2022-23 BOND MEASURE PASSTHROUGH WORKSHEET
(For Use During the 2022-2023 Tax Year Only, Beginning November 2022)

Date _____

Property Address _____

Name of ◯ Landlord ◯ Agent (check one) _____

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

Dear Tenant:

Below is the calculation for the 2022-2023 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. The Bond Measure Passthrough Factor is based on 100% of the City's 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's general obligation bonds approved by voters after 11/1/06. **These costs may be passed through on the tenant's anniversary date to any tenant who was in residence as of November 1, 2022.**

The amount on line 8 is the monthly amount the landlord may 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 are not 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 415.252.4600 or go to the Rent Board's office at 25 Van Ness Avenue, Suite 320, San Francisco, CA 94102.

1. Net Taxable Value as of 11/1/22 (see sample on page 3 for location on bill) $_____
2. Divide Line 1 by 100 and enter that amount here $_____
3. Bond Measure Passthrough Factor for 2022-2023 Tax Year **.0713**
4. Multiply Line 2 by Line 3 $_____
5. Number of Units in the Property (including commercial units) _____
6. Divide Line 4 by Line 5 (total passthrough amount per unit) $_____
7. Choose One (this is the # of months the landlord may collect the passthrough)

   ☐ If the landlord is only imposing a bond passthrough for tax year 2022-2023, write "12" on this line _____

   ☐ If the landlord is imposing bond passthroughs for multiple tax years simultaneously*, write the total number of months included in the tax bills on this line (i.e. 3 tax years = 36 months) _____

* The applicable Worksheet for each tax year must be completed and attached to the notice of rent increase. The "banking" rules are further described on the next page.

8. **Divide Line 6 by Line 7 to calculate the MONTHLY BOND PASSTHROUGH COST:** $_____

Tenant Financial Hardship

A tenant may file a Tenant Financial Hardship Application with the Rent Board to request relief from payment of that portion of a general obligation bond passthrough that is attributable to general obligation bonds approved by the voters on or after November 5, 2019. For the 2022-2023 tax year, these eligible bonds comprise approximately 11.08% of the monthly bond passthrough as shown on Line 9 below:

9. Multiply Line 8 by **0.1108** (amount eligible for hardship deferral) $_____

25 Van Ness Avenue #320 **www.sfrb.org** **Phone 415.252.4600**
San Francisco, CA 94102-6033 **rentboard@sfgov.org**

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

- The tenant(s) must have been in residence as of November 1, 2022;
- 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. Note that Rent Ordinance §37.15 requires owners to report certain information about their units to the Rent Board in order to obtain a license to impose annual and/or banked rent increases. This requirement applies to increases that are effective on or after July 1, 2022 for buildings with ten or more residential units. For condominium units and buildings with less than ten residential units, the requirement applies to rent increases that are effective on or after March 1, 2023. Any annual and/or banked rent increase purporting to be effective while the landlord is unlicensed shall render the entire rent increase null and void. [Rules & Regulations §13.14] The landlord may fulfill their reporting requirements and obtain a rent increase license by visiting the Rent Board's Housing Inventory Portal at https://portal.sfrb.org.
- The increase CANNOT become part of the tenant's base rent—it must be kept separate and then discontinued after the tenant has paid it for the number of months specified on Line 7 of the passthrough worksheet. If the landlord fails to discontinue the passthrough after it is fully paid, a tenant may file a petition on this basis at any time after the passthrough should have been discontinued;
- Bond measure passthroughs may be "banked" and imposed in future years, provided that the applicable Bond Measure Worksheet is completed for each banked passthrough and attached to the notice of rent increase. There is a different Worksheet for each tax year, since the percentage of the property tax rate attributable to repayment of general obligation bonds varies from year to year. However, for bond passthrough imposed on or after January 1, 2021, the landlord may only impose bond passthroughs for tax bills issued within three years prior to the year in which the passthrough is imposed. For example, if the landlord imposes a passthrough on June 1, 2022, it may include general obligation bond costs for tax bills issued between January 1, 2019 and June 1, 2022, but cannot include any tax bills issued prior to January 1, 2019.
- The passthrough must be imposed on the tenant's anniversary date, and must be discontinued after the tenant has paid it for the number of months specified on Line 7 of the passthrough worksheet. For example, if the passthrough is effective January 1, 2023 and is based on property tax bills for the prior three tax years, the passthrough will be paid in 36 monthly installments over a period of three years; and
- Bond passthroughs must be calculated each year using the Bond Passthrough Factor for that tax year. **This form is to be used only for the 2022-2023 tax year**.

Tenant Hardship Application: A hardship application must be filed within one year of the effective date of the General Obligation Bond Passthrough. Once a timely hardship application is filed, the tenant need not pay the amount shown on Line 9 unless the Rent Board issues a final decision denying the hardship application. However, if the hardship application is denied, the tenant will need to pay the withheld amount retroactive to the effective date. Hardship applications are available from the Rent Board's office and from the Rent Board's website at www.sfrb.org.

Tenant Challenge of Improper General Obligation Bond Passthrough: Within one year of the effective date of a General Obligation Bond Passthrough, a tenant may petition for an arbitration hearing on the following grounds:

- The landlord did not serve a copy of the Bond Measure Passthrough Worksheet with the notice of rent increase;
- The landlord did not properly calculate the passthrough;
- The passthrough is calculated using an incorrect unit count;
- The landlord imposed the passthrough on a date that is not my rent increase anniversary date;
- The tenant did not reside in the unit as of November 1st of the applicable tax year;
- The Rent Board previously approved an Operating and Maintenance Expense increase that included the same increase in property taxes due to repayment of general obligation bonds.

(See next page for sample of property tax bill)

Sample Tax Bill

City & County of San Francisco
José Cisneros, Treasurer
David Augustine, Tax Collector
Property Tax Bill (Secured)
For Fiscal Year July 1, 2019 through June 30, 2020

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

Vol	Block	Lot	Tax Bill No	Mail Date	Property Location
				October 12, 2019	

Assessed on January 1, 2019 at 12:01am
To:

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

Assessed Value

Description	Full Value	Tax Amount
Land	8,976,571	104,397.52
Structure	6,104,421	70,994.41
Fixtures		
Personal Property	21,640	251.67
Gross Taxable Value	15,102,632	175,643.61
Less HO Exemption		
Less Other Exemption		
Net Taxable Value	**15,102,632**	**$175,643.61**

Direct Charges and Special Assessments

Code	Type	Telephone	Amount Due
29	RENT STABILIZATION	(415) 701-2311	2,115.00
45	LWEA2019TAX	(415) 355-2203	298.00
46	SF BAY RS PARCEL TAX	(510) 286-7193	12.00
89	SFUSD FACILITY DIST	(415) 355-2203	881.72
91	SFCCD PARCEL TAX	(415) 487-2400	99.00
92	APARTMENT LIC. FEE	(415) 558-6220	598.00
98	SF - TEACHER SUPPORT	(415) 355-2203	251.96
Total Direct Charges and Special Assessments			**$4,255.68**

▶ TOTAL DUE $179,899.28

1st Installment		2nd Installment	
	$89,949.64		$89,949.64
DUE	12/10/2019	DUE	04/10/2020

Keep this portion for your records. See back of bill for payment options and additional information.

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