

File No. 200541

Committee Item No. 10

Board Item No. \_\_\_\_\_

## COMMITTEE/BOARD OF SUPERVISORS

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Committee: Government Audit and Oversight

Date: July 2, 2020

Board of Supervisors Meeting:

Date: \_\_\_\_\_

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Prepared by: John Carroll

Date: June 26, 2020

Prepared by: John Carroll

Date: \_\_\_\_\_

1 [Settlement of Unlitigated Claim - Bundox Restaurant Corporation - \$0]

2

3 **Resolution approving the settlement of the unlitigated claim filed by Bundox**  
4 **Restaurant Corporation against the City and County of San Francisco for no refund, the**  
5 **discharge of unpaid unsecured property taxes of \$573,848.77, plus statutory interest,**  
6 **and the release of all future unsecured property tax assessments against the Claimant**  
7 **for tax years 2000 through 2016; the claim was filed on September 25, 2019; the claim**  
8 **involves a refund of unsecured property taxes for tax years 2000 through 2016.**

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10 WHEREAS, Bundox Restaurant Corporation filed a claim on September 25, 2019  
11 against the City and County of San Francisco; and

12 WHEREAS, The claim involves a refund of unsecured property taxes for tax  
13 years 2000 through 2016; and

14 WHEREAS, The Office of the Treasurer and Tax Collector’s records show that the  
15 Claimant has failed to pay unsecured property taxes in the amount of \$573,848.77, plus  
16 statutory interest, for tax years 2000 through 2016, as reflected in Table 1.

17

Table 1

Assessment No.	Balance as of February 14, 2020
00-701694	\$48,073.3
01-201536	\$40,569.05
01-701594	\$60,995.84
01-930127	\$278.76
05-900054	\$12,011.08
05-990011	\$26,523.47
06-703696	\$2,923.85
06-703831	\$76,545.4
06-980131	\$93,240.08

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06-980132	\$104,243.04
07-708936	\$2,819.26
11-700952	\$3,834.18
12-200865	\$12,716.31
12-210416	\$254.99
12-210417	\$146.29
12-700956	\$286.36
12-901249	\$3,298.82
12-901250	\$4,532.05
15-700898	\$80,282.23
16-882303	\$274.41
<b>Total</b>	<b>\$573,848.77</b>

WHEREAS, under Administrative Code Section 10.2(d) and California Government Code Section 25257(a), the Controller may discharge the Tax Collector from accountability for the collection of delinquent unsecured property taxes where the likelihood of collection does not warrant the expense involved, which the Controller has agreed to do contingent upon the Board of Supervisor's authorization of this settlement.

WHEREAS, The Office of the Treasurer and Tax Collector has recommended settlement of the claim for no refund, the discharge of the unpaid unsecured property taxes listed in Table 1, totaling \$573,848.77, plus statutory interest, and the release of all future unsecured property tax assessments against the Claimant for tax years 2000 through 2016; now, therefore, be it

RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of Supervisors hereby authorizes the City Attorney to settle and compromise the claim for no refund, the discharge of the unpaid unsecured property taxes listed in Table 1, totaling \$573,848.77, plus statutory interest, and the release of all future unsecured property tax assessments against the Claimant for tax years 2000 through 2016.

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APPROVED:

DENNIS J. HERRERA  
City Attorney

/S/ SCOTT REIBER  
SCOTT M. REIBER  
Chief Tax Attorney

FUNDS AVAILABLE:

/s/ BEN ROSENFELD  
BEN ROSENFELD  
Controller

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RECOMMENDED:

OFFICE OF THE TREASURER & TAX  
COLLECTOR

/S/ JOSE CISNEROS  
JOSE CISNEROS  
Treasurer

RECOMMENDED:

OFFICE OF THE ASSESSOR RECORDER

/S/ CARMEN CHU  
CARMEN CHU  
Assessor