[Administrative Code - Recorder Notification Program]

Ordinance amending the Administrative Code to establish a system administered by the Office of the Assessor-Recorder to notify property owners of filings affecting their real property.

NOTE: **Unchanged Code text and uncodified text** are in plain Arial font.
Additions to Codes are in *single-underline italics Times New Roman font*.
Deletions to Codes are in ~~*strikethrough italics Times New Roman font*~~.
Board amendment additions are in double-underlined Arial font.
Board amendment deletions are in ~~strikethrough Arial font~~.
Asterisks (* * * *) indicate the omission of unchanged Code subsections or parts of tables.

Be it ordained by the People of the City and County of San Francisco:

Section 1. General Findings.

On October 6, 2025, the Governor signed Senate Bill 255 ("SB 255") into law. SB 255 requires counties, including San Francisco, to establish a program under which the county recorder, within 30 days after the recordation of a deed, quitclaim deed, mortgage, or deed of trust, mails notice of the recording to the current assessee at the most recent address for mailing property tax bills that was established before the document was recorded. The purpose of SB 255 is to provide timely notice to property owners to help prevent and detect real estate fraud, unauthorized title transfers, and other fraudulent recording activities. The Board of Supervisors finds that establishing this notification program will help safeguard property rights, improve transparency in the recording process, and strengthen public confidence in government services provided by the Office of the Assessor-Recorder.

Section 2. Article I of Chapter 10 of the Administrative Code is hereby amended by revising Section 10.2, to read as follows:

SEC. 10.2. AUTHORIZATION FOR THE ASSESSOR-RECORDER, CONTROLLER, TAX COLLECTOR, AND CITY ATTORNEY TO PERFORM CERTAIN ACTS.

(a) ***Delegation to Assessor-Recorder, Controller, Tax Collector, and City Attorney.***

(1) In accordance with California Revenue and Taxation Code Section 4804, the Board of Supervisors authorizes the Assessor-Recorder, the Controller, and the Tax Collector to perform on its behalf any act required or authorized to be performed by the Board of Supervisors under the following Ssections of the California Revenue and Taxation Code regardless of the amount of taxes involved:

Sections 166, 270, 271, 2610.5;

Sections 480 through 485, both inclusive;

Sections 4831 through 4842, both inclusive;

Sections 4985 through 4986, both inclusive;

Sections 5026 through 5029, both inclusive;

Sections 5061 through 5064, both inclusive; and

Sections 5071 through 5073, both inclusive;

Provided, however, that the Controller is hereby required to record each act performed under this authorization; and provided further, that the Assessor-Recorder shall make periodic reports, not less frequently than quarterly, to the Board of Supervisors of any and all acts performed under this authorization.

Any act performed by the Assessor-Recorder under this authorization shall comply with the following administrative rules and procedures:

(~~1~~*A*) If such act will increase the amount of taxes due, the Assessor-Recorder shall give the Assessee opportunity for a hearing after at least five days' notice at which time the Assessee may present objections to the change. The decision of the Assessor-Recorder in the matter is final.

(~~2~~*B*) Any such act performed by the Assessor-Recorder under this authorization shall be performed pursuant to a statement of findings reciting the facts found by the Assessor-Recorder and further reciting the section or sections of the California Revenue and Taxation Code pursuant to which such act was performed.

In accordance with the request ~~*heretofore*~~ made by the City Attorney under Section 4804 of the California Revenue and Taxation Code, there is hereby granted a waiver of the requirement for written consent of the County Legal Advisor in any act performed under the provisions hereof.

The Controller may perform such acts in reliance upon action of the Assessor-Recorder as provided herein as though such action was performed by the Board of Supervisors.

(2) The Board of Supervisors authorizes the Assessor-Recorder to establish the program described in California Government Code Section 27297.7 requiring the Assessor-Recorder to mail a notice to the address for mailing tax bills within 30 days of the recordation of certain documents on real property. The requirements of the program established by this subsection (a)(2) shall not apply to the recordation of any document where the federal government, or state, county, city, or any subdivision of the state government is the grantee. The failure of the Assessor-Recorder to provide the notice required by this subsection (a)(2) shall not result in any liability against the Assessor-Recorder or the City. If the postal service returns the notice required by this subsection (a)(2) to the Assessor-Recorder as undeliverable, the Assessor-Recorder is not required to retain the returned notice.

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Section 3. Scope of Ordinance. In enacting this ordinance, the Board of Supervisors intends to amend only those words, phrases, paragraphs, subsections, sections, articles, numbers, punctuation marks, charts, diagrams, or any other constituent parts of the Municipal Code that are explicitly shown in this ordinance as additions, deletions, Board amendment additions, and Board amendment deletions in accordance with the "Note" that appears under the official title of the ordinance.

Section 4. Effective Date. This ordinance shall become effective on the 31st day after enactment. Enactment occurs when the Mayor signs the ordinance, the Mayor returns the ordinance unsigned or does not sign the ordinance within ten days of receiving it, or the Board of Supervisors overrides the Mayor's veto of the ordinance.

APPROVED AS TO FORM:
DAVID CHIU, City Attorney

By: /s/ Moe Jamil
MOE JAMIL
Deputy City Attorney

4929-1963-1790, v. 8

City and County of San Francisco
Tails
Ordinance

City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102-4689

File Number: 261014 **Date Passed:** October 27, 2026

Ordinance amending the Administrative Code to establish a system administered by the Office of the Assessor-Recorder to notify property owners of filings affecting their real property.

October 19, 2026 Rules Committee - RECOMMENDED AS COMMITTEE REPORT

October 20, 2026 Board of Supervisors - PASSED ON FIRST READING

Ayes: 9 - Chan, Dorsey, Fielder, Mahmood, Mandelman, Sauter, Sherrill, Walton and Wong
Excused: 2 - Chen and Melgar

October 27, 2026 Board of Supervisors - FINALLY PASSED

Ayes: 11 - Chan, Chen, Dorsey, Fielder, Mahmood, Mandelman, Melgar, Sauter, Sherrill, Walton and Wong

File No. 261014

I hereby certify that the foregoing Ordinance was FINALLY PASSED on 10/27/2026 by the Board of Supervisors of the City and County of San Francisco.

Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

10/30/2026
Date Approved