

# **Bond Case Briefs**

*Municipal Finance Law Since 1971*

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## **Can An Unfinished But ‘Usable’ Basement Space Be Taxed? Berkeley Says ‘Yes’ And The Courts Have Agreed.**

A group of Berkeley property owners has taken to emails, phone calls, social media and even the courts to challenge the way the city calculates special, voter-approved taxes.

The property owners — it’s hard to know how many, but at least several — question the accuracy and legality of the city finance department’s way of measuring square footage, which is the basis of the city’s special taxes, used for such services as the library, parks, and emergency medical services, and the schools.

They claim they’re being overtaxed to the tune of thousands of dollars a year.

There is “potential for the city to be forced to issue a large amount of refunds (perhaps in the millions) and have reduced tax collections going forward,” said David Kellogg, a tax-questioning property owner who is asking the city to reimburse him for back taxes.

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### **Berkeleyside**

By Kate Darby Rauch

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