

# CITY AND COUNTY OF SAN FRANCISCO

## Claim For Property Tax Refund

Before completing this form please read the instructions on the back. You must submit this claim by the date specified in Revenue & Taxation Code section 5097 (reprinted in the instructions) by mail or in person with  
**CONTROLLER'S OFFICE, CLAIMS DIVISION, 1390 MARKET STREET, 7<sup>TH</sup> FLOOR, SAN FRANCISCO, CA 94102-5402.**

**1. TAXPAYER NAME:** \_\_\_\_\_

Address: \_\_\_\_\_

Telephone: \_\_\_\_\_

**WARNING: IF YOU SEEK A REFUND BECAUSE YOU DISPUTE THE ASSESSOR'S DETERMINATION OF THE ASSESSED VALUE OF YOUR PROPERTY, YOU MUST ALSO FILE A TIMELY WRITTEN APPLICATION FOR CHANGED ASSESSMENT WITH THE ASSESSMENT APPEALS BOARD. PLEASE REVIEW YOUR TAX BILL OR THE ASSESSMENT APPEALS BOARD'S WEBSITE FOR MORE INFORMATION ABOUT HOW TO FILE AN APPEAL.**

**2. FEDERAL TAXPAYER ID or SOCIAL SECURITY NUMBER #** \_\_\_\_\_

**3. TAX PAID INFORMATION:**

Assessor's Parcel'cf Assessment Number	Paid By	Date Paid	Amount Paid	Tax Year (s)
a.				
b.				
c.				

**4. BASIS OF CLAIM:** State all facts that support your claim for property tax refund. If your refund applies to only a portion of the property tax paid, please explain what portion it applies to.

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

**5. REFUND AMOUNT:** \$ \_\_\_\_\_

**6. SIGNATURE OF CLAIMANT OR REPRESENTATIVE:**

I declare under penalty of perjury that the foregoing is true and correct and that the undersigned is the person who paid the tax or his or her guardian, executor or administrator, or an authorized officer of a corporate, partnership or other business entity taxpayer. I am not an individual taxpayer's agent or the taxpayer's attorney.

**X** \_\_\_\_\_ Date \_\_\_\_\_

Signature of Taxpayer

\_\_\_\_\_ Title (if taxpayer is a business entity)

Print Name

# INSTRUCTIONS FOR FILING A CLAIM FOR PROPERTY TAX REFUND

Failure to complete all sections of the claim form will delay the processing of your claim and result in the return or denial of your claim.

- 1. Claimant's Name, Address and Telephone** – State the full name, mailing address and telephone numbers of the business and/or person claiming the tax refund. All official correspondence will be sent to the business or person listed at this address.
  - 2. Federal Taxpayer ID** – State the claimant's Federal Tax Identification Number and/or Social Security Number.
  - 3. Tax Paid Information** – In the space provided, for each tax payment for which you claim a refund state all of the following: (a) the Assessor's Parcel Number or Taxpayer Account Number for the tax assessment you dispute, (b) the name(s) of the person or entity that paid the tax, (c) the date each tax payment was paid, (d) the amount of each tax payment, and (e) the tax year for which the tax payment was made.
  - 4. Basis of Claim** – State in detail all facts supporting your claim. Revenue & Taxation Code section 5096 explains the grounds for property tax refund claims. It states: "Any taxes paid before or after delinquency shall be refunded if they were: (a) paid more than once, (b) erroneously or illegally collected, (c) illegally assessed or levied, (d) paid on an assessment in excess of the ratio of assessed value to the full value of the property as provided in Section 401 by reason of the assessor's clerical error or excessive or improper assessments attributable to erroneous property information supplied by the assessee, (e) paid on an assessment of improvements when the improvements did not exist on the lien date, (f) paid on an assessment in excess of the equalized value of the property as determined pursuant to Section 1613 by the county board of equalization, or (g) paid on an assessment in excess of the value of the property as determined by the assessor pursuant to Section 469."
  - 5. Refund Amount** – State the total amount you claim as a tax refund. Provide a breakdown of the different payments and periods for which you claim a refund. If any amount you state in item no. 6 includes an amount for interest, provide a breakdown and the basis for your computation of interest.
  - 6. Signature of Claimant or Representative** – Please sign and date the claim form. Print the name of the signatory, and the position, title or other relationship to claimant. The claim must be signed by the taxpayer or other person determined to be liable for the tax or said person's guardian or conservator. If the taxpayer is a corporation, partnership, or other type of business entity, an authorized officer must sign the refund claim. No other agent, including the taxpayer's attorney, may sign a tax refund claim. The Controller will not accept a claim without an original signature. A photostatic or facsimile copy will not be accepted.
- Personal service of claims can be accomplished during regular business hours, Monday through Friday (excluding County holidays). If you want a time-stamped copy of your claim returned to you, please present an original and copy of the claim and include a self-addressed stamped envelope.
  - The City will pursue any and all penalties provided by law for presenting a false or fraudulent claim, including revocation of business license, civil and administrative penalties and court actions for damages, and criminal prosecution resulting in imprisonment or fine or both.

For information on the status of your claim, please call (415) 554-3900.

Please be advised that the City and County of San Francisco may offset against a claim any unpaid taxes or other amounts owed by the claimant, including unpaid hospital bills, unpaid parking and traffic tickets, welfare reimbursements or overpayments, business registration fees, or unpaid taxes.

## 7. Deadline to file your claim.

**IMPORTANT WARNING.** Revenue & Taxation Code section 5097(a)(2) establishes strict deadlines for filing property tax refund claims. Please review it carefully. It states:

(a) No order for a refund under this article shall be made, except on a claim:

\* \* \*

(2) Except as provided in paragraph (3), filed within four years after making the payment sought to be refunded, or within one year after the mailing of notice as prescribed in Section 2635, or the period agreed to as provided in Section 532.1, or within 60 days of the date of the notice prescribed by subdivision (a) of Section 4836, whichever is later.

(3) (A) Filed within one year, if an application for a reduction in an assessment or an application for equalization of an assessment has been filed pursuant to Section 1603 and the applicant does not state in the application that the application is intended to constitute a claim for a refund, of either of the following events, whichever occurs first:

(i) After the county assessment appeals board makes a final determination on the application for reduction in assessment or on the application for equalization of an escape assessment of the property, and mails a written notice of its determination to the applicant and the notice does not advise the applicant to file a claim for refund.

(ii) After the expiration of the time period specified in subdivision (c) of Section 1604 if the county assessment appeals board fails to hear evidence and fails to make a final determination on the application for reduction in assessment or on the application for equalization of an escape assessment of the property.

(B) Filed within six months, if an application for a reduction in an assessment or an application for equalization of an assessment has been filed pursuant to Section 1603 and the applicant does not state in the application that the application is intended to constitute a claim for a refund, after the county assessment appeals board makes a final determination on the application for reduction in assessment or on the application for equalization of an escape assessment, and mails a written notice of its determination to the applicant and the notice advises the applicant to file a claim for refund within six months of the date of the county assessment appeals board's final determination.

(b) An application for a reduction in an assessment filed pursuant to Section 1603 shall also constitute a sufficient claim for refund under this section if the applicant states in the application that the application is intended to constitute a claim for refund. If the applicant does not so state, he or she may thereafter and within the period provided in paragraph (3) of subdivision (a) file a separate claim for refund of taxes extended on the assessment which the applicant applied to have reduced pursuant to Section 1603 or Section 1604.

(c) If an application for equalization of an escape assessment is filed pursuant to Section 1603, a claim may be filed on any taxes resulting from the escape assessment or the original assessment to which the escape relates within the period provided in paragraph (3) of subdivision (a).