

CITY COLLEGE OF SAN FRANCISCO

Fiscal Year 2024/25 Final Levy Summary Report For:

Proposition B Special Parcel Tax

November 2024

Prepared by:



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1. INTRODUCTION AND OVERVIEW

In 2012, City College of San Francisco (“City College”) proposed a special parcel tax, as allowed by California Government Code Section 50075. This parcel tax was called Proposition A and was placed on the November 2012 ballot. Proposition A was approved by San Francisco voters in that election by a 73% affirmative vote. Proposition A was first effective with the 2013/2014 tax year and was to have a duration of eight years. In 2016, the voters of City College approved Proposition B that raised the parcel tax from \$79 to \$99 and extended the term until 2032. The parcel tax is collected via the general property tax billing system, through the San Francisco County Tax Collector’s office.

The parcel tax is calculated and administered by NBS, as the Consultant or Parcel Tax Administrator. The City College key contact for this effort is Yulian Ligioso, Interim Vice Chancellor, Financial Services. Yulian Ligioso can be reached by email, at [ylicioso@ccsf.edu](mailto:yligioso@ccsf.edu).

The Fiscal Year 2024/25 levy amount placed on the San Francisco County tax roll was \$20,065,617. This was more than a \$30,400 increase from the previous year’s tax. An additional \$20,394 was direct billed to six timeshare organizations.

NBS

Jason Roth, Administrator

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1.1 Process Overview and Annual Timeline

The parcel tax is calculated at a rate of \$99.00 per taxable parcel. The tracking of parcel data and calculation of the parcel tax is done by the Parcel Tax Administrator. The County Property Tax bills include a line item for this parcel tax, with the character description of "SFCCD Parcel Tax." For the FY 2024/25 tax year, the phone number of 415-487-2400 was printed on the tax bills for questions or information; there is a recorded message on this line with detailed information about the tax. Any other inquiries about the parcel tax that come directly to City College offices can be directed to myparceltax.com/citycollege, NBS at (800) 676-7516 or via email at ccsfparceltax@nbsgov.com.

The tax revenues are collected and disbursed by the San Francisco Tax Collector in a manner known as the general method, with direct collections forwarded to City College. Direct collections reflect current tax delinquencies as well as penalties and interest as they are paid. This can cause a small-time delay in cash receipts (delinquencies have been nominal in the recent past, running at approximately 1.1%).

The following timeline is in calendar year format. All activities are performed by NBS unless stated otherwise.

| | |
|-------------------------|--|
| January-February | Review first tax installment data and delinquencies |
| February - April | Parcel research and analysis |
| May-June | Review second tax installment data and delinquencies Counties forward second installment of parcel tax revenues |
| June | Compile draft parcel tax levy database County forwards remaining parcel tax revenues |
| July | Finalize parcel tax levies |
| August | Submit tax rolls to County Auditor Controller (due not later than August 1) |
| September | Finalize handling of any rejected parcels (and any direct-billed parcels) |
| October | Respond to property owner inquiries (occurs year-round) Provide Final Annual Levy Report/CD information |
| November | Respond to property owner inquiries (occurs year-round) |
| December | If desired, NBS will attend Board Meeting Counties forward first portion of parcel tax revenues |

2. METHODOLOGY

2.1 Parcel Tax Methodology

Per the Resolution approved on May 26, 2016, the Proposition B parcel tax method is as follows. Note that this is a summary of the information within this Resolution (and it may differ from the language in the ballot measure), and further inquiries should be directed to the original Resolution.

The annual tax shall be \$99 per parcel for 15 years assessed against each parcel of taxable land in the City and County of San Francisco. A parcel shall be defined as any unit of land in the City and County that receives a separate tax bill from the San Francisco Assessor-Recorder's Office. All property that would otherwise be exempt from property taxes will also be exempt from the special parcel tax.

2.2 Exemptions and Exceptions

City College of San Francisco has adopted these administrative procedures to provide a clear and transparent process for taxpayers and other interested parties. Though the parcel tax is a flat uniform rate of \$99 per parcel, there are certain exceptions and administrative matters to consider in the collection of the Tax.

Exemptions:

Parcels exempt from regular property taxes will also be exempt from the parcel tax. Certain religious and non-profit parcels are included herein. There are no senior or low-income exemptions.

City College has also determined the following situations which may administratively result in an exemption or reduction to comply with the intent of the original City College Resolution of being a flat uniform tax per taxable parcel. These exceptions are as follows:

Contiguous parcel exceptions

The contiguous parcel exception allows a property owner to virtually combine adjacent parcels (parcels that share a common border) for the purpose of this parcel tax which have one physical parcel but for certain historical or technical reasons have been divided into two or more Assessor Parcel Numbers. Any such parcel combinations may be granted solely for owner-occupied residential purposes.

Timeshare exceptions

There are thousands of separate Assessor Parcel Numbers which are for interval ownerships of certain physical units, typically a condominium in a multi-unit development. These are known as "Timeshares." City College will voluntarily reduce the parcel tax for these Timeshares to their proportionate share of the parcel tax as it applies to the physical unit. Alternatively, a Homeowners Association ("HOA") may be billed for the parcel tax, allowing for the tax to be fairly apportioned amongst the Timeshare owners. The Parcel Tax Administrator will attempt to identify such Timeshares. If a Timeshare owner would like to request such an exception, he or she should follow the process herein.

Process:

Any property owner (or Timeshare owner) eligible for an exception as listed above may download the application at myparceltax.com/citycollege or apply with the Parcel Tax Administrator, at (800) 676-7516 (or via email at ccsfparceltax@nbsgov.com). The property owner must make contact as soon as possible, but in any case, within one year from the receipt of the tax bill. NBS will review the application and discuss it with the City College Vice Chancellor or designee who shall review the application of the method of tax. After such time, NBS will respond to the property owner.

Any property owner granted an exemption or exception from the parcel tax does not need to reapply every year, assuming there are no changes in ownership, parcel use, Assessor Parcel Number, or other relevant detail regarding the property in question.

To file for an exemption or exception from the parcel tax for the next fiscal year (first-time applicants only), the applicant can request a form from NBS, or download the appropriate form and follow the instructions from ccsf.edu/parcel tax.

Note: all completed applications must be received by June 15 to be eligible for exemption for the following tax year.

To apply for a refund for the current fiscal year:

1. Pay your current tax bill in full.
2. Request a refund form by calling (800) 676-7516.
3. Submit the completed refund form and requested documents.

Note: No refunds will be made for the current fiscal year after June 15.

2.3 Appeals Procedures

Proposition B was approved by the voters within the City College boundaries in November 2016 and is applicable to all properties with the City College boundaries. If disputes arise as to the formula or its application to individual parcels, this appeals procedure shall govern that process.

The parcel tax was applied to each parcel based upon careful research and sources deemed to be reliable. If a property owner feels that the parcel tax has been calculated or applied in error, he or she must contact the Parcel Tax Administrator, NBS, at (800) 676-7516. The property owner must make contact as soon as possible, but in any case, within one year from the receipt of the tax bill. NBS will review the application and discuss it with the City College Vice Chancellor, or designee, who shall review the application of the method of tax. After such time, NBS will respond to the property owner.

If the property owner is still not satisfied with the decision, then he or she shall request a final declaration from either the City College Board of Trustees or Special Trustee or Chancellor, as shall be designated. Their judgment will be considered final in any interpretations or discrepancies. In addition, the Board or designee may pass any resolutions needed to clarify any ambiguities or issues regarding the parcel tax and its application to parcels.

3. LEVY SUMMARY

The following table summarizes the 2024/25 Fiscal Year levy of the Proposition B Special Parcel Tax:

| City College of San Francisco | |
|--|------------------------|
| Proposition B Tax for 2024/25 | |
| | Total |
| Total parcels: | 212,502 |
| Less: | |
| Non-Taxable ⁽¹⁾ : | 6,387 |
| Exempted ⁽²⁾ | 15 |
| Timeshare Parcels ⁽³⁾ | 3,617 |
| Total Non-Taxable parcels: | 10,019 |
| Total Taxable parcels: ⁽⁴⁾ | 202,483 |
| Total Tax @ \$99/parcel: ⁽⁵⁾ | \$20,045,223.00 |

- (1) A parcel is considered Non-Taxable if it does not receive a separate tax bill from the City/County of San Francisco.
- (2) Parcels that have been granted a Contiguous exemption.
- (3) Timeshares are invoiced directly.
- (4) The City/County charges \$1.65 per parcel to place the tax on the roll.
- (5) In addition to the amounts placed on the tax roll, there were six timeshare organizations that were directly invoiced for a total of \$20,394.

Refer to the electronic database provided for the Fiscal Year 2024/25 levy amounts for each parcel accepted the tax roll for the Proposition B Special Parcel Tax.

4. LOCAL AGENCY SPECIAL TAX ACCOUNTABILITY ACT REPORT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). The Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the special tax district and others are handled through annual reports. This section of this report intends to comply with Section 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds of:

City College of San Francisco
Proposition B Special Parcel Tax
Approved November 8, 2016

Purpose of Special Tax

Measure B funds will be used to maintain and enhance the quality of education at City College campuses, including core academics, workforce training, university preparation, libraries, and technology.

Collections & Expenditures

| Fund | Amount | | 06/30/2024 Balance | Expended Amount | Service Status |
|---------------------|-----------------------|----------------------------|-----------------------|--------------------|-------------------|
| | 06/30/2023 Balance | Collected in FY 2023/24 | | | |
| Special Tax Fund | \$0 | \$19,676,242 | \$0 | \$19,676,242 | Ongoing |