

1 [Assessment Appeals Board: Increasing administrative processing fees, adding certain
2 waivers; and changing to an hourly rate for findings of fact fees.]

3 **Ordinance amending Administrative Code Chapter 2B "Assessment Appeals Boards,"**
4 **by amending Section 2B.9 to increase the administrative processing fee per application**
5 **from \$30 to \$45, by adding a fee waiver for any property assessed on the roll at a value**
6 **of \$7,500 or less, and by adding a fee waiver for any property where there is a**
7 **difference of \$7,500 or less between the taxpayer's opinion of value on the application**
8 **and the subject property's assessed value on the roll; and by amending Section 2B.11**
9 **to change the findings of fact fees from a sliding scale of \$100 to \$1,000, to an hourly**
10 **rate of \$215 with a maximum of 30 hours billed.**

11 NOTE: Additions are *single-underline italics Times New Roman*;
12 deletions are *strike-through italics Times New Roman*.
13 Board amendment additions are double-underlined;
Board amendment deletions are ~~strike-through normal~~.

14 Be it ordained by the People of the City and County of San Francisco:

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16 Section 1. The San Francisco Administrative Code is hereby amended by amending
17 Section 2B.9, to read as follows:

18 Sec. 2B.9 - ~~FILING FEE~~ ADMINISTRATIVE PROCESSING FEE.

19 An applicant for a refund shall pay a ~~\$30~~ \$45.00 nonrefundable administrative processing
20 fee to the Assessment Appeals Board at the time of filing an application with the Board. An
21 applicant shall pay a separate ~~filing~~ administrative processing fee for each application filed. The
22 ~~filing~~ administrative processing fee shall be waived where:

23 (a) The applicant would qualify for a waiver of court fees and costs pursuant to
24 California Government Code Section 68511.3; or

1 (b)(1) The application is accompanied by a stipulation pursuant to Revenue and
2 Taxation Code Section 1607 signed by the Assessor, the applicant, and the City Attorney,

3 (2) The applicant requests a reduction for the tax year following a tax year for which
4 the Assessment Appeals Board has reduced the assessed value at the time of filing the
5 application for the subsequent tax year, and

6 (3) The applicant's opinion of value is not less than the value determined by the Board
7 for the prior year plus any automatic increases allowed by law.

8 (c) The subject property is enrolled on the property tax roll at an assessed value of \$7,500 or
9 less, for the time period that is the subject of the application.

10 (d) There is a difference in value of \$7,500 or less, between the taxpayer's opinion of value as
11 stated on the application, and the assessed value of the subject property on the property tax roll for the
12 time period that is the subject of the application.

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14 Section 2. The San Francisco Administrative Code is hereby amended by amending
15 Section 2B.11, to read as follows:

16 SEC. 2B.11 - FEE FOR FINDINGS OF FACT.

17 (a) The fee payable to the Assessment Appeals Board (AAB) to prepare findings of fact
18 pursuant to California Revenue and Taxation Code Section 1611.5 shall be \$215.00 per hour
19 for the time spent by the County, with a total maximum of 30 hours billed. ~~in accordance with the~~
20 ~~following schedule:~~

Where the property affected by the application is valued on the current assessment roll at:	Fee
\$ 0 - \$1,000,000	\$ 100.00
1,000,001 - 2,000,000	125.00
2,000,001 - 5,000,000	150.00
5,000,001 - 10,000,000	500.00
10,000,001 - 20,000,000	750.00
More than \$20,000,000	1,000.00

1 (b) Where an applicant files two or more applications at the same time affecting the
2 same appraisal unit for the same tax year, the applicant shall be liable for a single findings of
3 fact fee based on the sum of the current assessment roll values of all property contained in
4 the appraisal unit.

5 (c) Revenues generated by the findings fees shall be used exclusively to pay ~~the~~
6 ~~Assessment Appeals Boards' operating costs~~ expenses incurred by the County for producing the
7 findings of fact and conclusions of law. ~~Where the City Attorney assists a Board in preparing findings~~
8 ~~of fact, the revenues from the findings fee shall be paid to the City Attorney based on the actual amount~~
9 ~~of time expended by the City Attorney in advising the Board with respect to the findings.~~

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14 APPROVED AS TO FORM:
15 DENNIS J. HERRERA, City Attorney

16 By: _____
17 MARIE CORLETT BLITS
18 Deputy City Attorney
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