

File No. 200696

Committee Item No. 15

Board Item No. \_\_\_\_\_

## COMMITTEE/BOARD OF SUPERVISORS

### AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: July 30, 2020

Board of Supervisors Meeting:

Date: \_\_\_\_\_

#### Cmte Board

- |                                     |                          |                                              |
|-------------------------------------|--------------------------|----------------------------------------------|
| <input type="checkbox"/>            | <input type="checkbox"/> | Motion                                       |
| <input checked="" type="checkbox"/> | <input type="checkbox"/> | Resolution                                   |
| <input type="checkbox"/>            | <input type="checkbox"/> | Ordinance                                    |
| <input type="checkbox"/>            | <input type="checkbox"/> | Legislative Digest                           |
| <input type="checkbox"/>            | <input type="checkbox"/> | Budget and Legislative Analyst Report        |
| <input type="checkbox"/>            | <input type="checkbox"/> | Youth Commission Report                      |
| <input type="checkbox"/>            | <input type="checkbox"/> | Introduction Form                            |
| <input type="checkbox"/>            | <input type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/>            | <input type="checkbox"/> | MOU                                          |
| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Information Form                       |
| <input type="checkbox"/>            | <input type="checkbox"/> | Grant Budget                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | Subcontract Budget                           |
| <input type="checkbox"/>            | <input type="checkbox"/> | Contract/Agreement                           |
| <input type="checkbox"/>            | <input type="checkbox"/> | Form 126 – Ethics Commission                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | Award Letter                                 |
| <input type="checkbox"/>            | <input type="checkbox"/> | Application                                  |
| <input type="checkbox"/>            | <input type="checkbox"/> | Public Correspondence                        |

#### OTHER

<input type="checkbox"/>	<input type="checkbox"/>	_____
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<input type="checkbox"/>	<input type="checkbox"/>	_____
<input type="checkbox"/>	<input type="checkbox"/>	_____

Prepared by: John Carroll

Date: July 24, 2020

Prepared by: John Carroll

Date: \_\_\_\_\_

1 [Settlement of Unlitigated Claim - GSW Arena LLC - \$440,318]

2  
3 **Resolution approving the settlement of the unlitigated claim filed by GSW Arena LLC**  
4 **against the City and County of San Francisco for \$440,318; the claim seeks a refund of**  
5 **stadium operator admission tax (“Tax”) paid for events occurring in September and**  
6 **October 2019; additional material terms of the settlement are an agreement by**  
7 **GSW Arena LLC to file and pay the Tax for all events on or after November 1, 2019, and**  
8 **a waiver of penalties and a portion of the interest for late-filed returns for events in**  
9 **November 2019 through March 2020.**

10  
11 WHEREAS, GSW Arena LLC is deemed to have filed a claim on June 3, 2020, against  
12 the City and County of San Francisco; and

13 WHEREAS, The claim seeks a refund of stadium operator admission tax (“Tax”) paid  
14 for events occurring in September and October 2019; and

15 WHEREAS, The Treasurer and Tax Collector has recommended settlement of the  
16 claim by granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena  
17 LLC to file and pay the Tax for all events on or after November 1, 2019, and a waiver of  
18 penalties and a portion of the interest for late-filed returns for events in November 2019  
19 through March 2020; now, therefore, be it

20 RESOLVED, That pursuant to Administrative Code, Section 10.22, the Board of  
21 Supervisors hereby authorizes the City Attorney to settle and compromise the claim by  
22 granting a tax credit of \$440,318 to GSW Arena LLC, an agreement by GSW Arena LLC to file  
23 and pay the Tax for all events on or after November 1, 2019, and a waiver of penalties and a  
24 portion of the interest for late-filed returns for events in November 2019 through March 2020.

1       APPROVED:

RECOMMENDED:

2  
3       DENNIS J. HERRERA  
          City Attorney

TREASURER AND TAX COLLECTOR

4       /s/ Scott M. Reiber  
5       SCOTT M. REIBER  
          Chief Tax Attorney

/s/  
JOSE CISNEROS  
Treasurer

6       FUNDS AVAILABLE:

7  
8       /s/ Ben Rosenfield  
9       BEN ROSENFELD  
          Controller

10       n:\taxclm\li2020\200993\01455433.docx