

[Administrative Code - Outreach for Tax-Defaulted Properties]

**Ordinance amending the Administrative Code to require the Tax Collector to provide information to the Mayor’s Office of Housing and Community Development on real property that for at least three years has been tax-defaulted, and to require the Tax Collector to provide to the Board of Supervisors a summary of its referrals to government agencies and other organizations for the purpose of resolving property tax delinquencies prior to sale for nonpayment of taxes.**

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

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

Section 1. The Administrative Code is hereby amended by adding Section 10.4 to Article I of Chapter 10, to read as follows:

**SEC. 10.4. OUTREACH FOR TAX-DEFAULTED PROPERTIES.**

*(a) At the time that the Tax Collector files a copy of the published delinquent list with the County Recorder under California Revenue and Taxation Code Section 3374, the Tax Collector shall transmit that list to the Mayor’s Office of Housing and Community Development (MOHCD) or its successor agency for the purpose of facilitating access to any MOHCD program that could assist assesses or property owners, as applicable, to resolve tax delinquencies prior to any sale for nonpayment of taxes. For each property on the delinquent list transmitted to MOHCD, the Tax*

1 Collector shall provide the last known mailing address of the assessee as shown in the records of the  
2 Tax Collector, and any class or use code information for the property in the Tax Collector's  
3 possession.

4 (b) At the time that the Tax Collector notifies the Board of Supervisors of the Tax Collector's  
5 intent to make a sale of tax-defaulted properties under California Revenue and Taxation Code  
6 Section 3698, the Tax Collector shall provide the Board of Supervisors with a report summarizing the  
7 Tax Collector's referrals of those properties to other City departments, state or federal agencies,  
8 nonprofit organizations, and other organizations or programs for the purpose of resolving tax  
9 delinquencies prior to sale for nonpayment of taxes. The report the Tax Collector provides under this  
10 Section 10.4(b) shall not include any information that identifies a specific property or person.

11 (c) Nothing in this Section 10.4 confers any rights on assessees, property owners, tenants, or  
12 any other person. The failure of the Tax Collector to transmit to MOHCD the published delinquent list  
13 or information about any property on that list as required in Section 10.4(a), MOHCD's use of or  
14 failure to use the published delinquent list and information about any property on that list, and the  
15 failure of the Tax Collector to transmit to the Board of Supervisors the report required in  
16 Section 10.4(b), shall have no impact on the validity of any tax delinquency, the sale of any property for  
17 delinquent taxes, or any other right or obligation related to property taxes or otherwise.

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19 Section 2. Effective Date. This ordinance shall become effective 30 days after  
20 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
21 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
22 of Supervisors overrides the Mayor's veto of the ordinance.

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24 Section 3. Undertaking for the General Welfare. In acting and implementing this  
25 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not

1 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it  
2 is liable in money damages to any person who claims that such breach proximately caused  
3 injury.

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5 APPROVED AS TO FORM:  
6 DAVID CHIU, City Attorney

7 By:           /s/ Carole F. Ruwart            
8 CAROLE F. RUWART  
9 Deputy City Attorney

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