

1 **5-30-18 Draft [FOR DISCUSSION PURPOSES ONLY]**

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3 [Resolution of Intention - Establishing the Central SoMa Special Tax District]

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WHEREAS, Under Chapter 43, Article X of the San Francisco Administrative Code (the “Code”), which Code incorporates by reference the Mello-Roos Community Facilities Act of 1982, as amended (the “Act”), this Board of Supervisors is authorized to establish a special tax district and to act as the legislative body for a special tax district; and

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WHEREAS, The Central SoMa planning area (the “Central SoMa Plan Area”) runs from 2nd Street to 6th Street, Market Street to Townsend Street, exclusive of those areas that are part of the Downtown Plan or in the C-3 zoning districts; and

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WHEREAS, In 2008, the City adopted the Eastern Neighborhoods Plan, including new land use controls and proposed community improvements for the eastern part of the South of Market neighborhood (“SoMa”), as well as the Central Waterfront, Mission, and Showplace Square/Potrero Hill neighborhoods, and the City determined that the development potential of the industrially-zoned part of East SoMa, coupled with the improved transit to be provided by the Central Subway, necessitated a subsequent, focused planning process that took into account the city’s growth needs and City and regional environmental goals, such planning culminating in the development of the Central SoMa Plan; and

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WHEREAS, Since that time, the Planning Department released a draft Plan and commenced environmental review as required by the California Environmental Quality Act

1 (“CEQA”) in April 2013, released an Initial Study in February of 2014, released a revised Draft  
2 Plan and Implementation Strategy in August 2016, released the Draft Environmental Impact  
3 Report in December 2016, and released Responses to Comments on the Draft Environmental  
4 Impact Report in March 2018; and

5 WHEREAS, The vision of the Central SoMa Plan is to create a sustainable  
6 neighborhood by 2040, where the needs of the present are met without compromising the  
7 ability of future generations to meet their own needs, and the Central SoMa Plan seeks to  
8 achieve sustainability in each of its aspects – social, economic, and environmental – which  
9 will require implementing the following three strategies: 1) Accommodate growth, 2) Provide  
10 public benefits; and 3) Respect and enhance neighborhood character; and

11 WHEREAS, The Central SoMa Plan will accommodate development capacity for up to  
12 33,000 jobs and 8,300 housing units by removing much of the Plan Area’s industrially-  
13 protective zoning and increasing height limits on many of the Plan Area’s parcels; and

14 WHEREAS, The Planning Commission conducted a duly noticed public hearing on  
15 May 10, 2018 in accordance with Planning Code Section 340(c), to consider the General Plan  
16 Amendment, Planning Code and Administrative Code Amendment, Zoning Map Amendment,  
17 and Implementation Program related to the Central SoMa Plan Area, and at such hearing, the  
18 Commission voted to recommend approval with modifications to the various ordinances, in  
19 Planning Commission Resolutions No. 20183, 20184, 20185, 20186, and 20187; and

20 WHEREAS, The Planning Commission conducted a duly noticed public hearing on  
21 May 10, 2018 to review and consider the Final Environmental Impact Report for the Central  
22 SoMa Plan (“Final EIR”) and found the Final EIR to be adequate, accurate and objective, thus  
23 reflecting the independent analysis and judgment of the Planning Department and the  
24 Commission, and that the summary of comments and responses contained no significant  
25 revisions to the Draft EIR, and by Motion No. 20182 certified the Final EIR for the Central

1 SoMa Plan as accurate, complete, and in compliance with CEQA, the CEQA Guidelines, and  
2 Chapter 31 of the San Francisco Administrative Code. By Resolution No. 20183, the Planning  
3 Commission approved CEQA Findings, including a statement of overriding considerations,  
4 and adoption of a Mitigation Monitoring and Reporting Program (“MMRP”), under Case No.  
5 2011. 1356E, for approval of the Central SoMa Plan; and

6 WHEREAS, This Board of Supervisors wishes to proceed with the establishment of a  
7 special tax district in order to finance costs of public infrastructure and other authorized  
8 facilities and services necessary or incidental to development of the Central SoMa Plan Area;  
9 and

10 WHEREAS, This Board of Supervisors wishes to undertake the proceedings to form  
11 the special tax district under the alternate procedures established by Section 43.10.17 of the  
12 Code, pursuant to which a special tax district may initially consist solely of territory proposed  
13 for annexation to the special tax district in the future, with the condition that a parcel or parcels  
14 within that territory may be annexed to the special tax district and subjected to the special tax  
15 only with the unanimous approval of the owner or owners of such parcel or parcels at the time  
16 that such parcel or those parcels are annexed or in compliance with other procedures  
17 established by the Code, and pursuant to which no additional hearings or procedures are  
18 required, and each such unanimous approval shall be deemed to constitute a unanimous vote  
19 in favor of the matters addressed in the unanimous approval; and

20 WHEREAS, This Board of Supervisors further wishes to undertake the proceedings to  
21 authorize the issuance of bonded indebtedness and other debt (as defined in the Act) for the  
22 special tax district under the alternate procedure established by Section 43.10.18 of the Code,  
23 pursuant to which the proposition to authorize bonded indebtedness and other debt may be  
24 approved by the owner or owners of a parcel or parcels of property at the time that the parcel  
25 or parcels are annexed to the special tax district pursuant to the unanimous approval

1 described in 43.10.17 of the Code or in compliance with other procedures established by the  
2 Code, and pursuant to which no additional hearings or procedures are required, and each  
3 such unanimous approval shall be deemed to constitute a unanimous vote in favor of such  
4 proposition; now, therefore, be it

5 RESOLVED, That this Board of Supervisors proposes to conduct proceedings to  
6 establish a special tax district pursuant to the alternate procedures established in Section  
7 43.10.17 of the Code; and, be it

8 FURTHER RESOLVED, That the name proposed for the special tax district is City and  
9 County of San Francisco Special Tax District No. 2018-1 (Central SoMa) (the “Special Tax  
10 District”); and, be it

11 FURTHER RESOLVED, That the proposed boundaries of the Special Tax District are  
12 as shown on the map of it on file with the Clerk of the Board of Supervisors, which boundaries  
13 are hereby preliminarily approved and to which map reference is hereby made for further  
14 particulars. The Special Tax District shall initially consist solely of territory proposed for  
15 annexation to the Special Tax District in the future, with the condition that a parcel or parcels  
16 within that territory may be annexed to the Special Tax District and subjected to a special tax  
17 only with the unanimous approval of the owner or owners of such parcel or parcels at the time  
18 that such parcel or those parcels are annexed or in compliance with other procedures  
19 established by the Code, without any additional hearings or procedures; and, be it

20 FURTHER RESOLVED, That the Clerk of the Board of Supervisors is hereby directed  
21 to record, or cause to be recorded, the map of the boundaries of the Special Tax District in the  
22 office of the Assessor-Recorder for the City and County of San Francisco within 15 days of  
23 the date of adoption of this Resolution; and, be it

24 FURTHER RESOLVED, That the types of facilities proposed to be financed by the  
25 Special Tax District may consist of those facilities listed on Exhibit A hereto, which is hereby

1 incorporated herein (“Facilities”), subject to compliance with the Code and following any  
2 required environmental review under the California Environmental Quality Act, and this Board  
3 of Supervisors hereby determines that the Facilities are necessary to meet increased  
4 demands placed upon local agencies as the result of development occurring within the  
5 Special Tax District; and, be it

6 FURTHER RESOLVED, That this Board of Supervisors hereby finds and determines  
7 that the public interest will not be served by allowing the property owners in the Special Tax  
8 District to enter into a contract in accordance with Section 53329.5(a) of the Act, and  
9 notwithstanding the foregoing, this Board of Supervisors, on behalf of the Special Tax District,  
10 may enter into one or more contracts directly with any of the owners of property in the Special  
11 Tax District with respect to the construction and/or acquisition of any portion of the Facilities;  
12 and, be it

13 FURTHER RESOLVED, That the Director of the Office of Public Finance is hereby  
14 authorized and directed to enter into joint community facilities agreements with any entity that  
15 will own or operate any of the Facilities, as may be necessary to comply with the provisions of  
16 the Code, and this Board of Supervisors’ approval of a joint community facilities agreement  
17 shall be conclusively evidenced by the execution and delivery thereof by the Director of the  
18 Office of Public Finance, and this Board of Supervisors hereby declares that such joint  
19 agreements will be beneficial to owners of property in the area of the Special Tax District; and,  
20 be it

21 FURTHER RESOLVED, That the types of services proposed to be financed by the  
22 Special Tax District may consist of those services listed on Exhibit A hereto (“Services”),  
23 subject to compliance with the Code and following any required environmental review under  
24 the California Environmental Quality Act. This Board of Supervisors hereby determines that  
25 the Services are necessary to meet increased demands for such services placed upon local

1 agencies as the result of development occurring within the area of the Special Tax District;  
2 and, be it

3 FURTHER RESOLVED, That except to the extent that funds are otherwise available,  
4 the City will levy a special tax (the "Special Tax") to pay directly for the Facilities and the  
5 Services and to pay the principal of and interest on bonds and other debt of the City issued for  
6 the Special Tax District to finance the Facilities; and, be it

7 FURTHER RESOLVED, That the Special Tax will be secured by recordation of a  
8 continuing lien against all non-exempt real property in the Special Tax District, will be levied  
9 annually within the Special Tax District, and collected in the same manner as ordinary ad  
10 valorem property taxes, or in such other manner as this Board of Supervisors or its designee  
11 shall determine, including direct billing of the affected property owners in the Special Tax  
12 District; and, be it

13 FURTHER RESOLVED, That the proposed rate and method of apportionment of the  
14 Special Tax among the parcels of real property within the Special Tax District, in sufficient  
15 detail to allow each owner of property within the Special Tax District to estimate the maximum  
16 amount such owner will have to pay, is described in Exhibit B attached hereto and hereby  
17 incorporated herein (the "Rate and Method"); and, be it

18 FURTHER RESOLVED, That the Special Tax to be levied in the Special Tax District  
19 shall not be levied in the Special Tax District to finance Facilities after the fiscal year  
20 established therefor in the Rate and Method, except that a Special Tax that was lawfully  
21 levied in or before the final tax year and that remains delinquent may be collected in  
22 subsequent years. Under no circumstances shall the Special Tax levied against any parcel in  
23 the Special Tax District to finance Facilities in any fiscal year used for private residential  
24 purposes be increased in that fiscal year as a consequence of delinquency or default by the  
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1 owner or lessee of any other parcel or parcels within the Special Tax District by an amount  
2 that exceeds any limits established in the Code; and, be it

3 FURTHER RESOLVED, That this Board of Supervisors hereby finds that the provisions  
4 of Section 53313.6, 53313.7 and 53313.9 of the Act (relating to adjustments to *ad valorem*  
5 property taxes and schools financed by a special tax district) are inapplicable to the proposed  
6 Special Tax District; and, be it.

7 FURTHER RESOLVED, That the Special Tax shall be levied on a parcel or parcels in  
8 the Special Tax District only with the written unanimous approval of the owner or owners of  
9 the parcel or parcels to their annexation to the Special Tax District or in compliance with other  
10 procedures established by the Code, without any requirement for further public hearings or  
11 additional proceedings. The unanimous approval shall be in substantially the form and  
12 substance of the Unanimous Approval attached hereto as Exhibit C, or such other form  
13 authorized by the Director of the Office of Public Finance; and, be it

14 FURTHER RESOLVED, That except as may otherwise be provided by law or by the  
15 Rate and Method, all lands owned by any public entity, including the United States, the State  
16 of California and/or the City, or any departments or political subdivisions thereof, shall be  
17 omitted from the levy of the Special Tax to be made to cover the costs and expenses of the  
18 Facilities, the Services or the Special Tax District. In the event that a portion of the property  
19 within the Special Tax District shall become for any reason exempt, wholly or in part, from the  
20 levy of the Special Tax, this Board of Supervisors will, on behalf of the Special Tax District,  
21 increase the levy to the extent necessary upon the remaining property within the Special Tax  
22 District which is not exempt in order to yield the required debt service payments and other  
23 annual expenses of the Special Tax District, if any, subject to the provisions of the Rate and  
24 Method; and, be it

1 FURTHER RESOLVED, That it is the intention of this Board of Supervisors, acting as  
2 the legislative body for the Special Tax District, to cause bonds and other debt of the City to  
3 be issued for the Special Tax District pursuant to the Code to finance and refinance in whole  
4 or in part the construction and/or acquisition of the Facilities, and the bonds and other debt  
5 shall be in the aggregate principal amount of not to exceed \$5,300,000,000, shall be issued in  
6 such series and bear interest payable semi-annually or in such other manner as this Board of  
7 Supervisors shall determine, at a rate not to exceed the maximum rate of interest as may be  
8 authorized by applicable law at the time of sale of such bonds and other debt, and shall  
9 mature not to exceed 40 years from the date of the issuance thereof; and, be it

10 FURTHER RESOLVED, That the Director of the Office of Public Finance, as the officer  
11 having charge and control of the Facilities and Services, or the designee of such officer, is  
12 hereby directed to study said proposed Facilities and Services and to make, or cause to be  
13 made, and file with the Clerk of the Board of Supervisors a report in writing, (the "Special Tax  
14 District Report") presenting the following:

15 (a) A description of the Facilities and the Services by type which will be  
16 required to adequately meet the needs of the Special Tax District.

17 (b) An estimate of the fair and reasonable cost of the Facilities including the  
18 cost of acquisition of lands, rights-of-way and easements, any physical facilities  
19 required in conjunction therewith and incidental expenses in connection therewith,  
20 including the costs of the proposed bond financing and other debt and all other related  
21 costs as provided in Section 53345.3 of the Act.

22 (c) An estimate of the fair and reasonable cost of the Services and incidental  
23 expenses in connection therewith, and all other related costs.

24 The Special Tax District Report shall be made a part of the record of the public hearing  
25 specified below; and, be it



1 FURTHER RESOLVED, That \_\_\_\_\_, \_\_\_\_\_, 2018, at \_\_\_\_\_00 p.m. or as soon as  
2 possible thereafter, in the Board of Supervisors' Chambers, 1 Dr. Carlton B. Goodlett Place,  
3 City Hall, San Francisco, California, be, and the same are hereby appointed and fixed as the  
4 time and place when and where this Board of Supervisors, as legislative body for the Special  
5 Tax District, will conduct a public hearing on the establishment of the Special Tax District and  
6 consider and finally determine whether the public interest, convenience and necessity require  
7 the formation of the Special Tax District and the levy of the Special Tax; and, be it

8 FURTHER RESOLVED, That the Clerk of the Board of Supervisors is hereby directed  
9 to cause notice of the public hearing to be given by publication one time in a newspaper  
10 published in the area of the Special Tax District. The publication shall be completed at least  
11 seven days before the date of the public hearing specified above. The notice shall be  
12 substantially in the form specified in Section 53322 of the Act; and, be it

13 FURTHER RESOLVED, That notwithstanding the foregoing, because of the complexity  
14 associated with the Central SoMa Plan, the Board of Supervisors hereby authorizes the Clerk  
15 of the Board of Supervisors to determine that the public hearing should be held on a later date  
16 or time and to cause notice of such later date or time to be given by publication one time in a  
17 newspaper published in the area of the Special Tax District; and, be it

18 FURTHER RESOLVED, That pursuant to Section 43.10.19 of the Code, in connection  
19 with the annexation of a parcel or parcels to the Special Tax District pursuant to the alternate  
20 and independent procedure set forth in Section 43.10.17 of the Code and the conduct of an  
21 election on the proposition to authorize bonded indebtedness and other debt pursuant to the  
22 alternate and independent procedure set forth in Section 43.10.18 of the Code, the City may,  
23 without additional hearings or procedures, designate a parcel or parcels as an improvement  
24 area within the Special Tax District. Each improvement area will be known as "Improvement  
25 Area No. \_\_\_\_\_ of City and County of San Francisco Special Tax District No. 2018-1 (Central

1 SoMa).” After the designation of a parcel or parcels as an improvement area, all proceedings  
2 for approval of the appropriations limit, the rate, method of apportionment and manner of  
3 collection of special tax and the authorization to incur bonded indebtedness for such parcel or  
4 parcels shall apply only to the improvement area. The City may incur indebtedness payable  
5 solely from special taxes levied on property in the improvement area; and, be it

6 FURTHER RESOLVED, That Section 53314.9 of the Act provides that, either before or  
7 after formation of the Special Tax District, the City may accept advances of funds and may  
8 provide, by resolution, for the use of those funds, including but not limited to pay any cost  
9 incurred by the local agency in creating the Special Tax District, and may agree to reimburse  
10 the advances under all of the following conditions: (A) the proposal to repay the advances is  
11 included both in the resolution of intention and the resolution of formation to establish the  
12 Special Tax District; and (B) any proposed special tax is approved by the qualified electors of  
13 the Special Tax District and, if the qualified electors of the Special Tax District do not approve  
14 the proposed special tax, the City shall return any funds which have not been committed for  
15 any authorized purpose by the time of the election and, in furtherance of Section 53314.9 of  
16 the Act, the Board of Supervisors hereby declares its intent to enter into an agreement  
17 providing for the advance and reimbursement of funds among the City, the Port and the  
18 Developer; and, be it

19 FURTHER RESOLVED, That Section 53314.9 of the Act provides that, either before or  
20 after formation of the Special Tax District, the City may accept work in-kind from any source,  
21 including, but not limited to, private persons or private entities, may provide, by resolution, for  
22 the use of that work in-kind for any authorized purpose and this Board of Supervisors may  
23 enter into an agreement, by resolution, with the person or entity advancing the work in-kind, to  
24 reimburse the person or entity for the value, or cost, whichever is less, of the work in-kind, as  
25 determined by this Board of Supervisors, with or without interest, under the conditions

1 specified in the Act. Any work in-kind must be performed or constructed as if the work had  
2 been performed or constructed under the direction and supervision, or under the authority of,  
3 the City and, in furtherance of Section 53314.9 of the Act, the Board of Supervisors hereby  
4 declares its intent to authorize the Port to enter into an acquisition and reimbursement  
5 agreement with one or more property owners in the Special Tax District; and, be it

6 FURTHER RESOLVED, That the Board of Supervisors hereby reserves the right and  
7 authority to allow any interested owner of property in the Special Tax District, subject to the  
8 provisions of Section 53344.1 of the Act and such other conditions as the Board of  
9 Supervisors may impose and any applicable prepayment penalties associated with bonds or  
10 other debt issued or incurred by the Special Tax District, to tender bonds in full payment or  
11 part payment of any installment of special taxes or the interest or penalties thereon which may  
12 be due or delinquent, but for which a bill has been received; and, be it further

13 FURTHER RESOLVED, That the Board of Supervisors has reviewed and considered  
14 the Final EIR and finds that the Final EIR is adequate for its use for the actions taken by this  
15 resolution and incorporates the Final EIR and the CEQA findings contained in Board of  
16 Supervisors Resolution No. \_\_\_\_\_ by this reference; and, be it

17 FURTHER RESOLVED, That the Mayor, the Controller, the City Attorney, the Director  
18 of the Office of Public Finance, designees of the Director of the Office of Public Finance, the  
19 Clerk of the Board of Supervisors and all other officers and agents of the City are hereby  
20 authorized and directed to take all actions necessary or advisable to give effect to the  
21 transactions contemplated by this Resolution; and, be it.

22 FURTHER RESOLVED, That this Resolution shall in no way obligate the Board of  
23 Supervisors of the City to form the Special Tax District, and that the formation of the Special  
24 Tax District shall be subject to the approval of this Board of Supervisors by resolution  
25 following the holding of the public hearing referred to above; and, be it

1           FURTHER RESOLVED, That this Resolution shall take effect upon its adoption.

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3           APPROVED AS TO FORM:  
4           DENNIS J. HERRERA, City Attorney

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6           By: \_\_\_\_\_  
7                 Mark D. Blake  
               Deputy City Attorney

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1 EXHIBIT A

2 CITY AND COUNTY OF SAN FRANCISCO  
3 Special Tax District No. 2018-1  
4 (Central SoMa)

5 DESCRIPTION OF FACILITIES AND SERVICES THAT MAY BE FINANCED  
6 BY THE SPECIAL TAX DISTRICT

7 Special taxes collected in the Special Tax District may finance, in whole or in part, the costs of  
8 the acquisition, construction and improvement of any of the following types of facilities that are  
9 located inside or outside the Special Tax District, as long as such facilities are authorized  
10 under the Code (the "Facilities").

11 FACILITIES

- 12 1. Transit Facilities. Local and regional transit infrastructure, including near term  
13 enhancements on the Transbay corridor and longer-term "core capacity" projects.
- 14 2. Complete Streets. Bicycle, pedestrian, and transit infrastructure. Improvements could  
15 include, but not be limited to: sidewalk widening to accommodate additional pedestrian traffic  
16 from new development; linear park space; pedestrian, streetscape and open space amenities;  
17 pedestrian lighting; street furniture; pocket parks; active uses; and curb extensions; bicycle  
18 facilities; bike lanes; transit upgrades such as dedicated transit lanes, boarding islands,  
19 enhanced shelters and curb extensions to serve transit stops; new traffic signals, curb  
20 extensions, and other pedestrian safety features as appropriate; crosswalks; improvements to  
21 drop-off and pick-up zones at casual carpool locations; and roadway circulation, parking, and  
22 loading changes.
- 23 3. Parks and Recreation. Parks and recreation centers.
- 24 4. Environmental Sustainability Projects. Environmental sustainability projects, including  
25 but not limited to the following:

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- The acquisition, installation and improvement of energy efficiency and conservation, water energy and conservation, water pollution control, and renewable energy improvements that are attached to or on real property and in buildings, whether such real property or buildings are privately or publicly owned.
- Green infrastructure and stormwater management improvements, including, but not limited to, grey infrastructure and landscaping.
- Air quality mitigation infrastructure (e.g., HVAC improvements) for privately-owned or -occupied commercial and residential buildings, and public buildings.
- Sustainability studies and guideline documents related to development in the planning area governed by the Central SoMa Plan & Implementation Strategy.

5. Historic Preservation. Restoration and seismic upgrade of the U.S. Mint Building and site.

6. Sea Level Rise Adaptations. Sea level rise adaptations, including, but not limited to, demolition, excavation, and installation of revetment; structural improvements of shoreline and revetment; construction, improvement or relocation of shoreline and creek structures, seawalls, stormwater pump stations and outfalls; earthwork; and grading.

Authorized costs of the Facilities include any hard costs, soft costs and pre-development costs associated with the design, procurement, development, and construction of the Facilities.

1 SERVICES

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3 Special taxes collected in the Special Tax District may finance, in whole or in part, the  
4 following services (“services” and “maintenance” shall have the meaning given those terms in  
5 the Code) in the Special Tax District, as long as such services are authorized by the Code  
6 (the “Services”):

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- 8 1. Parks and Recreation. Park programming and activation.
  - 9 2. Neighborhood Stabilization and Community Services. Social welfare, community health  
10 and arts/cultural programming and services provided by governmental agencies and nonprofit  
11 organizations in the Central SOMA area.
  - 12 3. Capital Maintenance. Operation and maintenance of publicly-owned improvements,  
13 including installation and maintenance of landscaping; maintenance of building systems,  
14 structures, and equipment; maintenance of irrigation systems and other equipment; all related  
15 personnel or third-party operation and maintenance costs; insurance costs and any other  
16 related overhead costs.

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18 OTHER

19 The Special Tax District may also finance any of the following:

- 20 1. Bond related expenses, including underwriters discount, reserve fund, capitalized  
21 interest, letter of credit fees and expenses, bond and disclosure counsel fees and expenses,  
22 bond remarketing costs, and all other incidental expenses.
- 23 2. Administrative fees of the City and the bond trustee or fiscal agent related to the  
24 Special Tax District and the bonds.

1           3. Reimbursement of costs related to the formation of the Special Tax District  
2 advanced by the City, the landowner(s) in the Special Tax District, or any party related to any  
3 of the foregoing, as well as reimbursement of any costs advanced by the City, the  
4 landowner(s) in the Special Tax District, or any party related to any of the foregoing, for  
5 facilities, fees or other purposes or costs of the Special Tax District.

6           4. A capital reserve fund to finance the Facilities.

7           5. A reserve to fund the Services.

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EXHIBIT B

CITY AND COUNTY OF SAN FRANCISCO  
Special Tax District No. 2018-1  
(Central SoMa)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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**EXHIBIT C**

**CITY AND COUNTY OF SAN FRANCISCO  
Special Tax District No. 2018-1  
(Central SoMa)**

**FORM OF UNANIMOUS APPROVAL**

**UNANIMOUS APPROVAL  
of Annexation to a Special Tax District  
and Related Matters**

**CITY AND COUNTY OF SAN FRANCISCO  
Special Tax District No. 2018-1  
(Central SoMa)**

Annexation No. \_\_\_\_\_

Date: \_\_\_\_\_

Board of Supervisors of the  
City and County of San Francisco  
1 Dr. Carlton B. Goodlett Place  
San Francisco, CA 94102

Members of the Board of Supervisors:

The undersigned hereby states and certifies, under penalty of perjury, as follows:

- 1. Property Owner.** The undersigned is the owner (the "Property Owner") of fee simple title to the real property identified by the assessor's parcel number(s) listed below (the "Property"), and possesses all legal authority necessary to execute this

1 Unanimous Approval. If requested by the City and County of San Francisco (the "City"),  
2 the Property Owner has supplied to the City current evidence of its ownership of the  
3 Property.

4 The Property Owner hereby represents and warrants that there are no persons resident  
5 on the Property that are registered to vote.

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7 **2. Acknowledgement of Special Tax District.** The Property Owner acknowledges  
8 and understands the following:

9  
10 (a) Under Chapter 43, Article X of the San Francisco Administrative Code (the  
11 "Code"), which Code incorporates by reference the Mello-Roos Community  
12 Facilities Act of 1982, as amended (the "Act"), the Board of Supervisors of the  
13 City has formed the City and County of San Francisco Special Tax District No.  
14 2018-1 (Central SoMa) (the "Special Tax District") for the purpose of financing  
15 certain facilities (the "Facilities") and services (the "Services") described on  
16 Appendix 1 hereto and made a part hereof.

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18 (b) The proceedings for the formation of the Special Tax District authorized  
19 the Board of Supervisors to levy an annual special tax (the "Special Tax") on  
20 property in the Special Tax District as specified in the Rate and Method of  
21 Apportionment of Special Tax (the "Rate and Method") for the Special Tax  
22 District, a copy of which is attached hereto as Appendix 2. The Property Owner  
23 acknowledges that the City will create a special account into which the Special  
24 Taxes will be deposited, when collected, and that the City will prepare the annual  
25 report required by Government Code Section 50075.3.

1 (c) The proceedings for the formation of the Special Tax District authorized  
2 the Board of Supervisors to annex property to the Special Tax District, without  
3 additional public hearings, upon approval of the owner of the property to be  
4 annexed as permitted by Section 43.10.17 of the Code.

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6 (d) The Property is in the Future Annexation Area for the Special Tax District.  
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9 **3. Unanimous Approval and Vote.** This Unanimous Approval constitutes the  
10 unanimous approval and vote of the Property Owner in favor of the following matters for  
11 the purposes of Section 53339.7 et seq. of the Act and Article XIII A of the California  
12 Constitution:

13  
14 a. Annexation: The annexation of the Property to the Special Tax District for  
15 the purpose of financing the Facilities and the Services.

16  
17 b. Special Tax: The levy of the Special Tax on the Property to finance the  
18 Facilities and Services, according to the Rate and Method.

19  
20 c. Bonds and other Debt: The issuance of bonded indebtedness and other  
21 debt (as defined in the Act) for the Special Tax District in an aggregate principal  
22 amount not to exceed \$\_\_\_\_\_. The Property Owner acknowledges that (i)  
23 the specific purpose of the bonds and other debt is to finance the acquisition and  
24 construction of the Facilities and pay related costs; (b) any proceeds received  
25 from the sale of any bonds and other debt will be applied only for such purpose;  
(c) the proceeds of any bonds and other debt will be deposited into special

1 accounts to be created therefor as part of the issuance of the bonds and other  
2 debt; and (d) the City will cause a report to be prepared annually under Section  
3 53411 of the Government Code.

4 d. Appropriations Limit: An initial appropriations limit for the Special Tax  
5 District of \$\_\_\_\_\_.

6  
7 **4. Waivers.** The Property Owner hereby irrevocably waives (i) any right the  
8 Property Owner may otherwise have to protest or challenge the validity of the  
9 proceedings to form the Special Tax District and to authorize the annexation of any  
10 property (including the Property) to the Special Tax District, and (ii) any necessity,  
11 requirement or right for further public hearings or any election pertaining to the  
12 annexation of the Property to the Special Tax District or the levy of the Special Tax on  
13 the Property.

14  
15 **5. Recordation of Amendment to Notice of Special Tax Lien.** The Property  
16 Owner acknowledges and understands that a Notice of Special Tax Lien for the Special  
17 Tax District (the "Notice of Special Tax Lien") was recorded in the Office of the Recorder  
18 of the City and County of San Francisco on \_\_\_\_\_, 2018, as Document No.  
19 \_\_\_\_\_. The Property Owner hereby authorizes and directs the Clerk of the Board  
20 of Supervisors to execute and cause to be recorded in the office of the County Recorder  
21 of the City and County of San Francisco an amendment to the Notice of Special Tax  
22 Lien for the Special Tax District as required by Section 3117.5 of the California Streets  
23 and Highways Code, which will impose a continuing lien on the Property to secure each  
24 levy of the Special Tax. The amendment to the Notice of Special Tax Lien shall include  
25 the Rate and Method as an exhibit thereto. The Property Owner acknowledges and

understands that the lien of the Special Tax on the Property is coequal with the lien for  
ad valorem real property taxes levied by the County on the Property.

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3 **6. Disclosures.** The Property Owner hereby agrees to provide to any subsequent  
4 purchaser of the Property written notice of the annexation of the Property to the Special  
5 Tax District, and of the authority of the Board of Supervisors to levy the Special Tax on  
6 the Property pursuant to the Rate and Method, to the extent required by applicable law.

7  
8 **7. Agreements.** The Property Owner further agrees to execute such additional or  
9 supplemental agreements and to take such additional actions as may be required by the  
10 City to provide for any of the actions and conditions described in this Unanimous  
11 Approval, including any cash deposit required to pay for the City's costs in annexing the  
12 Property to the Special Tax District.

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The Property subject to this Unanimous Approval and to be annexed to the Special Tax District, consists of the following Assessor's Parcel:

[insert APN]

The full legal name of the Property Owner is: [insert name of property owner]

The foregoing Unanimous Approval is hereby executed this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_, in \_\_\_\_\_, California.

[INSERT NAME OF PROPERTY OWNER]

By: \_\_\_\_\_

Its: \_\_\_\_\_

**Appendix 1**

**CITY AND COUNTY OF SAN FRANCISCO  
Special Tax District No. 2018-1  
(Central SoMa)**

**DESCRIPTION OF FACILITIES AND SERVICES TO BE FINANCED BY  
THE SPECIAL TAX DISTRICT**

[to come]



**Appendix 2**

**RATE AND METHOD**