

File No. 150527

Committee Item No. 4

Board Item No. 28

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Rules Committee

Date July 9, 2015

Board of Supervisors Meeting

Date July 28, 2015

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Motion |
| <input type="checkbox"/> | <input type="checkbox"/> | Resolution |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Ordinance |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Memorandum of Understanding (MOU) |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Subcontract Budget |
| <input type="checkbox"/> | <input type="checkbox"/> | Contract/Agreement |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 - Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
| <input type="checkbox"/> | <input type="checkbox"/> | Application |
| <input type="checkbox"/> | <input type="checkbox"/> | Form 700 |
| <input type="checkbox"/> | <input type="checkbox"/> | Vacancy Notice |
| <input type="checkbox"/> | <input type="checkbox"/> | Information Sheet |
| <input type="checkbox"/> | <input type="checkbox"/> | Public Correspondence |

OTHER (Use back side if additional space is needed)

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Completed by: Alisa Somera Date July 3, 2015

Completed by: Alisa Somera Date July 14, 2015

1 [Administrative Code - Notice and Filing Period for an Application for Reduction of an Escape
2 Tax Assessment]

3 **Ordinance amending the Administrative Code to require that an application for**
4 **reduction of an escape tax assessment be filed with the Administrator of the**
5 **Assessment Appeals Board no later than 60 days after the date of mailing printed on**
6 **the tax bill or the postmark therefor, whichever is later.**

7
8 NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.
9 **Additions to Codes** are in *single-underline italics Times New Roman font*.
10 **Deletions to Codes** are in ~~italics Times New Roman font~~.
11 **Board amendment additions** are in double-underlined Arial font.
12 **Board amendment deletions** are in ~~Arial font~~.
13 **Asterisks (* * * *)** indicate the omission of unchanged Code
14 subsections or parts of tables.

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

16 Section 1. Background.

17 (a) Section 1605 of the California Revenue and Taxation Code requires that an
18 assessee be personally notified of an assessment made outside of the regular assessment
19 period, an "escape assessment," before the assessment is valid for any purpose including its
20 review, equalization, and adjustment by the Assessment Appeals Board.

21 (b) Section 1603(b) of the California Revenue and Taxation Code permits a
22 taxpayer to apply for a reduction in an assessment, no later than 60 days after the date of
23 mailing printed on the notice of assessment, or within 60 days of the date of the mailing
24 printed on the tax bill if the taxpayer does not receive the notice of assessment.

25 (c) Section 1605(c) of the California Revenue and Taxation Code permits a tax bill
to suffice as notice of the assessment, if the Board of Supervisors has adopted an ordinance
to require that an application for reduction of an escape tax assessment be filed with the

1 Administrator of the Assessment Appeals Board no later than 60 days after the date of mailing
2 printed on the tax bill or the postmark therefor, whichever is later.

3 (d) Section 534(c)(3) of the California Revenue and Taxation Code provides that a
4 tax bill based on an escaped assessment shall suffice as legal notice of appeal rights only if
5 the tax bill includes the date the tax bill was mailed and advises the assessee/taxpayer of the
6 right to appeal the assessment, and that the appeal shall be filed within 60 days of the date of
7 mailing printed on the tax bill or the postmark therefor, whichever is later.

8
9 Section 2. The Administrative Code is hereby amended by adding Section 2B.23, to
10 read as follows:

11
12 **SEC. 2B.23. TIME FOR FILING ASSESSMENT APPEAL AFTER RECEIPT OF ESCAPE**
13 **ASSESSMENT TAX BILL.**

14 In accordance with Section 1605(c) and Section 534(c)(3) of the California Revenue and Taxation
15 Code, the City and County of San Francisco hereby requires that applications for reductions of
16 escaped tax assessments under Section 1603(a) of the California Revenue and Taxation Code must be
17 filed with the Administrator of the Assessment Appeals Board no later than 60 days after the date of
18 mailing printed on the escaped tax assessment bill or the postmark therefor, whichever is later, and
19 that the tax bill shall include information regarding the assessee's right to appeal the assessment.

20
21 Section 3. Effective Date. This ordinance shall become effective 30 days after
22 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the

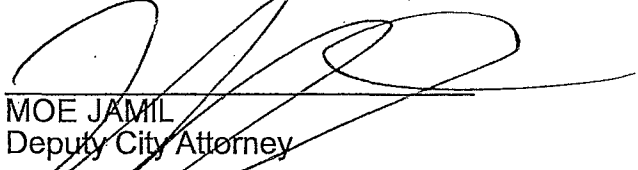
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1 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
2 of Supervisors overrides the Mayor's veto of the ordinance.

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

By: 
MOE JAMIL
Deputy City Attorney

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LEGISLATIVE DIGEST

[Administrative Code - Notice and Filing Period for an Application for Reduction of an Escape Tax Assessment]

Ordinance amending the Administrative Code to require that an application for reduction of an escape tax assessment be filed with the Administrator of the Assessment Appeals Board no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

Existing Law

State law. The California Revenue and Taxation Code ("R & T Code") requires that an assessee be notified of an assessment made outside of the regular assessment period, an "escape assessment," before it is valid for any purpose, including review, equalization, and adjustment by the Assessment Appeals Board ("AAB"). The R & T Code permits a taxpayer to apply for a reduction in an assessment no later than 60 days after the date of mailing printed on the notice of assessment or within 60 days of the date of the mailing printed on the tax bill if the taxpayer does not receive the notice of assessment. The R & T Code permits a tax bill to suffice as notice of the assessment, if the Board of Supervisors has adopted an ordinance to require that an application for reduction of an escaped tax assessment be filed with the Administrator of the AAB no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

City Law. No provision of City law implements the provisions in the R & T Code detailed above governing notice of assessment for an escape assessment.

Amendments to Current Law

This ordinance would add a provision to the Administrative Code to implement the provisions in the R & T Code detailed above governing notice of assessment for an escape assessment. The ordinance would require that applications for reductions of escape tax assessments be filed with the Administrator of the AAB no later than 60 days after the date of mailing printed on the escape tax assessment bill or the postmark therefor, whichever is later. The ordinance would also require that the tax bill include information regarding the right to appeal the assessment.

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BOARD of SUPERVISORS



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

MEMORANDUM

TO: Carmen Chu, Assessor-Recorder
Jose Cisneros, Treasurer
Dawn Duran, Administrator, Assessment Appeals Board

FROM: Alisa Somera, Clerk, Rules Committee
Board of Supervisors

DATE: May 27, 2015

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Rules Committee has received the following proposed legislation, introduced by Supervisor Cohen on May 19, 2015. This matter is being referred to you for informational purposes since it affects your department.

File No. 150527

Ordinance amending the Administrative Code to require that an application for reduction of an escape tax assessment be filed with the Administrator of the Assessment Appeals Board no later than 60 days after the date of mailing printed on the tax bill or the postmark therefor, whichever is later.

If you wish to submit any reports or documentation to be considered with the legislation, please send those to me at the Board of Supervisors, City Hall, 1 Dr. Carlton B. Goodlett Place, Room 244, San Francisco, CA 94102 or by email at alisa.somera@sfgov.org.

c: Edward McCaffrey, Office of the Assessor-Recorder
Amanda Kahn Fried, Office of the Treasurer & Tax Collector
Alistair Gibson, Assessment Appeals Board

Print Form

Introduction Form

By a Member of the Board of Supervisors or the Mayor

RWD IN BOARD
5:19
C

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [] inquires"
- 5. City Attorney request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. []
- 9. Reactivate File No. []
- 10. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.

Sponsor(s):

Cohen

Subject:

Administrative Code - Notice and Filing Period for an Application for Reduction of an Escape Assessment

The text is listed below or attached:

Attached

Signature of Sponsoring Supervisor: *Martin Cohen*

For Clerk's Use Only:

