

File No. 200696

Committee Item No. 15

Board Item No. 14

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: July 30, 2020

Board of Supervisors Meeting:

Date: August 11, 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

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Prepared by: John Carroll

Date: July 24, 2020

Prepared by: John Carroll

Date: August 7, 2020

1 [Settlement of Unlitigated Claim - GSW Arena LLC - \$440,318]

2
3 **Resolution approving the settlement of the unlitigated claim filed by GSW Arena LLC**
4 **against the City and County of San Francisco for \$440,318; the claim seeks a refund of**
5 **stadium operator admission tax (“Tax”) paid for events occurring in September and**
6 **October 2019; additional material terms of the settlement are an agreement by**
7 **GSW Arena LLC to file and pay the Tax for all events on or after November 1, 2019, and**
8 **a waiver of penalties and a portion of the interest for late-filed returns for events in**
9 **November 2019 through March 2020.**

10
11 WHEREAS, GSW Arena LLC is deemed to have filed a claim on June 3, 2020, against
12 the City and County of San Francisco; and

13 WHEREAS, The claim seeks a refund of stadium operator admission tax (“Tax”) paid
14 for events occurring in September and October 2019; and

15 WHEREAS, The Treasurer and Tax Collector has recommended settlement of the
16 claim by granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena
17 LLC to file and pay the Tax for all events on or after November 1, 2019, and a waiver of
18 penalties and a portion of the interest for late-filed returns for events in November 2019
19 through March 2020; now, therefore, be it

20 RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of
21 Supervisors hereby authorizes the City Attorney to settle and compromise the claim by
22 granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena LLC to file
23 and pay the Tax for all events on or after November 1, 2019, and a waiver of penalties and a
24 portion of the interest for late-filed returns for events in November 2019 through March 2020.

1 APPROVED:

RECOMMENDED:

2
3 DENNIS J. HERRERA
 City Attorney

TREASURER AND TAX COLLECTOR

4 /s/ Scott M. Reiber
5 SCOTT M. REIBER
 Chief Tax Attorney

/s/
JOSE CISNEROS
Treasurer

6 FUNDS AVAILABLE:

7
8 /s/ Ben Rosenfield
9 BEN ROSENFELD
 Controller

10 n:\taxclm\li2020\200993\01455433.docx