

BOARD of SUPERVISORS



City Hall  
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## MEMORANDUM

TO: Ben Rosenfield, City Controller, Office of the Controller  
Jose Cisneros, Treasure, Office of the Treasurer and Tax Collector  
Nadia Sesay, Director, Office of Public Finance  
Dr. Vincent C. Matthews, Ed.D., Superintendent, San Francisco Unified  
School District

FROM: Linda Wong, Assistant Clerk, Budget and Finance Committee

DATE: September 26, 2017

SUBJECT: LEGISLATION INTRODUCED

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The Board of Supervisors' Budget and Finance Committee has received the following proposed legislation:

**File No. 170951**

**Resolution extending the Teeter Plan to special taxes levied for the San Francisco Unified School District under the School Parcel Tax.**

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: Todd Rydstrom, Office of the Controller  
Michelle Allersma, Office of the Controller  
Amanda Kahn Fried, Office of the Treasurer and Tax Collector  
Viva Mogi, San Francisco Unified School District

1 [Teeter Plan Extension - School Parcel Tax]

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3 **Resolution extending the Teeter Plan to special taxes levied for the San Francisco**  
4 **Unified School District under the School Parcel Tax.**

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6 WHEREAS, State law allows the Board of Supervisors to adopt a vehicle for the  
7 allocation and distribution of property taxes and tax sale proceeds (California Revenue and  
8 Taxation Code Sections 4701 et seq.), the object of which is to simplify the tax-levying and  
9 tax-apportioning process and increase flexibility in the use of available cash resources  
10 (“Teeter Plan”); and

11 WHEREAS, In 1993, in Resolution No. 830-93, the Board of Supervisors resolved to  
12 adopt the Teeter Plan for the allocation and distribution of property tax levies and collections  
13 of tax sale proceeds; and

14 WHEREAS, State law also allows the Board of Supervisors to extend the Teeter Plan  
15 for the allocation and distribution of assessments that are entered on the secured tax roll for  
16 any assessment levying agency in the county (California Revenue and Taxation Code Section  
17 4702.5); and

18 WHEREAS, In June 2008, pursuant to San Francisco Ballot Proposition A, the voters  
19 of San Francisco approved the “School Parcel Tax”; and

20 WHEREAS, The Board of Supervisors levy this parcel tax for the purposes specified in  
21 the School Parcel Tax; now, therefore, be it

22 RESOLVED, By the Board of Supervisors of the City and County of San Francisco as  
23 follows:

24 Section 1. That the foregoing recitals are true and correct.

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Section 2. The Board of Supervisors hereby extends the Teeter Plan for the allocation and distribution of the School Parcel Tax.

Section 3. The extension of the Teeter Plan to the School Parcel Tax shall remain in effect unless otherwise discontinued in accordance with applicable law.

Section 4. The officers and employees of the City, including the Controller, Treasurer, and Office of Public Finance, and their respective designees, are hereby authorized and directed to do any and all things necessary or advisable to effectuate the purpose of this Resolution, and all action previously taken by such officers consistent with this Resolution are hereby ratified and approved.

Section 5. This Resolution shall take effect from and after its adoption.