



City & County of San Francisco
 José Cisneros, Treasurer
 David Augustine, Tax Collector
 For the Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018
 Unsecured Property Tax Bill

1 Dr. Carlton B. Goodlett Place
 City Hall, Room 140
 San Francisco, CA 94102
 www.sftreasurer.org

Assessment No. 17-XXXXXX	Account No. XXXXXX-001	Statement Date 07/12/2017	Block / Lot XXXX XXX	Tax Bill Issued 07/12/2017	Tax Rate 1.1826%
Assessee SMITH JOHN			Location 123 ABC ST		

SMITH JOHN
 123 ABC ST
 SAN FRANCISCO CA 94110

Business Name: ABC SAMPLE

Assessed Value and Exemption	
Land	
Imp. Structure	
Imp. Fixture	17,288
Personal Property - Other	
Exemption	
Net Value	17,288
Penal Assessment	

Special Messages
ESCAPE ASSESSMENT FOR YEAR 2016 SEC. 531.3 OF R & T CODE

Tax Summary	
Ad Valorem	204.44
10% Penalty (Sec. 463)	
25% Penalty (Sec. 504)	
Interest Due (Sec. 506)	9.20
Total Tax Due	213.64
Penalty Due	
Interest Due	
Administration Fee	
Lien Fee	
NSF Due	
Less Payments	
▶ Balance Due	\$213.64
Delinquent After 08/31/2017	

Late Payments	
Delinquent Penalties are assessed:	
10% Penalty after	08/31/2017
\$55.00 Administration Fee after	08/31/2017
1.5% Interest per month starting	11/01/2017
\$13.00 Lien Fee, upon Recordation	
Additional applicable fees may also be required.	

These taxes were due and payable on the lien date, JANUARY 1, 2017
 The disposal of property after the lien date does not relieve the assessee of the tax liability.



City & County of San Francisco
 Unsecured Property Tax Bill
 For the Fiscal Year Beginning July 1, 2017 and Ending June 30, 2018

1 Dr. Carlton B. Goodlett Place
 City Hall, Room 140
 San Francisco, CA 94102
 www.sftreasurer.org

Assessment No. 17-XXXXXX	Account No. XXXXXX-001	Statement Date 07/12/2017
Assessee SMITH JOHN		

Tax Due	213.64
Penalty Due	
Interest Due	
Administration Fee	
Lien Fee	
NSF Due	
Less Payments	
▶ Balance Due	\$213.64

Please detach this portion and return with payment to :

San Francisco Tax Collector
 Unsecured Property Tax
 P.O. Box 7427
 San Francisco, CA 94120-7427

Delinquent After
08/31/2017

17900691 270395001 000021364 00000000 083117 001

Payment Options

PAYMENT	PAYMENT PORTAL	AUTHORIZED TYPES	AVAILABILITY	CONVENIENCE FEES
\$50,000 or greater	Various	If you plan to make an aggregate payment of \$50,000 or more, you are strongly encouraged to make your payment via electronic funds transfer (e-check, ACH or wire). You may find instructions on our website SFTREASURER.ORG	Varies	Varies
E-Check *	SFTREASURER.ORG	Not all accounts are acceptable for electronic payments. If you plan to use an account other than a standard bank checking account, check with your financial institution before submitting payment.	Year-Round	NO FEE
Credit Card	SFTREASURER.ORG	American Express, Discover, MasterCard and Visa	Year-Round	Varies
Debit Card	SFTREASURER.ORG	Visa, Personal Debit, STAR, NYCE and PULSE, subject to bank's participation. If your bank does not authorize 'PIN-less debit' transactions, your transaction will be processed as a credit card payment and be charged the corresponding convenience fee.	Year-Round	Varies
Wires	Electronic	See wire transfer instructions: www.sftreasurer.org/property-tax-payments	Year-Round	PER BANK
Check	Mail or In Person **	Check or bank draft drawn on a U.S. bank made payable to "San Francisco Tax Collector" and mailed to <i>Office of the Treasurer and Tax Collector, P.O. Box 7426, San Francisco, CA 94120-7426</i> . Include your Block and Lot numbers on your check.	Year-Round	NO FEE
Cash	In Person only **	U.S. currency	Year-Round	NO FEE

00000

* PREFERRED PAYMENT METHOD

** Payments can be made in person at (or delivered to) City Hall, Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102, during business hours (8 AM - 5 PM, Monday - Friday, excluding holidays). Expect longer than normal wait times around delinquency dates due to payment volume.

- **IF THIS BILLING REMAINS UNPAID** for two months after the delinquency date, additional penalties are applied at 1.5% per month. Additional delinquent costs will be applied as allowed by State law. A summary judgment and/or a tax lien may be recorded which will attach to all property owned by the taxpayer. Enforcement of delinquent collection may include seizure and sale of property belonging to or assessed to the taxpayer.
- You have the **RIGHT TO APPEAL** an assessment by filing an Application for Changed Assessment form with the Assessment Appeals Board for 1) an escape unsecured property assessment, no later than 60 calendar days from the date the tax bill was issued, and for 2) a regular non-escape unsecured property assessment, from July 2 through September 15 in the current year. The Assessment Appeals Board (AAB) is located at City Hall, Room 405, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102. Telephone: (415) 554-6778. **NOTE: An appeal application for reduced assessment with the Assessment Appeals Board does not relieve taxpayers from the obligation to pay the taxes on the subject property on or before the applicable due date shown on the tax bill.** The AAB has two years from the date an application is filed to hear and render a decision. If a reduction is granted, a proportionate refund of the taxes paid will be made by the County.
- If August 31 or the last day of any month falls on Saturday, Sunday or a legal holiday, no penalty is charged if payment is made by 5 p.m. on the next business day.
- Penalty is charged on all late U.S. Postal Service postmarks.
- If a check is not honored by the bank, the tax payment is null and void and a **\$50.00 RETURNED CHECK FEE** will be charged.
- If you are doing business and/or operating at a fixed location in San Francisco, you are required to register your business with the Office of the San Francisco Treasurer and Tax Collector. For more information, please contact Taxpayer Assistance, City Hall, Room 140, 1 Dr. Carlton B. Goodlett Place, San Francisco, CA 94102-4636, telephone (415) 554-4400.
- If your tax bill has an assessment number (see 1st box on the front of tax bill), in the 996, or 98, or 7 series (e.g. 14-**996000**, 14-**980001**, 14-**700000**), please call the Real Property Division/Possessory Interest Unit, including berths, at (415) 554-5596. **For all other series**, please call the Business Personal Property Division at (415) 554-5531.
- **If you have any questions regarding your payment, please dial 311 (within San Francisco only) or (415) 701-2311 for the total amount due.**

IMPORTANT NOTICE

Section 4837.5 of the Revenue and Taxation Code provides that unsecured escape assessments for prior fiscal years may be paid over a four-year period at the option of the assessee if: 1) The total additional tax is **over five hundred dollars (\$500)**, and 2) A payment of 20 percent or more of the total tax amount and a written request for installment payment is received by the Office of Treasurer and Tax Collector prior to the delinquency date shown on the tax bill. The assessee must pay current taxes and any prior year's taxes, penalties and costs with or prior to the initial installment payment. The installment payment plan must be initiated prior to 5 p.m. on August 31st or by 5 p.m. on the last day of the month following the month in which the tax bill is mailed, whichever is **LATER**. In each succeeding fiscal year, the assessee must pay, **before August 31**, all current year's taxes and a sum at least sufficient to reduce the outstanding balance of the escape tax by 20 percent of the original amount.

Any request to pay the unsecured escape tax in installments shall be subject to a processing fee of \$50.00. This fee must be added to the initial installment payment. No penalties or interests shall be charged as long as installment payments are made timely. The Tax Collector may file with the County Recorder a certificate provided for in Section 2191.3 of the Revenue and Taxation Code. For additional information, please dial 311 (within San Francisco only) or (415)701-2311.

