

File No. 100557

Committee Item No. _____

Board Item No. 26

COMMITTEE/BOARD OF SUPERVISORS
AGENDA PACKET CONTENTS LIST

Committee _____

Date _____

Board of Supervisors Meeting

Date July 13, 2010

Cmte Board

- | | | |
|--------------------------|-------------------------------------|--|
| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input type="checkbox"/> | <input type="checkbox"/> | Resolution |
| <input type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Introduction Form (for hearings) |
| <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"/> | Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
| <input type="checkbox"/> | <input type="checkbox"/> | Public Correspondence |

OTHER

(Use back side if additional space is needed)

- | | | |
|--------------------------|--------------------------|---|
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | <u>Amendment in 6/29/10 Board Meeting</u> |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |
| <input type="checkbox"/> | <input type="checkbox"/> | _____ |

Completed by: Rana Calonsag
Completed by: _____

Date 6/30/10
Date _____

An asterisked item represents the cover sheet to a document that exceeds 20 pages. The complete document is in the file.

1 [Assessment Appeals Board: Increasing administrative processing fees, adding certain
2 waivers; and changing to an hourly rate for findings of fact fees.]

3 **Ordinance amending Administrative Code Chapter 2B "Assessment Appeals Boards,"**
4 **by amending Section 2B.9 to increase the administrative processing fee per application**
5 **from \$30 to \$45 ~~\$90~~ \$60, by adding a fee waiver for any property assessed on the roll at**
6 **a value of \$7,500 or less, and by adding a fee waiver for any property where there is a**
7 **difference of \$7,500 or less between the taxpayer's opinion of value on the application**
8 **and the subject property's assessed value on the roll; by amending Section 2B.11 to**
9 **change the findings of fact fees from a sliding scale of \$100 to \$1,000, to an hourly rate**
10 **of \$215 with a maximum of 30 hours billed; and a technical change.**

11 NOTE: Additions are single-underline italics Times New Roman;
12 deletions are ~~strike-through italics Times New Roman~~.
13 Board amendment additions are double-underlined;
14 Board amendment deletions are ~~strikethrough normal~~.

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

15
16 Section 1. The San Francisco Administrative Code is hereby amended by amending
17 Section 2B.9, to read as follows:

18 Sec. 2B.9 - ~~FILING FEE~~ ADMINISTRATIVE PROCESSING FEE.

19 An applicant for a refund shall pay a ~~\$30~~ ~~\$45.00~~ ~~\$90.00~~ \$60.00 nonrefundable
20 administrative processing fee to the Assessment Appeals Board at the time of filing an
21 application with the Board, for all applications filed on or after July 1, 2010. An applicant shall
22 pay a separate filing administrative processing fee for each application filed. The filing
23 administrative processing fee shall be waived where:

24 (a) The applicant would qualify for a waiver of court fees and costs pursuant to
25 California Government Code Section ~~68511.3~~ 68632; or

SUPERVISOR AVALOS
BOARD OF SUPERVISORS

1 (b)(1) The application is accompanied by a stipulation pursuant to Revenue and
2 Taxation Code Section 1607 signed by the Assessor, the applicant, and the City Attorney,

3 (2) The applicant requests a reduction for the tax year following a tax year for which
4 the Assessment Appeals Board has reduced the assessed value at the time of filing the
5 application for the subsequent tax year, and

6 (3) The applicant's opinion of value is not less than the value determined by the Board
7 for the prior year plus any automatic increases allowed by law.

8 (c) The subject property is enrolled on the property tax roll at an assessed value of \$7,500 or
9 less, for the time period that is the subject of the application.

10 (d) There is a difference in value of \$7,500 or less, between the taxpayer's opinion of value as
11 stated on the application, and the assessed value of the subject property on the property tax roll for the
12 time period that is the subject of the application.

13
14 Section 2. The San Francisco Administrative Code is hereby amended by amending
15 Section 2B.11, to read as follows:

16 SEC. 2B.11 - FEE FOR FINDINGS OF FACT.

17 (a) The fee payable to the Assessment Appeals Board (~~AAB~~) to prepare findings of fact
18 pursuant to California Revenue and Taxation Code Section 1611.5 shall be \$215.00 per hour
19 for the time spent by the County with a total maximum of 30 hours billed, for all applications filed on or
20 after July 1, 2010. in accordance with the following schedule:

<i>Where the property affected by the application is valued on the current assessment roll at:</i>	<i>Fee</i>
<i>\$ 0 - \$1,000,000</i>	<i>\$ 100.00</i>
<i>1,000,001 - 2,000,000</i>	<i>125.00</i>
<i>2,000,001 - 5,000,000</i>	<i>150.00</i>
<i>5,000,001 - 10,000,000</i>	<i>500.00</i>
<i>10,000,001 - 20,000,000</i>	<i>750.00</i>
<i>More than \$20,000,000</i>	<i>1,000.00</i>

1 (b) Where an applicant files two or more applications at the same time affecting the
2 same appraisal unit for the same tax year, the applicant shall be liable for a single findings of
3 fact fee based on the sum of the current assessment roll values of all property contained in
4 the appraisal unit.

5 (c) Revenues generated by the findings fees shall be used exclusively to pay *the*
6 *Assessment Appeals Boards' operating costs expenses incurred by the County for producing the*
7 *findings of fact and conclusions of law. Where the City Attorney assists a Board in preparing findings*
8 *of fact, the revenues from the findings fee shall be paid to the City Attorney based on the actual amount*
9 *of time expended by the City Attorney in advising the Board with respect to the findings.*

10
11
12
13
14 APPROVED AS TO FORM:
DENNIS J. HERRERA, City Attorney

15
16 By:


17 MARIE CORLETT BLITS
Deputy City Attorney

18
19
20
21
22
23
24
25
SUPERVISOR AVALOS
BOARD OF SUPERVISORS

