

[Administrative Code - Assessment Appeals Board Fees]

Ordinance amending the Administrative Code to increase the following Assessment Appeals Board fees: administrative processing fees, hearing fees, and fees for written findings.

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 ~~striketrough italics Times New Roman font~~.
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are in ~~striketrough 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. Chapter 2B of the Administrative Code is hereby amended by revising Sections 2B.9, 2B.10, 2B.11, and 2B.20, to read as follows:

SEC. 2B.9. ADMINISTRATIVE PROCESSING FEE.

An applicant ~~for a refund~~ shall pay a ~~\$12060.00 nonrefundable~~ administrative processing fee to the Assessment Appeals Board at the time of filing an application with the Board. ~~for all applications filed on or after July 1, 2010. If the Board accepts the application, the fee is non-refundable. If Board staff determine there is a deficiency in the application and reject it, the Board shall refund \$60 of the fee.~~ An applicant shall pay a separate administrative processing fee for each application filed. The administrative processing fee shall be waived where:

(a) The applicant would qualify for a waiver of court fees and costs pursuant to California Government Code Section 68632; or

(b) (1) The application is accompanied by a stipulation pursuant to Revenue and Taxation Code Section 1607 signed by the Assessor, the applicant, and the City Attorney,

(2) The applicant requests a reduction for the tax year following a tax year for which the Assessment Appeals Board has reduced the assessed value at the time of filing the application for the subsequent tax year, and

(3) The applicant's opinion of value is not less than the value determined by the Board for the prior year plus any automatic increases allowed by law; or

(c) The subject property is enrolled on the property tax roll at an assessed value of \$7,500 or less, for the time period that is the subject of the application; or

(d) There is a difference in value of \$7,500 or less, between the taxpayer's opinion of value as stated on the application, and the assessed value of the subject property on the property tax roll for the time period that is the subject of the application.

SEC. 2B.10. HEARING FEE.

(a) Where an application is not withdrawn at least 30 days prior to the date on which an Assessment Appeals Board has scheduled the application for hearing, at least 30 days prior to the hearing date the applicant shall pay a hearing fee to the Assessment Appeals Board in accordance with the following schedule:

<i>Where the property affected by the application is valued on the current assessment role at:</i>	<i>Fee</i>
\$250,000 or less	No Charge
<u>\$250,001 - \$2,000,000</u>	\$50.00 <u>\$100</u>
<u>\$2,000,001 - \$10,000,000</u>	100.00 <u>\$200</u>
<u>\$10,000,001 - \$20,000,000</u>	250.00 <u>\$500</u>

<u>\$20,000,001 - \$50,000,000</u>	400.00 <u>\$800</u>
<u>\$50,000,001 - \$100,000,000</u>	600.00 <u>\$1,200</u>
<u>More than \$100,000,000 \$100,000,001 - \$250,000,000</u>	1,200.00 <u>\$2,400</u>
<u>\$250,000,001 - \$500,000,000</u>	<u>\$4,800</u>
<u>\$500,000,001 - \$1,000,000,000</u>	<u>\$9,600</u>
<u>More than \$1,000,000,000</u>	<u>\$19,200</u>

(b) Where an applicant files two or more applications at the same time affecting the same appraisal unit for the same tax year, the applicant shall be liable for the greater of: (1) a single hearing fee based on the sum of the current assessment role values of all property contained in the appraisal unit, or (2) the total of all hearing fees in which each hearing fee is based on the current assessment role value of each individual property contained in the appraisal unit.

(c) Revenues generated by the filing fees and hearing fees shall be used exclusively to pay for the Assessment Appeals Boards' costs of operation.

(d) One-half of the hearing fee shall be refunded to any applicant where the assessor's value is lowered to the applicant's opinion of value as stated in the initial application filed with the Assessment Appeals Board or by 30% percent or more of the assessor's value following the hearing. No hearing fee will be refunded unless the applicant applies to the Board for a refund in writing within 30 days following receipt of the Board's decision.

(e) The hearing fee shall be waived if the application concerns residential property and the applicant elects to have the appeal heard by a hearing officer pursuant to Sections 2B.14 through 2B.18 of this Chapter 2B. If the applicant subsequently applies for a hearing before the Assessment Appeals Board pursuant to Section 2B.18 ~~of this Chapter~~, the applicant shall pay the hearing fee required by this Section 2B.10. However, if the assessor subsequently applies for a hearing, the applicant shall not be required to pay the hearing fee.

1 (f) The hearing fee shall be waived where the applicant would qualify for a waiver of
2 court fees and costs pursuant to California Government Code Section 68511.3.

3
4 **SEC. 2B.11. FEE FOR FINDINGS.**

5 (a) Pursuant to California Revenue and Taxation Code Section 1611.5 and Property
6 Tax Rules 308 and 325 under Title 18 of the California Code of Regulations, if either the
7 Applicant or the Assessor desires written findings of fact and conclusions of law ("findings"),
8 that party shall submit a written request for findings to the Clerk of the Assessment Appeals
9 Board before commencement of the hearing. The requesting party shall also pay the
10 Assessment Appeals Board (1) a ~~\$430215~~ deposit to cover the first hour of time that the
11 County will spend to prepare the findings, which deposit shall be due before the conclusion of
12 the hearing; and (2) a ~~\$430215~~ fee for every additional hour spent by the County to prepare
13 the findings, with a total maximum of 30 hours billed, *for all applications filed on or after July 1,*
14 *2010* which shall be due within 30 days after the Clerk has informed the requesting party in
15 writing of the total amount owed.

16 (b) A request for findings shall be deemed abandoned and finding fees shall be waived
17 if any of the following occur: (1) the requesting party fails to pay the deposit before the
18 conclusion of the hearing; (2) the requesting party fails to pay the total fee within 30 days after
19 the Clerk of the Assessment Appeals Board has informed that party in writing of the total
20 amount owed; (3) upon issuance of the notice of decision the Clerk requests written
21 confirmation within 10 business days that the requesting party is still requesting findings and
22 that party does not confirm; (4) the requesting party abandons its request orally on the record
23 before the conclusion of the hearing; or (5) the requesting party informs the Clerk in writing
24 that it wishes to abandon its request, provided that the findings have not already issued.

1 (c) If a party abandons its request for findings as set forth in subsection (b), the
2 Assessment Appeals Board shall cause that party to receive a refund of any deposits or fees
3 paid, unless the County has already spent one hour or more on the findings. In addition, the
4 Clerk of the Assessment Appeals Board shall promptly notify all parties in writing that the
5 request for findings has been abandoned and that any other party may renew the request by
6 submitting a written request to the Clerk, accompanied by the required one-hour deposit,
7 within 10 business days. If a renewed request for findings is deemed abandoned pursuant to
8 subsection (b), there shall be no further opportunity to request findings, and the Assessment
9 Appeals Board need not prepare the findings.

10 (d) Nothing in this Section 2B.11 shall be construed to prohibit the Assessment
11 Appeals Board from preparing and issuing findings on its own motion at its own expense.

12 (e) Where an applicant files two or more applications at the same time affecting the
13 same appraisal unit for the same tax year, the applicant shall be liable for a single findings
14 fee.

15 (f) Revenues generated by the findings fees shall be used exclusively to pay actual
16 expenses incurred by the County for producing the findings.

18 **SEC. 2B.20. HEARING PROCEDURES.**

19 Each Assessment Appeals Board created pursuant to this Chapter shall:

20 * * * *

21 (e) Require that any request to continue the date of a hearing be submitted to the Assessment
22 Appeals Board in writing on a form prescribed by the Assessment Appeals Board.

23
24 Section 2. Effective Date. This ordinance shall become effective 30 days after
25 enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the

1 ordinance unsigned or does not sign the ordinance within 10 days of receiving it, or the Board
2 of Supervisors overrides the Mayor's veto of the ordinance.

3
4 Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors
5 intends to amend only those words, phrases, paragraphs, subsections, sections, articles,
6 numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal
7 Code that are explicitly shown in this ordinance as additions, deletions, Board amendment
8 additions, and Board amendment deletions in accordance with the "Note" that appears under
9 the official title of the ordinance.

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

13 By: /s/ Bradley A. Russi
14 BRADLEY A. RUSSI
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: 250439

Date Passed: June 10, 2025

Ordinance amending the Administrative Code to increase the following Assessment Appeals Board fees: administrative processing fees, hearing fees, and fees for written findings.

May 21, 2025 Budget and Finance Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

May 21, 2025 Budget and Finance Committee - RECOMMENDED AS AMENDED

June 03, 2025 Board of Supervisors - PASSED, ON FIRST READING

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

June 10, 2025 Board of Supervisors - FINALLY PASSED

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

File No. 250439

**I hereby certify that the foregoing
Ordinance was FINALLY PASSED on
6/10/2025 by the Board of Supervisors of the
City and County of San Francisco.**

f Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

6.13.25

Date Approved