

1 [Reward for Information about underpayment of property tax.]

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3 **Ordinance approving Assessor's recommended reward for information that led to**  
4 **detection of underpayment of property tax from unreported change of ownership.**

5 Note: Additions are single-underline italics Times New Roman;  
6 deletions are ~~strikethrough italics Times New Roman~~.  
7 Board amendment additions are double underlined.  
8 Board amendment deletions are ~~strikethrough normal~~.

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

9 Section 1. Findings.

10 (a) Under San Francisco Administrative Code §10.177-2, the Assessor may  
11 recommend that the Board authorize a reward for information that leads to the detection of  
12 property taxes that were underpaid because an owner failed to report a change of ownership.  
13 The Board may authorize a reward of up to 10% of the unpaid taxes from the date of the  
14 unreported change of ownership to the date a real estate watchdog notifies the assessor of  
15 the change, but not more than \$500,000.

16 (b) In March 2006, Mark Mosley notified the Assessor that the Mt. Sutro Terrace  
17 Apartments, located at 480 Warren Drive, had changed ownership. The purchaser of the  
18 property did not report the change of ownership and the Assessor was not otherwise aware of  
19 the change.

20 (c) The information Mr. Mosley gave the Assessor enabled his staff to reassess the  
21 Mt. Sutro Apartments for the year they changed ownership (2001) and for the following tax  
22 years. The reassessment will lead to the collection of \$1,340,596 unpaid, past due taxes and  
23 penalties.

24 (d) Mr. Mosley has applied for a reward under §10.177-2. The Assessor has  
25 certified that Mr. Mosley's application meets all of the conditions for a reward: Mr. Mosley did

1 not participate in the concealment, he provided information the Assessor did not know, and  
2 his information led to the collection of additional taxes.

3 (e) §10.177-2 authorizes the Assessor to recommend that the Board award  
4 Mr. Mosley a reward of up to \$83,251. The Assessor recommends that the Board award  
5 Mr. Mosley \$66,600.48, which is eighty percent (80%) of the maximum authorized reward and  
6 8% of the additional taxes Mr. Mosley's information enabled the Assessor to collect.

7 Section 2. The Board approves the Assessor's recommendation that the City and  
8 County of San Francisco pay Mark Mosley a reward of \$66,600.48 for information that led to  
9 the collection of property taxes from an unreported change of ownership. The Controller is  
10 hereby authorized to appropriate and pay Mr. Mosley a \$66,600.48 reward from Property Tax  
11 revenues.

12 APPROVED AS TO FORM:  
13 DENNIS J. HERRERA, City Attorney

14 By:

  
Peter Keith  
Deputy City Attorney

16 RECOMMENDED:

17 San Francisco Assessor-Recorder

18   
19 Phil Ting  
20 Assessor

21 FUNDS AVAILABLE:

22   
23 BEN ROSENFELD  
24 Controller

25 Assessor-Recorder Phil Ting  
BOARD OF SUPERVISORS



# City and County of San Francisco

City Hall  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102-4689

## Tails Ordinance

**File Number:** 081216

**Date Passed:**

Ordinance approving Assessor's recommended reward for information that led to detection of underpayment of property tax from unreported change of ownership.

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October 21, 2008 Board of Supervisors — PASSED ON FIRST READING

Ayes: 11 - Alioto-Pier, Ammiano, Chu, Daly, Dufty, Elsbernd, Maxwell, McGoldrick, Mirkarimi, Peskin, Sandoval

October 28, 2008 Board of Supervisors — FINALLY PASSED

Ayes: 11 - Alioto-Pier, Ammiano, Chu, Daly, Dufty, Elsbernd, Maxwell, McGoldrick, Mirkarimi, Peskin, Sandoval

File No. 081216

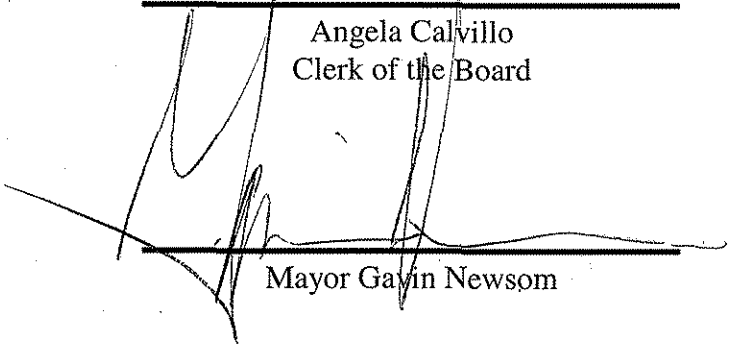
I hereby certify that the foregoing Ordinance  
was **FINALLY PASSED** on October 28, 2008  
by the Board of Supervisors of the City and  
County of San Francisco.



Angela Calvillo  
Clerk of the Board

11/7/2008

Date Approved



Mayor Gavin Newsom