

1 [Property Tax Refund Claim Processing]

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3 **Ordinance to amend Administrative Code §10.2 to delegate to City Attorney the**
4 **authority to grant or deny property tax refund claims and to establish administrative**
5 **rules and procedures for City Attorney to follow.**

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

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

10 Section 1. The San Francisco Administrative Code is hereby amended by amending
11 section 10.2 to read as follows:

12 SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER
13 ~~AND TAX COLLECTOR~~ AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.

14 (a) In accordance with Section 4804 of the Revenue and Taxation Code of the State
15 of California, the Board of Supervisors of the City and County of San Francisco, hereby
16 authorizes the Assessor-Recorder, the Controller and the Tax Collector of the City and County
17 of San Francisco to perform on its behalf any act required or authorized to be performed by
18 the Board of Supervisors of the County of San Francisco for the City and County of San
19 Francisco under the following sections of the Revenue and Taxation Code regardless of
20 amount of taxes involved:

- 21 (a) Sections 166, 270, 271;
- 22 (b) Sections 4831 through 4842,
- 23 both inclusive;
- 24 (c) Sections 4985 through 4986,
- 25 both inclusive;

1 (d) Sections 5026 through 5029,

2 both inclusive;

3 (e) Sections 5061 through 5064,

4 both inclusive;

5 (f) Sections 5071 through 5073,

6 both inclusive;

7 (g) ~~Sections 5096 through 5097,~~

8 ~~both inclusive;~~

9 (h) Sections 480 through 485,

10 both inclusive;

11 Provided, however, that the Controller of the City and County of San Francisco is
12 hereby required to record each act performed under this authorization; and provided further,
13 that the Assessor-Recorder shall make periodic reports, not less frequently than quarterly, to
14 the Board of Supervisors of any and all acts performed under this authorization.

15 Any act performed by the Assessor-Recorder under this authorization shall comply with the
16 following administrative rules and procedures:

17 1. If such act will increase the amount of taxes due, the Assessor-Recorder shall give the
18 Assessee opportunity for a hearing after at least five days' notice at which time the Assessee
19 may present objections to the change. The decision of the Assessor-Recorder in the matter is
20 final.

21 2. Any such act performed by the Assessor-Recorder under this authorization shall be
22 performed pursuant to a statement of findings reciting the facts found by the Assessor-
23 Recorder and further reciting the section or sections of the Revenue and Taxation Code
24 pursuant to which such act was performed.

25

1 In accordance with the request heretofore made by the City Attorney of the City and County of
2 San Francisco under Section 4804 of the Revenue and Taxation Code of the State of
3 California, there is hereby granted a waiver of the requirement for written consent of the
4 County Legal Advisor in any act performed under the provisions hereof.

5 The Controller may perform such acts in reliance upon action of the Assessor-Recorder as
6 provided herein as though such action was performed by the Board of Supervisors.

7 (b) Delegation of Authority to City Attorney to Grant or Deny Property Tax Refund
8 Claims.

9 As authorized by Section 4804 of the Revenue and Taxation Code of the State of
10 California, the Board of Supervisors of the City and County of San Francisco, hereby
11 delegates its authority to grant or deny claims for refunds of property taxes, as contemplated
12 by Sections 5096- 5097 and 5140-41 of the Revenue & Taxation Code, to the City Attorney.
13 The Controller shall record each grant or denial the City Attorney makes under this delegation
14 and may act in reliance on the City's Attorney's determination as though the Board of
15 Supervisors granted or denied the claim.

16 (1) Administrative Rules and Procedures.

17 (A) City Attorney's authority and duty to determine claim and notify claimant.

18 The City Attorney shall send the claimant a letter, by first class United States mail, that
19 states whether the claim is allowed, rejected, or rejected in part. The City Attorney shall
20 provide a copy of the letter to the Controller. The City Attorney's rejection letter will constitute
21 the Board's rejection of the claim and will start the claimant's limitations period to file a refund
22 action under Section 5141(a) of the Revenue & Taxation Code. Should the City Attorney fail to
23 mail notice of its decision on a claim within six months of its filing, the claimant may consider
24 the claim rejected under Section 5141(b) of the Revenue & Taxation Code and file an action
25 for refund.

1 (B) Presentation and form of property tax refund claim. The claimant shall present a
2 written property tax refund claim to the Controller. The claim shall include all of the information
3 required by Revenue & Taxation Code Section 5097.02 and shall be filed within the time
4 limitations in Section 5097(2). The City Attorney shall develop a form of property tax refund
5 claim which the Controller shall make available for use by claimants. The claimant may
6 present the claim by delivering it to the Controller's office or, as authorized by Revenue &
7 Taxation Code Section 2513, by mailing the claim to the Controller through the United States
8 mail, properly addressed, with postage prepaid.

9 (C) Initial processing by Controller and disposition by City Attorney.
10 The Controller shall make and retain a copy of the claim, make a record of the name of
11 the claimant, the date claim was received, and the amount of the claim, then forward the
12 original version of the claim to the City Attorney.

13 (D) This Section 10.2(b) shall not apply if a property owner or other interested party
14 makes an election under Section 5097(b) of the Revenue & Taxation Code to have an
15 assessment appeal application serve as a refund claim.

16 (E) This procedure for determination of property tax refund claims is not part of
17 Article II, Settlement of Claims For and Against City and County (Section 10.20-1 and
18 following).

19 APPROVED AS TO FORM:
20 DENNIS J. HERRERA, City Attorney

21 By: _____
22 Michael Slattery
23 Deputy City Attorney