
MEMO

To: Chief of Police, Michael Connolly, Broadmoor Police Protection District
From: Tom Zetz, NBS
Date: March 4, 2025
Re: In Person Parcel Audit – Police Protection Special Tax

On July 2, 2024, the Broadmoor Police Protection District (the “District”) established an agreement with NBS to perform annual administrative services, and in addition, a one-time auditing service associated with the parcels subject to the District’s Police Protection Special Tax (the “Special Tax”).

The District’s Special Tax went into effect on July 1, 2000, as ordered by Resolution No. 1999/2000-09 (the “Authorizing Resolution”) pursuant to Government Code section 50075 and as a result of an approval of 2/3 of the electorate, pursuant to Section 4 of Article XIII A of the California Constitution.

NBS’s audit (the “Parcel Audit”) focused on reviewing each parcel’s San Mateo County Assessor’s Secured Roll data, comparing aerial and street view satellite imagery, and identifying additional data sources as needed. The review was conducted to confirm the correct land use classifications and accuracy of the corresponding applied rates in accordance with the Authorizing Resolution.

This memo summarizes the in-person audit conducted at properties within the District from February 4 to February 6, 2025. The in-person audit was a follow-up to the previously completed Parcel Audit and aimed to verify property levy accuracy, confirm changes, and address any concerns or potential issues identified by the District.

The summary below highlights the findings of the in-person audit and the impact on the Special Tax levy.

Land Use Classification	FY 2024/25 Special Tax	FY 2024/25 Special Tax (In-Person Audited) ⁽¹⁾	Difference ⁽²⁾
Multi-Family Residential	\$235,273.30	\$209,272.50	(\$26,000.80)
Non-Residential ⁽³⁾	86,525.78	197,482.61	110,956.83
Residential Care	60,740.32	64,729.66	3,989.34
Single Family Residential	729,525.00	692,250.00	(37,275.00)
Undeveloped	5,346.88	5,174.40	(172.48)
Grand Total	\$1,117,411.28	\$1,168,909.17	\$51,497.89

(1) Not all parcels within the District were audited in-person. Changes only for parcels reviewed and confirmed as part of the in-person audit.

(2) Difference includes reclassification of parcels to in-person audit confirmed land use category.

(3) Includes Mixed-Use parcels. Refer to Exhibit A for specific changes.

As indicated in the table above, NBS identified an additional \$51,497.89 in revenue that could be collected in FY 2024/25 through the Special Tax levy.

Of the total 1,533 taxable parcels subject to the special tax, 81 parcels were identified as having discrepancies in the land use category and subsequent units assigned as a result of the in-person audit. By classification type, these include:

- 68 Multi-Family Residential parcels
- 2 Non-Residential parcels
- 2 Residential Care parcels
- 9 Mixed-Use parcels

The complete list of parcels determined to require corrections can be found in Exhibit A of this memo.

Multi-Family Residential Parcels

- Sixty-six (66) Multi-Family Residential parcels with discrepancies between San Mateo County secured roll land use classification and the in-person audit.
 - Sixty-five (65) were classified and levied a Single-Family Residential rate.
 - One (1) was classified and levied a Non-Residential rate.
- Two (2) Multi-Family Residential parcels had their respective units adjusted.
- The difference in revenue for Multi-Family Residential parcels totals an increase of \$36,644.10. For specific parcel changes, please refer to Exhibit A of this memo.

Non-Residential Parcels

- Two (2) Non-Residential parcels with discrepancies between San Mateo County secured roll land use classification and the in-person audit.
 - One (1) was classified and levied an Undeveloped rate.
 - One (1) was classified and levied a Single-Family Residential rate. The parcel is an Airbnb parcel and should be reassigned a Non-Residential rate, as directed by the District.
- The difference in revenue for Non-Residential parcels totals an increase of \$1,621.84. For specific parcel changes, please refer to Exhibit A of this memo.

Residential Care Parcels

- Two (2) Residential Care parcels were identified during the in-person audit.
 - One (1) was levied a Single-Family Residential rate per parcel.
 - One (1) was levied a Multi-Family Residential rate per unit.
- The difference in revenue for Residential Care parcels totals an increase of \$2,483.54. For specific parcel changes, please refer to Exhibit A of this memo.

Mixed-Use Parcels

- There are nine (9) parcels that have been reclassified as Mixed-Use. The Mixed-Use parcels contain both residential units and non-residential units.
- The Special Tax amounts were computed by applying the Multi-Family Residential rate to the residential units on the parcel and applying the Non-Residential rate to the commercial units on the parcel and adding them together, per the District's direction.

- The difference in revenue for Mixed-Use parcels totals a net increase of \$10,748.41. For specific parcel changes, please refer to Exhibit A of this memo.

Based on the in-person audit findings listed above and shown in Exhibit A, NBS recommends that the District adjust the Special Tax land use category classifications and subsequent units assigned for future levy purposes. Additionally, NBS suggests conducting further in-person audits for other mixed-use areas within the District boundary that were not included in the initial review.

Thank you for allowing NBS the opportunity to assist in reviewing the District's parcels. We are confident this analysis will be a critical component to ensure successful and accurate future levies. Please reach out to us if you would like to review the data or notes associated with changes to any of these parcels or contact us with any questions.

Regards,

NBS

Exhibit A

The following pages include the parcels identified as part of the in-person audit, and potential adjustments for FY 2024/25.

EXHIBIT A
Broadmoor Police Protection District
Parcel Audit Findings and Corrections

APN	FY 2024/25 Land Use Classification	In-Person Audited Land Use Classification	FY 2024/25 Unit Count	In-Person Audited Unit Count	FY 2024/25 Special Tax	FY 2024/25 Special Tax (In-Person Audited)	Difference
006-081-030	Single Family Residential	Multi-Family Residential	1	2	\$532.50	\$1,065.00	\$532.50
006-083-110	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-083-130	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-083-270	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-084-110	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-084-120	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-084-130	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-085-170	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-093-210	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-094-010	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-094-300	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-101-230	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-103-160	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-103-500	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-103-530	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-104-180	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-105-030	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-105-050	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-105-140	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-111-300	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-113-200	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-122-120	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-122-130	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-123-080	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-124-070	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-124-170	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-133-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-142-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-151-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-151-110	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-153-010	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-154-010	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-154-150	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-161-010	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-186-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-186-110	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-196-230	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-196-240	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-196-250	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-312-080	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-312-190	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-312-330	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-312-690	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-322-390	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-343-040	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-343-130	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-364-160	Multi-Family Residential	Multi-Family Residential	8	10	4,260.00	5,325.00	1,065.00
006-372-080	Multi-Family Residential	Multi-Family Residential	4	6	2,130.00	3,195.00	1,065.00
006-373-120	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-392-040	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-393-060	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-393-070	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-393-220	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-473-030	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-473-100	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-482-030	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-483-050	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-483-070	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-488-110	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-488-140	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
006-488-150	Non-Residential	Multi-Family Residential	1	2	1,163.40	1,065.00	(98.40)
008-121-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-121-030	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-121-130	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-121-140	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-121-180	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-125-020	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
008-125-050	Single Family Residential	Multi-Family Residential	1	2	532.50	1,065.00	532.50
68 Parcels			78	148	\$42,165.90	\$78,810.00	\$36,644.10
APN	FY 2024/25 Land Use Classification	In-Person Audited Land Use Classification	FY 2024/25 Unit Count	In-Person Audited Unit Count	FY 2024/25 Special Tax	FY 2024/25 Special Tax (In-Person Audited)	Difference
006-312-530	Single Family Residential	Non-Residential	1	1	\$532.50	\$1,163.41	\$630.91
006-391-050	Undeveloped	Non-Residential	1	1	172.48	1,163.41	990.93
2 Parcels			2	2	\$704.98	\$2,326.82	\$1,621.84

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Broadmoor Police Protection District
Parcel Audit Findings and Corrections

APN	FY 2024/25 Land Use Classification	In-Person Audited Land Use Classification	FY 2024/25 Unit Count	In-Person Audited Unit Count	FY 2024/25 Special Tax	FY 2024/25 Special Tax (In-Person Audited)	Difference
006-311-160	Multi-Family Residential	Residential Care	2	6	\$973.30	\$2,659.56	\$1,686.26
006-335-060	Single Family Residential	Residential Care	1	3	532.50	1,329.78	797.28
2 Parcels			3	9	\$1,505.80	\$3,989.34	\$2,483.54
APN	FY 2024/25 Land Use Classification	In-Person Audited Land Use Classification	FY 2024/25 Unit Count	In-Person Audited Unit Count	FY 2024/25 Special Tax	FY 2024/25 Special Tax (In-Person Audited)	Difference
006-372-010	Mixed Use	Mixed Use	8	8	\$7,414.55	\$5,423.41	(\$1,991.14)
006-372-020	Non-Residential	Mixed Use	1	3	1,163.41	2,760.91	1,597.50
006-373-040	Single Family Residential	Mixed Use	1	1	532.50	1,695.91	1,163.41
006-391-020	Non-Residential	Mixed Use	1	2	1,163.41	2,228.41	1,065.00
006-392-020	Single Family Residential	Mixed Use	1	1	532.50	1,695.91	1,163.41
006-483-080	Single Family Residential	Mixed Use	1	1	532.50	1,695.91	1,163.41
008-121-150	Non-Residential	Mixed Use	1	8	1,163.41	5,423.41	4,260.00
008-121-190	Multi-Family Residential	Mixed Use	30	30	15,975.00	17,138.41	1,163.41
008-122-140	Multi-Family Residential	Mixed Use	153	153	81,472.50	82,635.91	1,163.41
9 Parcels			197	207	\$109,949.78	\$120,698.19	\$10,748.41
Grand Total:			280	366	\$154,326.46	\$205,824.35	\$51,497.89

(1) Includes both Residential and Non-Residential Units