business	Property Taxes Billed* (millions)	% of Total Taxes Billed*
Pacific Gas & Electric	Utility	\$ 38.4	1.19%
Genentech Inc.	Biotechnology	33.1	1.03%
Gilead Sciences Inc.	Biopharmaceutical	29.7	0.92%
ARE	Real Estate	26.9	0.84%
Hibiscus Properties LLC	Real Estate	23.6	0.73%
Facebook Inc.	Social Media	18.0	0.56%
Google, Inc.	Software	17.5	0.54%
United Airlines Inc	Airline	16.7	0.52%
Slough BTC LLC	Real Estate	14.6	0.45%
HCP Oyster Point	Real Estate	13.6	0.42%
<b>Total</b>		<b>\$ 232.1</b>	<b>7.21%</b>

\*Based on the general tax and debt service on secured, unsecured, unitary, and railroad properties as of June 30, 2023



South San Francisco Downtown  
Photo courtesy of County of San Mateo



Meta Sign, Menlo Park  
Photo courtesy of County of San Mateo

# Assessor Values Property

## Locally Assessed Properties

The primary responsibility of the County Assessor is to assess each property's value so that the owner pays the correct amount of property tax in accordance with State law. For most properties, except in the case of new construction or a change in ownership, the assessed value is the prior year's assessed value adjusted for inflation up to 2%. However, Proposition 8 amended Proposition 13 to recognize declines in market value for property tax purposes and allows for a temporary reduction to the assessed value when market value is less than the current assessed value. The assessed values of properties are recorded on the "local property assessment rolls".

### *Secured and Unsecured Rolls*

The main categories of taxable property include real property, business and personal property, vessels, and aircraft. Real property, which includes both residential (homes, condos, and apartments) and non-residential (business, hotels, retail, etc.), is considered secured property. In fiscal year 2022-23, the County's secured roll included 222,350 properties (aka "parcels").

Business and personal property (e.g. machinery, equipment, office tools and supplies), vessels, and aircraft are considered unsecured property. In fiscal year 2022-23, the County's unsecured roll included 13,237 unsecured accounts, 2,821 vessels accounts, and 331 non-commercial general aircraft accounts.

### *Supplemental Roll*

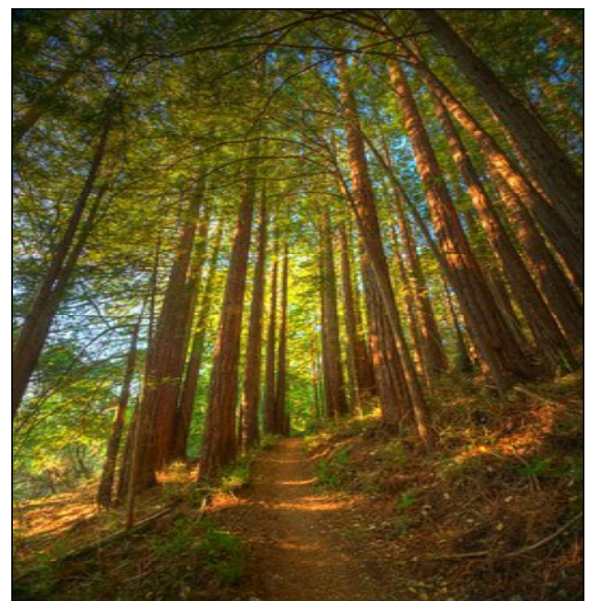
The completion of new construction or a change in ownership results in a re-assessment of property and a supplemental tax bill that is in addition to the annual secured tax bill. The supplemental assessment roll captures the difference between the initial and new assessed values based on the transfer or construction completion date. This roll is intended to capture changes to assessed value resulting from activities after the January 1 lien date and the associated tax effect for the remainder of the tax year (June 30th of the following year).

### *Exemptions*

There are numerous full and partial exemptions provided by the State Constitution and the legislature that exclude certain property from taxation. Eligibility for such exemptions depends on the characteristics of the owners and the property (e.g. disabled, elderly, charitable organization, etc.).

### *Appeals and Corrections to Assessed Values*

The Assessment Appeals Board (AAB) allows taxpayers to dispute assessed values through administrative processes. The Assessor can also make corrections to the assessed values throughout the year. When changes in assessed value modify the original tax levy amount, it results in either a refund or new tax bill.



Huddart Park—Dean Trail  
Photo courtesy of County of San Mateo

# Assessor Values Property

## State Assessed Properties

The California Board of Equalization maintains the assessed values for **utility** (e.g. AT&T), **unitary** (e.g. PG&E), and **railroad** properties. The State submits these assessed values to the County annually. In fiscal year 2022-23, the County had 502 utility, unitary, and railroad properties.

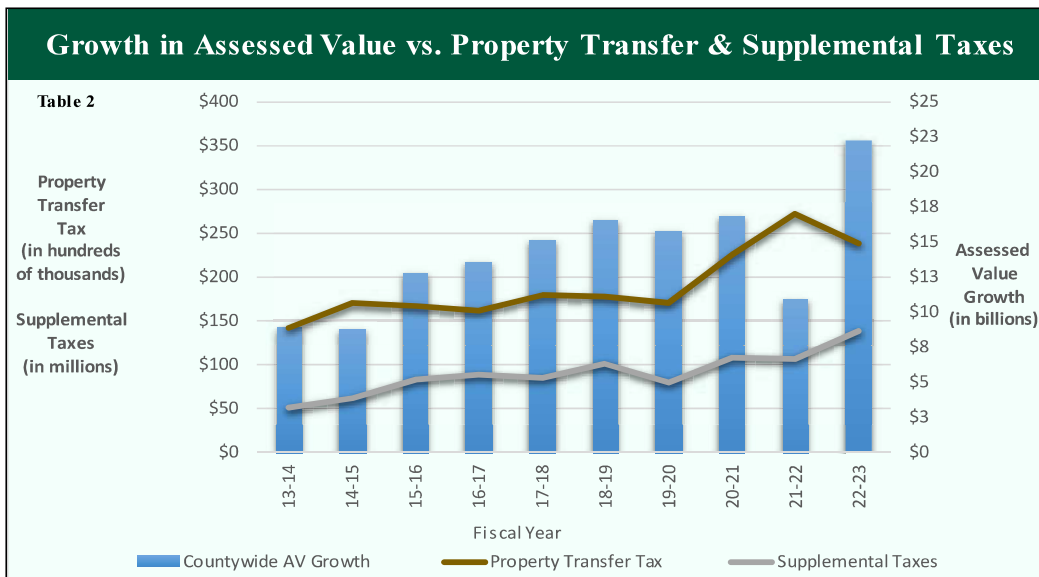
## Trends in Assessed Values

Based on the January 1, 2022 lien date, countywide assessed values (net of exemptions) grew in fiscal year 2022-23 by \$22.3 billion, an increase of 8.3%. Table 1 shows a 10 year trend of the County’s assessed values. Over these years assessed values have increased 84% from \$157.5 billion to \$290.4 billion.



\* Assessed values for secured, unsecured, utility, unitary, and railroad properties net of exemptions.

Leading indicators of tax growth are increases in property transfer taxes (fees for the transfer of ownership in property) and supplemental property taxes. Table 2 shows that in fiscal year 2022-23 transfer taxes dipped slightly while supplemental taxes increased.



\* Assessed values for secured, unsecured, utility, unitary, and railroad properties net of exemptions.

# Controller Calculates Property Taxes Due

Every year the Controller’s Office receives assessed values of local properties from the Assessor no later than July 1, and the local state assessed values from the State Board of Equalization. The Controller’s Office then calculates, by parcel, the 1% General Tax amount (by multiplying the taxable assessed values by 1%) and the amount necessary to make annual payments to service the debt on voter approved bonds. In addition, numerous special charges permitted by legislation are included in the taxes to be collected (e.g. sewer, flood control, and lighting charges). Once completed, these amounts are passed to the Tax Collector by September 30, and placed on tax bills.

The Controller also performs similar calculations on any re-assessments after the January 1 lien date, which may result in additional taxes owed by or refund due to the taxpayer. Any additional amounts due are passed to the Tax Collector and billed throughout the year. Any refunds due are issued by the Controller. Refunds between \$10,000 and \$50,000 must be approved by the County Attorney and refunds \$50,000 or greater must be approved by the County Board of Supervisors.

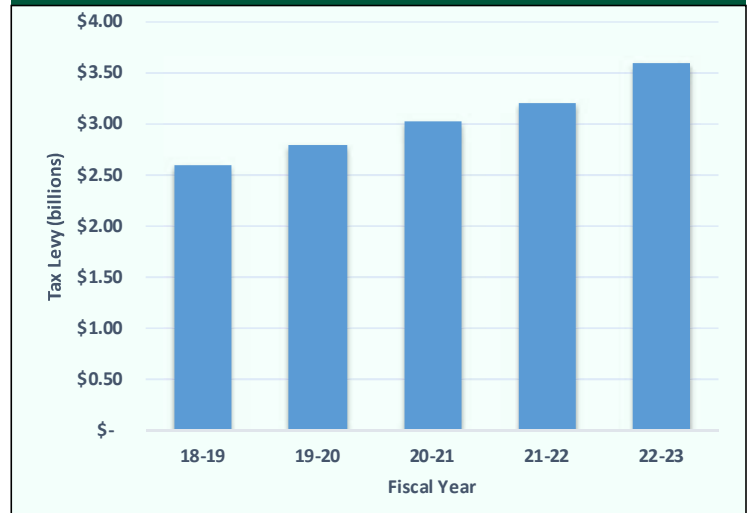
## Fiscal Year 2022-23 Based on the January 1 Lien Date

Secured Value	\$ 277,266,830,013
Unsecured Value	10,732,668,329
Unitary, Railroad, and State Utility <sup>1</sup>	2,448,162,667
Taxable Value (Before exemption)	290,447,661,009
Homeowners' Exemptions	810,087,827
Total Taxable Value	291,257,748,836
1% General Tax Rate	x 1%
Property Tax	2,912,577,488
Add: Voter Approved Debt (Bonds) <sup>2</sup>	315,896,194
Add: Special Charges	373,711,450
Total Tax Levy	\$ 3,602,185,132

<sup>1</sup>Unitary, Railroad, and State Utility properties are assessed annually by the State Board of Equalization.

<sup>2</sup>Includes debt service for cities, schools, and special districts.

## Annual Total Tax Levy Based on the January 1 Lien Date



*Secured taxes are approximately 95% of the total 1% General Taxes levied.*

## Refunds Revenue Reductions to Tax Agencies

Fiscal Year	Amount
2018-19	\$19,584,815
2019-20	\$13,483,282
2020-21	\$23,175,255
2021-22	\$22,417,726
2022-23	\$22,333,190



View from Coyote Point Park as airplanes approach SFO  
Photo courtesy of County of San Mateo

# Tax Collector Sends Bills and Collects Taxes

The Tax Collector sends annual secured tax statements (bills) to taxpayers each year by November 1. The bill can be paid in two installments, with the first due November 1 and delinquent after December 10, and the second due February 1 and delinquent after April 10.

Most unsecured tax bills are mailed before July 31 and must be paid on or before August 31. If the bill is mailed after July 31, the bill must be paid by the end of the month after the bill's issuance.

Supplemental taxes are billed when there is a change in ownership or new construction. For supplemental tax bills mailed between July and October, the first installment must be paid on or before December 10 and the second installment must be paid on or before April 10. For supplemental tax bills mailed between November and June, the first installment must be paid by the end of the month following the bill's issuance and the second installment is due no later than four months following the date the first installment is delinquent.

Fiscal Year	Number of Tax Bills Issued			
	Secured	Unsecured	Supplemental	Total
2018-19	222,227	14,930	13,589	250,746
2019-20	222,582	14,695	13,817	251,094
2020-21	222,709	14,502	15,306	252,517
2021-22	223,695	13,756	22,482	259,933
2022-23	223,593	13,928	15,586	253,107

Current Year Delinquent Secured Taxes		
As of	Amount	Rate
June 30, 2019	\$ 17,100,797	0.65%
June 30, 2020	\$ 24,456,457	0.85%
June 30, 2021	\$ 14,633,355	0.54%
June 30, 2022	\$ 9,815,380	0.35%
June 30, 2023	\$ 21,303,077	0.69%

Penalties for late payments on the first installment are 10% of the taxes due. Penalties for late payments on the second installment are 10% of the taxes due plus \$40. Beginning the following July 1, there is an additional 1.5% penalty per month on any outstanding taxes due. After 5 years of taxes being delinquent, the property can be sold at a tax sale to pay the past due balances. The delinquency rate in San Mateo County has been less than 1% for the past 10 years.



Redwood Shores Library exterior  
Photo courtesy of County of San Mateo



# Tax Collector Sends Bills and Collects Taxes

Below is an example of the information presented on a property tax bill.

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
012-345-100	073033	2022-123123

ASSESSMENT INFORMATION	VALUES
Land	\$676,070
Improvements	\$676,070
Fixtures	\$0
Personal Property	\$0
Taxable Value	\$1,352,140
Exemptions	\$0
Value After Exemptions	\$1,352,140
Tax Saved Due to Exemptions	\$0.00

Parcel number and Tax Rate Area (TRA). All parcels in your TRA have the same composite tax rate.

The bill provides details of the parcel's assessed value (land, improvements, fixtures, personal property, and exemptions).

**2022-2023**
SAN MATEO COUNTY SECURED TAX BILL
**2022-2023**

FOR FISCAL YEAR BEGINNING JULY 1, 2022 AND ENDING JUNE 30, 2023

PARCEL NUMBER	TAX RATE AREA	BILL NUMBER
012-345-100	073033	2022-123123

LEGAL DESCRIPTION  
LOT 20 HOMEPLACE RSM 45/8 TOWN OF REDWOOD CITY

SITUS: 1123 SAN MATEO COUNTY DR REDWOOD CITY

TAXPAYER JOE  
TAXPAYER JANE

ASSESSED TO:  
123 SAN MATEO COUNTY DR  
REDWOOD CITY, CA 11555-2345

For Home banking- Use the Parcel Number 051-052-050 and pay the full installment due. Partial payments and overpayments will be returned.

Failure to pay the full amount due on time will result in penalties and costs.

Pay Online at <https://smcgov.org/tax> or by scanning below.

65 or older may qualify for a school parcel tax exemption on a primary residence in next fiscal year. Contact the District Office at 866-807-6864.

ASSESSMENT INFORMATION	VALUES
Land	\$676,070
Improvements	\$676,070
Fixtures	\$0
Personal Property	\$0
Taxable Value	\$1,352,140
Exemptions	\$0
Value After Exemptions	\$1,352,140
Tax Saved Due to Exemptions	\$0.00

TAXING AGENCY	RATE	AMOUNT
Countywide Tax (Secured)	1.00000000%	\$13,521.40
MidPen Open Space Bond	0.00130000%	\$17.58
Redwood City ESD Bond	0.02780000%	\$375.89
Sequoia UHSD Bond	0.02860000%	\$386.71
SMCCD Bond	0.01930000%	\$260.96
General Tax Total	1.07700000%	\$14,562.54
FEDCA&NPDES STORM FEE	650-363-4100	\$7.60
RCSD K-8 MEAU EDUC PTAX	866-807-6864	\$85.00
SFBRA MEASURE AA	800-676-7516	\$12.00
SMC MOSQ ABMNT DIST	800-273-5167	\$3.74
SEQUOIA UHSD MAINT	800-273-5167	\$11.70

Total Tax Payable \$14,682.58

<b>1</b> <span style="color: red; font-weight: bold;">DUE NOVEMBER 1, 2022</span> AFTER December 12, 2022 ADD 10% PENALTY TO YOUR PAYMENT <span style="font-size: large; font-weight: bold;">\$7,341.29</span>	<b>2</b> <span style="color: red; font-weight: bold;">DUE FEBRUARY 1, 2023</span> AFTER April 10, 2023 ADD 10% PENALTY AND \$40 COST TO YOUR PAYMENT <span style="font-size: large; font-weight: bold;">\$7,341.29</span>
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STATEMENT PORTION FOR YOUR RECORDS

<b>1</b> <span style="color: red; font-weight: bold;">DUE NOVEMBER 1, 2022</span> AFTER December 12, 2022 ADD 10% PENALTY TO YOUR PAYMENT <span style="font-size: large; font-weight: bold;">\$7,341.29</span>	<b>2</b> <span style="color: red; font-weight: bold;">DUE FEBRUARY 1, 2023</span> AFTER April 10, 2023 ADD 10% PENALTY AND \$40 COST TO YOUR PAYMENT <span style="font-size: large; font-weight: bold;">\$7,341.29</span>
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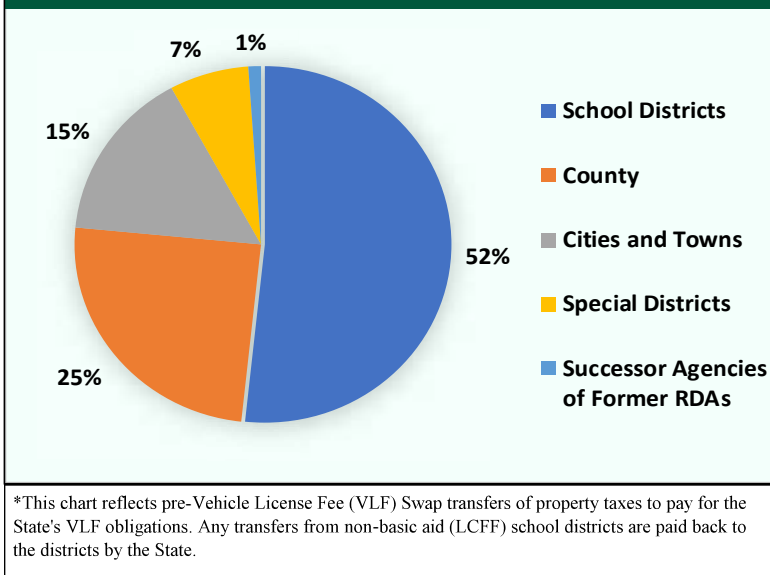
This section reports your tax amount due, due dates for each installment, and the additional penalty for late payments.

TAXING AGENCY	RATE	AMOUNT
Countywide Tax (Secured)	1.00000000%	\$13,521.40
MidPen Open Space Bond	0.00130000%	\$17.58
Redwood City ESD Bond	0.02780000%	\$375.89
Sequoia UHSD Bond	0.02860000%	\$386.71
SMCCD Bond	0.01930000%	\$260.96
General Tax Total	1.07700000%	\$14,562.54
FEDCA&NPDES STORM FEE	650-363-4100	\$7.60
RCSD K-8 MEAU EDUC PTAX	866-807-6864	\$85.00
SFBRA MEASURE AA	800-676-7516	\$12.00
SMC MOSQ ABMNT DIST	800-273-5167	\$3.74
SEQUOIA UHSD MAINT	800-273-5167	\$11.70

The general tax rate, voter approved debt rates, and any special charges levied on the parcel are reported in this section. Contact information is also included for the taxing entities imposing the special charges.

# Controller Distributes Property Taxes

Where Did the 1% General Tax Go?



For fiscal year 2022-23, a total of \$3.6 billion was levied from the 1% General Tax (\$2.9 billion), debt service payments for bonds (\$316 million), and special charges (\$374 million). This is a \$258 million (or 7.7%) increase compared to the prior year.

For fiscal year 2022-23, the countywide 1% general property tax levy increased by \$223 million (or 8.3%) compared to the prior year. Property tax revenue growth rates vary between taxing agencies due to differences in the growth rate of assessed values within their jurisdictional areas.

Assembly Bill 8, effective in fiscal year 1979-80, and many subsequent amendments govern the tax

distribution process. Each year, taxing agencies are allocated an amount equal to the total received in the previous year plus a percentage of any tax growth within the area in which the agency provides services. The law also allows jurisdictional changes, which are transfers of properties and their corresponding property tax revenues, when boundary changes or transfer of service responsibilities occur. In October of each year, the Controller provides each taxing agency an estimate of its property tax revenues. These estimates are based on the assessed values provided by the Assessor. During the year, the Assessor and the Assessment Appeals Board make changes in assessed values that change the original levy, which sometimes result in refunds to taxpayers. Due to changing economic conditions, as well as misfortunes and calamities, total refunds fluctuate substantially from year to year.

Since fiscal year 1992-93, cities, special districts, and the County are mandated to shift a portion of their property tax dollars to the Educational Revenue Augmentation Fund (ERAF). These monies are used to meet the school districts' minimum guaranteed funding level referred to as the "Local Control Funding Formula" (LCFF).

The difference between a school's LCFF amount and the local property tax revenues it receives is the maximum amount a school district can receive from ERAF. Only LCFF (non-basic aid) school districts can receive ERAF monies. Any monies remaining in ERAF after distributing the required funds to school districts and special education, is returned to local taxing agencies in the same proportion as their contributions and is referred to as Excess ERAF.

Adding to the tax allocation process, Senate Bill 1096 was enacted in fiscal year 2004-05. Prior to the legislation, Vehicle License Fees (VLF) collected by the Department of Motor Vehicles were distributed to cities and counties. SB 1096 redirected these revenues, giving them instead to the State. To pay the replacement in-lieu VLF amounts owed to the cities and counties, the legislation specified that property taxes of non-basic aid school districts would be used to pay for the State's in-lieu VLF obligations. This process is commonly referred to as the "VLF Swap".

# Controller Distributes Property Taxes

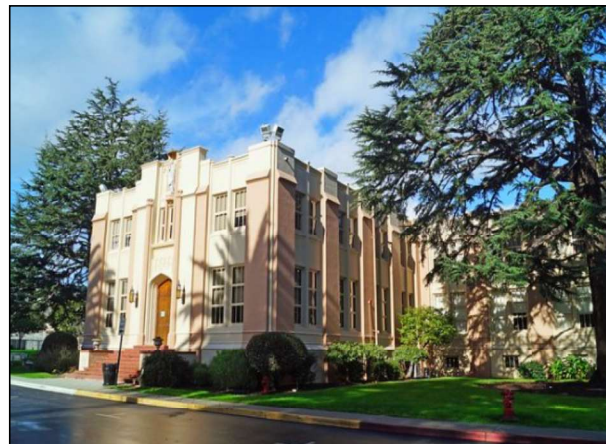
If ERAF funds of non-basic aid (LCFF) school districts are insufficient, then their general property taxes are used to fund the VLF Swap. Any monies used from LCFF school districts to fund the VLF Swap are paid back to the schools by the State. For fiscal year 2022-23 the total VLF Swap was \$251.5 million. In fiscal year 2022-23, \$70 million of the VLF amount due to the County and cities was not funded due to insufficient funds. The County and cities are seeking payment from the State via its fiscal year 2024-25 budget.



Fitzgerald Marine Reserve  
Photo courtesy of County of San Mateo

## Redevelopment Agencies

Prior to 2011, counties and cities were authorized by State law to create Redevelopment Agencies (RDAs), which received certain property tax revenues in order to revitalize blighted areas of the community. Effective October 1, 2011, a State law passed, requiring RDAs to dissolve and establish Successor Agencies to wind-down the affairs of the former RDAs. According to this legislation, monies previously transferred to former RDAs are now transferred to trust funds called Redevelopment Property Tax Trust Funds (RPTTF). There were 13 such RDAs (now Successor Agencies) established by cities in the County (see page 15). After distributing mandated agreed amounts to the local taxing agencies (pass-through payments), monies from RPTTFs are required to fund outstanding liabilities incurred by the former RDAs. Any remaining monies in the RPTTF are distributed to the local taxing agencies that funded the former RDAs with property tax revenues. When all the liabilities of the former RDA are paid off or retired and all statutory conditions are met, the Successor Agency will apply for dissolution with the State. The State approved the dissolution of the Successor Agency to the former Belmont RDA in May 2022.



Notre Dame High School  
Photo courtesy of County of San Mateo

In the fiscal year 2022-23, \$317 million of property tax revenues were deposited into the RPTTFs and distributed as follows: \$33 million to successor agencies for outstanding liabilities/obligations, and \$284 million to taxing agencies for pass-through payments and residuals.

In addition, any unencumbered cash and proceeds from sales of assets are distributed to the taxing agencies that funded the former RDAs. Since the dissolution of the RDAs, over \$129 million of unencumbered cash and proceeds from the sale of assets have been distributed.

# Fiscal Year 2022-23 Distributions - 1% General Tax

The Controller distributes the taxes collected by the Tax Collector to the local taxing agencies within the County. California law requires the distribution to be in accordance with specified formulas and procedures. The tables presented on pages 11 through 15 show the 1% General Tax amounts distributed for fiscal year 2022-23, totaling \$3 billion.

Taxing Agency	Current Year Taxes <sup>1</sup>	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<b>County of San Mateo</b>	\$ 365,865,902	\$ 107,488,617	\$ 232,823,655	\$ 91,156,311	\$ 797,334,485	26.49%
<b>Dependent Special Districts (County)</b>						
County Free Library <sup>2</sup>	\$ 30,943,195	\$ -	\$ 6,890,873	\$ 2,274,560	\$ 40,108,627	1.33%
County Fire Protection	6,829,215	-	-	-	6,829,215	0.23%
County Service Area #1	4,383,371	-	-	-	4,383,371	0.15%
County Service Area #6	90,388	-	8,758	-	99,146	0.00%
County Service Area #8	1,404,705	-	-	-	1,404,705	0.05%
Burlingame Hills Sewer	104,494	-	57,801	-	162,295	0.01%
Emerald Lake Heights Sewer	31,618	-	17,211	-	48,829	0.00%
Fair Oaks Sewer	779,216	-	426,046	15,752	1,221,014	0.04%
Harbor Industrial Sewer	20,719	-	8,941	1,952	31,612	0.00%
Kensington Square Sewer	17,759	-	9,918	-	27,677	0.00%
Oak Knoll Sewer	6,881	-	3,864	-	10,745	0.00%
Crystal Springs Sanitary	102,792	-	56,946	-	159,737	0.01%
Devonshire County Sanitary	51,353	-	28,058	-	79,411	0.00%
Scenic Heights Sanitary	2,258	-	1,231	-	3,489	0.00%
Campo Bello University Park Drive	5,563	-	1,584	-	7,147	0.00%
Enchanted Hills Drainage	3,019	-	493	-	3,512	0.00%
Highlands Drainage	889	-	505	-	1,394	0.00%
Sequoia Drainage	3,068	-	3,015	-	6,082	0.00%
University Heights Drainage	33,432	-	6,273	-	39,705	0.00%
Bel Aire Lighting	82,115	-	64,766	-	146,880	0.00%
Belmont Lighting	13,848	-	7,823	-	21,672	0.00%
Colma Lighting	147,950	-	94,450	-	242,400	0.01%
El Granada Lighting	87,940	-	12,965	-	100,904	0.00%
Emerald Lake Lighting	333,470	-	220,437	-	553,907	0.02%
Enchanted Hills Lighting	17,239	-	11,929	-	29,168	0.00%
La Honda Lighting	14,665	-	10,989	-	25,654	0.00%
Menlo Park Lighting	425,793	-	331,699	-	757,492	0.03%
Montara Lighting	134,345	-	113,027	-	247,372	0.01%
Pescadero Lighting	14,618	-	12,079	-	26,697	0.00%
Highlands Landscape	14,225	-	1,202	-	15,427	0.00%
Los Trancos County Maintenance	285,539	-	107,698	-	393,238	0.01%
<b>Total Dependent Special Districts (County)</b>	\$ 46,385,681	\$ -	\$ 8,510,579	\$ 2,292,264	\$ 57,188,524	1.90%

<sup>1</sup> Current Year Taxes includes actual distributions of secured, unsecured, homeowner exemption, supplemental, and other miscellaneous property taxes.

<sup>2</sup> The County Free library belongs to a Joint Powers Authority that include libraries from other cities within the County.



Playground at Community Park  
Photo courtesy of County of San Mateo



SamTrans bus stop—Redwood City Transit Center  
Photo courtesy of County of San Mateo

# Fiscal Year 2022-23 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<b>Cities</b>						
Town of Atherton	\$ 12,246,530	\$ 1,102,009	\$ 2,339,065	\$ -	\$ 15,687,603	0.52%
City of Belmont	6,950,387	2,785,349	1,685,416	-	11,421,151	0.38%
City of Brisbane	3,448,544	362,502	557,107	1,448,012	5,816,165	0.19%
City of Burlingame	22,820,307	3,476,071	3,288,542	-	29,584,920	0.98%
Town of Colma	575,104	110,979	11,226	-	697,309	0.02%
City of Daly City	27,859,408	9,834,737	6,159,780	2,462,981	46,316,907	1.54%
City of East Palo Alto	8,751,664	3,963,112	813,150	3,605,364	17,133,289	0.57%
City of Half Moon Bay	2,282,007	1,118,180	384,566	-	3,784,753	0.13%
Town of Hillsborough	20,501,937	1,169,697	2,900,861	-	24,572,495	0.82%
City of Menlo Park	21,945,145	4,546,957	4,178,538	2,515,383	33,186,023	1.10%
City of Millbrae	7,737,954	2,451,373	1,389,291	1,249,071	12,827,690	0.43%
City of Pacifica	15,421,163	3,762,404	3,222,882	111,263	22,517,712	0.75%
Town of Portola Valley	2,742,159	485,205	293,835	-	3,521,199	0.12%
Redwood City Area #1	35,330,900	8,444,761	8,791,763	6,535,920	59,103,344	1.96%
Redwood City Area #3	13,894,944	-	1,143,824	642,474	15,681,242	0.52%
Redwood City Parking #1	46,428	-	1,575	451,220	499,222	0.02%
Redwood City Improvement District	1,108,797	-	72,125	-	1,180,922	0.04%
City of San Bruno	9,867,181	4,452,587	1,669,225	2,481,305	18,470,298	0.61%
City of San Carlos	15,591,923	3,539,491	2,819,438	1,324,951	23,275,803	0.77%
City of San Mateo	50,790,691	10,673,474	7,121,552	6,317,497	74,903,215	2.49%
City of South San Francisco	27,043,087	7,458,528	4,749,258	12,162,236	51,413,109	1.71%
Town of Woodside	4,963,195	614,677	578,320	-	6,156,193	0.20%
<b>Total Cities</b>	<b>\$ 311,919,454</b>	<b>\$ 70,352,093</b>	<b>\$ 54,171,340</b>	<b>\$ 41,307,677</b>	<b>\$ 477,750,564</b>	<b>15.87%</b>
<b>Dependent Special Districts (Cities)</b>						
Town Center Sewer Maintenance	\$ 53,101	\$ -	\$ 3,440	\$ -	\$ 56,541	0.00%
Daly City Sanitary District	2,532,237	-	-	65,048	2,597,285	0.09%
Portola Valley Ranch Road	977	-	-	-	977	0.00%
Woodside Highlands Road Maintenance	48,900	-	-	-	48,900	0.00%
East Palo Alto Drainage Maintenance	142,615	-	14,867	15,679	173,161	0.01%
Ravenswood Lighting	322,284	-	233,346	318,005	873,635	0.03%
Guadalupe Valley Improvement	30,449	-	143	3,673	34,265	0.00%
Estero Municipal Improvement	33,100,702	3,622,816	3,111,943	529,751	40,365,211	1.34%
Belmont Fire	15,827,777	-	-	-	15,827,777	0.53%
Belmont Special Fire Zone-1	261,944	-	-	-	261,944	0.01%
Belmont Special Fire Zone-2	5,557	-	-	-	5,557	0.00%
Belmont Special Fire Zone-3	97,407	-	-	-	97,407	0.00%
Atherton Channel Drainage	170,684	-	17,223	-	187,907	0.01%
West Park Parks and Parkways	687,529	-	32,498	-	720,028	0.02%
Stonegate Park and Parkways	354,952	-	46,986	-	401,938	0.01%
West Park 3 Park and Parkway	1,071,054	-	30,992	-	1,102,046	0.04%
Willow Gardens Park and Parkways	41,579	-	5,331	112,261	159,171	0.01%
Crescent Ave Maintenance Zone A	2,164	-	-	-	2,164	0.00%
Crescent Ave Maintenance Zone B	10,608	-	-	-	10,608	0.00%
Crescent Ave Maintenance Zone C	929	-	-	-	929	0.00%
Crescent Ave Maintenance Zone D	284	-	-	-	284	0.00%
Wayside Road Maintenance Zone 2	29,332	-	3,794	-	33,127	0.00%
<b>Total Dependent Special Districts (Cities)</b>	<b>\$ 54,793,065</b>	<b>\$ 3,622,816</b>	<b>\$ 3,500,564</b>	<b>\$ 1,044,416</b>	<b>\$ 62,960,862</b>	<b>2.09%</b>



Pigeon Point Lighthouse  
Photo courtesy of County of San Mateo

# Fiscal Year 2022-23 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<b>Independent Special Districts</b>						
Menlo Park Fire	\$ 63,581,635	\$ -	\$ 7,037,858	\$ 6,472,749	\$ 77,092,242	2.56%
Bayshore Sanitary	113,913	-	50,616	332,064	496,593	0.02%
Granada Community Service District	838,913	-	463,211	-	1,302,123	0.04%
Montara Sanitary	687,935	-	378,217	-	1,066,152	0.04%
Colma Creek Fld Ctrl Zone	900,241	-	144,774	206,396	1,251,410	0.04%
Co Creek Fld Ctrl Sub Zone 1	177,550	-	23,347	68,353	269,249	0.01%
Co Creek Fld Ctrl Sub Zone 2	1,065,767	-	98,106	1,041,169	2,205,042	0.07%
Co Creek Fld Ctrl Sub Zone 3	2,184,108	-	186,986	67,876	2,438,969	0.08%
San Franqto Crk Fld Zone 2	449,906	-	71,992	1	521,900	0.02%
San Bruno Crk Fld Zone 2	361,591	-	35,132	85,829	482,551	0.02%
Ravenswood Slough Fld Zone	10,320	-	4,812	8,388	23,520	0.00%
Mid-Peninsula Water	324,853	-	164,699	1,173	490,726	0.02%
Canada County Water	46,717	-	-	-	46,717	0.00%
Coastside County Water	1,124,411	-	621,167	-	1,745,578	0.06%
North Coast County Water	831,786	-	458,397	8,951	1,299,134	0.04%
Westborough County Water	413,965	-	227,523	-	641,488	0.02%
Ladera Recreation	254,415	-	85,055	-	339,470	0.01%
Midpeninsula Regional Open Space	19,873,783	-	-	1,580,676	21,454,459	0.71%
San Mateo County Harbor	7,333,978	-	1,968,365	909,951	10,212,295	0.34%
Peninsula Hospital	8,759,575	-	-	490,039	9,249,614	0.31%
Sequoia Hospital <sup>1</sup>	17,024,571	-	-	833,430	17,858,001	0.59%
Resource Conservation	87,495	-	8,316	1,706	97,517	0.00%
Broadmoor Police	1,725,698	-	518,749	-	2,244,447	0.07%
Colma Fire	1,028,870	-	-	-	1,028,870	0.03%
Coastside Fire Protection	12,475,441	-	1,523,161	-	13,998,602	0.47%
Woodside Fire	23,469,633	-	2,823,929	-	26,293,562	0.87%
East Palo Alto Sanitary	683,684	-	363,950	464,885	1,512,519	0.05%
Highlands Recreation	631,124	-	169,905	-	801,029	0.03%
Bay Area Air Quality Management	5,758,407	-	-	521,872	6,280,278	0.21%
San Mateo County Mosquito Abatement	3,379,195	-	574,499	252,536	4,206,231	0.14%
<b>Total Independent Special Districts</b>	<b>\$ 175,599,480</b>	<b>\$ -</b>	<b>\$ 18,002,765</b>	<b>\$ 13,348,045</b>	<b>\$ 206,950,290</b>	<b>6.88%</b>

<sup>1</sup>Distributions are made to the special district known as Sequoia Healthcare District. Sequoia Hospital is the name used by the State Board of Equalization.



Newell Housing - East Palo Alto - 44-48 Newell Avenue  
Photo courtesy of County of San Mateo

# Fiscal Year 2022-23 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School <sup>1</sup> Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<b>School Districts</b>						
Bayshore Elementary	\$ 1,820,963	\$ (3,593,467)	\$ -	\$ 2,120,894	\$ 348,390	0.01%
Belmont Elementary	42,615,157	-	-	243,881	42,859,038	1.42%
Brisbane Elementary	8,200,384	-	-	1,326,858	9,527,242	0.32%
Burlingame Elementary	31,041,882	(31,042,157)	-	-	(275)	0.00%
Hillsborough Elementary	24,932,016	-	-	-	24,932,016	0.83%
Jefferson Elementary	48,553,427	(49,578,008)	-	1,032,334	7,753	0.00%
Pacifica	26,203,893	(26,315,445)	-	132,579	21,027	0.00%
Las Lomas Elementary	25,490,689	-	-	-	25,490,689	0.85%
Menlo Park Elementary	41,214,823	-	-	531,854	41,746,677	1.39%
Millbrae Elementary	19,008,487	(20,617,777)	-	1,959,919	350,630	0.01%
Portola Valley Elementary	14,476,749	-	-	-	14,476,749	0.48%
Ravenswood Elementary	21,405,909	-	-	9,756,550	31,162,459	1.04%
Redwood City Elementary	75,197,734	-	-	11,016,172	86,213,907	2.86%
San Bruno Elementary	22,151,687	-	-	4,623,411	26,775,098	0.89%
San Carlos Elementary	30,676,030	-	-	3,245,220	33,921,250	1.13%
San Mateo-Foster City Elementary	117,366,016	-	-	3,897,300	121,263,316	4.03%
Woodside Elementary	9,586,605	-	-	-	9,586,605	0.32%
Jefferson High	53,419,629	-	-	4,419,495	57,839,124	1.92%
San Mateo High	174,241,425	-	-	13,606,987	187,848,411	6.24%
Sequoia High	179,801,964	-	-	14,273,230	194,075,194	6.45%
Cabrillo Unified	30,836,345	(30,838,410)	-	-	(2,066)	0.00%
La Honda-Pescadero	5,080,411	-	-	-	5,080,411	0.17%
South San Francisco Unified	87,808,461	-	-	32,587,208	120,395,668	4.00%
San Mateo Community College	188,497,339	-	-	17,951,871	206,449,210	6.86%
County Office of Education	98,097,060	-	24,002,260	12,120,314	134,219,634	4.46%
ERAF	336,487,165	(19,478,262)	(317,008,903)	-	-	0.00%
<b>Total School Districts</b>	<b>\$ 1,714,212,248</b>	<b>\$ (181,463,526)</b>	<b>\$ (293,006,643)</b>	<b>\$ 134,846,077</b>	<b>\$ 1,374,588,156</b>	<b>45.67%</b>

<sup>1</sup>LCFF Funded School Districts are school districts that do not receive sufficient property tax revenues to meet their minimum guaranteed funding level for the fiscal year based on the Local Control Funding Formula. Pursuant to California law, VLF Swap amounts are funded by the ERAF available to fund the LCFF districts. If there are insufficient funds in ERAF to pay the VLF Swap amounts, the law requires these amounts to be funded by property taxes of the LCFF school districts (deficits). These deficit amounts are included in the Vehicle License Fee Swap and LCFF Funded School Deficits column. Any deficits of the LCFF school districts to fund the VLF Swap are reimbursed by the State. Such reimbursements are not comprised of property tax revenues and are not included in this table.



Peninsula Station, San Mateo  
Photo courtesy of County of San Mateo



San Mateo County History Museum  
Photo courtesy of County of San Mateo

# Fiscal Year 2022-23 Distributions - 1% General Tax

Taxing Agency	Current Year Taxes	Vehicle License Fee Swap and LCFF Funded School Deficits	Excess ERAF	Redevelopment Property Tax Trust Fund Distributions	Total Taxes	Percent to Total
<b>RPTTFs and Successor Agencies</b>						
Brisbane RPTTF	\$ 11,134,022	\$ -	\$ -	\$ (11,134,022)	\$ -	0.00%
Daly City RPTTF	13,075,488	-	-	(13,075,488)	-	0.00%
East Palo Alto RPTTF	17,275,526	-	-	(17,275,526)	-	0.00%
Foster City RPTTF	3,410,192	-	-	(3,410,192)	-	0.00%
Menlo Park RPTTF	36,597,027	-	-	(36,597,027)	-	0.00%
Millbrae RPTTF	14,241,950	-	-	(14,241,950)	-	0.00%
Pacifica RPTTF	661,879	-	-	(661,879)	-	0.00%
Redwood City RPTTF	54,361,866	-	-	(54,361,866)	-	0.00%
San Bruno RPTTF	22,542,192	-	-	(22,542,192)	-	0.00%
San Carlos RPTTF	20,997,146	-	-	(20,997,146)	-	0.00%
San Mateo RPTTF	27,283,382	-	-	(27,283,382)	-	0.00%
South San Francisco RPTTF	95,795,375	-	-	(95,795,375)	-	0.00%
Brisbane Successor Agency	-	-	-	2,436,889	2,436,889	0.08%
Daly City Successor Agency	-	-	-	1,363,015	1,363,015	0.05%
East Palo Alto Successor Agency	-	-	-	3,506,267	3,506,267	0.12%
Foster City Successor Agency	-	-	-	506,777	506,777	0.02%
Menlo Park Successor Agency	-	-	-	5,503,486	5,503,486	0.18%
Millbrae Successor Agency	-	-	-	634,379	634,379	0.02%
Pacifica Successor Agency	-	-	-	127,093	127,093	0.00%
Redwood City Successor Agency	-	-	-	4,025,257	4,025,257	0.13%
San Bruno Successor Agency	-	-	-	432,365	432,365	0.01%
San Carlos Successor Agency	-	-	-	1,476,540	1,476,540	0.05%
San Mateo Successor Agency	-	-	-	6,263,370	6,263,370	0.21%
South San Francisco Successor Agency	-	-	-	7,105,818	7,105,818	0.24%
<b>Total RPTTFs and Successor Agencies</b>	<b>\$ 317,376,045</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (283,994,791)</b>	<b>\$ 33,381,255</b>	<b>1.11%</b>
<b>Countywide Totals</b>	<b>\$ 2,986,151,875</b>	<b>\$ -</b>	<b>\$ 24,002,260</b>	<b>\$ -</b>	<b>\$ 3,010,154,135</b>	<b>100.00%</b>

The total countywide current year taxes reported above differs from the total current year 1% General Tax amount reported on page 6, which is based on the January 1 lien date assessed values, and does not include supplemental and other miscellaneous property taxes. The Excess ERAF distributions for fiscal year 2022-23 were funded by current year revenues and prior year revenues held in ERAF.



Bicyclists on the trail at Mariners Point—Foster City  
Photo courtesy of County of San Mateo



# Fiscal Year 2022-23 Distributions - Debt Service

## Debt Service

The majority of outstanding bonds in the County are for schools. Since 1978, all bonds have required a two-thirds majority vote. However, effective January 1, 2001, certain bonds for schools can be approved by 55% of the voters. The table to the right shows the debt service amount totaling \$329.9 million was distributed for voter approved debt service. The amounts include debt service from secured, unsecured, homeowner's exemption, supplemental, and other miscellaneous property tax distributions.



East Palo Alto Senior Center  
Photo courtesy of County of San Mateo

Taxing Entity		Debt Service
<b>Cities</b>		
Foster City	\$	4,124,837
City of Menlo Park		990,919
City of Millbrae		710,775
City of San Carlos		446,071
City of San Mateo		2,666,670
<b>Total Cities</b>	<b>\$</b>	<b>8,939,272</b>
<b>School Districts</b>		
Bayshore Elementary	\$	536,022
Belmont-Redwood Shores Elementary		6,952,618
Brisbane Elementary		1,685,128
Burlingame Elementary		11,044,728
Hillsborough Elementary		3,849,909
Jefferson Elementary		9,300,243
Las Lomas Elementary		6,224,670
Menlo Park Elementary		7,181,171
Millbrae Elementary		3,730,767
Pacifica Elementary		6,765,290
Portola Valley Elementary		3,040,985
Ravenswood Elementary		4,540,332
Redwood City Elementary		11,346,843
San Bruno Park Elementary		6,886,244
San Carlos Elementary		7,585,806
San Mateo-Foster City Elementary		32,347,535
Woodside Elementary		1,990,565
Jefferson High		18,524,988
San Mateo High		55,674,909
Sequoia High		38,546,093
Cabrillo Unified		6,900,871
La Honda-Pescadero Unified		582,681
South San Francisco Unified		11,013,856
San Mateo County Community College		62,018,974
<b>Total School Districts</b>	<b>\$</b>	<b>318,271,229</b>
<b>Special Districts</b>		
Mid-Peninsula Regional Open Space	\$	1,744,213
Montara Water and Sanitary		1,011,052
<b>Total Special Districts</b>	<b>\$</b>	<b>2,755,265</b>
<b>Grand Total Debt Service</b>	<b>\$</b>	<b>329,965,766</b>



South San Francisco City Hall  
Photo courtesy of County of San Mateo

# Fiscal Year 2022-23 Distributions - Special Charges

## Special Charges

The tables on pages 17 and 18 show the amounts, totaling \$372.4 million, distributed during fiscal year 2022-23 for special charges. Cities and special districts may charge certain fees directly to taxpayers in lieu of placing them on the secured tax bills. The amounts shown in the tables include changes and refunds processed after the original secured bills were issued.

### Acronyms

- CDA - Community Development Authority
- EIF - Energy Improvement Financing
- CFD - Community Facilities District



Pescadero Farmers Market  
Photo courtesy of County of San Mateo

Taxing Entity	Special Charges	Description
<b>School Districts</b>		
Bayshore Elementary	\$ 201,986	Parcel Tax
Belmont-Redwood Shores Elementary	3,545,367	Parcel Tax
Brisbane Elementary	961,817	Parcel Tax
Burlingame Elementary	2,142,800	Parcel Tax
Cabrillo Unified	1,602,731	Parcel Tax
Hillsborough Elementary	2,492,578	Parcel Tax
Jefferson Elementary	1,240,519	Parcel Tax
Jefferson High	351,513	Maintenance
Jefferson High	3,962,540	Parcel Tax
La Honda-Pescadero Unified	257,674	Parcel Tax
Las Lomitas Elementary	1,203,957	Parcel Tax
Menlo Park Elementary	11,004,651	Parcel Tax
Millbrae ESD	635,034	Parcel Tax
Pacifica Elementary	1,281,681	Parcel Tax
Portola Valley Elementary	972,496	Parcel Tax
Ravenswood Elementary	1,325,616	Parcel Tax
Redwood City Elementary	1,933,122	Parcel Tax
San Carlos Elementary	3,030,272	Parcel Tax
San Mateo-Foster City Elementary	15,349,841	Parcel Tax
Sequoia Unified	901,457	Maintenance
Woodside Elementary	362,809	Parcel Tax
<b>Total School Districts</b>	<b>\$ 54,760,461</b>	
<b>Special Districts</b>		
Alameda Tree Maintenance	\$ 7,207	Tree Maintenance
Bayshore Sanitary	1,326,963	Sewer
Broadmoor Police	754,630	Police
Burlingame Hills Sewer	835,661	Sewer
CA Statewide CDA - California First	1,244,559	State Bonds
CA Statewide CDA - California First	605,535	EIF
Coastside Fire Protection	74,660	Weed Abatement
Coastside Fire Protection	104,945	Fire CFD
Coastside Fire Protection	268,930	Fire
Colma Fire	645,901	Fire
County Service Area No. 1	92,064	Police and Fire
County Service Area No. 8	1,728,826	Garbage
County/City Assoc. of Gov'ts	1,548,798	Storm Drainage
Crystal Spring Sanitary	2,661,206	Sewer
Devonshire Sanitary	466,086	Sewer
East Palo Alto Sanitary	4,807,158	Sewer
Edgewood Sewer Maintenance	24,804	Sewer
Emerald Lake Heights Sewer	2,962,831	Sewer
Fair Oaks Sewer	11,446,391	Sewer
Gordon Avenue	485	Lighting
Granada Community Service District	24,016	Garbage
Granada Community Service District	2,116,301	Sewer
Harbor Industrial Sewer	121,987	Sewer
Kensington Square Sewer	121,995	Sewer
La Honda Landslide Assessment Project	160,819	Landslide
Legal Entity Ownership Penalty	489,956	Penalty
Menlo Park Fire	20,133	Weed Abatement
Montara Water And Sanitary	4,826,086	Sewer
Oak Knoll Sewer	225,378	Sewer
Point Montara Fire	74,795	Fire
San Francisco Bay Restoration	2,503,585	Flood Control
San Mateo County Mosquito Abatement	2,098,173	Mosquito
Scenic Heights Sanitary	125,038	Sewer
West Bay Sanitary	30,607,093	Sewer
Westborough County Water	2,981,934	Sewer
Western Riverside Council of Gov'ts	284,978	EIF
<b>Total Special Districts</b>	<b>\$ 78,389,907</b>	

# Fiscal Year 2022-23 Distributions - Special Charges

Taxing Entity	Special Charges	Description
<b>Cities</b>		
Belmont	\$ 995,813 17,905,612 <u>402,331</u> 19,303,756	Library CFD Sewer Storm Drainage
Brisbane	49,299 0 <u>591,693</u> 640,992	Storm Drainage Northeast Ridge Assessment Sierra Pt. Landscaping
Burlingame	294,136 <u>3,099,658</u> 3,393,794	Burlingame Ave. Streetscape Storm Drainage
Colma	887,333	Sewer
Daly City	439,407 43,877 139,910 <u>21,436,520</u> 22,059,714	Storm Drainage Linda Vista Storm Drainage Unpaid Business License Tax Sewer
East Palo Alto	1,677,259 2,733,992 <u>125,648</u> 4,536,899	Measure HH Garbage Storm Drainage
Half Moon Bay	5,411,953	Sewer
Hillsborough	2,241,260 1,282,448 14,939,262 27,976 <u>28,074</u> 18,519,020	Fire and Police Garbage Sewer Storm Drainage Weed Abatement
Menlo Park	328,538 <u>1,100,482</u> 1,429,020	Storm Drainage Tree Maintenance
Millbrae	1,621,620 <u>268,442</u> \$ 1,890,062	Fire Storm Drainage

Taxing Entity	Special Charges	Description
<b>Cities—continued</b>		
Pacifica	\$ 168,844 <u>18,281,442</u> 18,450,286	Storm Drainage Sewer
Portola Valley	21,378 <u>23,715</u> 45,093	Woodside Highlands Rd Wayside Road Maint. (Districts)
Redwood City	911,010 14,494,477 276,412 219,531 284,528 212,438 <u>769,596</u> 17,167,992	Downtown Comm. Benefit Imp. RWC Sewer Service One Marina CFD Seaport Plaza CFD Redwood Shores Landscaping Seaport Blvd Landscaping Redwood Shores Traffic Imp. CFD
San Bruno	562,632	Storm Drainage
San Carlos	28,592 20,738,409 <u>421,278</u> 21,188,279	Pulgas Creek Levee Improvement Sewer Storm Drainage
San Mateo	73,516,986 4,847,772 720 <u>535,737</u> 78,901,215	Sewer Bay Meadows CFD Adm.Fees Code Enforcement S. Bayfront Levee and Flood
South San Francisco	414,153 22,564,530 1,013,213 <u>196,775</u> 24,188,671	Storm Drainage Sewer Oyster Point A1 Tax A Oyster Point A1 Tax B
Woodside	639,892 <u>44,128</u> 684,020	Sewer Woodside Rd/Whiskey Hill Bond
<b>Total Cities</b>	<b>\$ <u>239,260,730</u></b>	
<b>Grand Total</b>	<b>\$ <u>372,411,098</u></b>	



Kids sliding at County Fair  
Photo courtesy of County of San Mateo



Mi Pueblo Food Center - Ravenswood 101 Shopping Center  
Photo courtesy of County of San Mateo



Poplar Creek Golf Course at Coyote Point - 18th Hole  
Photo courtesy of County of San Mateo

*We welcome your comments, questions, and suggestions.*

*Email us at [controller@smcgov.org](mailto:controller@smcgov.org)*