

BOARD of SUPERVISORS



City Hall  
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## MEMORANDUM

TO: Richard Carranza, Superintendent,  
San Francisco Unified School District  
Mark J. Zacovic, Vice Chancellor of Finance & Administration,  
San Francisco Community College District  
Scott Schroeder, Controller-Treasurer,  
Bay Area Rapid Transit District  
Jeffrey McKay, Air Pollution Control Officer,  
Bay Area Air Quality Management District

FROM: Derek Evans, Assistant Clerk, Board of Supervisors

DATE: August 3, 2015

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors Budget and Finance Committee has received the following legislation, introduced by Mayor Edwin Lee on July 28, 2015, which is being referred to your department.

**File No. 150815**

**Ordinance levying property taxes at a combined rate of \$1.1875 on each \$100 valuation of taxable property for the City and County of San Francisco, San Francisco Unified School District, San Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management District and establishing a pass-through rate of \$0.0920 per \$100 of assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for fiscal year ending June 30, 2016.**

If you wish to submit any comments or reports, please forward those to the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

cc: Chris Armentrout, San Francisco Unified School District  
Jamila Brooks, San Francisco Unified School District  
Esther Casco, San Francisco Unified School District  
Linda Wong, Office of the Clerk of the Board of Supervisors

1 [Setting Property Tax Rate and Establishing Pass-Through Rate for Residential Tenants -  
2 FY2015-2016]

3 **Ordinance levying property taxes at a combined rate of \$1.1875 on each \$100 valuation**  
4 **of taxable property for the City and County of San Francisco, San Francisco Unified**  
5 **School District, San Francisco Community College District, Bay Area Rapid Transit**  
6 **District, and Bay Area Air Quality Management District, and establishing a pass-**  
7 **through rate of \$0.0920 per \$100 of assessed value for residential tenants pursuant to**  
8 **Administrative Code, Chapter 37, for fiscal year ending June 30, 2016.**

9  
10 Be it ordained by the People of the City and County of San Francisco:

11  
12 **Section 1.** Pursuant to the laws of the State of California, a tax is hereby levied for the  
13 fiscal year ending June 30, 2016, on all property, real and personal, in the City and County of  
14 San Francisco, except such property as is by law exempt from taxation, in the sum of  
15 \$1.01362237 on each \$100 valuation of said taxable property as the same appears upon the  
16 secured assessment roll of the City and County for the fiscal year. The tax shall be  
17 apportioned to the General Fund, the General Obligation Bond Fund, and the County  
18 Superintendent of Schools, and according to the provisions of Sections 16.106, 16.107,  
19 16.108, and 16.109 of the Charter as follows:

20	For the General Fund, the rate of	\$ 0.81668319 <sup>(1)</sup>
21	For the Library Preservation Fund, the rate of	0.02500000
22	For the San Francisco Children's Fund, the rate of	0.03250000
23	For the Open Space Acquisition Fund, the rate of	0.02500000
24	For the County Superintendent of Schools, the rate of	0.00097335

1 For the General Obligation Bond Fund, the rate of 0.11346583  
2 **TOTAL City and County of San Francisco** **\$1.01362237**

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4 <sup>(1)</sup> Includes an estimated \$0.25330113 for the State-mandated tax shift to the Educational  
5 Revenue Augmentation Fund.  
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7 **Section 2.** Pursuant to the laws of the State of California, a tax is hereby levied for San  
8 Francisco Unified School District purposes for the fiscal year ending June 30, 2016 on all  
9 property, real and personal in the City and County of San Francisco, except such property as  
10 is by law exempt from taxation, in the sum of \$0.12945504 on each \$100 valuation of said  
11 taxable property as the same appears upon the secured assessment roll of the City and  
12 County for the fiscal year. The tax shall be apportioned as follows:

13 For General Operations, the rate of \$0.07698857  
14 For General Obligation Bond Debt Service, the rate of \$0.05246647  
15 **TOTAL San Francisco Unified School District** **\$0.12945504**

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17 **Section 3.** Pursuant to the laws of the State of California, a tax is hereby levied for San  
18 Francisco Community College District purposes for the fiscal year ending June 30, 2016 on all  
19 property, real and personal in the City and County of San Francisco, except such property as  
20 is by law exempt from taxation, in the sum of \$0.02851705 on each \$100 valuation of said  
21 taxable property as the same appears upon the secured assessment roll of the City and  
22 County for the fiscal year. The tax shall be apportioned as follows:

23 For General Operations, the rate of \$0.01444422  
24 For General Obligation Bond Debt Service, the rate of \$0.01407283  
25 **TOTAL San Francisco Community College District** **\$0.02851705**

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**Section 4.** Pursuant to the laws of the State of California, a tax is hereby levied for Bay Area Rapid Transit District purposes for the fiscal year ending June 30, 2016 on all property, real and personal in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of \$0.01382528 on each \$100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

For General Operations, the rate of	\$0.00632528
For General Obligation Bond Debt Service, the rate of	<u>\$0.00750000</u>
<b>TOTAL Bay Area Rapid Transit District</b>	<b>\$0.01382528</b>

**Section 5.** Pursuant to the laws of the State of California, a tax is hereby levied for Bay Area Air Quality Management District purposes for fiscal year ending June 30, 2016 on all property, real and personal in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of \$0.00208539 on each \$100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

For General Operations, the rate of	<u>\$0.00208539</u>
<b>TOTAL Bay Area Air Quality Management District</b>	<b>\$0.00208539</b>

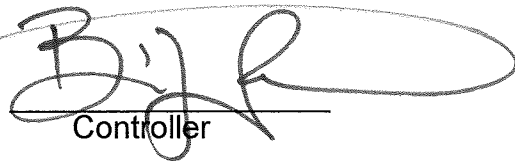
**Section 6.** The combined property tax rate for the City and County of San Francisco, San Francisco Unified School District, San Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management District, as set forth above, shall therefore be \$1.1875 on each \$100 valuation of said taxable property.

1           **Section 7.** Pursuant to Chapter 37.3(a)(6)(A), (B) and (C) of the San Francisco  
2 Administrative Code, the Board of Supervisors hereby determines that, based on the  
3 combined property tax rate provided in Section 6, the property tax pass-through rate for  
4 residential tenants for the fiscal year ending June 30, 2016, shall be \$0.0920 per \$100 of  
5 assessed value. The pass-through rate is based on three factors: (1) 100% of the change in  
6 the landlord's property tax resulting from repayment of the City's general obligation bonds  
7 approved by voters between November 1, 1996 and November 30, 1998; (2) 50% of the  
8 change in the landlord's property tax resulting from repayment of the City's general obligation  
9 bonds approved by voters after November 14, 2002; and (3) 50% of the change in the  
10 landlord's property tax resulting from repayment of the San Francisco Unified School District  
11 or San Francisco Community College District's general obligation bonds approved by voters  
12 after November 1, 2006, payable during the fiscal year ending June 30, 2016.

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14           **Section 8.** The rate for the City and County of San Francisco General Obligation Bond  
15 Fund includes a collection fee of 0.25% of the fund collected for the purpose of General  
16 Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated  
17 within the General Obligation Bond Fund and the Controller is hereby authorized to pay this  
18 fee into the General Fund from the General Obligation Bond Fund.

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20 Prepared By:

Approved As to Form:

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23 \_\_\_\_\_  
24 Controller

Dennis J. Herrera, City Attorney

25  
BY:   
\_\_\_\_\_ Deputy City Attorney