

File No. 220758

Committee Item No. 4

Board Item No. 8

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee  
Board of Supervisors Meeting

Date October 5, 2022

Date October 18, 2022

#### Cmte Board

- |                                     |                                     |  |
|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Resolution                                   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance                                    |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Youth Commission Report                      |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form                            |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/>            | MOU  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Grant Budget                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Subcontract Budget                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Public Correspondence                        |

#### OTHER (Use back side if additional space is needed)

- |                                     |                                     |   |
|-------------------------------------|-------------------------------------|---|
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Referral FYI – TTX, MOHCD, ASR – 7/11/2022</u> |
| <input type="checkbox"/>            | <input type="checkbox"/>            | _____   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | _____   |
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Completed by: Brent Jalipa

Date September 29, 2022

Completed by: Brent Jalipa

Date October 6, 2022

[Administrative Code - Outreach for Tax-Defaulted Properties]

**Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor’s Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.**

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font. **Additions to Codes** are in *single-underline italics Times New Roman font*. **Deletions to Codes** are in *strikethrough italics Times New Roman font*. **Board amendment additions** are in double-underlined Arial font. **Board amendment deletions** are in ~~strikethrough Arial font~~. **Asterisks (\* \* \* \*)** indicate the omission of unchanged Code subsections or parts of tables.

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

Section 1. The Administrative Code is hereby amended by adding Section 10.4 to Article I of Chapter 10, to read as follows:

**SEC. 10.4. OUTREACH FOR TAX-DEFAULTED PROPERTIES.**

(a) At the time that the Tax Collector files a copy of the published delinquent list with the County Recorder under California Revenue and Taxation Code Section 3374, the Tax Collector shall transmit that list to the Mayor’s Office of Housing and Community Development (MOHCD) or its successor agency for the purpose of facilitating access to any MOHCD program that could assist assesseses or property owners, as applicable, to resolve tax delinquencies prior to any sale for nonpayment of taxes. For each property on the delinquent list transmitted to MOHCD, the Tax

1 Collector shall provide the last known mailing address of the assessee as shown in the records of the  
2 Tax Collector, and any class or use code information for the property in the Tax Collector's  
3 possession.

4 (b) At the time that the Tax Collector notifies the Board of Supervisors of the Tax Collector's  
5 intent to make a sale of tax-defaulted properties under California Revenue and Taxation Code  
6 Section 3698, the Tax Collector shall provide the Board of Supervisors with a report summarizing the  
7 Tax Collector's referrals of those properties to other City departments, state or federal agencies,  
8 nonprofit organizations, and other organizations or programs for the purpose of resolving tax  
9 delinquencies prior to sale for nonpayment of taxes. The report the Tax Collector provides under this  
10 Section 10.4(b) shall not include any information that identifies a specific property or person.

11 (c) Nothing in this Section 10.4 confers any rights on assessees, property owners, tenants, or  
12 any other person. The failure of the Tax Collector to transmit to MOHCD the published delinquent list  
13 or information about any property on that list as required in Section 10.4(a), MOHCD's use of or  
14 failure to use the published delinquent list and information about any property on that list, and the  
15 failure of the Tax Collector to transmit to the Board of Supervisors the report required in  
16 Section 10.4(b), shall have no impact on the validity of any tax delinquency, the sale of any property for  
17 delinquent taxes, or any other right or obligation related to property taxes or otherwise.

18  
19 Section 2. Effective Date. This ordinance shall become effective 30 days after  
20 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
21 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
22 of Supervisors overrides the Mayor's veto of the ordinance.

23  
24 Section 3. Undertaking for the General Welfare. In acting and implementing this  
25 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not

1 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it  
2 is liable in money damages to any person who claims that such breach proximately caused  
3 injury.

4  
5 APPROVED AS TO FORM:  
6 DAVID CHIU, City Attorney

7 By:  /s/ Carole F. Ruwart  
8 CAROLE F. RUWART  
9 Deputy City Attorney

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## **LEGISLATIVE DIGEST**

[Administrative Code - Outreach for Tax-Defaulted Properties]

**Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor’s Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.**

### **Existing Law**

When property owners fail to timely pay their property tax bills, the property becomes “tax-defaulted.” By September 8 of each year, the Tax Collector publishes and records a list of properties that have been tax-defaulted for three years or more (the “published delinquency list”). The Tax Collector becomes authorized to sell a property at public auction five years after it becomes tax-defaulted (in certain circumstances, after three years), and must attempt to sell the property at least once in the following four years, unless another law prohibits the sale. The Board of Supervisors must approve the sale of any property for nonpayment of delinquent taxes.

### **Amendments to Current Law**

These amendments would require the Tax Collector to transmit the published delinquency list, along with property class and use codes and the mailing address, if any, for each property, to the Mayor’s Office of Housing and Community Development (MOHCD) for the purpose of facilitating access to any MOHCD program that could assist in resolving the property’s tax-defaulted status without having to be sold at the tax sale. These amendments would also require the Tax Collector, when seeking Board approval for a tax sale, to report to the Board the referrals and outreach made to resolve delinquent taxes without a tax sale.

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BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. (415) 554-5184  
Fax No. (415) 554-5163  
TDD/TTY No. (415) 554-5227

## MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector  
Eric D. Shaw, Director, Mayor's Office of Housing and Community  
Development  
Joaquín Torres, Assessor-Recorder, Office of the Assessor-Recorder

FROM: Brent Jalipa, Assistant Clerk, Budget and Finance Committee

DATE: July 11, 2022

SUBJECT: PROPOSED ORDINANCE INTRODUCED

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The Board of Supervisors' Budget and Finance Committee has received the following proposed Ordinance, introduced by Supervisor Ahsha Safai:

**File No. 220758**

**Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor's Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.**

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector  
Lydia Ely, Mayor's Office of Housing and Community Development  
Brian Cheu, Mayor's Office of Housing and Community Development  
Maria Benjamin, Mayor's Office of Housing and Community Development  
Sheila Nickolopoulos, Mayor's Office of Housing and Community Development  
Kurt Fuchs, Office of the Assessor-Recorder  
Holly Lung, Office of the Assessor-Recorder

Print Form

# Introduction Form

By a Member of the Board of Supervisors or Mayor

Time stamp  
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion or Charter Amendment).
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning : "Supervisor [ ] inquiries"
- 5. City Attorney Request.
- 6. Call File No. [ ] from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No. [ ]
- 9. Reactivate File No. [ ]
- 10. Topic submitted for Mayoral Appearance before the BOS on [ ]

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission
- Youth Commission
- Ethics Commission
- Planning Commission
- Building Inspection Commission

**Note: For the Imperative Agenda (a resolution not on the printed agenda), use the Imperative Form.**

Sponsor(s):

Safai

Subject:

Administrative Code - Outreach For Tax-Defaulted Properties

The text is listed:

Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor's Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.

Signature of Sponsoring Supervisor: [ ]

For Clerk's Use Only

