



Request for Transfer Tax Refund for Rent-Restricted Affordable Housing Transfers

(Pursuant to Section 1108.6 of Article 12-C of the San Francisco Business and Tax Regulations Code)

This form should be completed for Rent-Restricted Affordable Housing Transfers (other than transfers under the Community Opportunity to Purchase Act (“COPA”)) claiming an exemption from the increased tax rates imposed by subsections (d), (e), and (f) of Section 1102 of Article 12-C of the San Francisco Business and Tax Regulations Code when transfer taxes have already been paid at the higher rate. A certificate from the Mayor’s Office of Housing and Community Development (MOHCD) confirming that the deed, instrument, or writing effected a transfer of Rent-Restricted Affordable Housing must be included with this form. To qualify for a refund, the transfer of Rent-Restricted Affordable housing must have occurred between 1/1/2017 and 6/30/2024.

Submit this form and the MOHCD Certificate by 12/31/2024 to: Office of the Assessor-Recorder, 1 Dr. Carlton B. Goodlett Place, Room 190, San Francisco, CA 94102-4698. ATTN: Recording and Transactions Manager.

1. Claimant’s Name and Mailing address																																						
2. Property Transfer Information	Assessor’s Parcel Number: _____ Property address: _____ Document number(s): _____ Recording or Event date: _____ Consideration Paid (sales price) or Market Value: \$ _____																																					
3. Original payment and taxes paid information	Original form of payment: <input type="checkbox"/> ACH <input type="checkbox"/> Check Date paid: _____ Original Transfer tax paid: \$ _____ Original Penalties and Interest paid: \$ _____ Original Transfer Tax Rate: \$ _____ per \$500 or portion thereof <table border="1" style="margin-top: 10px; width: 100%; border-collapse: collapse; font-size: small;"> <thead> <tr> <th rowspan="2">Tax Tier</th> <th colspan="2" rowspan="2">Consideration Paid (sales price)</th> <th colspan="2">Tax Rate per \$500 or portion thereof</th> </tr> <tr> <th>Base Tax Rate</th> <th>Rent-Restricted Affordable Housing Tax Rate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>\$ 100</td> <td>\$ 250,000</td> <td>\$2.50</td> <td>\$2.50</td> </tr> <tr> <td>2</td> <td>\$ 250,001</td> <td>\$ 999,999</td> <td>\$3.40</td> <td>\$3.40</td> </tr> <tr> <td>3</td> <td>\$ 1,000,000</td> <td>\$ 4,999,999</td> <td>\$3.75</td> <td>\$3.75</td> </tr> <tr> <td>4</td> <td>\$ 5,000,000</td> <td>\$ 9,999,999</td> <td>\$11.25</td> <td>\$3.75</td> </tr> <tr> <td>5</td> <td>\$ 10,000,000</td> <td>\$ 24,999,999</td> <td>\$27.50</td> <td>\$3.75</td> </tr> <tr> <td>6</td> <td>\$ 25,000,000</td> <td>+</td> <td>\$30.00</td> <td>\$3.75</td> </tr> </tbody> </table>	Tax Tier	Consideration Paid (sales price)		Tax Rate per \$500 or portion thereof		Base Tax Rate	Rent-Restricted Affordable Housing Tax Rate	1	\$ 100	\$ 250,000	\$2.50	\$2.50	2	\$ 250,001	\$ 999,999	\$3.40	\$3.40	3	\$ 1,000,000	\$ 4,999,999	\$3.75	\$3.75	4	\$ 5,000,000	\$ 9,999,999	\$11.25	\$3.75	5	\$ 10,000,000	\$ 24,999,999	\$27.50	\$3.75	6	\$ 25,000,000	+	\$30.00	\$3.75
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4. Refund amount requested	Rent-Restricted Transfer Tax Rate: \$3.75 per \$500 or portion thereof Rent-Restricted Transfer tax: \$ _____ Tax Refund Requested (original tax – rent-restricted tax): \$ _____ Penalties and Interest Refund Requested: \$ _____ Total Refund Requested: \$ _____																																					
5. Certification	I certify under penalty of perjury that I am the taxpayer (including an officer, general partner, member manager, executor, trustee, fiduciary, or other individual with authority to bind the taxpayer), or agent of the taxpayer authorized to sign this form on behalf of the taxpayer (attach authorization), and that the information on this form is, to the best of my knowledge and belief, true and correct. <hr style="border: 0; border-top: 1px solid black; margin-bottom: 5px;"/> <div style="display: flex; justify-content: space-between; width: 100%;"> Signature Name (printed) Date </div>																																					