City and County of San Francisco

Residential Rent Stabilization and Arbitration Board

2009-10 BOND MEASURE PASSTHROUGH WORKSHEET

(For Use During the 2009-10 Tax Year Only, Beginning November 2009)

Date _____

Property Address _____

Name of Landlord/Agent (Circle One) _____

Landlord/Agent's Day Phone _____ # of Units (Including Commercial Units) _____

Dear Tenant:

Below is the calculation for the 2009-2010 bond measure passthrough in accordance with Rent Ordinance Section 37.3. This Ordinance permits an owner to pass through to each tenant in the above-referenced property the costs directly attributable to the passage of certain general obligation bond measures previously approved. **These costs may be passed through on the tenant's anniversary date to any tenant who was in residence as of November 1, 2009.**

The amount on line 8 is the monthly amount I am permitted to pass through to each unit and is calculated by using the formula that follows below. If you have any questions about the calculations, please call the above referenced person and number, or you may also write me at: _____

If you have not been able to resolve questions about this passthrough with the landlord/agent, a tenant may file a petition with the Rent Board to request a review of the passthrough. You may contact the Rent Board at 252.4602 or go to the Rent Board's office at 25 Van Ness Avenue, Suite 320, San Francisco, CA 94102.

1.	Net Taxable Value **(see sample on back for location on bill)**	$_____
2.	Divide Line 1 by 100 and enter that amount here	$_____
3.	Bond Measure Passthrough Factor for 2009-2010 Tax Year*	**.038**
4.	Multiply Line 2 by Line 3	$_____
5.	Number of Units in the Property (including commercial units)	_____
6.	Divide Line 4 by Line 5 (**yearly** passthrough amount per unit)	$_____
7.	Divide Line 6 by 12 months (**monthly** passthrough amount per unit)	$_____
8.	**YOUR MONTHLY BOND PASSTHROUGH COST IS: $ _____**	**(from line 7)**

*The Bond Measure Passthrough Factor is based on 100% of the general obligation bonds approved by voters between 11/1/96 and 11/30/98, 50% of the City's general obligation bonds approved by voters after 11/14/02, and 50% of the SF Unified School District or SF Community College District general obligation bonds approved by voters after 11/1/06.

In order for a general obligation bond measure passthrough to be imposed, the following conditions must all be met:

a. The passthrough shall be imposed on the tenant's anniversary date for an annual allowable increase beginning November of the current tax year through October of the following year, and shall be discontinued after 12 months. Note: Depending upon the date of imposition, collection may continue into the following tax year;
b. The tenant(s) must have been in residence as of November 1, 2009;
c. A written notice of the prospective increase must be given along with this form. The notice must be served in accordance with California Civil Code Section 827;
d. The increase CANNOT become part of the base rent—it must be kept separate and then discontinued after 12 months;
e. The passthrough amount must be recalculated each year using the Bond Passthrough Factor for that tax year. **This form is to be used only for the 2009-2010 tax year**;
f. A landlord cannot petition for bond measure costs through an operating and maintenance expense petition **and** use this direct passthrough procedure—**only one option may be used**; and,
g. Bond measure passthroughs may be "banked" and imposed in future years.

Please note that there is also a separate passthrough authorized for Water System Revenue Improvement Bonds that is not included in this notice.

(See other side for sample of property tax bill)

538 2009-2010 Bond Measure Worksheet 10/5/09

25 Van Ness Avenue #320
San Francisco, CA 94102-6033

Phone 415.252.4602
FAX 415.252.4699

CITY AND COUNTY OF SAN FRANCISCO
2009-2010 SECURED PROPERTY TAX BILL 2009-2010

For Fiscal Year beginning July 1, 2009 and ending June 30, 2010

JOSÉ CISNEROS, TREASURER AND TAX COLLECTOR – www.sfgov.org/treasurer

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

VOL	BLOCK NO.	LOT NO.	ACCOUNT NO.	TAX RATE	PROPERTY LOCATION
27	4159	56	415900560	1.1590%	

ASSESSMENT INFORMATION

ASSESSMENT	FULL VALUE	TAX AMOUNT
LAND	411,958	4,774.59
IMPR STRUCTURAL	185,377	2,148.51
IMPR FIXTURE		
PERSONAL PROPERTY		
GROSS TAXABLE VALUE	597,335	6,923.11
LESS: EXEMPTIONS		
HOMEOWNERS	7,000	81.13
OTHER		
NET TAXABLE VALUE	590,335	$6,841.98

Use the amount shown here → on Line 1 of the Bond Measure Passthrough Worksheet

DIRECT CHARGES AND/OR SPECIAL ASSESSMENTS (Refer to www.sfgov.org/tax)

CODE	TYPE	PHONE NO.	
89	SFUSD FACILITY DIST	415-241-6480	32.20
98	SF - TEACHER SUPPORT	415-522-6770	204.16
TOTAL DIRECT CHARGES AND SPECIAL ASSESSMENTS			$236.36

TOTAL TAX DUE **$7,078.34**

DUE NOVEMBER 1, 2009		DUE FEBRUARY 1, 2010	
FIRST INSTALLMENT	$3,539.17	SECOND INSTALLMENT	$3,539.17