

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 \$1.1801 ~~\$1.1774~~ on each \$100**
4 **valuation of taxable property for the City and County of San Francisco, San Francisco**
5 **Unified School District, San Francisco County Office of Education, San Francisco**
6 **Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality**
7 **Management District; and establishing a pass-through rate of \$0.0660 per \$100 of**
8 **assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for**
9 **the fiscal year 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.

15

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

17

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

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1	For the General Fund, the rate of	\$ 0.80918319 ⁽¹⁾
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	TOTAL City and County of San Francisco	\$1.01587334

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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	TOTAL San Francisco Unified School District	\$0.11859296

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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
25

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 \$0.01832528 ~~\$0.01532528~~ on each \$100 valuation of
20 said taxable property as the same appears upon the secured assessment roll of the City and
21 County for the fiscal year. The tax shall be apportioned as follows:

22
23 For General Operations, the rate of \$0.00632528
24 For General Obligation Bond Debt Service, the rate of \$0.00900000
25 \$0.01200000

1 **TOTAL Bay Area Rapid Transit District** **\$0.01532528**
2 **\$0.01832528**

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

9 For General Operations, the rate of **\$0.00208539**

10 **TOTAL Bay Area Air Quality Management District** **\$0.00208539**

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12 **Section 7.** The combined property tax rate for the City and County of San Francisco,
13 San Francisco Unified School District, San Francisco County Office of Education, San
14 Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air
15 Quality Management District, as set forth above, shall therefore be **\$1.1801** ~~\$1.1774~~ on each
16 \$100 valuation of said taxable property.

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

1 bonds approved by voters after November 14, 2002; and (3) 50% of the change in the
2 landlord's property tax resulting from repayment of the San Francisco Unified School District
3 or San Francisco Community College District's general obligation bonds approved by voters
4 after November 1, 2006, payable during the fiscal year ending June 30, 2020.

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

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12 Prepared By:

13 Ben Rosenfield

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16 _____
17 Controller

Approved As to Form:

Dennis J. Herrera, City Attorney

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BY: _____
Deputy City Attorney