

File No. 130276

Committee Item No. 11

Board Item No. 1

**COMMITTEE/BOARD OF SUPERVISORS**  
AGENDA PACKET CONTENTS LIST

Committee: Budget and Finance Committee

Date: 09/11/2013

Board of Supervisors Meeting

Date: September 17, 2013

**Cmte Board**

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| <input type="checkbox"/>            | <input type="checkbox"/>            | Motion                                       |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Resolution                                   |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance                                    |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/>            | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/>            | 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 |
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| <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** (Use back side if additional space is needed)

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Completed by: Victor Young Date September 6, 2013

Completed by: Victor Young Date 9/12/13

1 [Business and Tax Regulations Code - Former Transfer Tax Review Board]

2  
3 **Ordinance amending the Business and Tax Regulations Code to remove provisions**  
4 **that refer to the former Transfer Tax Review Board that expired by operation of law on**  
5 **January 1, 2013.**

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

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

11  
12 Section 1. Purpose.

13 (a) Ordinance 20-09 enacted two versions of Sections 1115, 1115.1, 1115.2, and  
14 1115.3 of Article 12-C of the Business and Tax Regulations Code, known as the Real  
15 Property Transfer Tax Ordinance. One version of the texts was operative until  
16 January 1, 2013, at which time that version expired by operation of law, with the effect of  
17 abolishing the Transfer Tax Review Board for the future. The other version became operative  
18 on January 1, 2013, reflecting the abolition of the Transfer Tax Review Board as of that date.

19 (b) This ordinance removes from the Business and Tax Regulations Code the versions  
20 of Sections 1115, 1115.1, 1115.2, and 1115.3 that are no longer operative. This ordinance  
21 also repeals that part of Section 1111 that requires the Transfer Tax Review Board to review  
22 and approve the form of the Transfer Tax Affidavit, since the Transfer Tax Review Board no  
23 longer exists. And it repeals not only the version of Section 1115.2 that became inoperative  
24 on January 1, 2013 but also the version that became operative on that date, because the  
25

1 latter version governs appeals pending at the Transfer Tax Review Board as of  
2 January 1, 2013, and there were no pending appeals as of that date.

3  
4 Section 2. The Business and Tax Regulations Code is hereby amended by amending  
5 Sections 1111, 1115, 1115.1, and 1115.3 of Article 12-C, and deleting Section 1115.2, to read  
6 as follows:

7  
8 **SEC. 1111. RECORDING PAYMENT OF TAX.**

9 The Recorder shall collect the tax hereby imposed and deposit the same to the  
10 General Fund. The Recorder shall not record any deed, instrument or writing subject to the  
11 tax imposed by this ordinance unless the tax is paid.

12 A declaration of the amount of the tax due, signed by the party determining the tax or  
13 his agent, shall appear on the face of every document subject to tax hereunder which is  
14 submitted for recordation, or if the party submitting the document for recordation so requests,  
15 the declaration may be placed on a separate paper. The declaration shall include a statement  
16 that the consideration or value on which the tax due was computed was, or that it was not,  
17 exclusive of the value of liens or encumbrances remaining on the interest or property  
18 conveyed at the time of sale. If the party submitting the document for recordation has  
19 requested that the declaration be placed upon a separate paper, the separate paper shall be  
20 affixed to the document by the Recorder after the permanent record is made and before the  
21 original is returned as specified in Section 27321 of the Government Code.

22 With every document subject to tax hereunder which is submitted for recordation, there  
23 shall also be submitted a separate affidavit stating all relevant information that is necessary  
24 for the determination of the proper transfer tax. A form for such affidavit shall be prepared by  
25 the County Recorder ~~within 30 days of the effective date of this ordinance and promptly thereafter~~

1 ~~submitted to the Transfer Tax Review Board for review and approval.~~ The affidavit form shall  
2 include the following notice: "NOTICE: Any material misrepresentation of fact in this affidavit  
3 is a misdemeanor under Section 1116 of the Real Property Transfer Tax Ordinance. Any  
4 person who makes such a misrepresentation is subject to prosecution for such offense." ~~Any~~  
5 ~~subsequent revisions of this form shall also be approved by the Transfer Tax Review Board before~~  
6 ~~becoming effective.~~

7 In accepting a document for recordation, the County Recorder shall rely upon the  
8 declaration of the amount of Tax due and upon the affidavit of relevant information  
9 accompanying the document.

10 Every document subject to tax hereunder which is submitted for recordation shall show  
11 on the face of the document, or in a separate document the location of the lands, tenements  
12 or other realty described in the document.

#### 14 **SEC. 1115. DELINQUENCY TAXES.**

15 ~~(a) Delinquency Penalties. The tax imposed by this ordinance is due and payable at the time~~  
16 ~~the deed, instrument or writing effecting a transfer subject to the tax is delivered, and is delinquent if~~  
17 ~~unpaid thirty days later. In the event that tax is not paid prior to becoming delinquent, a delinquency~~  
18 ~~penalty of 25 percent of the amount of tax due shall accrue. In the event only a portion of the tax is~~  
19 ~~unpaid prior to becoming delinquent, the penalty shall accrue only as to the portion remaining unpaid.~~  
20 ~~An additional penalty of 10 percent shall accrue if the tax remains unpaid in the ninetieth day following~~  
21 ~~the date of the original delinquency except that the additional penalty shall not accrue during the~~  
22 ~~pendency of a taxpayer's appeal before the Transfer Tax Review Board and, in such event, the~~  
23 ~~additional penalty shall accrue if the tax remains unpaid on the ninetieth day following service or~~  
24 ~~mailing of notice of the ruling of the Review Board. Interest shall accrue at the rate of one percent a~~

1 ~~month, or fraction thereof, on the amount of delinquent tax, exclusive of penalties, from the date the tax~~  
2 ~~becomes delinquent to the date of payment. Interest and penalties accrued shall become part of the tax.~~

3 ~~(b) Audits. The County Recorder may audit any documents transferring an interest in real~~  
4 ~~property before or after any transfer, to determine if the transfer is exempt from the tax under this~~  
5 ~~Article or is unpaid or underpaid. The rules, procedures and criteria for conducting such audits shall~~  
6 ~~be prepared by the County Recorder within 90 days of the effective date of this ordinance and promptly~~  
7 ~~thereafter submitted to the Transfer Tax Review Board for review and approval.~~

8 ~~(c) Delinquency Determination. Whenever the County Recorder has reason to believe that the~~  
9 ~~full amount of tax due under this ordinance was not paid, the County Recorder may, by notice served~~  
10 ~~upon any person liable therefor, require him to furnish affidavits, true copies of relevant records or~~  
11 ~~other documentary proof sufficient to establish the amount of the consideration or value of the interest~~  
12 ~~or property conveyed including the amount of any lien or encumbrance remaining thereon at the time~~  
13 ~~of sale; and, if it was claimed that the deed, instrument or other writing was not subject to this tax or~~  
14 ~~was exempt therefrom, the County Recorder may, by such notice, require any person liable for the tax~~  
15 ~~to furnish affidavits, true copies of relevant records or other documentary proof to substantiate such~~  
16 ~~claim. On the basis of the proof so submitted and any other available evidence, the County Recorder~~  
17 ~~shall determine whether the full amount of tax due under this ordinance was paid before recordation~~  
18 ~~and, if it was not, the County Recorder shall determine the amount of tax which was not paid and is~~  
19 ~~delinquent.~~

20 ~~(d) Delinquency Notices. Promptly after making his or her delinquent tax determination, the~~  
21 ~~County Recorder shall record a notice of delinquent tax which shall include:~~

- 22 ~~(1) The amount of delinquent tax;~~  
23 ~~(2) The interest that shall accrue on the delinquent tax;~~  
24 ~~(3) The delinquency penalty then due;~~  
25 ~~(4) The additional penalty that shall accrue if the tax is not promptly paid;~~

1                   ~~(5) A description of the real property that was transferred by the document recorder~~  
2 ~~without full payment of tax;~~

3                   ~~(6) A notice that if the tax, penalties and interest are not paid within 30 days,~~  
4 ~~proceeding will be taken at a noticed hearing before the Board of Supervisors to impose a lien for the~~  
5 ~~unpaid tax, together with penalties and interest, against the real property described in the delinquency~~  
6 ~~notice; and~~

7                   ~~(7) A notice of the taxpayer's right to appeal the delinquency tax determination to the~~  
8 ~~Transfer Tax Review Board.~~

9                   The County Recorder shall also serve or mail copies of the notice of delinquent tax to  
10 the person liable for the tax and to the owner or owners of the real property described in the notice, as  
11 said owners are shown on the records of the County Tax Collector.

12                   ~~(e) The provisions of this Section shall only apply until January 1, 2013, when the alternate~~  
13 ~~version of Section 1115 adopted in Ordinance No. 20-09 shall take effect.~~

14                   (a) **Delinquency Penalties.** The tax imposed by this ordinance is due and payable at  
15 the time the deed, instrument or writing effecting a transfer subject to the tax is delivered, and  
16 is delinquent if unpaid thirty days later. In the event that tax is not paid prior to becoming  
17 delinquent, a delinquency penalty of 25 percent of the amount of tax due shall accrue. In the  
18 event only a portion of the tax is unpaid prior to becoming delinquent, the penalty shall accrue  
19 only as to the portion remaining unpaid. An additional penalty of 10 percent shall accrue if the  
20 tax remains unpaid in on the ninetieth day following the date of the original delinquency.  
21 Interest shall accrue at the rate of one percent a month, or fraction thereof, on the amount of  
22 delinquent tax, exclusive of penalties, from the date the tax becomes delinquent to the date of  
23 payment. Interest and penalties accrued shall become part of the tax.

24                   (b) **Audits.** The County Recorder may audit any documents transferring an interest in  
25 real property before or after any transfer, to determine if the transfer is exempt from the tax

1 under this Article or is unpaid or underpaid. The County Recorder may adopt and implement  
2 necessary and appropriate audit procedures.

3 (c) **Delinquency Determination.** Whenever the County Recorder has reason to  
4 believe that the full amount of tax due under this ordinance was not paid, the County Recorder  
5 may, by notice served upon any person liable therefor, require him to furnish affidavits, true  
6 copies of relevant records or other documentary proof sufficient to establish the amount of the  
7 consideration or value of the interest or property conveyed including the amount of any lien or  
8 encumbrance remaining thereon at the time of sale; and, if it was claimed that the deed,  
9 instrument or other writing was not subject to this tax or was exempt therefrom, the County  
10 Recorder may, by such notice, require any person liable for the tax to furnish affidavits, true  
11 copies of relevant records or other documentary proof to substantiate such claim. On the  
12 basis of the proof so submitted and any other available evidence, the County Recorder shall  
13 determine whether the full amount of tax due under this ordinance was paid before  
14 recordation and, if it was not, the County Recorder shall determine the amount of tax which  
15 was not paid and is delinquent.

16 (d) **Delinquency Notices.** Promptly after making his or her delinquent tax  
17 determination, the County Recorder shall record a notice of delinquent tax which shall include:

18 (1) The amount of delinquent tax;  
19 (2) The interest that shall accrue on the delinquent tax;  
20 (3) The delinquency penalty then due;  
21 (4) The additional penalty that shall accrue if the tax is not promptly paid;  
22 (5) A description of the real property that was transferred by the document  
23 recorded without full payment of tax; and

24 (6) A notice that if the tax, penalties and interest are not paid within 30 days,  
25 proceeding will be taken at a noticed hearing before the Board of Supervisors to impose a lien

1 for the unpaid tax, together with penalties and interest, against the real property described in  
2 the delinquency notice.

3 The County Recorder shall also serve or mail copies of the notice of delinquent  
4 tax to the person liable for the tax and to the owner or owners of the real property described in  
5 the notice, as said owners are shown on the records of the County Tax Collector.  
6

### 7 **SEC. 1115.1. LIEN PROCEEDINGS.**

8 ~~(a) **Initiating Lien Proceedings.** If the full amount of the delinquent tax, penalties and interest~~  
9 ~~is not paid within 30 days following mailing of the delinquency notice or, in the event of an appeal to~~  
10 ~~the Transfer Tax Review Board, within 10 days following service or mailing of the Review Board's~~  
11 ~~ruling, the County Recorder, within one year of when the tax became delinquent, shall report the~~  
12 ~~delinquency to the Board of Supervisors ("the Board") and request the Board to initiate proceedings to~~  
13 ~~impose a lien for the total unpaid balance against the real property that was transferred by the~~  
14 ~~document delivered without full payment of tax. Said report shall, for each delinquent account, contain~~  
15 ~~the names of the persons liable for the tax, the total amount due, including delinquent taxes, penalties~~  
16 ~~and interest, and a description of the real property that was transferred by the document delivered~~  
17 ~~without full payment of tax. Upon receipt of such report the Board shall fix a time and place for~~  
18 ~~hearing the report and any protests or objections thereto and shall cause notice of the hearing to be~~  
19 ~~mailed not less than 10 days prior to the date of hearing to each person liable for the tax and to the~~  
20 ~~owner or owners of the real property described in the recorded notice of delinquent tax.~~

21 ~~(b) **Hearing.** At the time so fixed, the Board shall meet to hear the report and any protests or~~  
22 ~~objections thereto. The Board may make such revisions, corrections or modifications of the report as it~~  
23 ~~may deem just; and in the event that the Board is satisfied with the correctness of the report (as~~  
24 ~~submitted or as revised, corrected or modified), it shall be confirmed. The decision of the Board on the~~  
25 ~~report and on all protests or objections thereto shall be final and conclusive; provided, however, any~~



1 ~~delinquent account may be removed from the report by payment in full at any time prior to~~  
2 ~~confirmation of the report. The Clerk of the Board shall cause the confirmed report to be verified in~~  
3 ~~form sufficient to meet recording requirements.~~

4 ~~(c) **Special Assessment Lien.** Upon confirmation of the report by the Board, the unpaid~~  
5 ~~balance reported therein, including tax, penalties and interest, shall constitute a special assessment~~  
6 ~~against the real property that was transferred by the document delivered without full payment of tax;~~  
7 ~~provided, however, that the special assessment, and the lien created thereby, shall attach only to~~  
8 ~~interests in the property that were held, on the date the notice of delinquent tax was recorded, by~~  
9 ~~persons liable for the tax. Each such assessment shall be subordinate to all existing special assessment~~  
10 ~~liens previously imposed upon such parcels and paramount to all other liens except those for State,~~  
11 ~~County and municipal taxes with which it shall be in parity. The lien shall continue until the~~  
12 ~~assessment and all interest and penalties due and payable thereon are paid. All laws applicable to the~~  
13 ~~levy, collection and enforcement of municipal taxes shall be applicable to said special assessment. The~~  
14 ~~Clerk of the Board shall give notice of the confirmation of the report to each person liable for the tax~~  
15 ~~and to the owner or owners of the real property described in the recorded notice of delinquent tax and~~  
16 ~~shall cause the confirmed and verified report to be recorded in the County Recorder's office and the~~  
17 ~~special assessment lien on each parcel of property described in the report shall thereupon secure an~~  
18 ~~additional charge for administrative expenses of \$50 or 10 percent of the unpaid balance, whichever is~~  
19 ~~higher. An action to set aside the special assessment and the lien created thereby shall be commenced~~  
20 ~~within one year from and after the date that notice of the confirmation of the report was given to the~~  
21 ~~persons liable for the tax and to the property owners.~~

22 ~~(d) **Filing with Controller and Tax Collector.** The Clerk of the Board shall file a certified copy~~  
23 ~~of each confirmed report with the Controller and Tax Collector within 10 days after confirmation of the~~  
24 ~~report, whereupon it shall be the duty of said officers to add the amount of each special assessment to~~  
25

1 ~~the next regular bill for taxes levied for municipal purposes against the respective parcels of property~~  
2 ~~described in the confirmed report.~~

3 ~~(e) **Payment of Special Assessment.** On payment to the Tax Collector of the special~~  
4 ~~assessment, including delinquent taxes, accrued penalties, interest and the administrative expense~~  
5 ~~charge authorized by Subdivision (c) above, the Tax Collector shall cause a Release of Lien to be~~  
6 ~~recorded with the County Recorder and shall pay the statutory recording fee from the administrative~~  
7 ~~expense charge. Except for the fee paid to record the Release of Lien, all sums collected by the Tax~~  
8 ~~Collector pursuant to this ordinance shall be deposited to the General Fund.~~

9 ~~(f) The provisions of this Section shall only apply until January 1, 2013, when the alternative~~  
10 ~~version of Section 1115.1 adopted in Ordinance No. 20-09 shall take effect.~~

11 **(a) Initiating Lien Proceedings.** If the full amount of the delinquent tax, penalties and  
12 interest is not paid within 30 days following mailing of the delinquency notice the County  
13 Recorder, within one year of when the tax became delinquent, shall report the delinquency to  
14 the Board of Supervisors ("the Board") and request the Board to initiate proceedings to  
15 impose a lien for the total unpaid balance against the real property that was transferred by the  
16 document delivered without full payment of tax. Said report shall, for each delinquent  
17 account, contain the names of the persons liable for the tax, the total amount due, including  
18 delinquent taxes, penalties and interest, and a description of the real property that was  
19 transferred by the document delivered without full payment of tax. Upon receipt of such report  
20 the Board shall fix a time and place for hearing the report and any protests or objections  
21 thereto and shall cause notice of the hearing to be mailed not less than 10 days prior to the  
22 date of hearing to each person liable for the tax and to the owner or owners of the real  
23 property described in the recorded notice of delinquent tax.

24 **(b) Hearing.** At the time so fixed, the Board shall meet to hear the report and any  
25 protests or objections thereto. The Board may make such revisions, corrections or

1 modifications of the report as it may deem just; and in the event that the Board is satisfied with  
2 the correctness of the report (as submitted or as revised, corrected or modified), it shall be  
3 confirmed. The decision of the Board on the report and on all protests or objections thereto  
4 shall be final and conclusive; provided, however, any delinquent account may be removed  
5 from the report by payment in full at any time prior to confirmation of the report. The Clerk of  
6 the Board shall cause the confirmed report to be verified in form sufficient to meet recording  
7 requirements.

8 (c) **Special Assessment Lien.** Upon confirmation of the report by the Board, the  
9 unpaid balance reported therein, including tax, penalties and interest, shall constitute a  
10 special assessment against the real property that was transferred by the document delivered  
11 without full payment of tax; provided, however, that the special assessment, and the lien  
12 created thereby, shall attach only to interests in the property that were held, on the date the  
13 notice of delinquent tax was recorded, by persons liable for the tax. Each such assessment  
14 shall be subordinate to all existing special assessment liens previously imposed upon such  
15 parcels and paramount to all other liens except those for State, County and municipal taxes  
16 with which it shall be in parity. The lien shall continue until the assessment and all interest  
17 and penalties due and payable thereon are paid. All laws applicable to the levy, collection  
18 and enforcement of municipal taxes shall be applicable to said special assessment. The  
19 Clerk of the Board shall give notice of the confirmation of the report to each person liable for  
20 the tax and to the owner\_ or owners of the real property described in the recorded notice of  
21 delinquent tax and shall cause the confirmed and verified report to be recorded in the County  
22 Recorder's office and the special assessment lien on each parcel of property described in the  
23 report shall thereupon secure an additional charge for administrative expenses of \$50 or 10  
24 percent of the unpaid balance, whichever is higher. An action to set aside the special  
25 assessment and the lien created thereby shall be commenced within one year from and after

1 the date that notice of the confirmation of the report was given to the persons liable for the tax  
2 and to the property owners.

3 (d) **Filing with Controller and Tax Collector.** The Clerk of the Board shall file a  
4 certified copy of each confirmed report with the Controller and Tax Collector within 10 days  
5 after confirmation of the report, whereupon it shall be the duty of said officers to add the  
6 amount of each special assessment to the next regular bill for taxes levied for municipal  
7 purposes against the respective parcels of property described in the confirmed report.

8 (e) **Payment of Special Assessment.** On payment to the Tax Collector of the special  
9 assessment, including delinquent taxes, accrued penalties, interest and the administrative  
10 expense charge authorized by Subdivision (c) above, the Tax Collector shall cause a Release  
11 of Lien to be recorded with the County Recorder and shall pay the statutory recording fee from  
12 the administrative expense charge. Except for the fee paid to record the Release of Lien, all  
13 sums collected by the Tax Collector pursuant to this ordinance shall be deposited to the  
14 General Fund.

15  
16 **SEC. 1115.2. ~~TRANSFER TAX REVIEW BOARD.~~**

17 ~~(a) **Review Board.** A Transfer Tax Review Board (the "Review Board"), consisting of the~~  
18 ~~Controller, the Director of Property and the Tax Collector or their designated representatives, is~~  
19 ~~hereby created. The Review Board shall select from its members a Chairperson who shall serve at its~~  
20 ~~pleasure. A majority of the members of the Review Board shall constitute a quorum. The Review~~  
21 ~~Board shall keep a record of its transactions. The Review Board shall be deemed to be situated in the~~  
22 ~~office of the Controller, shall meet and keep its files in the Controller's office and all filing with the~~  
23 ~~Board relating to appeals or otherwise shall be made at such office. Neither the members of the~~  
24 ~~Review Board nor their designated representatives shall receive any compensation for their services on~~  
25 ~~the said Board.~~

1           ~~(b) Appeals Permitted. Provided a Petition for Review is filed with the Review Board within~~  
2 ~~the designated time period, a taxpayer shall have the right to appeal the following actions by the~~  
3 ~~Assessor Recorder to the Review Board:~~

4                     ~~(1) A determination of tax made prior to recording of a document may be appealed if~~  
5 ~~the Petition for Review is filed within 10 days following the Assessor Recorder's determination of tax~~  
6 ~~and refusal to record without payment of such tax.~~

7                     ~~(2) A denial of refund claim may be appealed if the Petition for Review is filed within 10~~  
8 ~~days following service or mailing of notice of claim denial to the taxpayer.~~

9                     ~~(3) A determination of delinquent taxes may be appealed if the Petition for Review is~~  
10 ~~filed within 10 days following service or mailing of the delinquency notice to the taxpayer.~~

11                    ~~Rulings of the Review Board on determinations of tax made prior to recording of~~  
12 ~~documents or on denials of refund claims are final and conclusive. An action to set aside such a ruling~~  
13 ~~of the Review Board shall be commenced within one year from and after the date that notice of the~~  
14 ~~Review Board's ruling was personally served upon or mailed to the taxpayer. Rulings of the Review~~  
15 ~~Board on delinquent tax determinations are subject to review by the Board of Supervisors in connection~~  
16 ~~with the Board's hearing of the Assessor Recorder's report of delinquency pursuant to Section 1115.1~~  
17 ~~of this ordinance.~~

18                    ~~Forms for Petitions for Review shall be provided by the Review Board.~~

19                    ~~(c) Powers of Review Board. The Review Board shall have power, and it shall be its duty:~~

20                    ~~(1) To conduct public hearings for the purpose of reviewing and making its ruling upon~~  
21 ~~any Petition for Review. As to any question of fact upon which the Assessor Recorder's decision was~~  
22 ~~based, including any questions involving taxability or penalties, the Review Board may modify or~~  
23 ~~revoke the decision of the Assessor Recorder, or it may affirm such decision and dismiss the Petition.~~  
24 ~~The Review Board shall not make any ruling inconsistent with the requirements of this ordinance, nor~~  
25 ~~is the Review Board authorized to relieve any taxpayer by reason of hardship alone from tax properly~~

1 ~~due under this ordinance but it may, upon showing of good cause, relieve a taxpayer by reason of~~  
2 ~~hardship from delinquency penalties accrued hereunder. The Review Board shall prescribe such~~  
3 ~~forms, rules and regulations relating to appeals as it may deem necessary. In the review of the~~  
4 ~~Assessor Recorder's decision, the Review Board shall not be limited to a review of the evidence upon~~  
5 ~~which the Assessor Recorder made his decision, but may take such evidence and make such~~  
6 ~~investigation as it may be deemed necessary. It shall serve notice of its ruling, personally or by mail,~~  
7 ~~on the petitioning taxpayer, any other person liable for the tax and the owner or owners of the real~~  
8 ~~property described in the recorded notice of delinquent tax and shall file a copy of each such ruling~~  
9 ~~with the Assessor Recorder with certification thereon of the date and service thereof;~~

10 ~~(2) To approve, modify, or disapprove all forms, rules and regulations prescribed by the~~  
11 ~~Assessor Recorder in the administration and enforcement of this ordinance and such forms, rules and~~  
12 ~~regulations shall be subject to, and become effective only on such approval; provided, however, any~~  
13 ~~rules and regulations adopted by the Assessor Recorder shall also be approved by the City Attorney,~~  
14 ~~and further provided that any modification determined by the Review Board shall be approved as to~~  
15 ~~legal form by the City Attorney before becoming effective;~~

16 ~~(3) To hear and determine in such manner as shall be just, any protest which may be~~  
17 ~~made by any person who may be interested to any form, rule or regulation approved or prescribed by~~  
18 ~~the Review Board.~~

19 ~~(d) The provisions of this Section shall only apply until January 1, 2013, when the alternate~~  
20 ~~version of Section 1115.2, adopted in Ordinance No. 20-09 shall take effect.~~

21 ~~The Transfer Tax Review Board's authority to accept new Petitions for Review and to review the~~  
22 ~~Recorder's procedural rules and forms expired on January 1, 2013. The Review Board shall promptly~~  
23 ~~determine all petitions pending on January 1, 2013 in accordance with this Section 1115.2 as it read~~  
24 ~~immediately before that date.~~

1     **SEC. 1115.3. MANNER OF GIVING NOTICE.**

2             ~~Any notice required to be given hereunder by the County Recorder the Board of Supervisors,~~  
3 ~~the Transfer Review Board or the Review Board to any person shall be sufficiently given or served if it~~  
4 ~~is personally served upon such person or if it is deposited, postage prepaid, in a post office letter box~~  
5 ~~addressed to the person at the address for such person given on a refund claim form, a Petition for~~  
6 ~~Review or written protests or objections to a report of delinquency filed for or on behalf of the person~~  
7 ~~or, if no such address is available, to the person at the official address maintained by the Tax Collector~~  
8 ~~for mailing of tax bills levied against the real property that was transferred by document recorded~~  
9 ~~without full payment of tax or, if no such address is available, to the person at the address of said real~~  
10 ~~property.~~

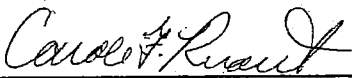
11             ~~The provisions of this Section shall only apply until January 1, 2013, when the alternate version~~  
12 ~~of Section 1115.3 adopted in Ordinance No. 20-09 shall take effect.~~

13             Any notice required to be given hereunder by the County Recorder or the Board of  
14 Supervisors to any person shall be sufficiently given or served if it is personally served upon  
15 such person or if it is deposited, postage prepaid, in a post office letter box addressed to the  
16 person at the address for such person given on a refund claim form, or written protests or  
17 objections to a report of delinquency filed for or on behalf of the person or, if no such address  
18 is available, to the person at the official address maintained by the Tax Collector for mailing of  
19 tax bills levied against the real property that was transferred by document recorded without full  
20 payment of tax or, if no such address is available, to the person at the address of said real  
21 property.

22  
23             Section 3. Effective Date. This ordinance shall become effective 30 days after  
24 enactment.

1 Section 4. In enacting this ordinance, the Board of Supervisors intends to amend only  
2 those words, phrases, paragraphs, subsections, sections, articles, numbers, punctuation  
3 marks, charts, diagrams, or any other constituent parts of the Business and Tax Regulations  
4 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment  
5 additions, and Board amendment deletions in accordance with the "Note" that appears under  
6 the official title of the ordinance.

7  
8 APPROVED AS TO FORM:  
9 DENNIS J. HERRERA, City Attorney

10 By:   
11 Carole F. Ruwart  
12 Deputy City Attorney  
13 n:\tax\as2013\9690176\00833592.doc



## LEGISLATIVE DIGEST

[Business and Tax Regulations Code - Former Transfer Tax Review Board]

**Ordinance amending the Business and Tax Regulations Code to remove provisions that refer to the former Transfer Tax Review Board that expired by operation of law on January 1, 2013.**

### Existing Law

Section 1115.2 of Article 12-C of the Business and Tax Regulations Code, known as the Real Property Transfer Tax Ordinance, used to provide for a Transfer Tax Review Board ("Review Board"). Ordinance 20-09 enacted two versions of Sections 1115, 1115.1, 1115.2, and 1115.3 of the Real Property Transfer Tax Ordinance. One version of the texts was operative until January 1, 2013, at which time that version expired by operation of law, effectively abolishing the Review Board for the future. The other version, reflecting the abolition of the Review Board, became operative on January 1, 2013.

### Amendments to Current Law

This ordinance removes from the Business and Tax Regulations Code the versions of Sections 1115, 1115.1, 1115.2, and 1115.3 that became inoperative on January 1, 2013, as well as the version of Section 1115.2 that became operative on that date, because that version governs appeals pending at the Review Board as of January 1, 2013, of which there were none. This ordinance also repeals that part of Section 1111 that requires the Review Board to review and approve the form of the Transfer Tax Affidavit, since the Review Board no longer exists.

### Background Information

This ordinance is cleanup legislation that simply removes obsolete code provisions.

