



**2008-09 BOND MEASURE PASSTHROUGH WORKSHEET**  
(For Use During the 2008-09 Tax Year Only, Beginning November 2008)

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 2008-2009 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, 2008.**

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 2008-09 Tax Year*            | _____ <b>.029</b>    |
| 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) | \$ _____             |
| <b>8.</b> | <b>YOUR MONTHLY BOND PASSTHROUGH COST IS: \$ _____</b>           | <b>(from line 7)</b> |

\*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, 2008;
- 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 2008-09 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)**

**SECURED PROPERTY TAX BILL 2008-2009**

FOR FISCAL YEAR BEGINNING JULY 1, 2008 AND ENDING JUNE 30, 2009

City and County of San Francisco – José Cisneros, Treasurer and Tax Collector – [WWW.SFGOV.ORG/TAX](http://WWW.SFGOV.ORG/TAX)

VOL	BLOCK NO.	LOT NO.	TAX BILL NO.	TAX RATE	PROPERTY LOCATION
4	465 A	17	019089	1.1630%	

ASSESSED ON JANUARY 1, 2008  
MAIL TO:

**INFORMATION** From within SF, call "3-1-1" for from outside SF, call (415) 701-2311 for all general Property Tax inquiries (live operators available, 24 hours a day, 7 days a week)  
 • Change of Mailing Address, Assessment Information, and Homeowner's Exemption (Assessor-Recorder): (415) 864-3396  
 • Current Year Taxes (Taxpayer Assistance): (415) 554-4400  
 • Prior Year Delinquencies (Recorder Unit): (415) 554-4499

**PAYMENT OPTIONS** (non-refundable fees apply to card payments)  
 Mail (check or money order): P.O. Box 7426, San Francisco, CA 94120-7426  
 In Person (check, cash, Discover): City Hall, Room 140  
 Online (with select credit cards): [www.sfgov.org/tax](http://www.sfgov.org/tax)  
 Phone (with select credit cards): 1-800-690-1250

ASSESSMENT INFORMATION			
ASSESSMENT	FULL VALUE	TAX RATE	TAX AMOUNT
LAND	2,297,517	1.1630%	26,720.12
IMPR / STRUCTURAL	2,956,315		34,381.94
IMPR / FIXTURES			
PERSONAL PROPERTY			
GROSS TAXABLE VALUE	5,253,832		61,102.06
LESS: EXEMPTIONS			
HOMEOWNER'S			
OTHER			
<b>NET TAXABLE VALUE</b>	<b>5,253,832</b>	<b>1.1630%</b>	<b>\$61,102.06</b>

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

DIRECT CHARGES AND/OR SPECIAL ASSESSMENTS: (Refer to <a href="http://www.sfgov.org/tax">www.sfgov.org/tax</a> )			
CODE	TYPE	PHONE NO.	
29	RENT STABILIZATION	415-554-6203	435.00
89	SFUSD FACILITY DIST	415-241-6480	241.50
92	APARTMENT LIC. FEE	415-558-6220	272.34
98	SF - TEACHER SUPPORT	415-552-6770	198.00
TOTAL DIRECT CHARGES AND SPECIAL ASSESSMENTS			1,146.84

DUE NOVEMBER 1, 2008		DUE FEBRUARY 1, 2009		TOTAL DUE	align="right">\$62,248.90
FIRST INSTALLMENT	\$31,124.45	SECOND INSTALLMENT	\$31,124.45		

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