

File No. 200541

Committee Item No. 10

Board Item No. 5

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: July 2, 2020

Board of Supervisors Meeting:

Date: July 14, 2020

#### Cmte Board

- |                                     |                                     |  |
|-------------------------------------|-------------------------------------|--|
| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Resolution                                   |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Ordinance                                    |
| <input type="checkbox"/>            | <input 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 type="checkbox"/>            | <input 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

- |                          |                          |       |
|--------------------------|--------------------------|-------|
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |

Prepared by: John Carroll

Date: June 26, 2020

Prepared by: John Carroll

Date: July 6, 2020

[Settlement of Unlitigated Claim - Bundox Restaurant Corporation - \$0]

**Resolution approving the settlement of the unlitigated claim filed by Bundox Restaurant Corporation against the City and County of San Francisco for no refund, the discharge of unpaid unsecured property taxes of \$573,848.77, plus statutory interest, and the release of all future unsecured property tax assessments against the Claimant for tax years 2000 through 2016; the claim was filed on September 25, 2019; the claim involves a refund of unsecured property taxes for tax years 2000 through 2016.**

WHEREAS, Bundox Restaurant Corporation filed a claim on September 25, 2019 against the City and County of San Francisco; and

WHEREAS, The claim involves a refund of unsecured property taxes for tax years 2000 through 2016; and

WHEREAS, The Office of the Treasurer and Tax Collector’s records show that the Claimant has failed to pay unsecured property taxes in the amount of \$573,848.77, plus statutory interest, for tax years 2000 through 2016, as reflected in Table 1.

Table 1

| Assessment No. | Balance as of February 14, 2020 |
|----------------|---------------------------------|
| 00-701694      | \$48,073.3                      |
| 01-201536      | \$40,569.05                     |
| 01-701594      | \$60,995.84                     |
| 01-930127      | \$278.76                        |
| 05-900054      | \$12,011.08                     |
| 05-990011      | \$26,523.47                     |
| 06-703696      | \$2,923.85                      |
| 06-703831      | \$76,545.4                      |
| 06-980131      | \$93,240.08                     |

|              |                     |
|--------------|---------------------|
| 06-980132    | \$104,243.04        |
| 07-708936    | \$2,819.26          |
| 11-700952    | \$3,834.18          |
| 12-200865    | \$12,716.31         |
| 12-210416    | \$254.99            |
| 12-210417    | \$146.29            |
| 12-700956    | \$286.36            |
| 12-901249    | \$3,298.82          |
| 12-901250    | \$4,532.05          |
| 15-700898    | \$80,282.23         |
| 16-882303    | \$274.41            |
| <b>Total</b> | <b>\$573,848.77</b> |

WHEREAS, under Administrative Code Section 10.2(d) and California Government Code Section 25257(a), the Controller may discharge the Tax Collector from accountability for the collection of delinquent unsecured property taxes where the likelihood of collection does not warrant the expense involved, which the Controller has agreed to do contingent upon the Board of Supervisor's authorization of this settlement.

WHEREAS, The Office of the Treasurer and Tax Collector has recommended settlement of the claim for no refund, the discharge of the unpaid unsecured property taxes listed in Table 1, totaling \$573,848.77, plus statutory interest, and the release of all future unsecured property tax assessments against the Claimant for tax years 2000 through 2016; now, therefore, be it

RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of Supervisors hereby authorizes the City Attorney to settle and compromise the claim for no refund, the discharge of the unpaid unsecured property taxes listed in Table 1, totaling \$573,848.77, plus statutory interest, and the release of all future unsecured property tax assessments against the Claimant for tax years 2000 through 2016.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

APPROVED:

DENNIS J. HERRERA  
City Attorney

/S/ SCOTT REIBER  
SCOTT M. REIBER  
Chief Tax Attorney

FUNDS AVAILABLE:

/s/ BEN ROSENFELD  
BEN ROSENFELD  
Controller

n:\taxclm\cl2020\20-00669\01442497.docx

RECOMMENDED:

OFFICE OF THE TREASURER & TAX  
COLLECTOR

/S/ JOSE CISNEROS  
JOSE CISNEROS  
Treasurer

RECOMMENDED:

OFFICE OF THE ASSESSOR RECORDER

/S/ CARMEN CHU  
CARMEN CHU  
Assessor