File No. 251165 **Committee Item No.** 9
Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

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Committee: Budget and Finance Committee **Date** February 4, 2026
Board of Supervisors Meeting **Date** _____

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OTHER **(Use back side if additional space is needed)**

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Completed by: Brent Jalipa **Date** January 29, 2026
Completed by: Brent Jalipa **Date** _____

[Police Code - Refunds of Police Emergency Alarm Fees]

Ordinance amending the Police Code to revise the procedures for alarm companies and alarm users to claim refunds or credits of overpaid alarm fees under the Police Emergency Alarm Ordinance.

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 ~~strikethrough 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. Article 37 of the Police Code is hereby amended by revising Section 3710.7, to read as follows:

SEC. 3710.7. REFUNDS.

(a) An alarm company may claim a refund, or claim a credit ~~a~~ against fees to be collected and remitted *under this Article 37,* of the amount overpaid or paid more than once or erroneously or illegally collected or received *by the City* by*, within one year of the payment of such amount: (1)* filing a claim *for refund in writing with the Controller*~~*in the manner provided in Sections 6.15-1 et seq. of the Business and Tax Regulations Code*~~*; or (2) filing a request for refund or credit in writing with the Tax Collector;* provided, however, that neither a refund *n*or a credit shall be allowed unless the amount of the fee so collected has either been refunded to the person entitled thereto or credited to the charges subsequently payable by such person to the alarm company. *The statute of limitations for filing a claim for refund with the Controller under*

subsection (a)(1) shall not be tolled and shall continue to run while a person's request for refund under subsection (a)(2) is pending.

(b) An alarm user may obtain a refund of fees overpaid or paid more than once or erroneously or illegally collected or received by the City ~~*and County*~~ by*, within one year of the payment of such amount: (1)* filing a claim *for refund in writing with the Controller*~~*in the manner provided in Sections 6.15-1 et seq. of the Business and Tax Regulations Code*~~*; or (2) filing a request for refund in writing with the Tax Collector;*~~*, but*~~ *provided, however, that this subsection (b) shall apply* only when the fee was paid by the alarm user directly to the Tax Collector, or when the alarm user, having paid the fee to the alarm company, establishes to the satisfaction of the Tax Collector that the alarm user has been unable to obtain a refund from the alarm company who collected the fee. *The statute of limitations for filing a claim for refund with the Controller under subsection (b)(1) shall not be tolled and shall continue to run while a person's request for refund under subsection (b)(2) is pending.*

Section 2. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the "Note" that appears under the official title of the ordinance.

Section 3. Effective Date. This ordinance shall become effective 30 days after enactment, and shall apply to fees paid on or after the effective date of this ordinance. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance

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

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/
SCOTT M. REIBER
Chief Tax Attorney

FILE NO. 251165

LEGISLATIVE DIGEST

[Police Code - Refunds of Police Emergency Alarm Fees]

Ordinance amending the Police Code to revise the procedures for alarm companies and alarm users to claim refunds or credits of overpaid alarm fees under the Police Emergency Alarm Ordinance.

Existing Law

Article 37 of the Police Code (Police Emergency Alarm Ordinance) requires businesses and individuals who have emergency alarms at their premises to obtain an annual license and pay a license fee. Alarm companies generally collect the license fees from alarm users and remit those fees to the Tax Collector's Office. Alarm companies may claim a refund or credit for overpaid fees. Alarm users may claim a refund of overpaid fees only if they directly paid the fees to the Tax Collector's Office, or if they paid the fees to the alarm company and are unable to get a refund from the alarm company.

Amendments to Current Law

This ordinance would allow alarm companies to obtain a refund or credit for overpaid fees by filing a claim for refund with the Controller or a request for refund or credit with the Tax Collector's Office, within one year of payment of the overpaid fees. This ordinance also would allow alarm users to obtain a refund of the overpaid fees by filing a refund claim with the Controller or a refund request with the Tax Collector's Office, within one year of payment of the overpaid fees, if they paid the fees directly to the Tax Collector's Office or are unable to get a refund from the alarm company.

November 24, 2025

Ms. Angela Calvillo
Clerk of the Board of Supervisors
1 Dr. Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102

Dear Ms. Calvillo:

Attached please find an electronic copy of a proposed ordinance for approval by the Board of Supervisors. The legislation revises the procedures for alarm companies and alarm users to claim refunds or credits of overpaid alarm fees under the Police Emergency Alarm Ordinance.

The following is a list of accompanying documents:

- ORD – Refunds of Alarm Fees
- DIG – Refunds of Alarm Fees

The following person may be contacted regarding this matter:

Eric Manke
Policy and Communications Manager
(415) 554-4509
eric.manke@sfgov.org