

1 [Urging the California Governor to Issue an Executive Order to Toll the Two-Year Deadline
2 Plus 120 Days]

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3 **Motion urging California Governor Gavin Newsom to issue an Executive Order to toll**
4 **the two-year Assessment Appeal hearing deadline plus 120 days after the dissolution**
5 **of the Shelter in Place.**

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7 WHEREAS, On February 25, 2020, Mayor London N. Breed declared a State of
8 Emergency in the City and County of San Francisco in response to the increase of novel
9 coronavirus (COVID-19); and

10 WHEREAS, On March 4, 2020, California Governor Gavin Newsom issued a
11 Proclamation of a State of Emergency to address the health emergency statewide; and

12 WHEREAS, On March 11, 2020, the San Francisco Health Officer issued a Declaration
13 of Local Health Emergency, Order No. C19-05; and

14 WHERAS, On March 12, 2020, the Governor issued Executive Order N-25-20 ordering
15 that residents heed the orders of state and local public health officials, including but not limited
16 to the imposition of social distancing measures; and

17 WHEREAS, On March 13, 2020, the Health Officer issued Order No. C19-05b
18 (revised), Declaration of Local Health Emergency in the City and County of San Francisco;
19 and

20 WHEREAS, On March 16, 2020, the San Francisco Health Officer issued Order No.
21 C19-07, directing all individuals living in the county to shelter in place of residence except to
22 provide certain essential services or engage in certain essential activities and work for
23 essential business and government services (shelter in place); and

24 WHEREAS, In accordance with the local and state shelter in place orders, the San
25 Francisco Assessment Appeals Board has not resumed in-person public hearings; and

1 WHEREAS, California Revenue and Taxation Code, Section 1604, states “a hearing
2 must be held and a final determination made on the application within two years of the timely
3 filing of an application for reduction in assessment submitted pursuant to subdivision (a) of
4 Section 1603 of the Revenue and Taxation Code, unless the applicant or the applicant's agent
5 and the board mutually agree in writing or on the record to an extension of time; if the hearing
6 is not held and a determination is not made within the time specified of this regulation, the
7 applicant's opinion of value stated in the application shall be conclusively determined by the
8 board to be the basis upon which property taxes are to be levied;” and

9 WHEREAS, As of June 30, 2020, the City and County of San Francisco Assessment
10 Appeals Board has approximately 1,000 outstanding assessment appeal cases with both
11 appeal deadlines approaching and waived in fiscal years 2020-2022 with an estimated value
12 of \$15.7 billion in difference between the Assessor’s value on roll and the taxpayer’s opinion
13 of value; and

14 WHEREAS, The Assessment Appeals Board expects to receive additional appeals
15 filings through the annual filing period through September 15, 2020, and in the course of the
16 year; and

17 WHEREAS, On June 12, 2020, the California Association of Clerks and Elected
18 Officials (CACEO) requested Governor Newsom consider issuing an Executive Order,
19 notwithstanding Revenue and Taxation Code, Section 1604, ordering the 2-year deadline by
20 which a County Board must render a decision in an assessment appeal shall be extended and
21 tolled for the duration of the health emergency, as defined by state or county declarations of
22 emergency, whichever is of longer duration, plus 120 days after the termination of emergency;
23 and

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1 WHEREAS, If the 2-year deadline is not met as stated under the current Revenue and
2 Taxation Code, Section 1604, the City and County of San Francisco could experience
3 additional revenue impacts; and

4 WHEREAS, Issuance of an Executive Order to toll the 2-year deadline provides local
5 Assessment Appeals Boards with the flexibility to meet statutory deadlines and develop
6 hearing protocols that protect public health in the midst of an active global health pandemic;
7 and

8 WHEREAS, The intent of the San Francisco Assessment Appeals Board is to begin
9 hearing assessment appeals cases by October 2020 and the issuance of an Executive Order
10 will not prohibit the San Francisco Assessment Appeals Board from proceeding with
11 scheduling hearings in an orderly fashion; now, therefore, be it

12 MOVED, That the Board of Supervisors urges Governor Gavin Newsom to waive and
13 suspend the provisions of the Revenue and Taxation Code, Sections 1604 and 1603(a), to
14 extend and toll for the duration of the COVID-19 health emergency - as defined by the state or
15 county declarations of emergency, whichever is later - plus 120 days after the termination of
16 the emergency; and, be it

17 FURTHER MOVED, That the Clerk of the Board of Supervisors, upon passage of this
18 Motion, is directed to transmit copies of this enacted Motion to Governor Gavin Newsom.

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