

1 [Setting Property Tax Rate and Establishing Pass-Through Rate for Residential Tenants -  
FY2019-2020]

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3 **Ordinance levying property taxes at a combined rate of \$1.1771 on each \$100 valuation**  
4 **of taxable property for the City and County of San Francisco, San Francisco Unified**  
5 **School District, San Francisco County Office of Education, San Francisco Community**  
6 **College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management**  
7 **District; and establishing a pass-through rate of \$0.0660 per \$100 of assessed value for**  
8 **residential tenants pursuant to Administrative Code, Chapter 37, for the fiscal year**  
9 **ending June 30, 2020.**

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

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

19 **Section 1.** Pursuant to the laws of the State of California, a tax is hereby levied for the  
20 fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of  
21 San Francisco, except such property as is by law exempt from taxation, in the sum of  
22 \$1.01587334 on each \$100 valuation of said taxable property as the same appears upon the  
23 secured assessment roll of the City and County for the fiscal year. The tax shall be  
24 apportioned to the General Fund and the General Obligation Bond Fund, and according to the  
25 provisions of Sections 16.106, 16.107, 16.108, and 16.109 of the Charter as follows:

1	For the General Fund, the rate of	\$ 0.80918319 <sup>(1)</sup>
2	For the Library Preservation Fund, the rate of	0.02500000
3	For the San Francisco Children’s Fund, the rate of	0.04000000
4	For the Open Space Fund, the rate of	0.02500000
5	For the General Obligation Bond Fund, the rate of	<u>0.11669015</u>
6	<b>TOTAL City and County of San Francisco</b>	<b>\$1.01587334</b>

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8 (1) Includes \$0.25330113 for the State-mandated tax shift to the Educational Revenue  
9 Augmentation Fund.

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11 **Section 2.** Pursuant to the laws of the State of California, a tax is hereby levied for San  
12 Francisco Unified School District purposes for the fiscal year ending June 30, 2020, on all  
13 property, real and personal, in the City and County of San Francisco, except such property as  
14 is by law exempt from taxation, in the sum of \$0.11859296 on each \$100 valuation of said  
15 taxable property as the same appears upon the secured assessment roll of the City and  
16 County for the fiscal year. The tax shall be apportioned as follows:

17	For General Operations, the rate of	\$0.07698857
18	For General Obligation Bond Debt Service, the rate of	<u>\$0.04160439</u>
19	<b>TOTAL San Francisco Unified School District</b>	<b>\$0.11859296</b>

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21 **Section 3.** Pursuant to the laws of the State of California, a tax is hereby levied for San  
22 Francisco County Office of Education purposes for the fiscal year ending June 30, 2020, on all  
23 property, real and personal, in the City and County of San Francisco, except such property as  
24 is by law exempt from taxation, in the sum of \$0.00097335 on each \$100 valuation of said

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1 taxable property as the same appears upon the secured assessment roll of the City and  
2 County for the fiscal year. The tax shall be apportioned as follows:

3 For General Operations, the rate of \$0.00097335  
4 **TOTAL San Francisco County Office of Education \$0.00097335**

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6 **Section 4.** Pursuant to the laws of the State of California, a tax is hereby levied for San  
7 Francisco Community College District purposes for the fiscal year ending June 30, 2020, on  
8 all property, real and personal, in the City and County of San Francisco, except such property  
9 as is by law exempt from taxation, in the sum of \$0.02423908 on each \$100 valuation of said  
10 taxable property as the same appears upon the secured assessment roll of the City and  
11 County for the fiscal year. The tax shall be apportioned as follows:

12 For General Operations, the rate of \$0.01444422  
13 For General Obligation Bond Debt Service, the rate of \$0.00979486  
14 **TOTAL San Francisco Community College District \$0.02423908**

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16 **Section 5.** Pursuant to the laws of the State of California, a tax is hereby levied for Bay  
17 Area Rapid Transit District purposes for the fiscal year ending June 30, 2020, on all property,  
18 real and personal, in the City and County of San Francisco, except such property as is by law  
19 exempt from taxation, in the sum of \$0.01532528 on each \$100 valuation of said taxable  
20 property as the same appears upon the secured assessment roll of the City and County for  
21 the fiscal year. The tax shall be apportioned as follows:

22 For General Operations, the rate of \$0.00632528  
23 For General Obligation Bond Debt Service, the rate of \$0.00900000  
24 **TOTAL Bay Area Rapid Transit District \$0.01532528**

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1           **Section 6.** Pursuant to the laws of the State of California, a tax is hereby levied for Bay  
2 Area Air Quality Management District purposes for fiscal year ending June 30, 2020, on all  
3 property, real and personal, in the City and County of San Francisco, except such property as  
4 is by law exempt from taxation, in the sum of \$0.00208539 on each \$100 valuation of said  
5 taxable property as the same appears upon the secured assessment roll of the City and  
6 County for the fiscal year. The tax shall be apportioned as follows:

7           For General Operations, the rate of	<u>\$0.00208539</u>
8 <b>TOTAL Bay Area Air Quality Management District</b>	<b>\$0.00208539</b>

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10           **Section 7.** The combined property tax rate for the City and County of San Francisco,  
11 San Francisco Unified School District, San Francisco County Office of Education, San  
12 Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air  
13 Quality Management District, as set forth above, shall therefore be \$1.1771 on each \$100  
14 valuation of said taxable property.

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16           **Section 8.** Pursuant to Sections 37.3(a)(6)(A), (B), and (C) of the Administrative Code,  
17 the Board of Supervisors hereby determines that, based on the combined property tax rate  
18 provided in Section 7 of this ordinance, the property tax pass-through rate for residential  
19 tenants for the fiscal year ending June 30, 2020, shall be \$0.0660 per \$100 of assessed  
20 value. The pass-through rate is based on three factors: (1) 100% of the change in the  
21 landlord's property tax resulting from repayment of the City's general obligation bonds  
22 approved by voters between November 1, 1996, and November 30, 1998; (2) 50% of the  
23 change in the landlord's property tax resulting from repayment of the City's general obligation  
24 bonds approved by voters after November 14, 2002; and (3) 50% of the change in the  
25 landlord's property tax resulting from repayment of the San Francisco Unified School District

1 or San Francisco Community College District’s general obligation bonds approved by voters  
2 after November 1, 2006, payable during the fiscal year ending June 30, 2020.

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4 **Section 9.** The rate for the City and County of San Francisco General Obligation Bond  
5 Fund includes a collection fee of 0.25% of the fund collected for the purpose of General  
6 Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated  
7 within the General Obligation Bond Fund and the Controller is hereby authorized to pay this  
8 fee into the General Fund from the General Obligation Bond Fund.

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10 Prepared By:

Approved As to Form:

11 Ben Rosenfield

Dennis J. Herrera, City Attorney

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14 \_\_\_\_\_  
Controller

BY: \_\_\_\_\_  
Deputy City Attorney