

FILE NO. 990406

ORDINANCE NO. 273-99

1 [Establishing a Third Assessment Appeals Board]  
2 AMENDING CHAPTER 2B OF THE SAN FRANCISCO ADMINISTRATIVE CODE BY  
3 AMENDING SECTIONS 2B.1 THROUGH 2B.7 AND 2B.13 THEREOF TO CREATE A THIRD  
4 ASSESSMENT APPEALS BOARD AND TO MAKE NONSUBSTANTIVE CLARIFYING  
5 REVISIONS.

6  
7 Note: Additions are underlined; deletions are in ((double parentheses)).

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

10 Section 1. Chapter 2B of the San Francisco Administrative Code is hereby amended  
11 by amending Sections 2B.1 through 2B.7 and 2B.13 to read as follows:

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13 **SEC. 2B.1. BOARDS CREATED.** Pursuant to Section 16 of Article XII of the  
14 California State Constitution ((two)) three Assessment Appeals Boards are hereby created.

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16 **SEC. 2B.2. DESIGNATION.** The Assessment Appeals Boards hereby created shall be  
17 designated Assessment Appeals Board No. 1, ((and)) Assessment Appeals Board No. 2, and  
18 Assessment Appeals Board No. 3.

19  
20 **SEC. 2B.3. BOARD MEMBERSHIP AND SELECTION.** (a) ((Each)) Assessment  
21 Appeals Board No. 1 and Assessment Appeals Board No. 2 shall each consist of five regular  
22 members and three alternate members who shall be selected in the manner described in  
23 subsections (b), (c) and (d). In addition, the regular members of Assessment Appeals Board  
24 No. 2 shall also serve as and, except as provided in Section 2B.14(b), shall be entitled to the  
25 priorities extended to alternate members of Assessment Appeals Board No. 1. Assessment

SUPERVISOR KAUFMAN  
BOARD OF SUPERVISORS

1 Appeals Board No. 3 shall consist of five regular members. The regular members of  
2 Assessment Appeals Board No. 1 shall serve ex officio as the regular members of  
3 Assessment Appeals Board No. 3 concurrent with their service on Assessment Appeals  
4 Board No. 1.

5 (b) Pursuant to Sections 1622.1 and 1623.1 of the California Revenue and  
6 Taxation Code, the Board of Supervisors hereby elects to appoint directly the regular and  
7 alternate members of the Assessment Appeals Boards.

8 (((b)))(c) No person shall be eligible for appointment as a regular or alternate  
9 member of ((either)) Assessment Appeals Board No. 1 or Assessment Appeals Board No. 2  
10 unless he or she meets the eligibility criteria set forth in Section 1624.05 of the California  
11 Revenue and Taxation Code. This subsection (((b)))(c) shall not apply to any individual who  
12 was a regular or alternate member of ((either)) the Assessment Appeals Boards on or before  
13 September 1, 1998 and who is re-appointed to his or her same seat.

14 (d) No person may concurrently hold a seat on Assessment Appeals Board No. 1  
15 and a seat on Assessment Appeals Board No. 2.

16 (((c)))(e) Subject to Sections 1623(d) and (e) of the California Revenue and  
17 Taxation Code, the terms of regular and alternate members of the Assessment Appeals  
18 Boards shall be three years, expiring at 12:01 a.m. on the first Monday in September of the  
19 third year.

20  
21 **SEC. 2B.3.1 TRANSITION TO BOARDS HAVING FIVE REGULAR MEMBERS AND**  
22 **THREE ALTERNATE MEMBERS.** (a) The individuals who were regular members of ((the))  
23 Assessment Appeals Board((s)) No. 1 and Assessment Appeals Board No. 2 on September  
24 1, 1998, and the individuals who were alternate members of Assessment Appeals Board No.  
25 1 on September 1, 1998, shall continue, after January 24, 1999 ((the effective date of the

1 amendment to this Chapter that changed the composition of the Assessment Appeals Boards  
2 from three to five regular members)), to hold the same seats they held before that date  
3 ((amendment)). Any incumbent regular member of Assessment Appeals Board No. 1 or  
4 Assessment Appeals Board No. 2 ((regular member)) or incumbent alternate member of  
5 Assessment Appeals Board No. 1 ((alternate member)) whose term expired on or prior to  
6 January 24, 1999((the effective date of that amendment)) is hereby re-appointed for a three-  
7 year term, beginning from the date his or her term previously expired and ending at 12:01  
8 a.m. on the first Monday in September of the third year. Any incumbent regular member of  
9 Assessment Appeals Board No. 1 or Assessment Appeals Board No. 2 ((regular member)) or  
10 incumbent alternate member of Assessment Appeals Board No. 1 ((alternate member))  
11 whose term had not expired on or prior to January 24, 1999((the effective date of the  
12 amendment that changed the composition of the Assessment Appeals Boards from three to  
13 five regular members)), shall continue to serve in his or her seat until 12:01 a.m. on the first  
14 Monday in September of the year in which his or her term would have expired had ((there  
15 been no such amendment)) Ordinance No. 393-98 not been enacted.

16 (b) Subject to Sections 1623(d) and (e) of the California Revenue and Taxation  
17 Code, on January 24, 1999((the effective date of the amendment to this Chapter that reduced  
18 the number of Assessment Appeals Board No. 2 alternate members from six to three  
19 members)), the terms of the individuals who were alternate members of the Assessment  
20 Appeals Board No. 2 on September 1, 1998 shall expire. As soon as practicable after that  
21 ((the)) date ((of that amendment)), the Clerk shall determine, by lot, which three of the  
22 individuals who were Assessment Appeals Board No. 2 alternate members on September 1,  
23 1998 shall be re-appointed as Assessment Appeals Board No. 2 alternate members. The  
24 Clerk shall further determine, by lot, the initial term of each incumbent Assessment Appeals  
25 Board No. 2 alternate member who is selected to continue in his or her seat pursuant to this

1 subsection as follows: one member's term shall expire at 12:01 a.m. on the first Monday in  
2 September 1999; one member's term shall expire at 12:01 a.m. on the first Monday in  
3 September 2000; and one member's term shall expire at 12:01 a.m. on the first Monday in  
4 September 2001.

5 (c) As soon as practicable after January 24, 1999((the effective date of the  
6 amendment to this Chapter that changed the composition of the Assessment Appeals Boards  
7 from three to five regular members)), the Board of Supervisors shall fill the four vacant seats  
8 created by (that amendment)) Ordinance No. 393-98. Subject to Sections ~~((2B.3(b)))~~ 2B.3(c)  
9 and 2B.3(e) of this Chapter, any qualified individual((Board member)) may apply for  
10 appointment to these ((any)) vacant seats. ((on either Assessment Appeals Board. No  
11 individual, however, may hold more than one seat on the Assessment Appeals Boards.))

12 (d) After the Board of Supervisors makes appointments pursuant to subsection (c),  
13 the Clerk shall determine, by lot, the initial terms of the members appointed to those newly-  
14 created seats as follows: the initial term for one member appointed to a newly-created seat  
15 on ((each)) Assessment Appeals Board No.1 and one member appointed to a newly-created  
16 seat on Assessment Appeals Board No. 2 shall expire at 12:01 a.m. on the first Monday in  
17 September 2000; and the initial term for the other member appointed to ((a))the newly-  
18 created seat on ((each)) Assessment Appeals Board No. 1 and the other member appointed  
19 to the newly-created seat on Assessment Appeals Board No. 2 shall expire at 12:01 a.m. on  
20 the first Monday in September 2001.

21 ((f))(e) After the expiration of the term of any of the Assessment Appeals Board  
22 regular or alternate members as set forth in this section, the term of the seat occupied by that  
23 member shall be governed by Section ~~((2B.3(c)))~~ 2B.3(f) of this Chapter.  
24  
25

1           (((e)))(f)       This section 2B.3.1 shall expire on September 30, 2001. Thereafter, the  
2 City Attorney shall cause this section 2B.3.1 to be removed from the codified version of this  
3 Chapter.

4  
5           **SEC. 2B.4. DUTY OF BOARDS.** It shall be the duty of each ((both)) Assessment  
6 Appeals Board((s)) to equalize the valuation of the taxable property within the City and  
7 County for the purposes of taxation in the manner and subject to the limitations contained in  
8 Article XIII of the California State Constitution.

9  
10           **SEC. 2B.5. COMPENSATION OF BOARD MEMBERS.** The compensation of regular  
11 and alternate members of the Assessment Appeals Boards shall be \$100 for each one-half  
12 day of service on ((either)) any Assessment Appeals Board.

13  
14           **SEC. 2B.6. BOARD COMPOSITION AND BOARD QUORUM.** (a) The Assessment  
15 Appeals Boards shall hold joint meetings from time to time for the purpose of proposing rules  
16 and regulations to the Board of Supervisors to govern the operation of the Assessment  
17 Appeals Boards. Such joint meetings shall be held before the five regular members of  
18 ((both)) Assessment Appeals Board((s)) No. 1 and the five regular members of Assessment  
19 Appeals Board No. 2. ((and t)) The attendance by three regular members of ((each))  
20 Assessment Appeals Board No. 1 and three regular members of Assessment Board No. 2  
21 shall constitute a quorum for such meetings.

22           (b) Except as provided in subsection (a), each Assessment Appeals Board shall act  
23 separately and only as three-member panels designated by the Clerk in the manner  
24 described in subsection (d). The attendance by two members of any designated Assessment  
25 Appeals Board three-member panel shall constitute a quorum for the transaction of business.

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

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

10 (1) This subsection (d)(1) shall govern the panel selection for any application  
11 for reduction that concerns (a) real property located all or in a part within Assessor's Blocks 1  
12 through 876, inclusive, or Assessor's Blocks 3701 through 3899, inclusive, (b) a possessory  
13 interest, or (c) property on the secured or unsecured roll assessed at \$20,000,000 or more.  
14 ((For)) The Clerk shall assign any such application to either Assessment Appeals Board No. 1  
15 or Assessment Appeals Board No. 3. For cases governed by this subsection (d)(1) that are  
16 assigned to Assessment Appeals Board No. 1, the Clerk shall designate three panelists from  
17 among the ((following)) members in the following priority order: (a) the regular members of  
18 Assessment Appeals Board No. 1 who meet the eligibility criteria set forth in Section 1624.05  
19 of the California Revenue and Taxation Code; (b) the regular members of Assessment  
20 Appeals Board No. 1 who do not meet the eligibility criteria set forth in Section 1624.05 of the  
21 California Revenue and Taxation Code; (c) the alternate members of Assessment Appeals  
22 Board No. 1 (including the regular members of Assessment Appeals Board No. 2) who meet  
23 the eligibility criteria set forth in Section 1624.05 of the California Revenue and Taxation  
24 Code; (d) the alternate members of Board No. 1 (including the regular members of  
25 Assessment Appeals Board No. 2) who do not meet the eligibility criteria set forth in Section

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

17 (2) For any matter to be heard by Assessment Appeals Board No. 1 that is  
18 not governed by subsection (d)(1), the Clerk shall designate three panelists from among the  
19 members in the following priority order: (a) the regular members of Assessment Appeals  
20 Board No. 1; (b) the alternate members of Assessment Appeals Board No. 1 (including the  
21 regular members of Assessment Appeals Board No. 2); and (c) the alternate members of  
22 Assessment Appeals Board No. 2.

23 (3) For any matter to be heard by Assessment Appeals Board No. 3 that is  
24 not governed by subsection (d)(1), the Clerk shall designate three panelists from among the  
25 members in the following priority order: (a) the regular members of Assessment Appeals

1 Board No. 3; (b) the alternate members of Assessment Appeals Board No. 1 (including the  
2 regular members of Assessment Appeals Board No. 2); and (c) the alternate members of  
3 Assessment Appeals Board No. 2.

4 (4) (((3))) For any application for reduction to be heard by Assessment  
5 Appeals Board No. 2, the Clerk shall designate three panelists from among the members in  
6 the following priority order: (a) the regular members of Assessment Appeals Board No. 2; (b)  
7 the alternate members of Assessment Appeals Board No. 2; (c) the alternate members of  
8 Assessment Appeals Board No. 1; and (d) the regular members of Assessment Appeals  
9 Board No. 1.

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11 **SEC. 2B.7. CLERK OF THE BOARD.** "The Clerk", as used in this Chapter, shall  
12 mean the Clerk of the Board of Supervisors or his or her designee. The Clerk shall function  
13 as both the Clerk and the Administrator of the Assessment Appeals Boards and to any  
14 assessment hearing officers. The Clerk shall perform those duties prescribed for the Clerk of  
15 the Assessment Appeals Board in Article 1.5 (commencing with Section 1620) of Chapter 1,  
16 Part 3, Division 1 of the California Revenue and Taxation Code, and shall: (1) appoint, subject  
17 to the civil service provisions of the Charter, all employees in the department of the Board of  
18 Supervisors who are to perform any duties in connection with the Assessment Appeals  
19 Boards' or assessment hearing officers' proceedings; (2) fix the time and place of sessions of  
20 the Assessment Appeals Boards' and assessment hearing officers' proceedings; (3) calendar  
21 all petitions or applications to be heard by the Assessment Appeals Boards and hearing  
22 officers, and notify all parties of the time and place fixed for such hearings; (4) assign  
23 applications for reduction to the Assessment Appeals Boards and designate three-member  
24 panels to transact the business of the Assessment Appeals Boards as described in Sections  
25 2B.6 and 2B.13 of this Chapter; and (5) designate hearing officers as described in Section



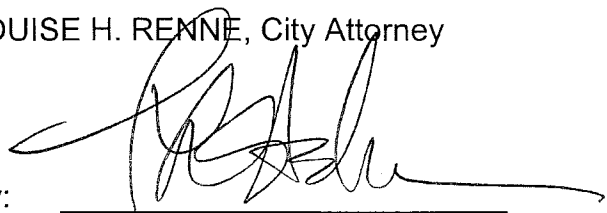
1 2B.14 of this Chapter.

2  
3 **SEC. 2B.13. DUTIES AND OPERATIONS.** (a) Assessment Appeals Board No. 1  
4 and Assessment Appeals Board No. 3 shall have jurisdiction to hear applications for reduction  
5 affecting any property on the secured or unsecured rolls without limitation.

6 (b) Assessment Appeals Board No. 2 shall have jurisdiction to hear applications for  
7 reduction only for property on the secured or unsecured rolls assessed at less than  
8 \$20,000,000, excluding applications involving possessory interests or real property located all  
9 or in part within Assessor's Blocks 1 through 876, inclusive, or Assessor's Blocks 3701  
10 through 3899, inclusive.

11  
12 APPROVED AS TO FORM:

13 LOUISE H. RENNE, City Attorney

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15   
16 By: \_\_\_\_\_  
Deputy City Attorney

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SUPERVISOR KAUFMAN  
BOARD OF SUPERVISORS



# 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:** 990406

**Date Passed:**

Ordinance amending Administrative Code Sections 2B.1 through 2B.7 and 2B.13 to create a third Assessment Appeals Board and to make nonsubstantive clarifying revisions.

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October 18, 1999 Board of Supervisors — PASSED, ON FIRST READING

Ayes: 9 - Ammiano, Bierman, Brown, Katz, Kaufman, Leno, Teng, Yaki, Yee  
Absent: 2 - Becerril, Newsom

October 25, 1999 Board of Supervisors — FINALLY PASSED

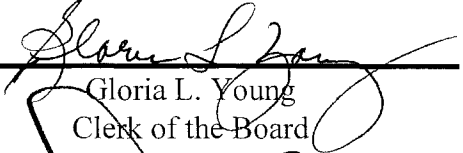
Ayes: 10 - Ammiano, Bierman, Brown, Katz, Kaufman, Leno, Newsom, Teng, Yaki, Yee  
Absent: 1 - Becerril

File No. 990406

I hereby certify that the foregoing Ordinance  
was **FINALLY PASSED** on **October 25, 1999**  
by the **Board of Supervisors of the City and**  
**County of San Francisco.**

10-27-99

Date Approved

  
Gloria L. Young  
Clerk of the Board



Mayor Willie L. Brown Jr.