

BOARD of SUPERVISORS



City Hall  
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## MEMORANDUM

TO: Jose Cisneros, Treasurer, Office of the Treasurer and Tax Collector  
Ben Rosenfield, Controller, Office of the Controller  
Joaquin Torres, Assessor-Recorder, Office of the Assessor-Recorder

FROM: Brent Jalipa, Assistant Clerk, Budget and Finance Committee

DATE: May 17, 2022

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation, introduced by Supervisor Ahsha Safai:

**File No. 220541**

**Ordinance amending the Administrative Code to authorize the Tax Collector to establish procedures for the consideration of delinquent property tax penalty cancellations when the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, and to delegate the authority to grant such penalty cancellations to the Tax Collector.**

If you have any comments or reports to be included with the file, please forward them to me at the Board of Supervisors, City Hall, Room 244, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102.

c: Amanda Kahn Fried, Office of the Treasurer and Tax Collector  
Todd Rydstrom, Office of the Controller  
Kurt Fuchs, Office of the Assessor-Recorder  
Holly Lung, Office of the Assessor-Recorder

1 [Administrative Code - Cancellation of Delinquent Property Tax Penalties]

2

3 **Ordinance amending the Administrative Code to authorize the Tax Collector to**  
 4 **establish procedures for the consideration of delinquent property tax penalty**  
 5 **cancellations when the delinquency is due to the City's failure to send a notice of taxes**  
 6 **to the owner of property acquired after the lien date on the secured roll, and to delegate**  
 7 **the authority to grant such penalty cancellations to the Tax Collector.**

8

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

13

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

15

16 Section 1. The Administrative Code is hereby amended by revising Section 10.2 of  
 17 Article I of Chapter 10, to read as follows:

18

19 **SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER,**  
 20 **TAX COLLECTOR, AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.**

21

22 (a) In accordance with California Revenue and Taxation Code Section 4804 ~~of the Revenue~~  
 23 ~~and Taxation Code of the State of California~~, the Board of Supervisors ~~of the City and County of San~~  
 24 ~~Francisco, hereby~~ authorizes the Assessor-Recorder, the Controller, and the Tax Collector ~~of~~  
 25 ~~the City and County of San Francisco~~ to perform on its behalf any act required or authorized to  
 be performed by the Board of Supervisors ~~of the County of San Francisco for the City and County~~

1 ~~of San Francisco~~ under the following sections of the California Revenue and Taxation Code  
2 regardless of the amount of taxes involved:

3 Sections 166, 270, 271, 2610.5;

4 Sections 480 through 485, both inclusive;

5 Sections 4831 through 4842, both inclusive;

6 Sections 4985 through 4986, both inclusive;

7 Sections 5026 through 5029, both inclusive;

8 Sections 5061 through 5064, both inclusive; and

9 Sections 5071 through 5073, both inclusive;

10 Provided, however, that the Controller ~~of the City and County of San Francisco~~ is hereby  
11 required to record each act performed under this authorization; and provided further, that the  
12 Assessor-Recorder shall make periodic reports, not less frequently than quarterly, to the  
13 Board of Supervisors of any and all acts performed under this authorization.

14 Any act performed by the Assessor-Recorder under this authorization shall comply with  
15 the following administrative rules and procedures:

16 (1) If such act will increase the amount of taxes due, the Assessor-Recorder  
17 shall give the Assessee opportunity for a hearing after at least five days' notice at which time  
18 the Assessee may present objections to the change. The decision of the Assessor-Recorder  
19 in the matter is final.

20 (2) Any such act performed by the Assessor-Recorder under this authorization  
21 shall be performed pursuant to a statement of findings reciting the facts found by the  
22 Assessor-Recorder and further reciting the section or sections of the California Revenue and  
23 Taxation Code pursuant to which such act was performed.

24 In accordance with the request heretofore made by the City Attorney ~~of the City and~~  
25 ~~County of San Francisco~~ under Section 4804 of the California Revenue and Taxation Code ~~of~~

1 ~~the State of California~~, there is hereby granted a waiver of the requirement for written consent  
2 of the County Legal Advisor in any act performed under the provisions hereof.

3 The Controller may perform such acts in reliance upon action of the Assessor-Recorder  
4 as provided herein as though such action was performed by the Board of Supervisors.

5 \* \* \* \*

6  
7 Section 2. The Administrative Code is hereby amended by adding Section 10.5 to  
8 Article I of Chapter 10, to read as follows:

9  
10 **SEC. 10.5. DELINQUENT PROPERTY TAX PENALTY CANCELLATION.**

11 (a) Under California Revenue and Taxation Code Section 2610.5, the Board of Supervisors  
12 authorizes the Tax Collector to establish specific procedures for the consideration of delinquent  
13 property tax penalty cancellations.

14 (b) The procedures established under Section 10.5(a) shall require the Tax Collector to cancel  
15 delinquent property tax penalties if the assessee or fee owner demonstrates to the Tax Collector that the  
16 delinquency was due to the City's failure to send a notice of taxes to the owner of property acquired  
17 after the lien date on the secured roll, provided payment of the amount of taxes due, minus any  
18 penalties and costs, is made no later than June 30 of the fiscal year in which the property owner is  
19 named as the assessee for taxes coming due.

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



**LEGISLATIVE DIGEST**

[Administrative Code - Cancellation of Delinquent Property Tax Penalties]

**Ordinance amending the Administrative Code to authorize the Tax Collector to establish procedures for the consideration of delinquent property tax penalty cancellations when the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, and to delegate the authority to grant such penalty cancellations to the Tax Collector.**

Existing Law and Background

California Revenue and Taxation Code Section 2610.5 permits the Board of Supervisors to authorize the Tax Collector to establish procedures under which it would waive delinquent property tax penalties, subject to Board of Supervisors' approval by resolution, if the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided the taxes are paid by June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due.

To date, the Board of Supervisors has not provided this authorization.

Amendments to Current Law

This ordinance would authorize the Tax Collector to establish procedures under which it would waive delinquent property tax penalties if the delinquency is due to the City's failure to send a notice of taxes to the owner of property acquired after the lien date on the secured roll, provided the taxes are paid by June 30 of the fiscal year in which the property owner is named as the assessee for taxes coming due. And this ordinance would delegate the approval of such waiver from the Board of Supervisors to the Tax Collector as permitted by state law.

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Print Form

# Introduction Form

By a Member of the Board of Supervisors or Mayor

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 [ ] inquiries"
- 5. City Attorney Request.
- 6. Call File No. [ ] from Committee.
- 7. Budget Analyst request (attached written motion).
- 8. Substitute Legislation File No. [ ]
- 9. Reactivate File No. [ ]
- 10. Topic 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 the Imperative Form.**

Sponsor(s):

Safai

Subject:

Ordinance - Property Tax Payments

The text is listed:

Please see attached ordinance introduced at the request of the Treasurer-Tax Collector's Office.

Signature of Sponsoring Supervisor: [  ]

For Clerk's Use Only