



## INFORMATION FOR TAX-PAYERS

23365

It is the desire of the Tax Collector to acquaint you with important facts concerning the assessing and collection of taxes.

1. **PENALTIES AND REDEMPTION CHARGES.** A Penalty of 8% is added to the First Installment if not paid on or before 5 o'clock P. M. December 5th. 3% Penalty is added to all taxes not paid on or before 5 P. M. April 21st, together with 50 cents Costs. Delinquents, after the sale to the State, must pay additional penalties on redemption as follows: Beginning July 1 of the year of sale to the State, on the amount of unpaid taxes for that year, 1 per cent per month for the first year, then one-half of one per cent a month to the time of redemption. Beginning July 1 of each subsequent year, on the amount of unpaid taxes for that year, 1 per cent a month for the first year thereafter, then one-half of one per cent a month to the time of redemption. When December fifth or April twentieth falls on Saturday, taxes become delinquent at twelve o'clock M. on either date.
2. **PERSONAL PROPERTY SECURED BY REAL ESTATE.** Taxes are levied on both Real and Personal Property as it exists at 12 o'clock noon on the first Monday in March. Subsequent removal or change of ownership does not relieve the real estate of the personal property tax lien, and the Tax Collector cannot credit payments for real property taxes unless the personal property tax has been paid or is tendered.
3. **TAX-PAYERS MUST FILE A STATEMENT WITH THE COUNTY ASSESSOR** between the first Monday in March and the first day in June EACH YEAR, of all taxable property, Real and Personal, owned by them, in their possession or under their control at 12 o'clock noon on the first Monday in March of that year.
4. **VETERANS, THEIR WIDOWS, etc.,** residents in California, are entitled to a deduction of \$1,000.00 from the assessed valuation of their property for taxation purposes; provided, the total value of all property owned by them and no matter where located is less than \$5,000.00; and provided the claim for such deduction is **MADE EACH YEAR** previous to June 1st at the time of filing property schedule with the Assessor; otherwise exemption is forfeited.
5. **PROPERTY DESCRIPTIONS.** Property is described by Lot and Block number according to Assessment Map adopted by the Board of Supervisors, November 29, 1913. Property assessments cannot be located on the Assessment Roll by house or street numbers. Taxpayers should give a full legal description of the same as it appears in the deed, certificate of title, or previous Tax Bill, preferably the latter.
6. **ASSESSING REAL ESTATE.** Real Estate Taxes are assessed on the first Monday in March of each year by the Assessor and confirmed by the Board of Equalization the third Monday in July. If your valuation is excessive, a complaint may be made to the Board of Equalization, from the first Monday to the third Monday in July. Failure to take advantage of this opportunity for a hearing before the said Board of Equalization deprives you of any claim for reduction.
7. For information relative to **TUNNEL ASSESSMENTS** within the City and County, see the Tax Collector.
8. **THE DELINQUENT TAX LIST IS PUBLISHED** on or before the 8th day of June each year. Said publication states the date when the delinquent properties will be sold to the State for non-payment of taxes and the amount due, and will also contain an Addenda list of properties upon which any portion of the taxes has been delinquent for a period of five years which will be **SOLD AT PUBLIC AUCTION**, and the date of such sale, unless the taxes, penalties and costs are paid prior to said date.
9. **SUGGESTIONS OR CRITICISMS TENDING TOWARD THE BETTERMENT OF THE SERVICE WILL BE GRACIOUSLY CONSIDERED BY THE TAX COLLECTOR, PERSONALLY.**

**EDWARD F. BRYANT**  
TAX COLLECTOR

### WHAT YOUR TAX DOLLAR DOES

To the San Francisco property taxpayer: With your tax dollar you not only support local government, both city and county, but you also provide for the less fortunate among us; furnish educational, park and recreational facilities for all the people; pay for the protection of life, property and public health, for the maintenance of courts, election machinery, and public buildings, and for interest on and redemption of public improvement bonds.

The following breakdown, showing distribution of the property tax dollar, was prepared by the staff of the controller's office and based upon latest available figures, those for the 1938-39 fiscal year. It will be noted that the larger allocations of the tax dollar are for protection of life and property (mainly police and fire protection), charities, hospitals, and corrections (relief and welfare), and for interest on and redemption of bonds voted by the people. General government takes less than five cents of the property tax dollar.

Your tax dollar was distributed as follows:

|   |          |  |       |
|---|----------|--|-------|
| General government.....                         | \$ .0489 | Recreation .....                           | .0509 |
| Judiciary (courts and related activities) ..... | .0196    | Charities, hospitals, and corrections..... | .1890 |
| Elections .....                                 | .0123    | Conservation of health.....                | .0164 |
| Maintenance of public buildings.....            | .0122    | Sanitation .....                           | .0311 |
| Protection of life and property.....            | .2111    | Bond Interest and redemption.....          | .1509 |
| Schools .....                                   | .1191    | Publicity and advertising.....             | .0091 |
| Libraries.....                                  | .0120    | Capital additions.....                     | .1174 |

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