



1 [Administrative Code - Delegating Tax Collector Authority to Administer Excess Proceeds  
2 Claims]

3 **Ordinance amending the Administrative Code to delegate authority from the Board of**  
4 **Supervisors to the Tax Collector under California Revenue and Taxation Code, Section**  
5 **4765.1, to administer excess proceeds claims after the completion of tax sales of real**  
6 **property.**

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

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

15 Section 1. The Administrative Code is hereby amended by revising Section 10.2, to  
16 read as follows:

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

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

1 Sections 166, 270, 271;

2 Sections 480 through 485, both inclusive;

3 Sections 4831 through 4842, both inclusive;

4 Sections 4985 through 4986, both inclusive;

5 Sections 5026 through 5029, both inclusive;

6 Sections 5061 through 5064, both inclusive; and

7 Sections 5071 through 5073, both inclusive;

8 ~~Sections 480 through 485, both inclusive;~~

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

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

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

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

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

1 of California, there is hereby granted a waiver of the requirement for written consent of the  
2 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 **(b) Delegation of Authority to City Attorney to Grant or Deny Property Tax**  
6 **Refund Claims.** As authorized by Section 4804 of the Revenue and Taxation Code of the  
7 State of California, the Board of Supervisors of the City and County of San Francisco, hereby  
8 delegates its authority to grant or deny claims for refunds of property taxes, as contemplated  
9 by Sections 5096-5097 and 5140-41 of the Revenue & Taxation Code, to the City Attorney.  
10 The Controller shall record each grant or denial the City Attorney makes under this delegation  
11 and may act in reliance on the City's Attorney's determination as though the Board of  
12 Supervisors granted or denied the claim.

13 **(1) Administrative Rules and Procedures.**

14 **(A) City Attorney's authority and duty to determine claim and notify**  
15 **claimant.** The City Attorney shall send the claimant a letter, by first class United States mail,  
16 that states whether the claim is allowed, rejected, or rejected in part. The City Attorney shall  
17 provide a copy of the letter to the Controller. The City Attorney's rejection letter will constitute  
18 the Board's rejection of the claim and will start the claimant's limitations period to file a refund  
19 action under Section 5141(a) of the Revenue & Taxation Code. Should the City Attorney fail  
20 to mail notice of its decision on a claim within six months of its filing, the claimant may  
21 consider the claim rejected under Section 5141(b) of the Revenue & Taxation Code and file  
22 an action for refund.

23 **(B) Presentation and form of property tax refund claim.** The claimant  
24 shall present a written property tax refund claim to the Controller. The claim shall include all  
25 of the information required by Revenue & Taxation Code Section 5097.02 and shall be filed

1 within the time limitations in Section 5097(2). The City Attorney shall develop a form of  
2 property tax refund claim which the Controller shall make available for use by claimants. The  
3 claimant may present the claim by delivering it to the Controller's office or, as authorized by  
4 Revenue & Taxation Code Section 2513, by mailing the claim to the Controller through the  
5 United States mail, properly addressed, with postage prepaid.

6 **(C) Initial processing by Controller and disposition by City Attorney.**

7 The Controller shall make and retain a copy of the claim, make a record of the name of the  
8 claimant, the date claim was received, and the amount of the claim, then forward the original  
9 version of the claim to the City Attorney.

10 (D) This Section 10.2(b) shall not apply if a property owner or other  
11 interested party makes an election under Section 5097(b) of the Revenue & Taxation Code to  
12 have an assessment appeal application serve as a refund claim.

13 (E) This procedure for determination of property tax refund claims is not  
14 part of Article II, Settlement of Claims For and Against City and County (Section 10.20-1 and  
15 following).

16 **(c) Delegation of Authority to Tax Collector to Administer Claims for Excess Proceeds and**  
17 **Distribute Excess Proceeds from Tax Sales.**

18 (1) As authorized by Section 4675.1 of the California Revenue and Taxation Code, the  
19 Board of Supervisors of the City and County of San Francisco, hereby delegates to the Tax Collector its  
20 authority to administer all pending and future claims for excess proceeds from tax sales of real  
21 property filed by parties of interest in the property and to distribute any excess proceeds, as  
22 contemplated by Sections 4674 – 4676 of the California Revenue and Taxation Code.

23 (2) Administrative Rules and Procedures. Any act performed by the Tax Collector  
24 under this authorization and California Revenue and Taxation Code Section 4675.1 shall comply with

1 the administrative rules and procedures of California Revenue and Taxation Code Sections 4674, 4675,  
2 and 4676. The Controller shall record each act performed under this authorization.

3  
4 Section 2. Effective Date. This ordinance shall become effective 30 days after  
5 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the  
6 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board  
7 of Supervisors overrides the Mayor's veto of the ordinance.

8  
9 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors  
10 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,  
11 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal  
12 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment  
13 additions, and Board amendment deletions in accordance with the "Note" that appears under  
14 the official title of the ordinance.

15  
16 APPROVED AS TO FORM:  
17 DENNIS J. HERRERA, City Attorney

18 By:

19   
20 Moe Jamil  
21 Deputy City Attorney

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**LEGISLATIVE DIGEST**

[Administrative Code - Delegating Tax Collector Authority to Administer Excess Proceeds Claims]

**Ordinance amending the Administrative Code to delegate authority from the Board of Supervisors to the Tax Collector under California Revenue and Taxation Code, Section 4765.1, to administer excess proceeds claims after the completion of tax sales of real property.**

Existing Law

The California Revenue and Taxation Code provides that the County Board of Supervisors administers excess proceeds claims after the completion of tax sales of real property. State law provides that the Board of Supervisors may delegate this authority to the Tax Collector under Revenue and Taxation Code section 4675.1. No such delegation has been made.

Amendments to Current Law

The ordinance will delegate the authority to administer excess proceeds claims to the Tax Collector under Revenue and Taxation Code section 4675.1. The ordinance will require the Tax Collector to follow the administrative rules and procedures of Revenue and Taxation Code sections 4674, 4675, and 4676. Lastly, the ordinance will require the Controller to record each act performed under this delegation of authority.

Background Information

This ordinance is intended to streamline processing of claims of excess proceeds by providing the Office of the Treasurer Tax Collector authority to process claims. The Tax Collector administers all other aspects of tax sales of real property prior to processing claims of excess proceeds. By allowing the Tax Collector to manage this last step in the tax sale process this ordinance will expedite processing of claims of excess proceeds and completion of the tax sale process.

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Office of the Treasurer & Tax Collector  
City and County of San Francisco



José Cisneros, Treasurer

November 16, 2016

Angela Calvillo  
Clerk of the Board of Supervisors  
1 Dr. Carlton B. Goodlett Place, Room 244  
San Francisco, CA 94102-4689

Dear Ms. Calvillo:

Attached please find an original and one copy of proposed ordinance for Board of Supervisors approval, which amends the Administrative Code to delegate authority from the Board of Supervisors to the Tax Collector under Revenue and Taxation Code Section 4765.1 to administer excess proceeds claims after the completion of tax sales of real property.

If you have any questions on this matter, please contact me at (415) 554-0889, or [Amanda.fried@sfgov.org](mailto:Amanda.fried@sfgov.org).

Thank you,

A handwritten signature in black ink, appearing to read "Amanda Kahn Fried".

Amanda Kahn Fried

Policy and Legislative Manager

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