

1 [Application of Partial Payments]
 2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE
 3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.9-7
 4 THERETO, PROVIDING THAT PARTIAL PAYMENTS SHALL BE APPLIED FIRST TO
 5 INTEREST, PENALTIES AND COSTS FOR THAT YEAR, AND THE BALANCE, IF ANY,
 6 SHALL BE APPLIED TO TAXES DUE FOR THAT YEAR.

7 Note: Additions are underlined; deletions are in ((double parentheses)).

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

9 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended
 10 by amending Section 6.9-7, to read as follows:

11 **SEC. 6.9-7. PARTIAL PAYMENTS.** Where a taxpayer owes payments for prior years,
 12 the Tax Collector may accept partial payments. The difference between the amount paid by
 13 the taxpayer and the total amount due shall be treated as a delinquent tax and shall be
 14 subject to failure to pay penalties on the unpaid balance pursuant to Section 6.17-1.

15 Unless the taxpayer specifies otherwise, the partial payments shall be applied to the
 16 oldest year's deficiency, first to ((penalties,)) interest, penalties and costs for that year, and
 17 the balance, if any, shall be applied to the taxes due for that year. Any remaining portion of
 18 the payment shall then be applied to the next oldest year's deficiency in the same manner
 19 and order.

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The taxpayer may specify that the partial payment be applied to a tax year other than the oldest, but the order of payment between ((penalties,)) interest, penalties, costs, and taxes due shall remain the same.

APPROVED AS TO FORM:
LOUISE H. RENNE, City Attorney

By: *George Putris*
GEORGE W. PUTRIS
Deputy City Attorney



City and County of San Francisco

City Hall
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San Francisco, CA 94102-4689

Tails

Ordinance

File Number: 990408

Date Passed:

Ordinance amending San Francisco Municipal Code, Part III, by amending Section 6.9-7 providing that partial payments shall be applied first to interest, penalties and costs for that year, and the balance, if any, shall be applied to taxes due for that year.

April 12, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,
Yaki, Yee

Absent: 1 - Brown

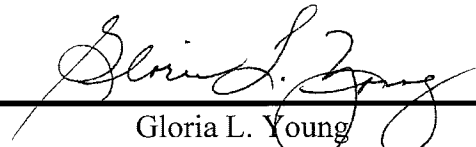
April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

File No. 990408

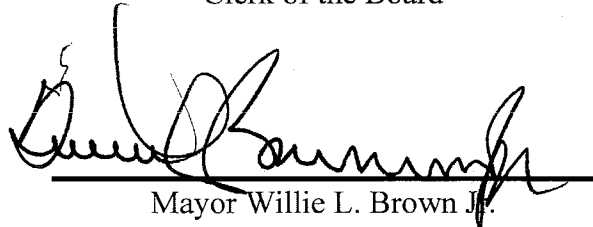
I hereby certify that the foregoing Ordinance
was FINALLY PASSED on April 19, 1999 by
the Board of Supervisors of the City and
County of San Francisco.



Gloria L. Young
Clerk of the Board

APR 30 1999

Date Approved



Mayor Willie L. Brown Jr.

File No. 990408 continued...