

[Administrative Code - Authorizing Property Tax Refunds Without a Claim]

Ordinance amending the Administrative Code to authorize the Tax Collector to refund property taxes to the assessee or latest recorded owner of the property if the amount of the refund is less than \$10,000 and there has been no transfer of the property during or since the fiscal year for which the taxes to be refunded were levied.

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

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

Section 1. Article I of Chapter 10 of The Administrative Code is hereby amended by revising Section 10.2, to read as follows:

SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER, TAX COLLECTOR, AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.

* * * *

(e) Authority of Tax Collector to Refund Property Taxes Without a Claim. As authorized by Section 5105(b) of the California Revenue and Taxation Code, the Board of Supervisors hereby approves the operation of California Revenue and Taxation Code Section 5105, which allows a refund to the assessee or latest recorded owner of the property, as shown on the tax roll, of taxes or assessments authorized pursuant to Division 1, Part 9, Chapter 5, Article 1 of the California Revenue and Taxation Code, without a claim for refund filed, if both of the following conditions are met:

1 (1) There has been no transfer of the property during or since the fiscal year for which
2 the taxes subject to refund were levied; and

3 (2) The amount of the refund is less than \$10,000, or is such other amount as the
4 Legislature may designate by amendment from time to time of Section 5105 of the California Revenue
5 and Taxation Code.

6
7 Section 2. Effective Date. This ordinance shall become effective 30 days after
8 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the
9 ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board
10 of Supervisors overrides the Mayor's veto of the ordinance.

11
12 APPROVED AS TO FORM:
13 DAVID CHIU, City Attorney

14 By: /s/ Scott M. Reiber
15 SCOTT M. REIBER
 Chief Tax Attorney

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City and County of San Francisco
Tails
Ordinance

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 241151

Date Passed: March 11, 2025

Ordinance amending the Administrative Code to authorize the Tax Collector to refund property taxes to the assessee or latest recorded owner of the property if the amount of the refund is less than \$10,000 and there has been no transfer of the property during or since the fiscal year for which the taxes to be refunded were levied.

February 24, 2025 Rules Committee - RECOMMENDED

March 04, 2025 Board of Supervisors - PASSED ON FIRST READING

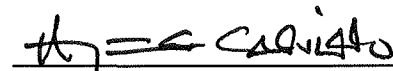
Ayes: 10 - Chan, Chen, Dorsey, Engardio, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton
Excused: 1 - Fielder

March 11, 2025 Board of Supervisors - FINALLY PASSED

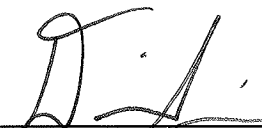
Ayes: 11 - Chan, Chen, Dorsey, Engardio, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill and Walton

File No. 241151

I hereby certify that the foregoing
Ordinance was **FINALLY PASSED** on
3/11/2025 by the Board of Supervisors of the
City and County of San Francisco.



Angela Calvillo
Clerk of the Board



Daniel Lurie
Mayor

3.14.25

Date Approved