

BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco 94102-4689
Tel. No. (415) 554-5184
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MEMORANDUM

RULES COMMITTEE

SAN FRANCISCO BOARD OF SUPERVISORS

TO: Supervisor Aaron Peskin, Chair
Rules Committee

FROM: Victor Young, Assistant Clerk *Victor Young*

DATE: June 27, 2022

SUBJECT: **COMMITTEE REPORT, BOARD MEETING**
Tuesday, June 28, 2022

The following file should be presented as a **COMMITTEE REPORT** at the Board Meeting on Tuesday, June 28, 2022. This item was acted upon at the Rules Committee Meeting on Monday, June 27, 2022, at 10:30 a.m., by the votes indicated.

Item No. 38 File No. 220540

[Business and Tax Regulations Code - Disclosure of Vacancy Tax Information]

Ordinance amending the Business and Tax Regulations Code to permit the Tax Collector to make public certain information regarding the Vacancy Tax.

RECOMMENDED AS A COMMITTEE REPORT

Vote: Supervisor Connie Chan - Aye
Supervisor Rafael Mandelman - Aye
Supervisor Aaron Peskin - Aye

c: Board of Supervisors
Angela Calvillo, Clerk of the Board
Alisa Somera, Legislative Deputy Director
Anne Pearson, Deputy City Attorney

File No. 220540

Committee Item No. 5

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Rules Committee

Date June 27, 2022

Board of Supervisors Meeting

Date _____

Cmte Board

- Motion
- Resolution
- Ordinance
- Legislative Digest
- Budget and Legislative Analyst Report
- Youth Commission Report
- Introduction Form
- Department/Agency Cover Letter and/or Report
- Memorandum of Understanding (MOU)
- Grant Information Form
- Grant Budget
- Subcontract Budget
- Contract/Agreement
- Form 126 - Ethics Commission
- Award Letter
- Application
- Form 700
- Information/Vacancies (Boards/Commissions)
- Public Correspondence

OTHER (Use back side if additional space is needed)

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Completed by: Victor Young Date June 22, 2022

Completed by: _____ Date _____

1 [Business and Tax Regulations Code - Disclosure of Vacancy Tax Information]

2

3 **Ordinance amending the Business and Tax Regulations Code to permit the Tax**
4 **Collector to make public certain information regarding the Vacancy Tax.**

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

9

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

11

12 Section 1. The Business and Tax Regulations Code is hereby amended by revising
13 Article 6, Section 6.9-1, to read as follows:

14

15 **SEC. 6.9-1. RETURNS AND PAYMENTS.**

16

* * * *

17 (j) **Vacancy Tax.**

18 (1) **Annual Due Date.** Except as otherwise provided in this Business and Tax
19 Regulations Code, returns and payments of the Vacancy Tax (Article 29) shall be filed
20 annually and are due and payable, and shall be delinquent if not submitted and paid to the
21 Tax Collector, on or before the last day of February of the succeeding year.

22 (2) **Additional Filing Requirements.** In addition to the filing requirements in
23 Section 6.9-1(j)(1), anyone that is an owner, lessee, or sublessee of Taxable Commercial
24 Space, as that term is defined in Article 29 of the Business and Tax Regulations Code, at any
25

25

1 time during a calendar year shall file a Vacancy Tax return, in the form and manner prescribed
2 by the Tax Collector, on or before the last day of February of the succeeding year.

3 (3) Notwithstanding Section 6.22-1 of this Article 6, the Tax Collector may make public
4 the following information regarding each Taxable Commercial Space, as that term is defined in
5 Section 2903 of Article 29, whether obtained from the returns filed under Sections 6.9-1(j)(1) or (2) or
6 otherwise:

7 (A) The name of the person or persons required to file a return for any tax year
8 with respect to the Taxable Commercial Space, and whether each such person filed a return;

9 (B) The name of the person or persons required to pay the Vacancy Tax for any
10 tax year with respect to the Taxable Commercial Space;

11 (C) The address and block and lot number of the Taxable Commercial Space;

12 (D) Whether the Taxable Commercial Space was kept Vacant during a tax year
13 for purposes of Article 29 of the Business and Tax Regulations Code; and

14 (E) The rate of the Vacancy Tax applicable to the Taxable Commercial Space
15 for a tax year.

16
17 Section 2. Effective Date. This ordinance shall become effective 30 days after
18 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
19 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
20 of Supervisors overrides the Mayor's veto of the ordinance.

21
22 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
23 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
24 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal
25 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment

1 additions, and Board amendment deletions in accordance with the “Note” that appears under
2 the official title of the ordinance.

3

4 Section 4. Undertaking for the General Welfare. In enacting and implementing this
5 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not
6 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it
7 is liable in money damages to any person who claims that such breach proximately caused
8 injury.

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10 APPROVED AS TO FORM:
11 DAVID CHIU, City Attorney

12 By: /s/ Scott M. Reiber
13 SCOTT M. REIBER
Chief Tax Attorney

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LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Disclosure of Vacancy Tax Information]

Ordinance amending the Business and Tax Regulations Code to permit the Tax Collector to make public certain information regarding the Vacancy Tax.

Existing Law

At the March 3, 2020 election, the voters passed the Vacancy Tax Ordinance, which imposes a Vacancy Tax on owners, lessees, and sublessees that keep certain ground floor, commercial space vacant. The Board of Supervisors suspended application of the Vacancy Tax through December 31, 2021.

The first Vacancy Tax returns will become due on February 28, 2023, for calendar year 2022. Under current law, any information in those returns would be confidential, and could only be used or shared in specified limited circumstances.

Amendments to Current Law

This ordinance would permit the Tax Collector to make the following information public with respect to each commercial space covered by the Vacancy Tax:

- The name of the person or persons required to file a Vacancy Tax return with respect to that commercial space for that calendar year, and whether each such person filed a return;
- The name of the person or persons required to pay the Vacancy Tax with respect to that commercial space for that calendar year;
- The address and block and lot number of the commercial space;
- Whether the commercial space was kept vacant during the calendar year; and
- The rate of the Vacancy Tax applicable to the commercial space for the calendar year.

BOARD of SUPERVISORS



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MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

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

DATE: May 17, 2022

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Supervisor Aaron Peskin:

File No. 220540

Ordinance amending the Business and Tax Regulations Code to permit the Tax Collector to make public certain information regarding the Vacancy Tax.

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

President, District 10
BOARD of SUPERVISORS



City Hall
1 Dr. Carlton B. Goodlett Place, Room 244
San Francisco, CA 94102-4689
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Fax No. 554-7674
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Shamann Walton

PRESIDENTIAL ACTION

Date: 6/13/2022

To: Angela Calvillo, Clerk of the Board of Supervisors

Madam Clerk,
Pursuant to Board Rules, I am hereby:

Waiving 30-Day Rule (Board Rule No. 3.23)

File No. _____
(Primary Sponsor)

Title. _____

Transferring (Board Rule No 3.3)

File No. 220540 Peskin
(Primary Sponsor)

Title. Business and Tax Regulations Code - Disclosure of Vacancy Tax Information

From: Budget & Finance Committee

To: Rules Committee

Assigning Temporary Committee Appointment (Board Rule No. 3.1)

Supervisor: _____ Replacing Supervisor: _____

For: _____ Meeting
(Date) (Committee)

Start Time: _____ End Time: _____

Temporary Assignment: Partial Full Meeting

Shamann Walton, President
Board of Supervisors

Member, Board of Supervisors
District 3



City and County of San Francisco

AARON PESKIN
佩斯金 市參事

DATE: June 23, 2022

TO: Angela Calvillo
Clerk of the Board of Supervisors

FROM: Supervisor Aaron Peskin
Chairperson, Rules Committee

RE: Rules Committee
COMMITTEE REPORT

Pursuant to Board Rule 4.20, as Chair of the Rules Committee, I have deemed the following matter is of an urgent nature and request it be considered by the full Board on Tuesday, June 28, 2022, as a Committee Report:

- 220664 [Presidential Appointment, Board of Appeals - Alex Lemberg]**
Motion approving/rejecting the President of the Board of Supervisors Shamann Walton's nomination for the appointment of Alex Lemberg to the Board of Appeals, for a four-year term ending July 1, 2024. (Clerk of the Board)
- 220530 [Mayoral Appointment, Public Works Commission - Paul Woolford]**
Motion approving/rejecting the Mayor's nomination for the appointment of Paul Woolford to the Public Works Commission, for a term ending July 2, 2026. (Clerk of the Board)
- 220540 [Business and Tax Regulations Code - Disclosure of Vacancy Tax Information]**
Ordinance amending the Business and Tax Regulations Code to permit the Tax Collector to make public certain information regarding the Vacancy Tax.

These matters will be heard in the Rescheduled Rules Committee on Monday, June 27, 2022, at 10:30am.