

BOARD of SUPERVISORS



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

July 7, 2020

Mr. Ben Rosenfield
Controller, City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 316
San Francisco, CA 94102

Re: Board of Supervisors Resolution No. 243-20

Dear Mr. Rosenfield:

On June 2, 2020 the Board of Supervisors adopted Resolution No. 243-20 (Report of Delinquent Real Property Transfer Taxes) which was enacted on June 12, 2020.

The Board of Supervisors directs the Clerk of the Board to forward the following documents to your attention:

- One certified copy of Resolution No. 243-20 (File No. 200448)
- Report of Delinquent Real Property Transfer Taxes

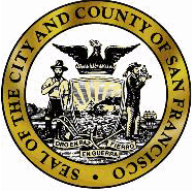
If you have any questions or require additional information, please contact the Office of the Clerk of the Board at (415) 554-5184, or by e-mail: board.of.supervisors@sfgov.org.

Sincerely,

A handwritten signature in blue ink that reads "Angela Calvillo".

Angela Calvillo
Clerk of the Board of Supervisors
City and County of San Francisco

- c. Douglas Legg, Deputy Assessor, Office of the Assessor-Recorder
Todd Rystrom, Deputy City Controller



City and County of San Francisco

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Certified Copy

Resolution

200448 **[Report of Delinquent Real Property Transfer Taxes]**

Resolution confirming report of delinquent real property transfer tax under Business and Tax Regulations Code, Section 1115.1(c), for Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street), and directing transmission of said report to the Controller and Tax Collector for collection and deposit into the General Fund. (Assessor-Recorder)

6/2/2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

6/12/2020 Mayor - APPROVED

STATE OF CALIFORNIA
CITY AND COUNTY OF SAN FRANCISCO

CLERK'S CERTIFICATE

I do hereby certify that the foregoing Resolution is a full, true, and correct copy of the original thereof on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City and County of San Francisco.

June 15, 2020

Date

A handwritten signature in blue ink, appearing to read "Angela Calvillo".

Angela Calvillo
Clerk of the Board

1 [Report of Delinquent Real Property Transfer Taxes]

2

3 **Resolution confirming report of delinquent real property transfer tax under**
4 **Business and Tax Regulations Code, Section 1115.1(c), for Assessor's Parcel Block**
5 **No. 0269, Lot No. 004 (364 Bush Street), and directing transmission of said report to**
6 **the Controller and Tax Collector for collection and deposit into the General Fund.**

7

8 WHEREAS, The Office of the Assessor-Recorder issued demand letters to the owners
9 of Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street) for unpaid transfer tax
10 liability, plus penalties and interest, and per Section 1115(d) of Article 12-C of the Business
11 and Tax Regulations Code, recorded a Notice of Delinquent Real Property Transfer Taxes,
12 and mailed a copy of the recorded notice, indicating that the Assessor-Recorder would
13 initiate lien proceedings if the delinquency was not paid; and

14 WHEREAS, On May 4, 2020, the Assessor-Recorder requested that the Board of
15 Supervisors initiate proceedings to impose a lien under Business and Tax Regulations Code,
16 Section 1115.1(a) for the total unpaid balance against the real property transferred by
17 Document 2018-K590503, Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street),
18 and confirm costs outlined in said Report of Delinquent Real Property Transfer Taxes; now,
19 therefore, be it

20 RESOLVED, That the Report of Delinquent Real Property Transfer Taxes is
21 hereby confirmed by the Board for Assessor's Parcel Block No. 0269, Lot No. 004 (364
22 Bush Street); and, be it

23 FURTHER RESOLVED, That a copy of this Resolution and a copy of the Report of
24 Delinquent Real Property Transfer Taxes confirmed by the Board shall be transmitted to
25 the Controller and Tax Collector of the City and County, whereupon it shall be the duty of



City and County of San Francisco

Tails
Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 200448

Date Passed: June 02, 2020

Resolution confirming report of delinquent real property transfer tax under Business and Tax Regulations Code, Section 1115.1(c), for Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street), and directing transmission of said report to the Controller and Tax Collector for collection and deposit into the General Fund.

June 02, 2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

File No. 200448

I hereby certify that the foregoing Resolution was ADOPTED on 6/2/2020 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

Date Approved

RECORDING REQUESTED BY:

Board of Supervisors of the City and County
of San Francisco

WHEN RECORDED MAIL TO:

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



San Francisco Assessor-Recorder

Carmen Chu, Assessor-Recorder

DOC- 2020-K943691-00

Acct 28-SFCC Board of Supervisors

Tuesday, JUN 23, 2020 15:50:03

Ttl Pd \$0.00 Rcpt # 0006203493

ear/AB/1-5

(Space above this line reserved for Recorder's Use)

TITLE(S)

File No. 200448 - Resolution No. 243-20

Report of Delinquent Real Property Transfer Taxes

Assessor's Parcel Block No. 0269, Lot No. 004 (364 Bush Street)

*Separate page pursuant to Government Code, Section 27361.6
Free Recording Pursuant to Government Code Section 27383*



**Report to the City and County of San Francisco Board of Supervisors
Pursuant to San Francisco Business and Tax Regulations Code Section 1115.1(a)
364 Bush Street, San Francisco**

The San Francisco Assessor-Recorder has determined that insufficient transfer tax was paid on the transfer of real property located at 364 Bush Street resulting from the March 9, 2018 legal entity ownership change involving SBUS Bush Street LLC. Transfer taxes for this event were cashiered on March 16, 2018 as Document # 2018-K590503.

A Notice of Delinquent Real Property Transfer Taxes and Deficiency Determination was recorded on March 4, 2020 as Document # 2020-K911290 (attached); the delinquent taxes, penalties and interest total \$308,700 (as of May 4, 2020).

Pursuant to San Francisco Business and Tax Regulations Code section 1115.1, the Assessor-Recorder requests that the Board initiate proceedings to impose a lien for the unpaid tax, together with penalties and interest, against the real property described in the attached Notice of Delinquent Real Property Transfer Taxes, and summarized below.

Property Location:	364 Bush Street
Assessor's Parcel Number:	0269-004
Document Number:	2018-K590503
Change in Ownership Date:	3/9/2018
Delinquency Date:	4/8/2018
Grantee:	Royal Phoenix, LLC 15 Harbor Park Dr. Port Washington, New York 11050
Grantor:	SBUS Bush Street, LLC 68 Southfield Ave Stamford, CT 06902

Recording Request by and when
Recorded return to:

City and County of San Francisco
Office of the Assessor-Recorder
1 Dr. Carlton B Goodlett Place
City Hall, Room 190
San Francisco, CA 94102



San Francisco Assessor-Recorder
Carmen Chu, Assessor-Recorder
DOC- 2020-K911290-00

Acct 23-San Francisco County Recorder
Wednesday, MAR 04, 2020 10:55:21
Ttl Pd \$0.00 Rcpt # 0006167578
oar/AB/1-1

**NOTICE OF DELINQUENT REAL PROPERTY TRANSFER TAXES
AND DEFICIENCY DETERMINATION**

(Filed pursuant to San Francisco Business and Tax Regulations Code Section 1115)

**THIS IS TO NOTIFY YOU THAT TAX LIEN PROCEEDINGS WILL BE INITIATED IF PAYMENT OF
OUTSTANDING TAXES, PENALTIES, and INTEREST ARE NOT REMITTED WITHIN 30 DAYS OF THIS NOTICE**

The Responsible Entities named herein are liable to the City and County of San Francisco for the total unpaid delinquent transfer taxes, penalties and interest for the properties as set forth herein:

Property Location/Situs: 364 Bush Street
Assessor's Parcel Numbers: 0269-004
Change in Ownership Date: 3/9/2018
Delinquency Date: 4/8/2018
Responsible Person(s): SBUS Bush Street LLC
Royal Phoenix LLC

The Responsible Person(s) is liable to the City and County of San Francisco for the total unpaid amount as set forth below:

Tax Paid on 3/16/18	\$9,000
Total Tax Due	<u>\$201,938</u>
Delinquent Amount	\$192,938
+ 25% Delinquency Penalty	\$48,234
+ 10% Delinquency Penalty	\$19,294
+ Interest (@ 1%/mo)	<u>\$46,305</u>
TOTAL Due if paid by 4/2/2020	\$306,771

The total amount due includes penalties and interest. Additional interest will continue to accrue at the rate of one (1.0) percent per month as prescribed by law.

Under San Francisco Business and Tax Regulations Code Section 1115.1, if the total amount due is not remitted within 30 days of the recordation date of this notice, this office will initiate proceedings at a noticed hearing before the San Francisco Board of Supervisors to impose a lien for the unpaid tax, together with penalties and interest, against the real property described in this delinquency notice.



Carmen Chu, Assessor-Recorder
City and County of San Francisco

By: 
Kurt Fuchs, Recording and Transactions Manager

Dated: 3/4/2020

BOARD of SUPERVISORS



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

July 3, 2020

Mr. José Cisneros
Treasurer & Tax Collector, City and County of San Francisco
1 Dr. Carlton B. Goodlett Place, Room 140
San Francisco, CA 94102

Re: Board of Supervisors Resolution No. 243-20

Dear Mr. Cisneros:

On June 2, 2020 the Board of Supervisors adopted Resolution No. 243-20 (Report of Delinquent Real Property Transfer Taxes) which was enacted on June 12, 2020.

The Board of Supervisors directs the Clerk of the Board to forward the following documents to your attention:

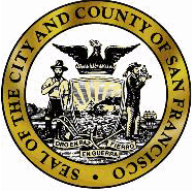
- One certified copy of Resolution No. 243-20 (File No. 200448)
- Report of Delinquent Real Property Transfer Taxes

If you have any questions or require additional information, please contact the Office of the Clerk of the Board at (415) 554-5184, or by e-mail: board.of.supervisors@sfgov.org.

Sincerely,

Angela Calvillo
Clerk of the Board

- c. Douglas Legg, Deputy Assessor, Office of the Assessor-Recorder
Molly Cohen, Policy and Legislative Manager, Treasurer & Tax Collector



City and County of San Francisco

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

Certified Copy

Resolution

200448 **[Report of Delinquent Real Property Transfer Taxes]**

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6/2/2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

6/12/2020 Mayor - APPROVED

STATE OF CALIFORNIA
CITY AND COUNTY OF SAN FRANCISCO

CLERK'S CERTIFICATE

I do hereby certify that the foregoing Resolution is a full, true, and correct copy of the original thereof on file in this office.

IN WITNESS WHEREOF, I have hereunto set my hand and affixed the official seal of the City and County of San Francisco.

June 15, 2020

Date

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Angela Calvillo
Clerk of the Board

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2

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City and County of San Francisco

Tails
Resolution

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 200448

Date Passed: June 02, 2020


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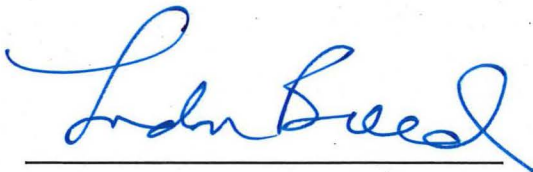
June 02, 2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

File No. 200448

I hereby certify that the foregoing Resolution was ADOPTED on 6/2/2020 by the Board of Supervisors of the City and County of San Francisco.



Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

6/12/20

Date Approved

RECORDING REQUESTED BY:

Board of Supervisors of the City and County
of San Francisco

WHEN RECORDED MAIL TO:

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



San Francisco Assessor-Recorder

Carmen Chu, Assessor-Recorder

DOC- 2020-K943691-00

Acct 28-SFCC Board of Supervisors

Tuesday, JUN 23, 2020 15:50:03

Ttl Pd \$0.00 Rcpt # 0006203493

ear/AB/1-5

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File No. 200448 - Resolution No. 243-20

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*Separate page pursuant to Government Code, Section 27361.6
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Assessor's Parcel Number: 0269-004
Document Number: 2018-K590503
Change in Ownership Date: 3/9/2018
Delinquency Date: 4/8/2018

Grantee: Royal Phoenix, LLC
15 Harbor Park Dr.
Port Washington, New York 11050

Grantor: SBUS Bush Street, LLC
68 Southfield Ave
Stamford, CT 06902

Recording Request by and when
Recorded return to:

City and County of San Francisco
Office of the Assessor-Recorder
1 Dr. Carlton B Goodlett Place
City Hall, Room 190
San Francisco, CA 94102



San Francisco Assessor-Recorder
Carmen Chu, Assessor-Recorder
DOC- 2020-K911290-00

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oar/AB/1-1

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Carmen Chu, Assessor-Recorder
City and County of San Francisco

By: 
Kurt Fuchs, Recording and Transactions Manager

Dated: 3/4/2020