

1 [Administrative Code - Power to Sell for Nonresidential Commercial Properties]

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3 **Ordinance amending the Administrative Code to allow the Tax Collector to sell**  
4 **tax-defaulted nonresidential commercial property after five years of nonpayment of**  
5 **property taxes instead of after three years.**

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

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

14 Section 1. The Administrative Code is hereby amended by adding Section 10.4-1 to  
15 Article I of Chapter 10, to read as follows:

16 **SEC. 10.4-1. POWER TO SELL TIME PERIOD FOR NONRESIDENTIAL COMMERCIAL**  
17 **PROPERTIES.**

18 *In accordance with California Revenue and Taxation Code Section 3691(a)(1)(C), the Board of*  
19 *Supervisors elects to have the five-year time period described in California Revenue and Taxation*  
20 *Code Section 3691(a)(1)(A) apply to tax-defaulted nonresidential commercial property.*

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

1           Section 3. Undertaking for the General Welfare. In acting and implementing this  
2 ordinance, the City is assuming an undertaking only to promote the general welfare. It is not  
3 assuming, nor is it imposing on its officers and employees, an obligation for breach of which it  
4 is liable in money damages to any person who claims that such breach proximately caused  
5 injury.

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7 APPROVED AS TO FORM:  
8 DAVID CHIU, City Attorney

9 By: /s/ Carole F. Ruwart  
10 CAROLE F. RUWART  
Deputy City 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:** 221187

**Date Passed:** March 14, 2023

Ordinance amending the Administrative Code to allow the Tax Collector to sell tax-defaulted nonresidential commercial property after five years of nonpayment of property taxes instead of after three years.

March 01, 2023 Budget and Finance Committee - RECOMMENDED

March 07, 2023 Board of Supervisors - PASSED ON FIRST READING

Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

March 14, 2023 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai, Stefani and Walton

File No. 221187

I hereby certify that the foregoing  
Ordinance was **FINALLY PASSED** on  
3/14/2023 by the Board of Supervisors of the  
City and County of San Francisco.

f Angela Calvillo  
Clerk of the Board

London N. Breed  
Mayor

3/24/23

Date Approved