City and County of San Francisco

Residential Rent Stabilization and Arbitration Board

2005-06 BOND MEASURE PASSTHROUGH WORKSHEET
(For Use During the 2005-06 Tax Year Only, Beginning November 2005)

Date _____

Property Address _____

Landlord/Agent (Circle One) _____

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

Dear Tenant:

Below is the calculation for the 2005-2006 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, 2005.**

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 2005-06 Tax Year	**.023**
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)**

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, 2005;
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 it must be 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 2005-06 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.

Forms/bonds/05-06wksht/10/05

(See other side for property tax sample)

SECURED PROPERTY TAX BILL 2005-2006

FOR FISCAL YEAR BEGINNING JULY 1, 2005 AND ENDING JUNE 30, 2006

City and County of San Francisco – José Cisneros, Treasurer and Tax Collector – WWW.SFGOV.ORG/TAX

VOL	BLOCK NO.	LOT NO.	TAX BILL NO.	TAX RATE	PROPERTY LOCATION
27			130832	1.1400%	

ASSESSED ON JANUARY 1, 2005 TO:
MAIL TO:

INFORMATION
Property Valuation: (415) 554-5516 (Assessor-Recorder)
Homeowners/Other Exemptions: (415) 554-5516 (Assessor-Recorder)
Current Year Taxes: (415) 554-4400 (Taxpayer Assistance)
Prior Year Delinquencies: (415) 554-4499
E-mail: Treasurer.TaxCollector@sfgov.org

PAYMENT OPTIONS (see back for details)
Online: www.CityServices.sfgov.org (Visa, MasterCard, E-check)
In Person: City Hall (Lobby), Private Issue, Bravo, check, cash)
Phone: 1-800-696-1696 (American Express, Visa, MasterCard)

ASSESSMENT INFORMATION

ASSESSMENT	FULL VALUE	TAX RATE	TAX AMOUNT
LAND	380,588	1.1400%	4,338.70
IMPR / STRUCTURAL	171,262		1,952.38
IMPR / FIXTURES			
PERSONAL PROPERTY			
GROSS TAXABLE VALUE	551,850		6,291.09
LESS: EXEMPTIONS			
HOMEOWNER'S	7,000		79.80
OTHER			
NET TAXABLE VALUE	544,850	1.1400%	$6,211.29

DIRECT CHARGES AND/OR SPECIAL ASSESSMENTS: (Call For Information)

CODE	TYPE	PHONE NO.	
89	SFUSD FACILITY DIST 415-	241-6480	32.20
	TOTAL DIRECT CHARGES AND SPECIAL ASSESSMENTS		32.20

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

DUE NOVEMBER 1, 2005		DUE FEBRUARY 1, 2006		
FIRST INSTALLMENT	$3,121.74	SECOND INSTALLMENT	$3,121.74	$6,243.48

KEEP THIS PART FOR YOUR RECORDS. YOUR CANCELLED CHECK IS YOUR RECEIPT.