

1 [Assessment Appeals Boards: expanding Board Two jurisdiction.]

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3 **Ordinance amending Administrative Code Chapter 2B "Assessment Appeals Boards"**
4 **by amending Section 2B.6 and Section 2B.13 to expand the jurisdiction of Board Two**
5 **(1) from less than \$20,000,000 to less than \$50,000,000 maximum assessed roll value,**
6 **and (2) to include jurisdiction over residential property of four units or less in the**
7 **downtown and south of Market areas that are currently excluded from Board Two**
8 **jurisdiction.**

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10 Note: Additions are *single-underline italics Times New Roman font*;
11 deletions are *strikethrough italics Times New Roman font*.
12 Board amendment additions are double underlined Arial font;
13 Board amendment deletions are ~~strikethrough Arial font~~.

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

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16 Section 1. The San Francisco Administrative Code is hereby amended by amending
17 Section 2B.6, to read as follows:

18 Sec. 2B.6. BOARD COMPOSITION AND BOARD QUORUM.

19 (a) The Assessment Appeals Board shall hold joint meetings from time to time for
20 the purpose of proposing rules and regulations to the Board of Supervisors to govern the
21 operation of the Assessment Appeals Boards. Such joint meetings shall be held before the
22 five regular members of Assessment Appeals Board No. 1 and the five regular members of
23 Assessment Appeals Board No. 2. The attendance by three regular members of Assessment
24 Appeals Board No. 1 and three regular members of Assessment Appeals Board No. 2 shall
25 constitute a quorum for such meetings.

(b) Except as provided in Subsection (a), each Assessment Appeals Board shall act

1 separately and only as three-member panels designated by the Clerk in the manner described
2 in Subsection (d). The attendance by two members of any designated Assessment Appeals
3 Board three-member panel shall constitute a quorum for the transaction of business.

4 (c) Except as provided by Title 18 California Code of Regulations Rule 310, no act
5 of the joint Boards or a three-member panel of a Board shall be valid or binding unless
6 approved by a majority of all the members of the applicable body.

7 (d) Subject to California Revenue and Taxation Code Section 1622.5 and Title 18 of
8 the California Code of Regulations Rule 311, the Clerk shall designate three-member panels
9 to transact the business of the Assessment Appeals Boards, as set forth in Subsection (b),
10 using a rotating system designed to assure that all members with the same priority level, as
11 described in this subsection, have an equal opportunity over time to participate as panelists.

12 (1) This Subsection (d)(1) shall govern the panel selection for any application for
13 reduction that concerns:

14 (~~a~~ A) ~~Real~~ property located all or in a part within Assessor's Blocks 1 through 876,
15 inclusive, or Assessor's Blocks 3701 through 3899, inclusive, except not including residential
16 real property on the secured roll consisting of four units or less that is located all or in a part within
17 those Blocks:

18 (~~b~~ B) ~~a~~ A possessory interest; or

19 (~~e~~ C) ~~p~~ Property on the secured or unsecured roll assessed at ~~\$20,000,000~~ \$50,000,000
20 or more.

21 The Clerk shall assign any ~~such~~ application covered by Sections 2B.6(d)(1)(A) through (C)
22 to either Assessment Appeals Board No. 1 or Assessment Appeals Board No. 3. For cases
23 governed by this Subsection (d)(1) that are assigned to Assessment Appeals Board No. 1, the
24 Clerk shall designate three panelists from among the members in the following priority order:

25 (a) the regular members of Assessment Appeals Board No. 1 who meet the eligibility criteria

1 set forth in Section 1624.05 of the California Revenue and Taxation Code; (b) the regular
2 members of Assessment Appeals Board No. 1 who do not meet the eligibility criteria set forth
3 in Section 1624.05 of the California Revenue and Taxation Code; (c) the alternate members
4 of Assessment Appeals Board No. 1 (including the regular members of Assessment Appeals
5 Board No. 2) who meet the eligibility criteria set forth in Section 1624.05 of the California
6 Revenue and Taxation Code; (d) the alternate members of Board No. 1 (including the regular
7 members of Assessment Appeals Board No. 2) who do not meet the eligibility criteria set forth
8 in Section 1624.05 of the California Revenue and Taxation Code; and (e) the alternate
9 members of Assessment Appeals Board No. 2 who meet the eligibility criteria in Section
10 1624.05 of the California Revenue and Taxation Code. For cases governed by this
11 Subsection (d)(1) that are assigned to Assessment Appeals Board No. 3, the Clerk shall
12 assign three panelists from among the members in the following priority order: (a) the regular
13 members of Assessment Appeals Board No. 3 who meet the eligibility criteria set forth in
14 Section 1624.05 of the California Revenue and Taxation Code; (b) the regular members of
15 Assessment Appeals Board No. 3 who do not meet the eligibility criteria set forth in Section
16 1624.05 of the California Revenue and Taxation Code; (c) the alternate members of
17 Assessment Appeals Board No. 1 (including the regular members of Assessment Appeals
18 Board No. 2) who meet the eligibility criteria set forth in Section 1624.05 of the California
19 Revenue and Taxation Code; (d) the alternate members of Board No. 1 (including the regular
20 members of Assessment Appeals Board No. 2) who do not meet the eligibility criteria set forth
21 in Section 1624.05 of the California Revenue and Taxation Code; and (e) the alternate
22 members of Assessment Appeals Board No. 2 who meet the eligibility criteria set forth in
23 Section 1624.05 of the California Revenue and Taxation Code.

24 (2) For any matter to be heard by Assessment Appeals Board No. 1 that is not
25 governed by Subsection (d)(1), the Clerk shall designate three panelists from among the

1 members in the following priority order: (a) the regular members of Assessment Appeals
2 Board No. 1; (b) the alternate members of Assessment Appeals Board No. 1 (including the
3 regular members of Assessment Appeals Board No. 2); and (c) the alternate members of
4 Assessment Appeals Board No. 2.

5 (3) For any matter to be heard by Assessment Appeals Board No. 3 that is not
6 governed by Subsection (d)(1), the Clerk shall designate three panelists from among the
7 members in the following priority order: (a) the regular members of Assessment Appeals
8 Board No. 3; (b) the alternate members of Assessment Appeals Board No. 1 (including the
9 regular members of Assessment Appeals Board No. 2); and (c) the alternate members of
10 Assessment Appeals Board No. 2.

11 (4) For any application for reduction to be heard by Assessment Appeals Board No.
12 2, the Clerk shall designate three panelists from among the members in the following priority
13 order: (a) the regular members of Assessment Appeals Board No. 2; (b) the alternate
14 members of Assessment Appeals Board No. 2; (c) the alternate members of Assessment
15 Appeals Board No. 1; and (d) the regular members of Assessment Appeals Board No. 1.

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18 Section 2. The San Francisco Administrative Code is hereby amended by amending
19 Section 2B.13, to read as follows:


20 SEC. 2B.13. DUTIES AND OPERATIONS.

21 (a) Assessment Appeals Board No. 1 and Assessment Appeals Board No. 3 shall
22 have jurisdiction to hear applications for reduction affecting any property on the secured or
23 unsecured rolls without limitation.

24 (b) Assessment Appeals Board No. 2 shall have jurisdiction to hear applications for
25 reduction only for property on the secured or unsecured rolls assessed at less than

1 ~~\$20,000,000~~ \$50,000,000, excluding applications involving possessory interests or real property
2 located all or in part within Assessor's Blocks 1 through 876, inclusive, or Assessor's Blocks
3 3701 through 3899, inclusive. Except that, Assessment Appeals Board No. 2 shall have jurisdiction
4 to hear applications for reduction for residential real property consisting of four units or less that is
5 assessed at less than \$50,000,000 and located all or in part within Assessor's Blocks 1 through 876,
6 inclusive, or Assessor's Blocks 3701 through 3899, inclusive.
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9 APPROVED AS TO FORM:
10 DENNIS J. HERRERA, City Attorney

11 By: 
12 MARIE CORLETT BLITS
13 Deputy City Attorney
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City and County of San Francisco

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

Tails Ordinance

File Number: 061695

Date Passed:

Ordinance amending Administrative Code Chapter 2B "Assessment Appeals Boards" by amending Section 2B.6 and Section 2B.13 to expand the jurisdiction of Board Two (1) from less than \$20,000,000 to less than \$50,000,000 maximum assessed roll value, and (2) to include jurisdiction over residential property of four units or less in the downtown and south of Market areas that are currently excluded from Board Two jurisdiction.

March 27, 2007 Board of Supervisors — PASSED ON FIRST READING

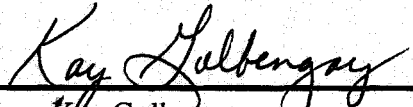
Ayes: 11 - Alioto-Pier, Ammiano, Daly, Dufty, Elsbernd, Jew, Maxwell,
McGoldrick, Mirkarimi, Peskin, Sandoval

April 10, 2007 Board of Supervisors — FINALLY PASSED

Ayes: 11 - Alioto-Pier, Ammiano, Daly, Dufty, Elsbernd, Jew, Maxwell,
McGoldrick, Mirkarimi, Peskin, Sandoval

File No. 061695

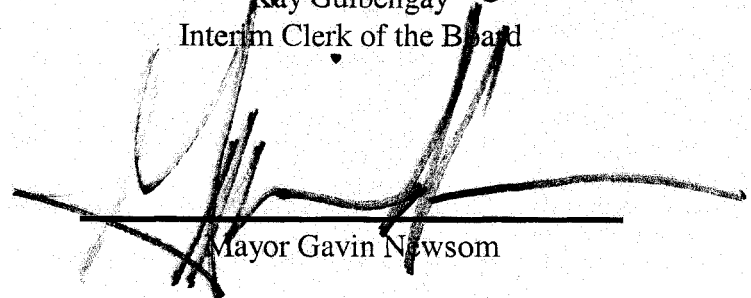
I hereby certify that the foregoing Ordinance was **FINALLY PASSED** on April 10, 2007 by the Board of Supervisors of the City and County of San Francisco.



Kay Gulbengay
Interim Clerk of the Board

APR 19 2007

Date Approved



Mayor Gavin Newsom