

1 [Application of Partial Payments]  
 2 AMENDING ARTICLE 6 OF PART III OF THE SAN FRANCISCO MUNICIPAL CODE  
 3 (REVENUE AND FINANCE/BUSINESS REGULATIONS) BY AMENDING SECTION 6.9-7  
 4 THERETO, PROVIDING THAT PARTIAL PAYMENTS SHALL BE APPLIED FIRST TO  
 5 INTEREST, PENALTIES AND COSTS FOR THAT YEAR, AND THE BALANCE, IF ANY,  
 6 SHALL BE APPLIED TO TAXES DUE FOR THAT YEAR.

7 Note: Additions are underlined; deletions are in ((double parentheses)).

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

9 Section 1. Article 6 of Part III of the San Francisco Municipal Code is hereby amended  
10 by amending Section 6.9-7, to read as follows:

11 **SEC. 6.9-7. PARTIAL PAYMENTS.** Where a taxpayer owes payments for prior years,  
12 the Tax Collector may accept partial payments. The difference between the amount paid by  
13 the taxpayer and the total amount due shall be treated as a delinquent tax and shall be  
14 subject to failure to pay penalties on the unpaid balance pursuant to Section 6.17-1.

15 Unless the taxpayer specifies otherwise, the partial payments shall be applied to the  
16 oldest year's deficiency, first to ((penalties,)) interest, penalties and costs for that year, and  
17 the balance, if any, shall be applied to the taxes due for that year. Any remaining portion of  
18 the payment shall then be applied to the next oldest year's deficiency in the same manner  
19 and order.

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SUPERVISOR, KAUFMAN, NEWSOM  
BOARD OF SUPERVISORS

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The taxpayer may specify that the partial payment be applied to a tax year other than the oldest, but the order of payment between ((penalties,)) interest, penalties, costs, and taxes due shall remain the same.

APPROVED AS TO FORM:

LOUISE H. RENNE, City Attorney

By: *George Putris*  
GEORGE W. PUTRIS  
Deputy City Attorney



# City and County of San Francisco

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

## Tails

## Ordinance

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**File Number:** 990408

**Date Passed:**

Ordinance amending San Francisco Municipal Code, Part III, by amending Section 6.9-7 providing that partial payments shall be applied first to interest, penalties and costs for that year, and the balance, if any, shall be applied to taxes due for that year.

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April 12, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 10 - Ammiano, Becerril, Bierman, Katz, Kaufman, Leno, Newsom, Teng,  
Yaki, Yee

Absent: 1 - Brown

April 19, 1999 Board of Supervisors — FINALLY PASSED

Ayes: 8 - Ammiano, Becerril, Brown, Katz, Kaufman, Leno, Yaki, Yee

Absent: 3 - Bierman, Newsom, Teng

File No. 990408

I hereby certify that the foregoing Ordinance  
was FINALLY PASSED on April 19, 1999 by  
the Board of Supervisors of the City and  
County of San Francisco.



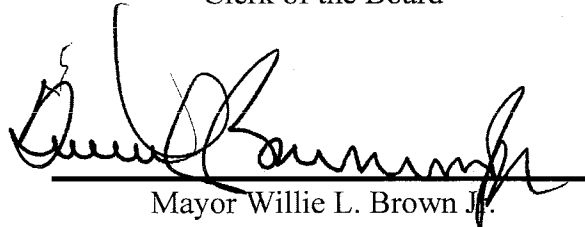
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Gloria L. Young  
Clerk of the Board

APR 30 1999

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Date Approved



Mayor Willie L. Brown Jr.

File No. 990408 continued...