

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.**

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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 *strikethrough italics Times New Roman font*.
11 **Board amendment additions** are in double-underlined Arial font.
12 **Board amendment deletions** are in ~~strikethrough 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.

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

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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.*

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

6 By: _____
7 MOE JAMIL
8 Deputy City Attorney

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