

1 [Appropriation - Assessment Appeals Fee Revenue - \$400,000 - Board of Supervisors -  
2 FY2023-2024]

3 **Ordinance appropriating \$400,000 of assessment appeals fee revenue from filing fees,**  
4 **hearing fees, and finding of fact fees collected in Fiscal Year (FY) 2023-2024 to support**  
5 **the Assessment Appeals Boards' costs of operation, including the development of an**  
6 **online assessment appeals application filing system.**

7 Note: Additions are single-underline italics Times New Roman;  
8 deletions are ~~striketthrough italics Times New Roman~~.  
9 Board amendment additions are double underlined.  
Board amendment deletions are ~~striketthrough normal~~.

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

11 Section 1. In FY 2023-24, actual revenue from filing fees, hearing fees, and finding of  
12 fact fees collected from assessment appeals filings by the Assessment Appeals Board of the  
13 Office of the Clerk of the Board of Supervisors is projected to be \$400,000 higher than the  
14 estimated revenue projected and appropriated in the FY 2023-24 Annual Appropriation  
15 Ordinance resulting in unappropriated revenue.

16 Section 2. Pursuant to San Francisco Administrative Code Section 2B.10(c), all  
17 revenues generated by the filing fees including hearing fees shall be used exclusively to pay  
18 for the Assessment Appeals Boards' costs of operation.

19 Section 3. Pursuant to San Francisco Administrative Code Section 2B.11(f), revenues  
20 generated by the findings fees shall be used exclusively to pay expenses incurred by the  
21 County for producing the findings.

22 Section 4. The County and the Assessment Appeals Board of the Office of the Clerk of  
23 the Board of Supervisors require an online assessment appeals application filing system to  
24 support the operation of the Assessment Appeals Boards.

1 Section 5. The sources of funding outlined below from the unappropriated assessment  
 2 appeals fee revenue from filing fees, hearing fees, and finding of fact fees are herein  
 3 appropriated to reflect the projected sources of funding for FY 2023-24.

4  
 5 **SOURCES Appropriation**

Fund / Department ID	Project & Activity / Authority	Account	Description	Amount
10000 General Fund Account Controlled /	10003454-0001 BOS Clerk of the Board /	460199	Other General Government Charge	\$400,000
229018 BOS Clerk of the Board	10000 Operating			
<b>Total SOURCES Appropriation</b>				<b>\$400,000</b>

17  
 18 Section 6. The uses of funding outlined below are herein appropriated in the general  
 19 fund continuing authority controlled fund under the Assessment Appeals Board of the Office of  
 20 the Clerk of the Board of Supervisors to fund the costs of supporting operation of the AAB,  
 21 including by building a new state-of-the-art assessment appeals application filing system in a  
 22 future fiscal year when sufficient funding is accumulated and appropriated for this purpose.

1 **USES Appropriation**

2	Fund /	Project &	Account	Description	Amount
3	Department ID	Activity /			
4		Authority			
5	10020	10003457-0001	506070	Online	\$400,000
6	General Fund	BD Assessment		Assessment	
7	Continuing Authority	Appeals Board		Appeals	
8	Controlled	/		Application	
9	/	22688 BOS		Filing System	
10	229019	Charter		Programmatic	
11	BOS Assessment	Mandates		Project Costs	
12	Appeals Board				
13	<b>Total USES Appropriation</b>				<b>\$400,000</b>

14  
 15 Section 7. The Controller is authorized to record transfers between funds and adjust  
 16 the accounting treatment of sources and uses appropriated in this ordinance as necessary to  
 17 conform with Generally Accepted Accounting Principles and other laws.

18 Section 8. The amount of \$58,700 is hereby placed on Controller’s Reserve pending  
 19 receipt of actual May 2024 and June 2024 assessment appeals fee revenue from filing fees,  
 20 hearing fees, and finding of fact fees.

1  
2  
3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25

APPROVED AS TO FORM:  
DAVID CHIU, City Attorney

By:                   /s/                    
ANNE PEARSON  
Deputy City Attorney

FUNDS AVAILABLE:  
GREG WAGNER, Controller

By:                   /s/                    
GREG WAGNER  
Controller



# City and County of San Francisco

## Tails Ordinance

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

**File Number:** 240569

**Date Passed:** July 23, 2024

Ordinance appropriating \$400,000 of assessment appeals fee revenue from filing fees, hearing fees, and finding of fact fees collected in Fiscal Year (FY) 2023-2024 to support the Assessment Appeals Boards' costs of operation, including the development of an online assessment appeals application filing system.

June 12, 2024 Budget and Appropriations Committee - CONTINUED TO CALL OF THE CHAIR

June 21, 2024 Budget and Appropriations Committee - MOTION

June 20, 2024 Budget and Appropriations Committee - MOTION

June 24, 2024 Budget and Appropriations Committee - MOTION

June 26, 2024 Budget and Appropriations Committee - RECOMMENDED

July 09, 2024 Board of Supervisors - CONTINUED ON FIRST READING

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Preston, Ronen, Safai and Walton

Excused: 1 - Stefani

July 16, 2024 Board of Supervisors - PASSED ON FIRST READING

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Ronen, Safai, Stefani and Walton

Noes: 1 - Preston


July 23, 2024 Board of Supervisors - FINALLY PASSED

Ayes: 10 - Chan, Dorsey, Engardio, Mandelman, Melgar, Peskin, Ronen, Safai, Stefani and Walton

Noes: 1 - Preston

File No. 240569

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 7/23/2024 by the Board of Supervisors of the City and County of San Francisco.

  
\_\_\_\_\_  
Angela Calvillo  
Clerk of the Board

  
\_\_\_\_\_  
London N. Breed  
Mayor

7/31/24  
\_\_\_\_\_  
Date Approved