

BOARD of SUPERVISORS



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MEMORANDUM

TO: Dawn Duran, Staff Contact, Assessment Appeals Board
Carmen Chu, Assessor-Recorder, Office of the Assessor-Recorder

FROM: *AS* Alisa Somera, Legislative Deputy Director
AS Rules Committee

DATE: October 26, 2017

SUBJECT: LEGISLATION INTRODUCED

The Board of Supervisors' Rules Committee has received the following proposed legislation, introduced by Supervisor Peskin on July 18, 2017:

File No. 170836

Ordinance amending the Administrative Code to require parties to pay a refundable deposit when requesting written findings from the Assessment Appeals Board, and to establish procedures concerning the waiver and renewal of requests for written findings.

If you have 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 or by email at: alisa.somera@sfgov.org.

c: Edward McCaffrey, Office of the Assessor-Recorder

1 [Administrative Code - Requesting Findings From Assessment Appeals Board]

2
3 **Ordinance amending the Administrative Code to require parties to pay a refundable**
4 **deposit when requesting written findings from the Assessment Appeals Board, and to**
5 **establish procedures concerning the waiver and renewal of requests for written**
6 **findings.**

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 ~~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 2B.11, to
16 read as follows:

17 **SEC. 2B.11. FEE FOR FINDINGS ~~OF FACT.~~**

18 (a) Pursuant to California Revenue and Taxation Code Section 1611.5 and Property Tax
19 Rules 308 and 325 under Title 18 of the California Code of Regulations, if either the Applicant or the
20 Assessor desires written findings of fact and conclusions of law ("findings"), that party shall submit a
21 written request for findings to the Clerk of the Assessment Appeals Board before commencement of the
22 hearing. The requesting party shall also pay the Assessment Appeals Board (1) a \$215 deposit to cover
23 the first hour of time that the County will spend to prepare the findings, which deposit shall be due
24 before the conclusion of the hearing; The fee payable to the Assessment Appeals Board to prepare the
25 findings of fact pursuant to California Revenue and Taxation Code Section 1611.5 shall be and 2) a
\$215.00 fee for every ~~per~~ additional hour for the time spent by the County to prepare the findings.

1 with a total maximum of 30 hours billed, for all applications filed on or after July 1, 2010, which
2 shall be due within 30 days after the Clerk has informed the requesting party in writing of the total
3 amount owed.

4 (b) A request for findings shall be deemed abandoned and findings shall be waived if any of the
5 following occur: (1) the requesting party fails to pay the deposit before the conclusion of the hearing;
6 (2) the requesting party fails to pay the total fee within 30 days after the Clerk of the Assessment
7 Appeals Board has informed that party in writing of the total amount owed; (3) upon issuance of the
8 notice of decision the Clerk requests written confirmation within 10 business days that the requesting
9 party is still requesting findings and that party does not confirm; (4) the requesting party abandons its
10 request orally on the record before the conclusion of the hearing; or (5) the requesting party informs
11 the Clerk in writing that it wishes to abandon its request, provided that the findings have not already
12 issued.

13 (c) If a party abandons its request for findings as set forth in subsection (b), the Assessment
14 Appeals Board shall cause that party to receive a refund of any deposits or fees paid, unless the County
15 has already spent one hour or more on the findings. In addition, the Clerk of the Assessment Appeals
16 Board shall promptly notify all parties in writing that the request for findings has been abandoned and
17 that any other party may renew the request by submitting a written request to the Clerk, accompanied
18 by the required one-hour deposit, within 10 business days. If a renewed request for findings is deemed
19 abandoned pursuant to subsection (b), there shall be no further opportunity to request findings, and the
20 Assessment Appeals Board need not prepare the findings.

21 (d) Nothing in this Section 2B.11 shall be construed to prohibit the Assessment Appeals Board
22 from preparing and issuing findings on its own motion at its own expense.

23 (e) Where an applicant files two or more applications at the same time affecting the
24 same appraisal unit for the same tax year, the applicant shall be liable for a single findings ~~of~~
25 ~~fee~~ fee.

1 (fe) Revenues generated by the findings fees shall be used exclusively to pay
2 expenses incurred by the County for producing the findings ~~of fact and conclusions of law~~.

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.

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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.

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

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20 By:


21 MANU PRADHAN
22 Deputy City Attorney

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LEGISLATIVE DIGEST

[Administrative Code - Requesting Findings From Assessment Appeals Board]

Ordinance amending the Administrative Code to require parties to pay a refundable deposit when requesting written findings from the Assessment Appeals Board, and to establish procedures concerning the waiver and renewal of requests for written findings.

Existing Law

A party appearing before the Assessment Appeals Board may request that the Board prepare written findings of fact and conclusions of law ("findings"). The Board charges a fee of \$215 per hour to cover the expense of preparing the findings, up to a maximum of 30 hours billed.

Amendments to Current Law

The proposed legislation clarifies the procedures for how parties may request findings, when a party's request for findings is deemed abandoned, and how a party may renew a request for findings that has been abandoned by the other party.

To request findings, a party would have to submit a written request to the Clerk of the Assessment Appeals Board, along with a \$215 deposit to cover the first hour of time spent preparing the findings. The remaining fee for every additional hour spent on the findings (up to a maximum of 30 hours billed) would become due within 30 days after the Clerk informed the requesting party in writing of the total amount owed. A party's request for findings would be deemed abandoned if that party did not submit the required payments; if upon issuance of a notice of decision the Clerk requested written confirmation within 10 business days that the requesting party is still requesting findings and that party did not confirm; or if the requesting party abandoned its request orally on the record or in writing. If a request were to be deemed abandoned, the other party would have an opportunity to renew the request by submitting a written request accompanied by the required \$215 deposit within 10 business days.

Background Information

The proposed legislation codifies the existing practice of the Assessment Appeals Board and does not increase the existing fee for findings.