

1 [Administrative Code - Authorizing Property Tax Refunds Without a Claim]

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3 **Ordinance amending the Administrative Code to authorize the Tax Collector to refund**  
4 **property taxes to the assessee or latest recorded owner of the property if the amount**  
5 **of the refund is less than \$10,000 and there has been no transfer of the property during**  
6 **or since the fiscal year for which the taxes to be refunded were levied.**

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

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

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14 Section 1. Article I of Chapter 10 of The Administrative Code is hereby amended by  
15 revising Section 10.2, to read as follows:

16 **SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER, TAX**  
17 **COLLECTOR, AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.**

18 \* \* \* \*

19 (e) Authority of Tax Collector to Refund Property Taxes Without a Claim. As authorized by  
20 Section 5105(b) of the California Revenue and Taxation Code, the Board of Supervisors hereby  
21 approves the operation of California Revenue and Taxation Code Section 5105, which allows a refund  
22 to the assessee or latest recorded owner of the property, as shown on the tax roll, of taxes or  
23 assessments authorized pursuant to Division 1, Part 9, Chapter 5, Article 1 of the California Revenue  
24 and Taxation Code, without a claim for refund filed, if both of the following conditions are met:

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1                   (1) There has been no transfer of the property during or since the fiscal year for which  
2 the taxes subject to refund were levied; and

3                   (2) The amount of the refund is less than \$10,000, or is such other amount as the  
4 Legislature may designate by amendment from time to time of Section 5105 of the California Revenue  
5 and Taxation Code.

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7                   Section 2. Effective Date. This ordinance shall become effective 30 days after  
8 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
9 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
10 of Supervisors overrides the Mayor’s veto of the ordinance.

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12 APPROVED AS TO FORM:  
13 DAVID CHIU, City Attorney

14 By: /s/ Scott M. Reiber  
15       SCOTT M. REIBER  
16       Chief Tax Attorney

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