

File No. 200059

Committee Item No. 5

Board Item No. 2

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

Committee: Rules Committee

Date March 2, 2020

Board of Supervisors Meeting

Date MARCH 17, 2020

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Completed by: Victor Young Date February 27, 2020  
Completed by: \_\_\_\_\_ Date \_\_\_\_\_

1 [Administrative Code - Delegating Authority for Applications for Discharge from Accountability  
2 for Taxes on Unsecured Property]

3 **Ordinance amending the Administrative Code to delegate authority from the Board of**  
4 **Supervisors to the Controller under California Government Code, Section 25259.5, to**  
5 **grant applications for discharge from accountability filed by the Tax Collector for the**  
6 **collection of any delinquent taxes on unsecured property.**

7 **NOTE:** **Unchanged Code text and uncodified text** are in plain Arial font.  
8 **Additions to Codes** are in *single-underline italics Times New Roman font*.  
9 **Deletions to Codes** are in *strikethrough italics Times New Roman font*.  
10 **Board amendment additions** are in double-underlined Arial font.  
11 **Board amendment deletions** are in ~~strikethrough Arial font~~.  
12 **Asterisks (\* \* \* \*)** indicate the omission of unchanged Code  
13 subsections or parts of tables.

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

15 Section 1. Article I of Chapter 10 of the Administrative Code is hereby amended by  
16 revising Sections 10.2 and 10.3, to read as follows:

17 **SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER, TAX**  
18 **COLLECTOR, AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.**

19 \* \* \* \*

20 (d) Delegation of Authority to Controller to Grant Applications for Discharge from  
21 Accountability for the Collection of Delinquent Taxes on Unsecured Property.

22 (1) As authorized by Section 25259.5 of the California Government Code, the Board of  
23 Supervisors hereby delegates to the Controller its authority to grant applications for discharge from  
24 accountability filed by the Tax Collector for the collection of any delinquent taxes on unsecured  
25 property and any penalties, interest, or any other charge pertaining thereto as contemplated by Section

1 2923 of the California Revenue and Taxation Code and Sections 25257-25259.5 of the California  
2 Government Code.

3 (2) Administrative Rules and Procedures. Any application to the Controller under the  
4 authorization of subsection (d)(1), and any act performed by the Controller under that authorization,  
5 shall comply with the administrative rules and procedures of California Revenue and Taxation Code  
6 Section 2923 and California Government Code Sections 25257, 25258, and 25259, to the extent  
7 applicable.

8  
9 **SEC. 10.3. COLLECTION OF UNSECURED PROPERTY TAXES.**

10 The duty of collecting unsecured property taxes shall be transferred from the Assessor-  
11 Recorder to the Tax Collector as of the effective date of this amendment and annually  
12 thereafter shall be transferred from the Assessor-Recorder to the Tax Collector on the first  
13 Monday of March of each year. The Tax Collector shall continue to collect such taxes from  
14 and after the first Monday of March of each year thereafter until and unless ordered to  
15 discontinue the collection thereafter by a 4/5 vote of the Board of Supervisors the Controller upon  
16 granting an application for discharge from accountability filed by the Tax Collector under Section  
17 10.2(d) of this Article I.

18  
19 Section 2. Effective Date. This ordinance shall become effective 30 days after  
20 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
21 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
22 of Supervisors overrides the Mayor's veto of the ordinance.

23  
24 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors  
25 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,

1 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal  
2 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment  
3 additions, and Board amendment deletions in accordance with the "Note" that appears under  
4 the official title of the ordinance.

5  
6 APPROVED AS TO FORM:  
7 DENNIS J. HERRERA, City Attorney

8 By:

  
9 MOE JAMIL  
Deputy City Attorney

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LEGISLATIVE DIGEST

[Administrative Code - Delegating Authority for Applications for Discharge from Accountability for Taxes on Unsecured Property]

**Ordinance amending the Administrative Code to delegate authority from the Board of Supervisors to the Controller under California Government Code, Section 25259.5, to grant applications for discharge from accountability filed by the Tax Collector for the collection of any delinquent taxes on unsecured property.**

Existing Law

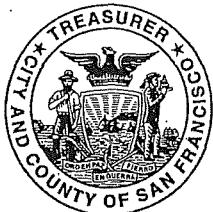
Existing law provides that the duty of collecting unsecured property taxes shall be transferred from the Assessor-Recorder to the Tax Collector on the first Monday of March of each year. The Tax Collector shall continue to collect such taxes from and after the first Monday of March of each year unless ordered to discontinue the collection thereafter by a 4/5 vote of the Board of Supervisors to discharge the Tax Collector's duty to collect these taxes.

Amendments to Current Law

This ordinance would permit the Controller to discharge the duty to collect unsecured property taxes by the Tax Collector by way of delegation from the Board of Supervisors which is permitted by state law.

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Office of the Treasurer & Tax Collector  
City and County of San Francisco



José Cisneros, Treasurer

RECEIVED  
BOARD OF SUPERVISORS  
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AK

January 13, 2020

Angela Calvillo, Clerk of the Board  
Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102-4689

Dear Ms. Calvillo:

Attached please find an original and one copy of proposed ordinance for Board of Supervisors approval, which permits the Controller to discharge the duty to collect unsecured property taxes by the Tax Collector by way of delegation from the Board of Supervisors.

Thank you,

A handwritten signature in black ink, appearing to read "Molly Cohen".

Molly Cohen  
Acting Chief of Policy and Communications  
(415) 554-4786  
molly.cohen@sfgov.org

BOARD of SUPERVISORS



City Hall  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco 94102-4689  
Tel. No. 554-5184  
Fax No. 554-5163  
TDD/TTY No. 554-5227

## MEMORANDUM

TO: Ben Rosenfield, Controller, Office of the Controller  
Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector

FROM: Victor Young, Assistant Clerk *Victor Young*  
Rules Committee

DATE: February 4, 2020

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Rules Committee received the following proposed legislation on January 28, 2020:

**File No. 200059**

**Ordinance amending the Administrative Code to delegate authority from the Board of Supervisors to the Controller under California Government Code, Section 25259.5, to grant applications for discharge from accountability filed by the Tax Collector for the collection of any delinquent taxes on unsecured property.**

If you have comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102 or by email at: [victor.young@sfgov.org](mailto:victor.young@sfgov.org).

c: Todd Rydstrom, Office of the Controller  
Amanda Kahn Fried, Office of the Treasurer and Tax Collector

