

1 [Urging state legislature to amend property reassessment]  
2 Resolution urging the California State Legislature to pass  
3 legislation which would provide to domestic partners holding  
4 property as joint tenants the same protections from  
5 reassessments upon the death of one of the joint tenants as are  
6 currently enjoyed by married couples.

7  
8 WHEREAS, It has come to the attention of members of the  
9 Board of Supervisors that properties held by domestic partners  
10 as joint tenants in San Francisco are often subject to a  
11 reassessment upon the death of one partner; and,

12 WHEREAS, These reassessments, which can engender  
13 significant rises in property tax bills, are carried out  
14 pursuant to state law and cannot be prevented by changes in  
15 local laws; and

16 WHEREAS, California state law provides an exception to such  
17 reassessments for married couples;

18 WHEREAS, The exception for married couples on property  
19 reassessment shows the State has an interest in protecting  
20 couples from significant increases in tax rates upon the death  
21 of a partner, but also reveals the discrimination in state law  
22 against same sex domestic partners who are not eligible for  
23 marriage benefits; and,

24 WHEREAS, The City of San Francisco has a special interest  
25 in championing the rights of domestic partners, due to the

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1 significant lesbian, gay, bisexual and transgender communities  
2 that reside within the City; now, therefore be it,

3 RESOLVED, That the Board of Supervisors of the City and  
4 County of San Francisco hereby urges the California State  
5 Legislature to pass legislation which would provide to domestic  
6 partners holding property as joint tenants the same protections  
7 from reassessments upon the death of one of the joint tenants as  
8 are currently enjoyed by married couples in similar  
9 circumstances; and, be it,

10 FURTHER RESOLVED, That the Clerk of the Board of  
11 Supervisors shall send a copy of this resolution to  
12 Assemblymembers Carole Migden and Kevin Shelley, as well as to  
13 State Senator John Burton.  
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City and County of San Francisco

City Hall  
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Tails  
Resolution

File Number: 011582

Date Passed:

Resolution urging the California State Legislature to pass legislation which would provide to domestic partners holding property as joint tenants the same protections from reassessments upon the death of one of the joint tenants as are currently enjoyed by married couples.

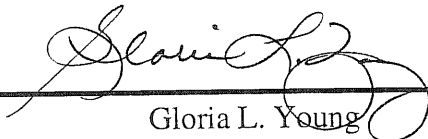
September 17, 2001 Board of Supervisors — ADOPTED

Ayes: 9 - Ammiano, Daly, Gonzalez, Hall, Leno, Maxwell, McGoldrick, Newsom, Yee

Absent: 2 - Peskin, Sandoval

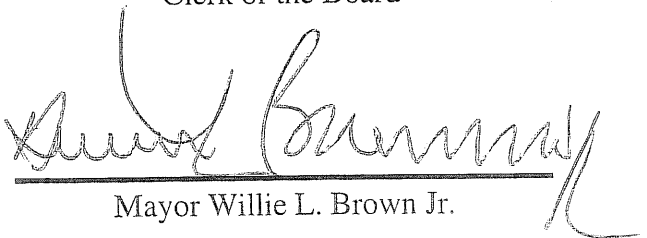
File No. 011582

I hereby certify that the foregoing Resolution was ADOPTED on September 17, 2001 by the Board of Supervisors of the City and County of San Francisco.

  
Gloria L. Young  
Clerk of the Board

SEP 28 2001

Date Approved

  
Mayor Willie L. Brown Jr.