



**Sandie Arnott**  
TREASURER - TAX COLLECTOR

**Tiffany Htwe**  
INVESTMENT & FINANCE OFFICER

**Kathy Nunes**  
PROPERTY TAX DIVISION MANAGER

July 15, 2025

Mr. Rob Bartoli, Director  
San Mateo County Local Agency Formation Commission  
455 County Center, 2<sup>nd</sup> Fl.  
Redwood City, CA 94063

*Re: Broadmoor Police Protection District Update*

Mr. Bartoli,

My office is in receipt of your memo to the LAFCo Commissioners concerning a Broadmoor Police Protection District Update, dated July 9, 2025. I feel compelled to respond to inaccurate statements in Broadmoor's letter from counsel Paul Davis, dated July 3, which is provided at Attachment A to your memo.

The letter asserts that the Tax Collector's Office "mis-coded" "some documents" in relation to Broadmoor's ad valorem property taxes and has not "been forthcoming" in response to requests for documents by its consultant, NBS. These statements are inaccurate. The Tax Collector's Office has not received any requests for documents from Broadmoor or NBS in relation to its ad valorem property taxes or other taxes. When we receive such requests, we respond as required by law. We are also unaware of any alleged "mis-coding" of documents nor has Broadmoor contacted us about such issues. The Tax Collector does not handle coding of any kind. We are tasked with billing and collecting.

In sum, the Tax Collector's Office has discharged its obligations with respect to Broadmoor and will respond to any inquiries as appropriate and consistent with legal requirements.

Thank you for your attention to this matter.

Best regards,

Sandie Arnott  
Treasurer-Tax Collector

555 County Center, 1<sup>st</sup> Floor, Redwood City, CA 94063

Treasurer  
(650) 363-4580 ♦ Fax: (650) 363-4944  
treasurer.smcgov.org

Tax Collector  
(866) 220-0308 ♦ Fax: (650) 599-1511  
tax.smcgov.org