

1 [Assessor-Recorder Fees and Property Tax Assessments.]

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3 **Ordinance (1) authorizing Assessor to charge a \$50.00 fee to process a claim for**
4 **exemption from property tax reassessment under Revenue and Taxation Code §63.1 if**
5 **the transfer is between parent-child or grandparent-grandchild and the person**
6 **recording the deed, instrument or other writing transferring the property or filing a**
7 **preliminary change of ownership report or change of ownership statement fails to**
8 **concurrently file a claim form for the exemption; (2) providing that issuance of a tax bill**
9 **for an escape assessment shall be notice of enrollment of the escape assessment**
10 **pursuant to Revenue and Taxation Code §1605; and (3) requiring interest on escape**
11 **assessments if the taxpayer fails to report a change of ownership or control.**

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

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

16 Section 1. The San Francisco Administrative Code is hereby amended by adding
17 Section 8.33.3 to Chapter 8, to read as follows:

18 Sec. 8.33.3. Pursuant to Government Code §17581(b), the Assessor-Recorder may charge a
19 \$50.00 fee to process claim forms for an exemption from reassessment for parent-child and
20 grandparent-grandchild transfers under Revenue and Taxation Code §63.1 if the taxpayer does not file
21 the claim form concurrently with the recording of the deed or with the filing of a preliminary change of
22 ownership report or change of ownership statement.

23 Section 2. The San Francisco Administrative Code is hereby amended by adding
24 Section 10-2.9 of Chapter 10, to read as follows:

25 Sec. 10.2-9. Property Tax Assessments Outside of Regular Assessment Period.

1 (a) In the City and County of San Francisco, the tax bill for an assessment made outside of
2 the regular assessment period shall serve as the notice of enrollment of that assessment under Revenue
3 and Taxation Code 1605(a). Pursuant to Revenue and Taxation Code §1605(c), the assessee must file
4 an application for reduction pursuant to Revenue and Taxation Code §1603 no later than 60 days after
5 the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

6 (b) If property escapes assessment because the taxpayer fails to file a change of ownership
7 statement under Revenue and Taxation Code §§480, 480.1 or 480.2, or a preliminary change of
8 ownership report under Revenue and Taxation Code §480.3, the escape assessment shall include
9 interest under Revenue and Taxation Code §506 from the date or dates the taxes would have become
10 delinquent if they had been timely assessed to the date the additional assessment is added to the
11 assessment roll.

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14 APPROVED AS TO FORM:
15 DENNIS J. HERRERA, City Attorney

16 By: _____
17 MICHAEL SLATTERY
18 Deputy City Attorney