1	[Setting Property Tax Rate and Establishing Pass-Through Rate for R FY2020-2021]	esidential Tenants -	
2			
3	Resolution levying property taxes at a combined rate of \$1.19846	368 on each \$100	
4	valuation of taxable property for the City and County of San Fran	cisco, San Francisco	
5	Unified School District, San Francisco County Office of Education, San Francisco		
6	Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality		
7	Management District; and establishing a pass-through rate of \$0.0756 per \$100 of		
8	assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for		
9	the fiscal year ending June 30, 2021.		
10			
11	WHEREAS, Administrative Code, Section 3.3(m), requires the	Board of Supervisors to	
12	enact a resolution each year by September 30 adopting the property tax rate for the City and		
13	County of San Francisco (the "City"), including amounts required for debt service; now,		
14	therefore, be it		
15	RESOLVED, That under the laws of the State of California, a ta	ax is hereby levied for	
16	the fiscal year ending June 30, 2021, on all property, real and persona	al, in the City, except	
17	such property as is by law exempt from taxation, in the sum of \$1.01891052 on each \$100		
18	valuation of said taxable property as the same appears upon the secured assessment roll of		
19	the City for the fiscal year; and the tax shall be apportioned to the General Fund and the		
20	General Obligation Bond Fund, and according to Sections 16.106, 16.107, 16.108, and		
21	16.109 of the Charter as follows:		
22	For the General Fund, the rate of	\$ 0.80918319	
23	For the Library Preservation Fund, the rate of	0.02500000	
24	For the San Francisco Children's Fund, the rate of	0.04000000	
25	For the Open Space Fund, the rate of	0.02500000	

1 For the General Obligation Bond Fund, the rate of 0.11972733 **TOTAL City and County of San Francisco** 2 **\$1.01891052**; 3 and, be it FURTHER RESOLVED, That under the laws of the State of California, a tax is hereby 4 5 levied for San Francisco Unified School District purposes for the fiscal year ending June 30, 6 2021, on all property, real and personal, in the City, except such property as is by law exempt 7 from taxation, in the sum of \$0.12208898 on each \$100 valuation of said taxable property as 8 the same appears upon the secured assessment roll of the City for the fiscal year; and the tax 9 shall be apportioned as follows: For General Operations, the rate of \$0.07698857 10 For General Obligation Bond Debt Service, the rate of 11 \$0.04510041 12 **TOTAL San Francisco Unified School District** \$0.12208898; 13 and, be it FURTHER RESOLVED, That under the laws of the State of California, a tax is hereby 14 15 levied for San Francisco County Office of Education purposes for the fiscal year ending June 16 30, 2021, on all property, real and personal, in the City and County of San Francisco, except 17 such property as is by law exempt from taxation, in the sum of \$0.00097335 on each \$100 18 valuation of said taxable property as the same appears upon the secured assessment roll of the City for the fiscal year; and the tax shall be apportioned as follows: 19 20 For General Operations, the rate of \$0.00097335 21 **TOTAL San Francisco County Office of Education \$0.00097335**; and, be it 22 23 FURTHER RESOLVED, That under 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 24 30, 2021, on all property, real and personal, in the City, except such property as is by law 25

1 exempt from taxation, in the sum of \$0.03418016 on each \$100 valuation of said taxable

2 property as the same appears upon the secured assessment roll of the City for the fiscal year;

3 and the tax shall be apportioned as follows:

4	For General Operations, the rate of	\$0.01444422
5	For General Obligation Bond Debt Service, the rate of	<u>\$0.01973594</u>
6	TOTAL San Francisco Community College District	<b>\$0.03418016</b> ;

7 and, be it

8 FURTHER RESOLVED, That under the laws of the State of California, a tax is hereby 9 levied for Bay Area Rapid Transit District purposes for the fiscal year ending June 30, 2021, 10 on all property, real and personal, in the City, except such property as is by law exempt from 11 taxation, in the sum of \$0.02022528 on each \$100 valuation of said taxable property as the 12 same appears upon the secured assessment roll of the City for the fiscal year; and the tax 13 shall be apportioned as follows:

16	TOTAL Bay Area Rapid Transit District	<u>\$0.02022528;</u>
15	For General Obligation Bond Debt Service, the rate of	\$ <u>0.01390000</u>
14	For General Operations, the rate of	\$0.00632528

17 and, be it

FURTHER RESOLVED, That under 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, 2021, on all property, real and personal, in the City, 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 for the fiscal year; and the tax shall be apportioned as follows: For General Operations, the rate of \$0.00208539

		<u>+++++++++++++++++++++++++++++++++++++</u>
25	TOTAL Bay Area Air Quality Management District	<u>\$0.00208539;</u>

1 and, be it

2	FURTHER RESOLVED, That the combined property tax rate for the City, San
3	Francisco Unified School District, San Francisco County Office of Education, San Francisco
4	Community College District, Bay Area Rapid Transit District, and Bay Area Air Quality
5	Management District, as set forth above, shall therefore be <b>\$1.19846368</b> on each \$100
6	valuation of said taxable property; and, be it
7	FURTHER RESOLVED, That pursuant to Sections 37.3(a)(6)(A)-(D) of the
8	Administrative Code, the Board of Supervisors hereby determines that, based on the
9	combined property tax rate provided in the preceding paragraph, the property tax pass-
10	through rate for residential tenants for the fiscal year ending June 30, 2021, shall be \$0.0756
11	per \$100 of assessed value, based on the calculations set forth in that Section; and residential
12	tenants may be eligible for relief from the property tax pass-through under Section
13	37.3(a)(6)(E) at a rate of \$0.0168 per \$100 of assessed value.
14	
15	Recommended By:
16	Ben Rosenfield
17	
18	<u>/s/</u>
19	Controller
20	
21	
22	
23	
24	
25	



## City and County of San Francisco Tails

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

Resolution

File Number: 201011

Date Passed: September 22, 2020

Resolution levying property taxes at a combined rate of \$1.19846368 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 \$0.0756 per \$100 of assessed value for residential tenants pursuant to Administrative Code, Chapter 37, for the fiscal year ending June 30, 2021.

September 16, 2020 Budget and Finance Committee - RECOMMENDED

September 22, 2020 Board of Supervisors - ADOPTED

Ayes: 11 - Fewer, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani, Walton and Yee

File No. 201011

I hereby certify that the foregoing Resolution was ADOPTED on 9/22/2020 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo Clerk of the Board

London N. Breed Mayor

10.2.20

Date Approved