

File No. 210964

Committee Item No. 3

Board Item No. _____

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Government Audit and Oversight

Date: Oct. 7, 2021

Board of Supervisors Meeting:

Date: _____

Cmte Board

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- Youth Commission Report
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- Department/Agency Cover Letter and/or Report
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- Grant Budget
- Subcontract Budget
- Contract/Agreement
- Form 126 – Ethics Commission
- Award Letter
- Application
- Public Correspondence

OTHER

- Proposed Amended Boundary Map & Legal Descriptions
- _____
- _____
- _____
- _____

Prepared by: John Carroll

Date: Oct. 1, 2021

Prepared by: John Carroll

Date: _____

Prepared by: John Carroll

Date: _____

1 [Resolution of Intention to Add Territory to and Amend City and County of San Francisco
2 Infrastructure and Revitalization Financing District No.1 (Treasure Island)]

3 **Resolution of intention to add territory to and amend the Infrastructure Financing Plan**
4 **for City and County of San Francisco Infrastructure and Revitalization Financing**
5 **District No. 1 (Treasure Island) and project areas therein; to call a public hearing on the**
6 **proposed amendments and to provide public notice thereof; and determining other**
7 **matters in connection therewith, as defined herein.**

8
9 WHEREAS, Naval Station Treasure Island (“NSTI”) is a former United States Navy
10 base located in the City and County of San Francisco (the “City”) that consists of two islands
11 connected by a causeway: (1) Treasure Island, and (2) an approximately 90-acre portion of
12 Yerba Buena Island; and

13 WHEREAS, Under the Treasure Island Conversion Act of 1997, which amended
14 California Health and Safety Code, Section 33492.5 and added Section 2.1 to Chapter 1333
15 of the Statutes of 1968, the California Legislature: (i) designated the Treasure Island
16 Development Authority, a California non-profit public benefit corporation (“TIDA”) as a
17 redevelopment agency under California redevelopment law with authority over NSTI upon
18 approval of the City’s Board of Supervisors, and (ii) with respect to those portions of NSTI
19 which are subject to Tidelands Trust, vested in TIDA the authority to administer the public
20 trust for commerce, navigation and fisheries as to such property; and

21 WHEREAS, The Board of Supervisors approved the designation of TIDA as a
22 redevelopment agency for NSTI in 1997; and

23 WHEREAS, On January 24, 2012, the Board of Supervisors rescinded designation of
24 TIDA as the redevelopment agency for Treasure Island under California Community
25 Redevelopment Law in Resolution No. 11-12; and such rescission does not affect TIDA’s

1 status as the Local Reuse Authority for NSTI or the Tidelands Trust trustee for the portions of
2 NSTI subject to the Tidelands Trust, or any of the other powers or authority; and

3 WHEREAS, The United States of America, acting by and through the Department of
4 the Navy (“Navy”), and TIDA entered into an Economic Conveyance Memorandum of
5 Agreement (as amended and supplemented from time to time, the “Conveyance Agreement”)
6 that governs the terms and conditions for the transfer of NSTI from the Navy to TIDA; and
7 under the Conveyance Agreement, the Navy has and will convey NSTI to TIDA in phases
8 after the Navy has completed environmental remediation and issued a Finding of Suitability to
9 Transfer (as defined in the Conveyance Agreement) for specified parcels of NSTI or portions
10 thereof; and

11 WHEREAS, Treasure Island Community Development, LLC (“Developer”) and TIDA
12 have previously entered into a Disposition and Development Agreement (Treasure
13 Island/Yerba Buena Island) dated June 28, 2011 (the “DDA”), including a Financing Plan
14 (Treasure Island/Yerba Buena Island) (the “Financing Plan”), which governs the disposition
15 and development of a portion of NSTI (the “Project Site”) after the Navy’s transfer of NSTI to
16 TIDA in accordance with the Conveyance Agreement; and

17 WHEREAS, The DDA contemplates a project (the “Project”) under which TIDA
18 acquires the Project Site from the Navy and conveys portions of the Project Site to Developer
19 for the purposes of: (i) alleviating blight in the Project Site through development of certain
20 improvements, (ii) geotechnically stabilizing the Project Site, (iii) constructing public
21 infrastructure to support the Project and other proposed uses on NSTI, (iv) constructing and
22 improving certain public parks and open spaces, (v) remediating certain existing hazardous
23 substances, and (vi) selling and ground leasing lots to vertical developers who will construct
24 residential units and commercial and public facilities; and

1 WHEREAS, On April 21, 2011, the Planning Commission by Motion No. 18325 and the
2 Board of Directors of TIDA, by Resolution No. 11-14-04/21, as co-lead agencies, certified the
3 completion of the Final Environmental Impact Report for the Project, and unanimously
4 approved a series of entitlement and transaction documents relating to the Project, including
5 certain environmental findings under the California Environmental Quality Act (“CEQA”), a
6 mitigation and monitoring and reporting program (the “MMRP”), and the DDA and other
7 transaction documents; and

8 WHEREAS, On June 7, 2011, in Motion No. M11-0092, the Board of Supervisors
9 unanimously affirmed certification of the Final Environmental Impact Report; on that same
10 date, the Board of Supervisors, in Resolution No. 246-11, adopted CEQA findings and the
11 MMRP, and made certain environmental findings under CEQA (collectively, the “FEIR”); also
12 on that date, the Board of Supervisors, in Ordinance No. 95-11, approved the DDA and other
13 transaction documents, including the Transportation Plan and Infrastructure Plan; and

14 WHEREAS, TIDA and the Developer had been working diligently since then to
15 implement the Project consistent with the DDA, the MMRP and other documents; and

16 WHEREAS, No additional environmental review was required because there were no
17 substantial changes to the project analyzed in the FEIR, no change in circumstances under
18 which the project was being undertaken, and no new information of substantial importance
19 indicating that new significant impacts would occur, that the impacts identified in the FEIR as
20 significant impacts would be substantially more severe, or that mitigation or alternatives
21 previously found infeasible were now feasible; and

22 WHEREAS, Developer and the City previously entered into a Development Agreement
23 related to the Project Site to eliminate uncertainty in the City’s land use planning for the
24 Project Site and secure orderly development of the Project consistent with the DDA and other

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1 applicable requirements, and the Financing Plan was also an exhibit to the Development
2 Agreement; and

3 WHEREAS, The Financing Plan identified certain financial goals for the Project and the
4 contractual framework for cooperation between TIDA, the City, and Developer in achieving
5 those goals and implementing the Project; and

6 WHEREAS, The Financing Plan, among other things, obligates TIDA and the City to
7 take all actions reasonably necessary for, and obligates Developer to cooperate reasonably
8 with the efforts of, (i) the City to form requested community facilities districts (each, a “CFD”;
9 together, the “CFDs”) and take related actions under the Mello-Roos Community Facilities Act
10 of 1982 (the “Mello-Roos Act”) to pay for Qualified Project Costs, Ongoing Park Maintenance
11 and Additional Community Facilities (as those terms are defined in the Financing Plan), (ii) the
12 City to form requested infrastructure financing districts and take related actions under
13 applicable provisions of the Government Code of the State of California to pay for Qualified
14 Project Costs and (iii) the City to issue bonds and other debt for the CFDs and the
15 infrastructure financing districts and other public financing instruments described in the
16 Financing Plan (defined in the Financing Plan as “Public Financing”); and

17 WHEREAS, Under Chapter 2.6 of Part 1 of Division 2 of Title 5 of the California
18 Government Code, commencing with Section 53369 (the “IRFD Law”), this Board of
19 Supervisors is authorized to establish an infrastructure and revitalization financing district and
20 to act as the legislative body for an infrastructure and revitalization financing district; and

21 WHEREAS, Pursuant to IRFD Law, Section 53369.5, an infrastructure and
22 revitalization financing district may be divided into project areas; and

23 WHEREAS, Pursuant to the Financing Plan and the IRFD Law, the Board of
24 Supervisors adopted Ordinance No. 21-17 on January 31, 2017, which the Mayor signed on
25 February 9, 2017 (“IRFD Formation Ordinance”), pursuant to which the Board of Supervisors

1 declared City and County of San Francisco Infrastructure and Revitalization Financing District
2 No. 1 (Treasure Island) (“IRFD”) and the following project areas within the IRFD (collectively,
3 “Initial Project Areas,” and together with any future project areas that may be established in
4 the IRFD, the “Project Areas”) to be fully formed with full force and effect of law:

5 (i) Project Area A of the City and County of San Francisco Infrastructure and
6 Revitalization Financing District No. 1 (Treasure Island) (“Project Area A”);

7 (ii) Project Area B of the City and County of San Francisco Infrastructure and
8 Revitalization Financing District No. 1 (Treasure Island) (“Project Area B”);

9 (iii) Project Area C of the City and County of San Francisco Infrastructure
10 and Revitalization Financing District No. 1 (Treasure Island) (“Project Area C”);

11 (iv) Project Area D of the City and County of San Francisco Infrastructure and
12 Revitalization Financing District No. 1 (Treasure Island) (“Project Area D”); and

13 (v) Project Area E of the City and County of San Francisco Infrastructure and
14 Revitalization Financing District No. 1 (Treasure Island) (“Project Area E”); and

15 WHEREAS, Pursuant to the IRFD Formation Ordinance, the Board of Supervisors also
16 approved an Infrastructure Financing Plan for the IRFD (“IFP”); and

17 WHEREAS, The IRFD Law provides that the legislative body of an infrastructure and
18 revitalization financing district may, at any time, add territory to a district or amend the
19 infrastructure financing plan for the district by conducting the same procedures for the
20 formation of a district or approval of bonds as provided in the IRFD Law; and

21 WHEREAS, the Board of Supervisors has been notified by the California State Board
22 of Equalization that the boundaries of the IRFD and the Project Areas must conform to the
23 boundaries of assessor parcel numbers established by the San Francisco Assessor-Recorder
24 in order for the Board of Equalization to assign tax rate areas to the Project Areas; and

25 ///

1 WHEREAS, The Board of Supervisors wishes to amend the boundaries of the IRFD
2 and certain Initial Project Areas to reflect the final development parcels for certain portions of
3 Treasure Island and Yerba Buena Island and to approve an amended map and legal
4 descriptions for the IRFD; and

5 WHEREAS, Because the Board of Supervisors anticipates the need to make future
6 changes to the boundaries of the IRFD and the Project Areas in order to conform to final
7 development parcels approved by the Board of Supervisors so that the California State Board
8 of Equalization can assign tax rate areas to the Project Areas, the Board of Supervisors
9 wishes to amend the IFP to establish a procedure by which certain future amendments of the
10 boundaries of the IRFD and the Project Areas may be approved by the Board of Supervisors
11 as the legislative body of the IRFD without further hearings or approvals, as long as the
12 amendments will not adversely affect the owners of bonds issued by or for the IRFD; and

13 WHEREAS, The Board of Supervisors wishes to further amend the IFP to reduce the
14 tax increment allocated to the IRFD in order to conform to existing law; and

15 WHEREAS, The Board of Supervisors wishes to further amend the IFP to provide that
16 actions related to the IRFD, the Project Areas and the IFP shall not require the approval of the
17 qualified electors in the IRFD if the IRFD Law is amended to eliminate any such requirement;
18 now, therefore, be it

19 RESOLVED, That the Board of Supervisors is adopting this Resolution in its capacity
20 as the legislative body of the IRFD and as the “legislative body” as defined in the IRFD Law;
21 and, be it

22 FURTHER RESOLVED, That this Board of Supervisors proposes to conduct
23 proceedings to approve the amendments set forth in the four preceding WHEREAS clauses
24 (“Amendments”) pursuant to the IRFD Law; and, be it

1 FURTHER RESOLVED, That the proposed amended boundaries of the IRFD and each
2 of the Initial Project Areas are detailed in the proposed legal descriptions of the IRFD and the
3 Initial Project Areas on file with the Clerk of the Board of Supervisors, to which legal
4 descriptions reference is hereby made for further particulars, and such boundaries are hereby
5 preliminarily approved; and, be it

6 FURTHER RESOLVED, That _____, _____, 2021 at __:00 p.m. or as soon as
7 possible thereafter, in the Board of Supervisors Chambers, 1 Dr. Carlton B. Goodlett Place,
8 City Hall, San Francisco, California, be, and the same are hereby appointed and fixed as the
9 time and place when and where this Board of Supervisors, as legislative body for the IRFD,
10 will conduct a public hearing on the proposed Amendments described above; and, be it

11 FURTHER RESOLVED, That the Clerk of the Board of Supervisors is hereby directed
12 to mail a copy of this Resolution to each owner of land (as defined in the IRFD Law) within the
13 IRFD and to any affected taxing entities, and in addition, in accordance with IRFD Law,
14 Section 53369.17, the Clerk of the Board of Supervisors is hereby directed to cause notice of
15 the public hearing to be published not less than once a week for four successive weeks in a
16 newspaper of general circulation published in the City, and the notice shall describe the
17 proposed Amendments, and state the day, hour, and place when and where any persons
18 having any objections to the proposed Amendments, or the regularity of any of the prior
19 proceedings, may appear before this Board of Supervisors and object to the approval of the
20 Amendments by the Board of Supervisors; and, be it

21 FURTHER RESOLVED, That the Board of Supervisors has reviewed and considered
22 the FEIR and finds that the FEIR is adequate for its use for the actions taken by this
23 Resolution and incorporates the FEIR and the CEQA findings contained in Board of
24 Supervisors Resolution No. 246-11 by this reference; and, be it

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1 FURTHER RESOLVED, That if any section, subsection, sentence, clause, phrase, or
2 word of this Resolution, or any application thereof to any person or circumstance, is held to be
3 invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision
4 shall not affect the validity of the remaining portions or applications of this Resolution, this
5 Board of Supervisors hereby declaring that it would have passed this Resolution and each
6 and every section, subsection, sentence, clause, phrase, and word not declared invalid or
7 unconstitutional without regard to whether any other portion of this Resolution or application
8 thereof would be subsequently declared invalid or unconstitutional; and, be it

9 FURTHER RESOLVED, That the Mayor, the Controller, the Director of the Office of
10 Public Finance, the Clerk of the Board of Supervisors and any and all other officers of the City
11 are hereby authorized, for and in the name of and on behalf of the City, to do any and all
12 things and take any and all actions, including execution and delivery of any and all
13 documents, assignments, certificates, requisitions, agreements, notices, consents,
14 instruments of conveyance, warrants and documents, which they, or any of them, may deem
15 necessary or advisable in order to effectuate the purposes of this Resolution, including
16 amendments of the Financing Plan; provided however that any such actions be solely
17 intended to further the purposes of this Resolution, and are subject in all respects to the terms
18 of the Resolution; and, be it

19 FURTHER RESOLVED, That all actions authorized and directed by this Resolution,
20 consistent with any documents presented herein, and heretofore taken are hereby ratified,
21 approved and confirmed by this Board of Supervisors; and, be it

22 FURTHER RESOLVED, That this Resolution shall take effect upon its adoption.
23
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1 APPROVED AS TO FORM:

2 DENNIS J. HERRERA
3 City Attorney

4 By: /s/ MARK D. BLAKE

5 MARK D. BLAKE
6 Deputy City Attorney

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APPENDIX A:

BOUNDARY MAP AND LEGAL DESCRIPTION OF THE TREASURE ISLAND IRFD

LEGAL DESCRIPTIONS:

PROJECT AREA A (YERBA BUENA ISLAND)

- LEGAL FOR 1Y (APN NO. 8948-001)
ALL OF LOT 19 AS SHOWN ON FINAL TRANSFER MAP NO. 8674, FILED FOR RECORD ON DECEMBER 7, 2015 IN BOOK FF OF SURVEY MAPS AT PAGES 177 THROUGH 192, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR 2Y-H (APN NO. 8949-002)
ALL OF LOT 2 AS SHOWN ON FINAL MAP 9228, FILED FOR RECORD ON APRIL 19, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR 3Y (APN NO. 8952-001)
ALL OF LOT 003 AS SHOWN ON FINAL MAP NO. 9856, FILED FOR RECORD ON JULY 10, 2020 IN BOOK 1 OF FINAL MAPS AT PAGES 48 TO 63, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR 4Y (APN NOS.: 8954-004, 8954-005)
ALL OF LOTS 001 AND 002 AS SHOWN ON FINAL MAP NO. 9856, FILED FOR RECORD ON JULY 10, 2020 IN BOOK 1 OF FINAL MAPS AT PAGES 48 TO 63, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

PROJECT AREA B

- LEGAL FOR B1-A (APN NOS.: 8901-003, 8901-004)
ALL OF LOTS 13 AND 14 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 170 TO 179, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR C2.2 (APN NO. 8903-004)
ALL OF LOT 8 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 170 TO 179, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

- LEGAL FOR C2.3 (APN NO. 8904-004)
ALL OF LOT 3 AS SHOWN ON FINAL MAP NO. 10297, FILED FOR RECORD ON APRIL 4, 2021 IN BOOK 1 OF FINAL MAPS AT PAGES 187 TO 191, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR C3.3 & C3.4 (APN NOS.: 8906-005 & 8906-006 or 8906-009)
ALL OF LOT 1 AS SHOWN ON FINAL MAP NO. 10297, FILED FOR RECORD ON APRIL 4, 2021 IN BOOK 1 OF FINAL MAPS AT PAGES 187 TO 191, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

PROJECT AREA C

- LEGAL FOR C1.1 & C1.2 (APN NO. 8902-004)
ALL OF LOT 12 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 170 TO 179, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

PROJECT AREA D

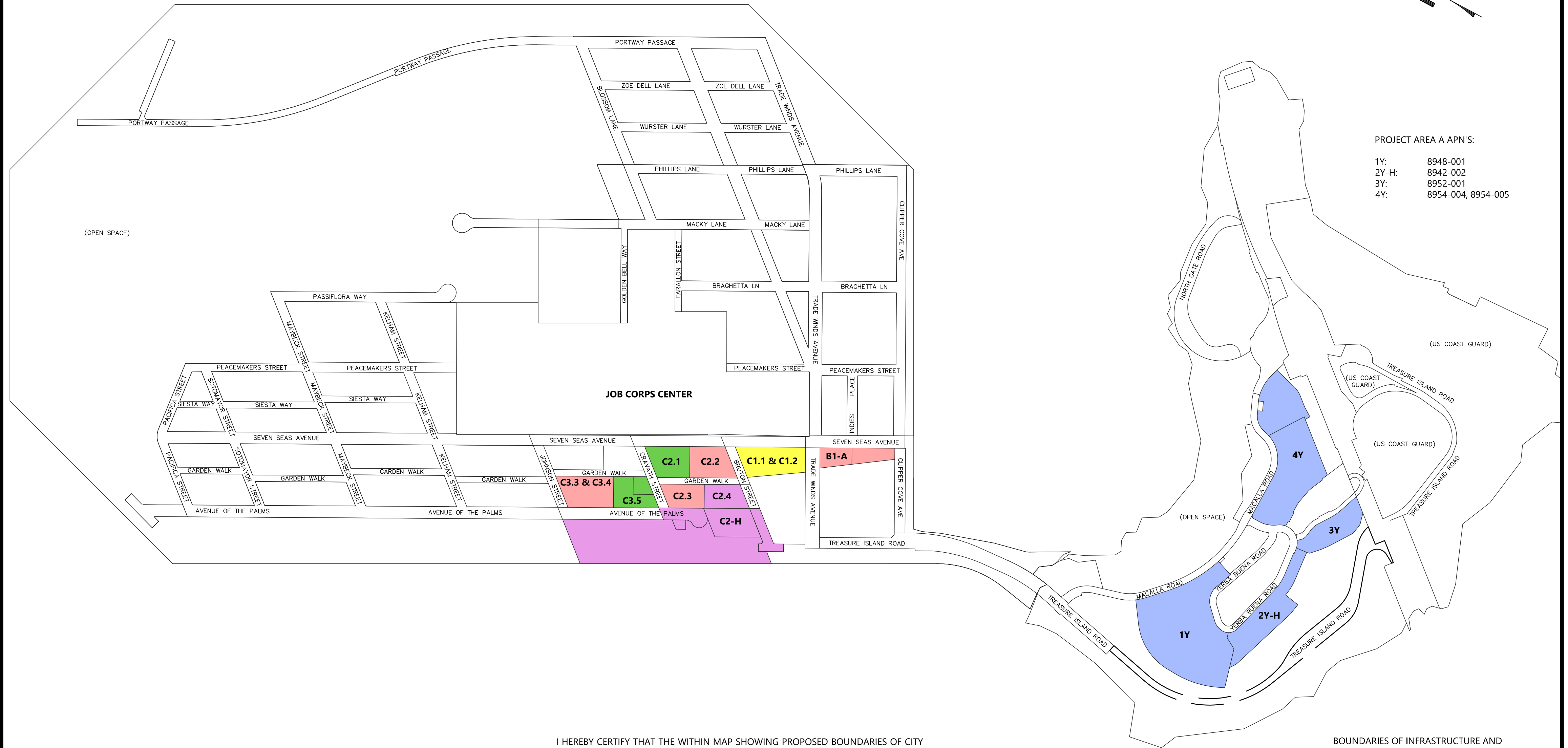
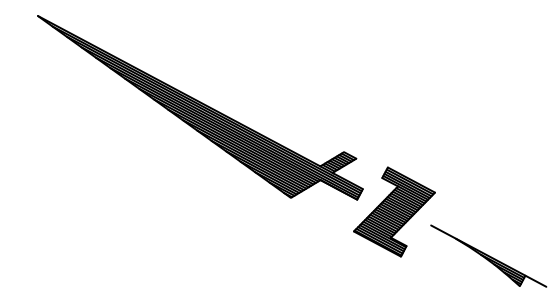
- LEGAL FOR C2.1 (APN NO. 8903-003)
ALL OF LOT 7 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 170 TO 179, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR C3.5 (APN NOS.: 8906-007, 8906-008)
ALL OF LOTS 2 AND 6 AS SHOWN ON FINAL MAP NO. 10297, FILED FOR RECORD ON APRIL 4, 2021 IN BOOK 1 OF FINAL MAPS AT PAGES 187 TO 191, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

PROJECT AREA E

- LEGAL FOR C2.4 (8904-005)
ALL OF LOT 10 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 170 TO 179, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

- LEGAL FOR C2-H (8904-006)
ALL OF LOT 11 AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR APN NO. 1939-107
ALL OF LOT F AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR APN NO. 1939-111
ALL OF LOT J AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR APN NO. 1939-112
ALL OF LOT K AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.
- LEGAL FOR APN NO. 1939-116
ALL OF LOT P AS SHOWN ON FINAL MAP NO. 9235, FILED FOR RECORD ON SEPTEMBER 13, 2018 IN BOOK 134 OF CONDOMINIUM MAPS AT PAGES 7 TO 23, OFFICIAL RECORDS OF SAN FRANCISCO COUNTY.

**PROPOSED BOUNDARIES OF
CITY AND COUNTY OF SAN FRANCISCO
INFRASTRUCTURE AND REVITALIZATION FINANCING DISTRICT NO.1
(TREASURE ISLAND PUBLIC INFRASTRUCTURE)**



PROJECT AREA A APN'S:
 1Y: 8948-001
 2Y-H: 8942-002
 3Y: 8952-001
 4Y: 8954-004, 8954-005

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CITY AND COUNTY OF SAN FRANCISCO INFRASTRUCTURE AND REVITALIZATION FINANCING DISTRICT NO. 1 (TREASURE ISLAND PUBLIC INFRASTRUCTURE) WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE CITY AND COUNTY OF SAN FRANCISCO, AT A REGULAR MEETING THEREOF, HELD ON THE ____ DAY OF _____, 20____, BY ITS RESOLUTION NO. _____.

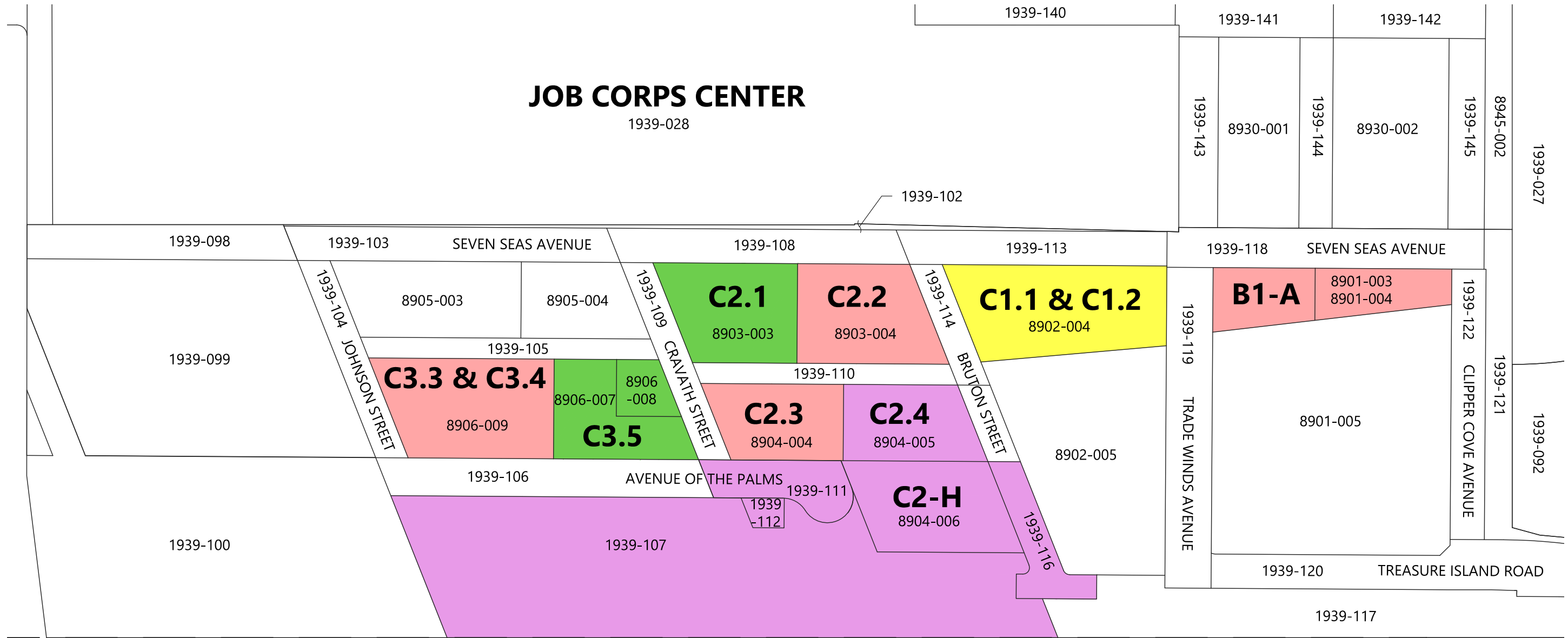
(CLERK OF THE BOARD OF SUPERVISORS)

- BOUNDARIES OF INFRASTRUCTURE AND REVITALIZATION FINANCING DISTRICT NO. 1**
- BOUNDARIES OF PROJECT AREA A
 - BOUNDARIES OF PROJECT AREA B
 - BOUNDARIES OF PROJECT AREA C
 - BOUNDARIES OF PROJECT AREA D
 - BOUNDARIES OF PROJECT AREA E



JOB CORPS CENTER

1939-028



BOUNDARIES OF INFRASTRUCTURE AND REVITALIZATION FINANCING DISTRICT NO. 1

- BOUNDARIES OF PROJECT AREA A
- BOUNDARIES OF PROJECT AREA B
- BOUNDARIES OF PROJECT AREA C
- BOUNDARIES OF PROJECT AREA D
- BOUNDARIES OF PROJECT AREA E

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 www.bkf.com

CALIFORNIA
 TREASURE ISLAND
 REVITALIZATION FINANCING DISTRICT NO. 1
 CITY AND COUNTY OF SAN FRANCISCO

| Revisions | |
|-----------|------|
| No. | Date |
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Date: 2021-09-14
 Scale: 1" = 200'
 Design: SCM
 Drawn: SCM
 Approved: SCM
 Job No: 200150

Drawing Number:
200150
 1 of 1

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 PLOT DATE: 09-14-21 PLOTTED BY: myat



OFFICE OF THE CONTROLLER
CITY AND COUNTY OF SAN FRANCISCO


Ben Rosenfield
Controller

Todd Rydstrom
Deputy Controller

Anna Van Degna
Director of Public Finance

MEMORANDUM

TO: Honorable Members, Board of Supervisors, as legislative body of City and County of San Francisco Infrastructure and Revitalization Financing District No. 1 (Treasure Island) (the "Treasure Island IRFD" or the "IRFD")

FROM: Anna Van Degna, Director of the Controller's Office of Public Finance
Luke Brewer, Controller's Office of Public Finance
Bob Beck, Director of the Treasure Island Development Authority 

DATE: **Tuesday, September 14, 2021**

SUBJECT: Resolution of Intention to Add Territory to and Amend the Infrastructure Financing Plan for the Treasure Island IRFD; and
Resolution Authorizing and directing the Director of the Office of Public Finance to Prepare an Amended Infrastructure Financing Plan for the Treasure Island IRFD

Recommended Actions

We respectfully request that the Board of Supervisors ("Board"), in its capacity as the legislative body of the Treasure Island IRFD, consider for review and approval the resolutions which initiate the process required for amending the Infrastructure Financing Plan ("IFP") for the IRFD. The proposed amendments to the IFP are deemed necessary in order for the City to administer the IRFD in accordance with applicable provisions of the Government Code of the State of California (the "IRFD Law").

Background

Since 1997, the City and the Treasure Island Development Authority ("TIDA") have worked together on the Treasure Island/ Yerba Buena Island Development Project ("Project") in order to redevelop the former Treasure Island Naval Station ("NSTI") in connection with the conveyance of the Navy-owned lands to TIDA. In early 2003, TIDA and the Treasure Island Community Development, LLC¹ ("TICD" or the "Developer") entered into an Exclusive Negotiating Agreement and began work on a Development Plan.

In 2011, TICD and TIDA entered into the Disposition and Development Agreement ("DDA") and TICD and the City entered into the Development Agreement ("DA") to deliver the Project. The Financing Plan attached to the DDA and DA contemplates reimbursement to the Developer for costs incurred to construct public infrastructure through the issuance of special tax bonds issued for one or more community facilities districts ("CFDs") under the Mello-Roos Community Facilities Act of 1982 ("Mello-Roos Act") and tax increment bonds issued by the Treasure Island IRFD.

1. The existing members of TICD are (1) Treasure Island Holdings, LLC, a joint venture comprised of a subsidiary of Lennar Corporation and a non-managing third-party investor member, (2) TICD Hold Co., LLC, an indirect subsidiary of Lennar, (3) KSWM Treasure Island, LLC, a joint venture comprised of affiliates of Stockbridge Capital Group, LLC, Kenwood Investments, and Wilson Meany, LP, and (4) Stockbridge TI Co-Investors, LLC, an affiliate of Stockbridge.

2 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

Under the Mello-Roos Act, the Board of Supervisors has the authority to levy special taxes on taxable property in a CFD. Under the IRFD Law, the Board of Supervisors allocates a portion of the general 1% ad valorem tax revenues to the IRFD; no new taxes are levied in connection with the IRFD.

The development plan for the Project anticipates a new San Francisco neighborhood consisting of up to 8,000 new residential housing units, as well as new commercial and retail space, a hotel, and 290 acres of parks and public open space, including shoreline access and cultural uses. Transportation amenities being built for the project will enhance mobility on Yerba Buena Island and Treasure Island as well as link the islands to mainland San Francisco. Some amenities include a combined police/fire emergency services building; utility improvements including new water, sewer, storm, gas, electrical and communications infrastructure with new water storage reservoirs and a wastewater treatment plant; new and upgraded streets, public byways, bicycle, transit, and pedestrian facilities; and a new ferry terminal.

The full text of the DA, DDA, Financing Plan and other entitlement and transaction documents for the development of NSTI can be found at: <http://sftreasureisland.org/approved-plans-and-documents>

The Treasure Island IRFD

On January 31, 2017, following a public hearing and landowner vote, the Board adopted Ordinance No. 21-17 forming the Treasure Island IRFD and adopting the Infrastructure Financing Plan (the "Adopted IFP"). The IRFD consists of five (5) Project Areas on Yerba Buena Island (Project Area A) and Treasure Island (Project Areas B, C, D and E) which represent the initial phases of development of the Project.

Under the terms set forth in the Financing Plan, the City has committed a portion of the incremental property tax revenues derived in the project areas to the IRFD for the reimbursement of eligible project costs consistent with the terms and limitations of IRFD Law. The City receives 64.59% of the 1% Ad Valorem property tax; the remaining 35.41% of property tax revenues are directed to the State, education, and other special districts.

In the Financing Plan the City has committed 56.69% of the Tax Increment to the financing of the Project with 82.5% of those committed revenues being available to TICD for the reimbursement of eligible project expenses ("Facilities") and 17.5% of the revenues being reserved for the use of TIDA and the City in financing affordable housing ("Housing"). The remaining 8% of City tax increment is not dedicated to the Public Financing but is subordinated to the debt service of bonds issued by the IRFD should insufficient increment be generated to meet the debt service obligation.

The IFP established the initial Project Areas (A, B, C, D and E) including (i) legal boundaries; (ii) the fiscal year to be used as the base year for calculating incremental assessed value and tax increment available to the Project; (iii) the trigger amount of tax increment to be collected by the City in order to commence the distribution of the tax increment to the IRFD from a given Project Area in the following fiscal year (the "Commencement Year") and determine the final year of tax increment allocation to the Project, which is 40 years (or such longer period if allowed by the IRFD Law and approved by the Board) following the Commencement Year.

As of Fiscal Year 2021-22 only Project Area A, which consists of the development parcels on Yerba Buena Island, has begun distributing tax increment to the IRFD to finance public infrastructure and affordable housing for the Project, as shown in the adjacent table.

| Project Area A | | | |
|---|------------------|------------------|------------------|
| Tax Increment Distributions to the IRFD | | | |
| | 82.50% | 17.50% | |
| Fiscal Year | Facilities | Housing | Total |
| 2019-20 | \$327,218 | \$69,410 | \$396,628 |
| 2020-21 | \$476,589 | \$101,095 | \$577,684 |
| Total | \$803,807 | \$170,505 | \$974,312 |
| Tax Increment Projections | | | |
| 2021-22 | \$620,477 | \$131,616 | \$752,094 |

3 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

Project Area A reached its trigger amount in FY 2018-19 and therefore its Commencement Year was FY 2019-20.

Based on FY 2021-22 Assessed Values Project Area B will generate its trigger amount this year, and its Commencement Year will be FY 2022-23. See **Exhibit A** for additional details on the history of incremental assessed valuation and tax increment by Project Area since formation.

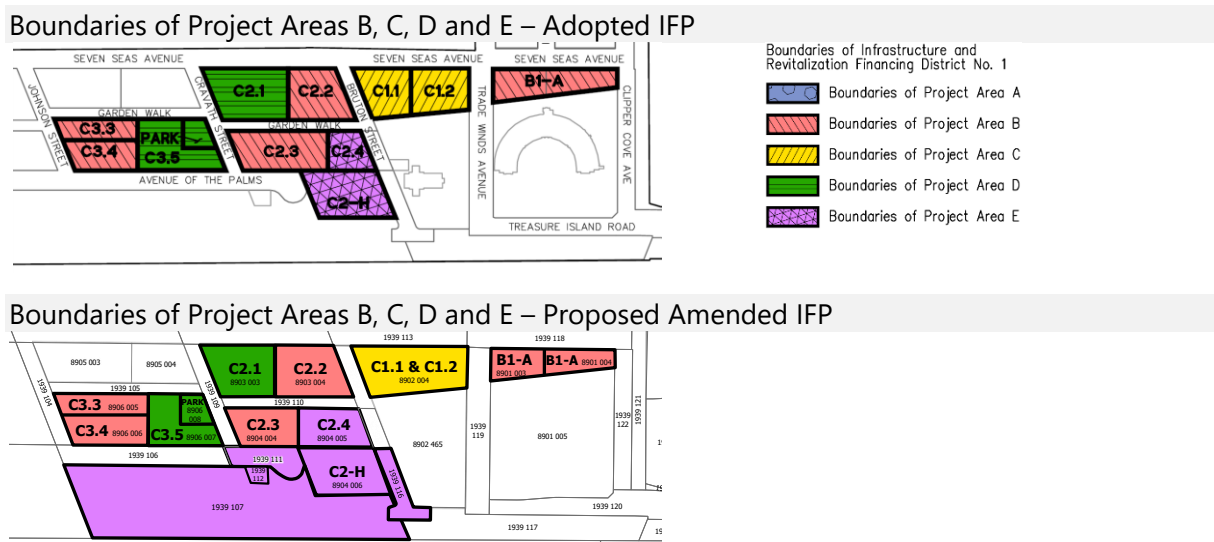
The Amendments to the IFP

The Controller’s Office of Public Finance (“OPF”) in coordination with TIDA and with assistance from the Assessor’s Office has been administering the IRFD since its formation in 2017. OPF has determined that certain amendments to the boundaries of the IRFD and the Project Areas and to the IFP are needed for OPF to continue administering the IRFD in accordance with IRFD Law and the Financing Plan. As described below, all of these amendments will be approved by the qualified electors in the IRFD.

1. Changes in Project Area Boundaries

This proposed amendment would revise the Project Area Boundaries to reflect their actual Assessor Parcels based on adjustments to the original development parcels which have occurred as additional tentative and final maps have been recorded since formation. These were relatively standard modifications for early stage development but have resulted in the shifting of property between certain Project Areas. In order to accurately calculate the tax increment commencements and distributions by Project Area, the legally defined boundaries of certain Project Areas need to be redefined in order to align Project Areas with actual Assessor parcels. These will ultimately be provided to the State Board of Equalization (“BOE”) to create new Tax Rate Areas (“TRAs”) for clear tracking of the tax increment over the 40 years that a given Project Area will exist.

In addition, the proposed amendment revising the Project Area Boundaries would add property into Project Area E, in order to preemptively capture a pending map recordation which would change the location of Development Parcel C2-H to adjust for easements. The property proposed to be added is owned by TIDA and would not otherwise be developed or included in a future Project Area. By adding these properties now, it prevents further amendments to the IFP and the need for a special election to do so in the future.



2. Allowances for Future Amendments to the IFP Regarding Project Area Boundaries

Given the nature of long-term master planned developments such as the Project, this proposed amendment would allow the Board of Supervisors to approve future amendments to the IRFD and Project Area boundaries without further approval from the qualified electors in the IRFD as long as an independent fiscal consultant determines that the change will not adversely impact debt service coverage on outstanding IRFD bonds. The purpose of this amendment is to provide OPF and TIDA with an administratively simpler process for amending Project Area boundaries to reflect the recordation of final subdivision maps by the Developer on Treasure Island or Yerba Buena Island. With this amendment, the Board of Supervisors would be able to protect IRFD bondowners by ensuring that Project Area boundaries would align with the assessor parcels and that the BOE would be able to assign tax rate areas according to California law.

3. Restatement of the Distribution of 1% Property Tax Rate Among Tax Agencies

This proposed amendment would incorporate the San Francisco County Office of Education’s tax rate factor into the table, which had been blended into the General Fund tax rate historically and excluded from the following table of the Adopted IFP and would extend the decimal places out to more accurately reflect the distribution. It is likely that the City and the Developer will amend the Financing Plan to reflect this change.

DISTRIBUTION OF 1% PROPERTY TAX RATE IN CITY AND COUNTY OF SAN FRANCISCO

| | | Adopted IFP | Proposed Amended IFP |
|--|---|----------------|-------------------------|
| City Portion | | | |
| City Pledged Portion | IRFD | 56.69% | 56.588206% |
| City Portion Not Dedicated to IRFD but Pledged as Conditional City Increment | General Fund (unless needed by the IRFD as set forth in the DDA Financing Plan) | 8.00% | 8.000000% |
| Total City Portion | | 64.69% | 64.588206% |
| ERAF Portion | | | |
| Education Revenue Augmentation Fund | | 25.33% | 25.330113% |
| Other Taxing Agencies | | | |
| San Francisco Unified School District | | 7.70% | 7.698857% |
| San Francisco Community College Fund | | 1.44% | 1.444422% |
| San Francisco County Office of Education | | | 0.097335% |
| Bay Area Rapid Transit District | | 0.63% | 0.632528% |
| Bay Area Air Quality Management District | | 0.21% | 0.208539% |
| Total Other Taxing Agencies | | 9.98% | 10.081681% |
| Total | | 100.00% | 100.000000% |

4. Elimination of Election Requirements

This proposed amendment would eliminate any requirement for elections set forth in the IFP if the California Legislature amends the IRFD Law to eliminate the requirement for elections. This change would protect bondowners.

Additional Information & Anticipated Legislative Timeline

The Resolution of Intention to Amend the IFP of the Treasure Island IRFD is the first step in the process to amend the IFP and will describe the intention of the Board of Supervisors, in its capacity as legislative body of the Treasure Island IRFD, to amend the IFP, including the proposed amended boundaries of the Project Areas.

The Resolution Authorizing Director of OPF to Prepare the Amended IFP is the second step in the process to amend the IFP, and the work is underway to prepare the Amended IFP.

The final Amended IFP must be approved by resolution of the Board of Supervisors, in its capacity as legislative body of the City, prior to the public hearing and special election, and will ultimately be adopted by ordinance following the special election.

Both Resolutions are expected to be introduced at the Board of Supervisors meeting on Tuesday, September 14, 2021. Additionally, there will be further related legislation and actions of the City, as laid out in the timeline below.

| Legislative Milestone | Legislation | Dates* |
|-----------------------|---|--------------------|
| Introduction | <ul style="list-style-type: none"> ROI to Amend IFP Resolution Directing IFP Amendment | September 14, 2021 |
| Committee (GAO) | <ul style="list-style-type: none"> ROI to Amend IFP Resolution Directing IFP Amendment | October 7, 2021 |
| BOS Approval | <ul style="list-style-type: none"> ROI to Amend IFP | October 19, 2021 |
| Mayor Signs | <ul style="list-style-type: none"> ROI to Amend IFP | October 22, 2021 |
| BOS Clerk | <ul style="list-style-type: none"> ROI mailed to landowners et al. | October 22, 2021 |
| BOS Approval | <ul style="list-style-type: none"> Resolution Directing IFP Amendment | October 26, 2021 |
| Mayor Signs | <ul style="list-style-type: none"> Resolution Directing IFP Amendment | October 29, 2021 |
| Director of Elections | <ul style="list-style-type: none"> Letter as to registered voters in IRFD | November 5, 2021 |
| OPF | <ul style="list-style-type: none"> "Qualified Electors" return executed election waiver | November 5, 2021 |
| OPF / Elections | <ul style="list-style-type: none"> Amended IFP + CEQA Report made available for public inspection & mailed to landowners | November 8, 2021 |
| Introduction | <ul style="list-style-type: none"> Resolution Proposing Amendment of IFP Resolution Approving Amended IFP Resolution Calling Election Ordinance Approving Amended IFP | November 16, 2021 |
| Committee (GAO) | <ul style="list-style-type: none"> Resolution Proposing Amendment of IFP Resolution Approving Amended IFP Resolution Calling Election Ordinance Approving Amended IFP | December 2, 2021 |

6 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

| Legislative Milestone | Legislation | Dates* |
|-----------------------------|---|---|
| BOS Clerk | <ul style="list-style-type: none">• Publish Public Hearing Notice for January 11, 2022 Once weekly for 4 successive Weeks | December 8, 2021 (12/12, 12/19, 12/26, 1/2/22) |
| BOS Approval | <ul style="list-style-type: none">• Resolution Approving Amended | December 14, 2021 |
| Mayor Signs | <ul style="list-style-type: none">• Resolution Approving Amended IFP | December 24, 2021 |
| - | <ul style="list-style-type: none">• 60 Days from Mailing Amended IFP | January 7, 2022 |
| BOS Public Hearing | <ul style="list-style-type: none">• Public Hearing on Amended IFP | January 11, 2022 |
| BOS Approval | <ul style="list-style-type: none">• Resolution Calling Special Election• Resolution Proposing Amendment of IFP | January 11, 2022 |
| Elections | <ul style="list-style-type: none">• Mail Ballot Election | January 17, 2021 |
| BOS Approval | <ul style="list-style-type: none">• Resolution Declaring Special Election Results | February 1, 2022 |
| Intro | <ul style="list-style-type: none">• Ordinance Approving Amended IFP | February 1, 2022 |
| BOS 1 st Hearing | <ul style="list-style-type: none">• Ordinance Approving Amended IFP | February 1, 2022 |
| BOS 2 nd Hearing | <ul style="list-style-type: none">• Ordinance Approving Amended IFP | February 8, 2022 |
| Mayor Signs | <ul style="list-style-type: none">• Ordinance Approving Amended IFP | February 18, 2022 |

*Please note that dates are estimated unless otherwise noted.

Your consideration of this matter is greatly appreciated. Please contact Anna Van Degna (anna.vandegna@sfgov.org) or Luke Brewer (luke.brewer@sfgov.org) if you have any questions.

cc: Angela Calvillo, Clerk of the Board of Supervisors
Andres Powers, Mayor's Office
Ashley Groffenberger, Mayor's Budget Director
Ben Rosenfield, Controller
Carmen Chu, City Administrator
Ken Bukowski, Deputy City Administrator
Harvey Rose, Budget & Legislative Analyst
Severin Campbell, Budget & Legislative Analyst
Mark Blake, Deputy City Attorney
Kenneth Roux, Deputy City Attorney

Exhibit A

HISTORY OF INCREMENTAL ASSESSED VALUATIONS & TAX INCREMENT DISTRIBUTIONS TO THE TREASURE ISLAND IRFD

FISCAL YEAR 2021-22

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|---------------------|----------------------|--------------------|--------------------|------------------|--------------------|------------------|---------------------------|------------------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | \$90,225,195 | \$42,681,285 | \$132,906,480 | \$1,329,065 | \$752,094 | \$106,325 | \$858,419 | \$131,616 | \$620,477 | \$106,325 | Yes | Yes | 3 |
| B | \$28,449,245 | - | \$28,449,245 | \$284,492 | \$160,989 | \$22,759 | \$183,749 | - | - | - | Yes | No | 0 |
| C | \$1,858,868 | - | \$1,858,868 | \$18,589 | \$10,519 | \$1,487 | \$12,006 | - | - | - | No | No | N/A |
| D | \$2,523,048 | - | \$2,523,048 | \$25,230 | \$14,277 | \$2,018 | \$16,296 | - | - | - | No | No | N/A |
| E | \$1,001,748 | - | \$1,001,748 | \$10,017 | \$5,669 | \$801 | \$6,470 | - | - | - | No | No | N/A |
| Total | \$124,058,104 | \$42,681,285 | \$166,739,389 | \$1,667,394 | \$943,548 | \$133,392 | \$1,076,940 | \$131,616 | \$620,477 | \$106,325 | | | |

FISCAL YEAR 2020-21

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|---------------------|----------------------|--------------------|--------------------|-----------------|------------------|------------------|---------------------------|-----------------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | \$90,611,492 | \$11,474,105 | \$102,085,597 | \$1,020,856 | \$577,684 | \$81,668 | \$659,353 | \$101,095 | \$476,589 | \$81,668 | Yes | Yes | 2 |
| B | \$5,155,625 | - | \$5,155,625 | \$51,556 | \$29,175 | \$4,125 | \$33,299 | - | - | - | No | No | N/A |
| C | \$1,839,808 | - | \$1,839,808 | \$18,398 | \$10,411 | \$1,472 | \$11,883 | - | - | - | No | No | N/A |
| D | \$2,497,179 | - | \$2,497,179 | \$24,972 | \$14,131 | \$1,998 | \$16,129 | - | - | - | No | No | N/A |
| E | \$991,477 | - | \$991,477 | \$9,915 | \$5,611 | \$793 | \$6,404 | - | - | - | No | No | N/A |
| Total | \$101,095,581 | \$11,474,105 | \$112,569,686 | \$1,125,697 | \$637,012 | \$90,056 | \$727,067 | \$101,095 | \$476,589 | \$81,668 | | | |

FISCAL YEAR 2019-20

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|-----------|---------------------|------------------|--------------------|-----------------|------------------|-----------------|---------------------------|-----------------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | \$70,090,194 | - | \$70,090,194 | \$700,902 | \$396,628 | \$56,072 | \$452,700 | \$69,410 | \$327,218 | \$56,072 | Yes | Yes | 1 |
| B | \$5,054,967 | - | \$5,054,967 | \$50,550 | \$28,605 | \$4,044 | \$32,649 | - | - | - | No | No | N/A |
| C | \$1,803,733 | - | \$1,803,733 | \$18,037 | \$10,207 | \$1,443 | \$11,650 | - | - | - | No | No | N/A |
| D | \$2,448,642 | - | \$2,448,642 | \$24,486 | \$13,856 | \$1,959 | \$15,815 | - | - | - | No | No | N/A |
| E | \$972,038 | - | \$972,038 | \$9,720 | \$5,501 | \$778 | \$6,278 | - | - | - | No | No | N/A |
| Total | \$80,369,574 | - | \$80,369,574 | \$803,696 | \$454,797 | \$64,296 | \$519,093 | \$69,410 | \$327,218 | \$56,072 | | | |

FISCAL YEAR 2018-19

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|-----------|---------------------|------------------|--------------------|-----------------|------------------|-----------------|---------------------------|-----------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | \$68,568,818 | - | \$68,568,818 | \$685,688 | \$388,019 | \$54,855 | \$442,874 | - | - | - | Yes | No | 0 |
| B | \$4,883,740 | - | \$4,883,740 | \$48,837 | \$27,636 | \$3,907 | \$31,543 | - | - | - | No | No | N/A |
| C | \$1,768,367 | - | \$1,768,367 | \$17,684 | \$10,007 | \$1,415 | \$11,422 | - | - | - | No | No | N/A |
| D | \$2,848,093 | - | \$2,848,093 | \$28,481 | \$16,117 | \$2,278 | \$18,395 | - | - | - | No | No | N/A |
| E | \$577,630 | - | \$577,630 | \$5,776 | \$3,269 | \$462 | \$3,731 | - | - | - | No | No | N/A |
| Total | \$78,646,648 | - | \$78,646,648 | \$786,466 | \$445,047 | \$62,917 | \$507,965 | - | - | - | | | |

FISCAL YEAR 2017-18

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|-----------|----------|----------|--------------------|----------|------------|-----------------|---------------------------|-----------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| B | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| C | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| D | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| E | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| Total | - | - | - | - | - | - | - | - | - | - | | | |

FISCAL YEAR 2016-17 (BASE YEAR)

| Project Area | Secured AV & Incremental Revenue | | | Total | City Tax Increment | | | Pledged to IRFD | | Available | Increment Collection & Year | | |
|--------------|----------------------------------|-----------|----------|----------|--------------------|----------|------------|-----------------|---------------------------|-----------|-----------------------------|------------|------|
| | Secured AV | | | 1.0000% | 0.565882% | 0.0800% | 0.645882% | 17.50% | 82.50% | for Bonds | Trigger | Collection | |
| | Land | Structure | Total AV | Tax Inc. | IRFD | Coverage | Total Inc. | Housing | Facilities ⁽¹⁾ | Coverage | Occurred | Commenced | Year |
| A | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| B | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| C | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| D | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| E | - | - | - | - | - | - | - | - | - | - | No | No | N/A |
| Total | - | - | - | - | - | - | - | - | - | - | | | |