

1 [Reward for Information about underpayment of property tax.]

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3 **Ordinance approving Assessor's recommended reward for information that led to**
4 **detection of underpayment of property tax from unreported change of ownership.**

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

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

9 Section 1. Findings.

10 (a) Under San Francisco Administrative Code §10.177-2, the Assessor may
11 recommend that the Board authorize a reward for information that leads to the detection of
12 property taxes that were underpaid because an owner failed to report a change of ownership.
13 The Board may authorize a reward of up to 10% of the unpaid taxes from the date of the
14 unreported change of ownership to the date a real estate watchdog notifies the assessor of
15 the change, but not more than \$500,000.

16 (b) In March 2006, Mark Mosley notified the Assessor that the Mt. Sutro Terrace
17 Apartments, located at 480 Warren Drive, had changed ownership. The purchaser of the
18 property did not report the change of ownership and the Assessor was not otherwise aware of
19 the change.

20 (c) The information Mr. Mosley gave the Assessor enabled his staff to reassess the
21 Mt. Sutro Apartments for the year they changed ownership (2001) and for the following tax
22 years. The reassessment will lead to the collection of \$1,340,596 unpaid, past due taxes and
23 penalties.

24 (d) Mr. Mosley has applied for a reward under §10.177-2. The Assessor has
25 certified that Mr. Mosley's application meets all of the conditions for a reward: Mr. Mosley did

1 not participate in the concealment, he provided information the Assessor did not know, and
2 his information led to the collection of additional taxes.

3 (e) §10.177-2 authorizes the Assessor to recommend that the Board award
4 Mr. Mosley a reward of up to \$83,251. The Assessor recommends that the Board award
5 Mr. Mosley \$66,600.48, which is eighty percent (80%) of the maximum authorized reward and
6 8% of the additional taxes Mr. Mosley's information enabled the Assessor to collect.

7 Section 2. The Board approves the Assessor's recommendation that the City and
8 County of San Francisco pay Mark Mosley a reward of \$66,600.48 for information that led to
9 the collection of property taxes from an unreported change of ownership. The Controller shall
10 pay Mr. Mosley a \$66,600.48 reward from the City's general funds.

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

13 By: _____
14 Peter Keith
Deputy City Attorney

15 RECOMMENDED:
16 San Francisco Assessor-Recorder

17
18 _____
Phil Ting
Assessor

19 FUNDS AVAILABLE:

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21 _____
BEN ROSENFELD
22 Controller

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