Ordinance levying property taxes at a combined rate of $1.1801 $1.1774 on each $100 valuation of taxable property for the City and County of San Francisco, San Francisco Unified School District, San Francisco County Office of Education, San Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management District; and establishing a pass-through rate of $0.0660 per $100 of assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for the fiscal year ending June 30, 2020.

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

Section 1. Pursuant to the laws of the State of California, a tax is hereby levied for the fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $1.01587334 on each $100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned to the General Fund and the General Obligation Bond Fund, and according to the provisions of Sections 16.106, 16.107, 16.108, and 16.109 of the Charter as follows:
For the General Fund, the rate of $ 0.80918319

For the Library Preservation Fund, the rate of 0.02500000

For the San Francisco Children's Fund, the rate of 0.04000000

For the Open Space Fund, the rate of 0.02500000

For the General Obligation Bond Fund, the rate of 0.11669015

TOTAL City and County of San Francisco $1.01587334

(1) Includes $0.25330113 for the State-mandated tax shift to the Educational Revenue Augmentation Fund.

Section 2. Pursuant to the laws of the State of California, a tax is hereby levied for San Francisco Unified School District purposes for the fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $0.11859296 on each $100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

For General Operations, the rate of $0.07698857

For General Obligation Bond Debt Service, the rate of $0.04160439

TOTAL San Francisco Unified School District $0.11859296

Section 3. Pursuant to the laws of the State of California, a tax is hereby levied for San Francisco County Office of Education purposes for the fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $0.00097335 on each $100 valuation of said
taxable property as the same appears upon the secured assessment roll of the City and
County for the fiscal year. The tax shall be apportioned as follows:

- **For General Operations**, the rate of $0.00097335
- **TOTAL San Francisco County Office of Education** $0.00097335

Section 4. Pursuant to the laws of the State of California, a tax is hereby levied for San Francisco Community College District purposes for the fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $0.02423908 on each $100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

- **For General Operations**, the rate of $0.01444422
- **For General Obligation Bond Debt Service**, the rate of $0.00979486
- **TOTAL San Francisco Community College District** $0.02423908

Section 5. Pursuant to the laws of the State of California, a tax is hereby levied for Bay Area Rapid Transit District purposes for the fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $0.01832528 $0.01532528 on each $100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

- **For General Operations**, the rate of $0.00632528
- **For General Obligation Bond Debt Service**, the rate of $0.00900000 $0.01200000

Section 6. Pursuant to the laws of the State of California, a tax is hereby levied for Bay Area Air Quality Management District purposes for fiscal year ending June 30, 2020, on all property, real and personal, in the City and County of San Francisco, except such property as is by law exempt from taxation, in the sum of $0.00208539 on each $100 valuation of said taxable property as the same appears upon the secured assessment roll of the City and County for the fiscal year. The tax shall be apportioned as follows:

For General Operations, the rate of $0.00208539

Section 7. The combined property tax rate for the City and County of San Francisco, San Francisco Unified School District, San Francisco County Office of Education, San Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management District, as set forth above, shall therefore be $1.1801 $1.1771 on each $100 valuation of said taxable property.

Section 8. Pursuant to Sections 37.3(a)(6)(A), (B), and (C) of the Administrative Code, the Board of Supervisors hereby determines that, based on the combined property tax rate provided in Section 7 of this ordinance, the property tax pass-through rate for residential tenants for the fiscal year ending June 30, 2020, shall be $0.0660 per $100 of assessed value. The pass-through rate is based on three factors: (1) 100% of the change in the landlord's property tax resulting from repayment of the City's general obligation bonds approved by voters between November 1, 1996, and November 30, 1998; (2) 50% of the change in the landlord's property tax resulting from repayment of the City's general obligation bonds.
bonds approved by voters after November 14, 2002; and (3) 50% of the change in the landlord’s property tax resulting from repayment of the San Francisco Unified School District or San Francisco Community College District’s general obligation bonds approved by voters after November 1, 2006, payable during the fiscal year ending June 30, 2020.

Section 9. The rate for the City and County of San Francisco General Obligation Bond Fund includes a collection fee of 0.25% of the fund collected for the purpose of General Obligation Bond debt service. An amount sufficient to pay this fee is hereby appropriated within the General Obligation Bond Fund and the Controller is hereby authorized to pay this fee into the General Fund from the General Obligation Bond Fund.

Prepared By: 

Ben Rosenfield

Approved As to Form:

Dennis J. Herrera, City Attorney

BY: ________________
Deputy City Attorney
Ordinance levying property taxes at a combined rate of $1.1801 on each $100 valuation of taxable property for the City and County of San Francisco, San Francisco Unified School District, San Francisco County Office of Education, San Francisco Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality Management District; and establishing a pass-through rate of $0.0660 per $100 of assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for the fiscal year ending June 30, 2020.

September 04, 2019 Budget and Finance Committee - RECOMMENDED

September 10, 2019 Board of Supervisors - AMENDED, AN AMENDMENT OF THE WHOLE BEARING NEW TITLE
Ayes: 11 - Brown, Fewer, Haney, Mandelman, Mar, Peskin, Ronen, Safai, Stefani, Walton and Yee

September 10, 2019 Board of Supervisors - PASSED ON FIRST READING AS AMENDED
Ayes: 11 - Brown, Fewer, Haney, Mandelman, Mar, Peskin, Ronen, Safai, Stefani, Walton and Yee

September 17, 2019 Board of Supervisors - FINALLY PASSED
Ayes: 11 - Brown, Fewer, Haney, Mandelman, Mar, Peskin, Ronen, Safai, Stefani, Walton and Yee
I hereby certify that the foregoing Ordinance was FINALLY PASSED on 9/17/2019 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

London N. Breed
Mayor

Date Approved
9-27-19