

File No. 150892

Committee Item No. 18

Board Item No. 36

COMMITTEE/BOARD OF SUPERVISORS

AGENDA PACKET CONTENTS LIST

Committee: Budget & Finance Committee

Date September 23, 2015

Board of Supervisors Meeting

Date 9/29/15

Cmte Board

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| <input type="checkbox"/> | <input type="checkbox"/> | Legislative Digest |
| <input type="checkbox"/> | <input type="checkbox"/> | Budget and Legislative Analyst Report |
| <input type="checkbox"/> | <input type="checkbox"/> | Youth Commission Report |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Introduction Form |
| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | Department/Agency Cover Letter and/or Report |
| <input type="checkbox"/> | <input type="checkbox"/> | MOU |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Information Form |
| <input type="checkbox"/> | <input type="checkbox"/> | Grant Budget |
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| <input type="checkbox"/> | <input type="checkbox"/> | Form 126 – Ethics Commission |
| <input type="checkbox"/> | <input type="checkbox"/> | Award Letter |
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OTHER (Use back side if additional space is needed)

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| <input checked="" type="checkbox"/> | <input checked="" type="checkbox"/> | <u>Proof of Publication</u> |
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Completed by: Linda Wong Date September 18, 2015
Completed by: Linda Wong Date 9/23/15

1 [Multifamily Housing Revenue Bonds - 1035 Folsom Street and 21 Columbia Square Street -
2 Not to Exceed \$16,000,000]

3 **Resolution declaring the intent of the City and County of San Francisco (the "City") to**
4 **reimburse certain expenditures from proceeds of future bonded indebtedness;**
5 **authorizing the Director of the Mayor's Office of Housing and Community Development**
6 **(the "Director") to submit an application and related documents to the California Debt**
7 **Limit Allocation Committee (CDLAC) to permit the issuance of residential mortgage**
8 **revenue bonds in an aggregate principal amount not to exceed \$16,000,000 for**
9 **1035 Folsom Street and 21 Columbia Square Street; authorizing and directing the**
10 **Director to direct the Controller's Office to hold in trust an amount not to exceed**
11 **\$100,000 in accordance with CDLAC procedures; authorizing the Director to certify to**
12 **CDLAC that the City has on deposit the required amount; authorizing the Director to**
13 **pay an amount equal to such deposit to the State of California if the City fails to issue**
14 **the residential mortgage revenue bonds; approving, for purposes of the Internal**
15 **Revenue Code of 1986, as amended, the issuance and sale of residential mortgage**
16 **revenue bonds by the City in an aggregate principal amount not to exceed \$16,000,000;**
17 **authorizing and directing the execution of any documents necessary to implement this**
18 **Resolution; and ratifying and approving any action heretofore taken in connection with**
19 **the Project, as defined herein, and the Application, as defined herein.**

20
21 WHEREAS, The Board of Supervisors of the City and County of San Francisco (the
22 "Board of Supervisors"), after careful study and consideration, has determined that there is a
23 shortage of safe and sanitary housing within the City and County of San Francisco (the "City"),
24 particularly for low and moderate income persons, and that it is in the best interest of the
25

1 residents of the City and in furtherance of the health, safety, and welfare of the public for the
2 City to assist in the financing of multi-family rental housing units; and

3 WHEREAS, Acting under and pursuant to the powers reserved to the City under
4 Sections 3, 5, and 7 of Article XI of the Constitution of the State of California and Sections
5 1.101 and 9.107 of the Charter, the City has enacted the City and County of San Francisco
6 Residential Mortgage Revenue Bond Law (the "City Law"), constituting Article I of Chapter 43
7 of the San Francisco Administrative Code, in order to establish a procedure for the
8 authorization, issuance and sale of residential mortgage revenue bonds by the City for the
9 purpose of providing funds to encourage the availability of adequate housing and home
10 finance for persons and families of low or moderate income, and to develop viable
11 communities by providing decent housing, enhanced living environments, and increased
12 economic opportunities for persons and families of low or moderate income; and

13 WHEREAS, In addition, pursuant to Division 31 of the Health and Safety Code of the
14 State of California, and particularly Chapter 7 of Part 5 thereof (the "State Law"), the City is
15 empowered to issue and sell bonds for the purpose of making mortgage loans or otherwise
16 providing funds to finance the development of multi-family rental housing including units for
17 lower income households and very low income households; and

18 WHEREAS, Mercy Housing California 67, L.P., a California limited partnership (or any
19 successor thereto including any successor owner of the Project, the "Developer"), desires to
20 rehabilitate a 50-unit affordable residential rental housing development located at
21 1035 Folsom Street and 21 Columbia Square Park, San Francisco, California 94103 (the
22 "Project"); and

23 WHEREAS, The Developer has requested that the City assist in the financing of the
24 Project through the issuance of one or more series of tax-exempt mortgage revenue bonds
25 (the "Bonds"); and

1 WHEREAS, The City expects that proceeds of the Bonds will be used to pay certain
2 costs incurred in connection with the Project prior to the date of issuance of the Bonds; and,

3 WHEREAS, The City intends to issue the Bonds in an amount not to exceed
4 \$16,000,000 and to loan the proceeds of the Bonds to the Developer (the "Loan") to finance
5 the costs of the Project; and

6 WHEREAS, The Board of Supervisors has determined that the moneys advanced and
7 to be advanced to pay certain expenditures of the Project are or will be available only for a
8 temporary period and it is necessary to reimburse such expenditures with respect to the
9 Project from the proceeds of the Bonds; and

10 WHEREAS, Section 1.150-2 of the United States Treasury Regulations requires that
11 the Board of Supervisors declare its reasonable official intent to reimburse prior expenditures
12 for the Project with proceeds of the Bonds; and

13 WHEREAS, The interest on the Bonds may qualify for tax exemption under Section
14 103 of the Internal Revenue Code of 1986, as amended (the "Code"), only if the Bonds are
15 approved in accordance with Section 147(f) of the Code; and

16 WHEREAS, The City now wishes to approve the issuance of the Bonds in order to
17 satisfy the public approval requirements of Section 147(f) of the Code; and

18 WHEREAS, The Project is located wholly within the City; and

19 WHEREAS, On August 18, 2015, the City caused a notice stating that a public hearing
20 with respect to the issuance of the Bonds would be held by the Mayor's Office of Housing and
21 Community Development and Community Development on September 1, 2015, to appear in
22 The San Francisco Examiner, which is a newspaper of general circulation in the City; and

23 WHEREAS, The Mayor's Office of Housing and Community Development held the
24 public hearing described above on September 1, 2015 and an opportunity was provided for
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1 persons to comment on the issuance of the Bonds and the Project; and the minutes of such
2 hearing were provided to this Board of Supervisors prior to this meeting; and

3 WHEREAS, This Board of Supervisors is the elected legislative body of the City and is
4 the applicable elected representative authorized to approve the issuance of the Bonds within
5 the meaning of Section 147(f) of the Code; and

6 WHEREAS, Section 146 of the Code limits the amount of tax-exempt private activity
7 bonds, which include qualified mortgage bonds, that may be issued in any calendar year by
8 entities within a state and authorizes the legislature of each state to provide the method of
9 allocating authority to issue tax-exempt private activity bonds within the respective state; and

10 WHEREAS, Chapter 11.8 of Division 1 of Title 2 of the Government Code of the State
11 of California governs the allocation in the State of California of the state ceiling established by
12 Section 146 of the Code among governmental units in the State having the authority to issue
13 tax-exempt private activity bonds; and

14 WHEREAS, Section 8869.85(b) of the Government Code requires that a local agency
15 file an application for a portion of the state ceiling with or upon the direction of the California
16 Debt Allocation Committee ("CDLAC") prior to the issuance of tax-exempt private activity
17 bonds, including qualified mortgage bonds; and

18 WHEREAS, CDLAC procedures require an applicant for a portion of the state ceiling to
19 certify to CDLAC that applicant has on deposit an amount equal to one-half of one percent
20 (1/2%) of the amount of allocation requested not to exceed \$100,000.00; now, therefore, be it

21 RESOLVED, By the Board of Supervisors of the City and County of San Francisco, as
22 follows:

23 Section 1. The Board of Supervisors finds and determines that the foregoing recitals
24 are true and correct.
25

1 Section 2. The Board of Supervisors adopts this Resolution for purposes of
2 establishing compliance with the requirements of Section 1.150-2 of the United States
3 Treasury Regulations. This Resolution does not bind the Board of Supervisors to issue the
4 Bonds, approve the Loan or to make any expenditure, incur any indebtedness or proceed with
5 the Project.

6 Section 3. The Board of Supervisors hereby declares its official intent under United
7 States Treasury Regulations Section 1.150-2 to use proceeds of the Bonds to reimburse
8 expenditures incurred in connection with the Project. The Board of Supervisors hereby further
9 declares its intent to use such proceeds to reimburse the Developer for actual expenditures
10 made by the Developer on the Project.

11 Section 4. On the date of the expenditure to be reimbursed, all reimbursable costs of
12 the Project will be of a type properly chargeable to a capital account under general federal
13 income tax principles.

14 Section 5. The maximum principal amount of debt expected to be issued for the Project
15 is \$16,000,000.

16 Section 6. This Board of Supervisors, as the applicable elected representative of the
17 governmental unit having jurisdiction over the area in which the Project is located, hereby
18 approves the issuance of the Bonds for purposes of Section 147(f) of the Code.

19 Section 7. This approval of the issuance of the Bonds by the City is neither an approval
20 of the underlying credit issues of the proposed Project nor an approval of the financial
21 structure of the Bonds.

22 Section 8. The Board of Supervisors hereby authorizes the Director, or his designee of
23 the Mayor's Office of Housing and Community Development (the "Director"), on behalf of the
24 City, to submit an application (the "Application"), and such other documents as may be
25 required, to CDLAC pursuant to Government Code Section 8869.85 for an allocation for the

1 Project of a portion of the state ceiling for private activity bonds in a principal amount not to
2 exceed \$16,000,000.

3 Section 9. An amount equal to \$80,000 ("Deposit") is hereby authorized to be held on
4 deposit in connection with the Application and the applicable CDLAC procedures, and the
5 Director is authorized to certify to CDLAC that such funds are available; which Deposit shall
6 consist of a restriction on cash in the Hotel Tax Fund established pursuant to Section 515.01
7 of Article 7 of the San Francisco Business and Tax Regulations Code (the "Hotel Tax Fund").

8 Section 10. If the City receives a CDLAC allocation and the applicable issuance
9 requirements are not met, the Mayor's Office of Housing and Community Development is
10 hereby authorized to cause an amount equal to the Deposit to be paid to the State of
11 California from the Hotel Tax Fund, if required by CDLAC.

12 Section 11. The officers and employees of the City and the Director are hereby
13 authorized and directed, jointly and severally, to do any and all things necessary or advisable
14 to consummate the receipt of an allocation from CDLAC and otherwise effectuate the
15 purposes of this Resolution, consistent with the documents cited herein and this Resolution,
16 and all actions previously taken by such officers and employees with respect to the Project,
17 consistent with the documents cited herein and this Resolution, including but not limited to the
18 submission of the application to CDLAC, are hereby ratified and approved.

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1 Section 12. This Resolution shall take effect from and after its adoption by the Board
2 and approval by the Mayor.

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

7
8 By: 

9 HEIDI J. GEWERTZ
10 Deputy City Attorney

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Mayor's Office of Housing and Community Development
City and County of San Francisco



Edwin M. Lee
Mayor

Olson Lee
Director

September 8, 2015

Honorable Supervisor Kim
City and County of San Francisco
City Hall
1 Dr. Carlton B. Goodlett Place
San Francisco, CA 94102

RE: Resolution Authorizing Application to California Debt Limit Allocation Committee for Multifamily Housing Revenue Bonds for Columbia Park Apartments – 1035 Folsom Street and 21 Columbia Square Street.

With this letter, I am submitting to you for introduction at the Board of Supervisors meeting on Tuesday, September 8, 2015, a resolution regarding qualified mortgage revenue bonds for Columbia Park, a residential housing development sponsored by Mercy Housing California 67, LP. The resolution would authorize me, as Director of this office, to submit an application to the California Debt Limit Allocation Committee for permission to issue such bonds in an amount not to exceed sixteen million dollars (\$16,000,000), and to declare the intent of the City and County of San Francisco to reimburse certain expenditures from proceeds of future bonded indebtedness. This resolution would only authorize us to apply for an allocation of bond issuing authority. Should we receive authority, we will need to return to the Board for permission to actually issue the bonds. Funds generated from the issuance and sale of the bonds would be used to finance rehabilitation of the project.

The sponsor is proposing the rehabilitation of 50 units of rental housing at Columbia Park Apartments, located at 1035 Folsom Street and 21 Columbia Square Street. All units will be restricted to not more than 60% AMI, with the exception of one manager's units and, those units currently housing over-income residents, who have the right to return.

The Mayor's Office of Housing and Community Development has previously issued bonds for both rental housing and for first time homeownership. These financings are conduit financings, which do not require the City to pledge repayment of the bonds. Rather, the bondholders' only recourse for payment is the project revenues themselves and the credit enhancement provided by lenders.

The attached resolution has been approved as-to-form by Deputy City Attorney Heidi J. Gewertz. I am enclosing a brief description of the project for your review.

If you have any questions about the resolution or the project, please contact Adam Cray at (415) 701-5512.

Thank you,

A handwritten signature in black ink, appearing to read "Olson Lee". The signature is fluid and cursive, with the first name "Olson" and the last name "Lee" clearly distinguishable.

Olson Lee
Director

9/8/15

**MERCY HOUSING CALIFORNIA
COLUMBIA PARK APARTMENTS
Project Overview**

Project Summary

Columbia Park Apartments consists of 50 existing affordable housing units located at 1035 Folsom Street and 21 Columbia Square Street in the City of San Francisco. Columbia Park Apartments was constructed in 1994 as a mixed-use building, including approximately 78,110 square feet of gross floor area, including 57,685 square feet of residential area as well as nearly 20,425 square feet of garage, courtyard, commercial, and common area. Residents have access to a community room, laundry room, garage, and management offices on the ground floor and a courtyard on the second floor.

In 2013, Mercy Housing completed a modest rehabilitation. The current proposed rehabilitation is substantial. Total project costs, including the cost to acquire and rehabilitate the existing buildings, will be nearly \$32,757,770 or \$655,155 per dwelling unit.

The residential unit distribution, which will include one 2-bedroom manager's unit, is:

1 BRs	3 units
2-BRs	12 units
3-BRs	31 units
4-BRs	4 units

20 of the residential units will serve households earning less than 50% of the TCAC Area Median Income (AMI) and 29 units will serve households earning less than 60% of the TCAC AMI. At 50% and 60% TCAC AMI, a 4-person household would make a maximum income of \$58,600 and \$70,320, respectively.

Description of residents

No residents will be displaced. All residents have the right to return after any temporary relocation that might be required.

Site Description and Scope of Work

Address: 1035 Folsom Street and 21 Columbia Square Street (21 Columbia Square Street is the mailing address recognized by the U.S. Postal Service)

Block/Lot: 3754-058

The rehabilitation is anticipated to include replacement of all of the residential windows, lighting upgrades, mechanical ventilation in the units, energy efficiency upgrades, and interior unit finishes of some of the units.

10-12 months are allocated to rehabilitation of the project. Existing residents will be relocated both on and off-site through a MHC led relocation effort.

Development Team

Project Sponsor: Mercy Housing California 67, Limited Partnership

Non-profit Partner: Mercy Housing Calwest (development and operation of the project)

General Contractor: Saarman Construction Limited

Property Manager: Mercy Housing Management Group

Architect: McGINNIS CHEN Associates

Project Ownership Structure

- This project is being sponsored by Mercy Housing California.
- The existing owner of the project is Mercy Housing California II, LP which will transfer the property to the new limited partnership.
- An Investor Member will own a 99.99% member interest in the Owner.
- Any required guaranties will be provided by Mercy Housing California.

Financing Structure

The following sources of capital financing will be utilized: tax-exempt bonds issued by the City of San Francisco; 4% low income housing tax credits; seller carry back financing from Mercy Housing California; a conventional first mortgage; and soft debt from the City and County of San Francisco.

The amount of private activity tax exempt bonds used during construction will be sized specifically to meet the 50% of aggregate basis test required for the 4% tax credits. The sale of 4% Low Income Housing Tax Credits (LIHTC) will generate equity financing for the project. The calculation of tax credits utilizes the 30% basis boost as San Francisco County is a "difficult-to-develop" area.

Schedule

Financing is anticipated to close between February 1, 2016 and March 31, 2016, with construction starting within 30 days of the close.

The site rehabilitation work will be over a 10-12 month period with households temporarily relocated for approximately 3-4 weeks during each phase of the work. All construction work will be completed by December 31, 2016.

SAN FRANCISCO EXAMINER

This space for filling stamp only

835 MARKET ST, SAN FRANCISCO, CA 94103
Telephone (415) 314-1835 / Fax (510) 743-4178

Jackie Tsou
CCSF MAYOR'S OFFICE OF HOUSING
ONE SOUTH VAN NESS AVE 5TH FLR
SAN FRANCISCO, CA - 94103-5416

EXM#: 2785131

PROOF OF PUBLICATION

(2015.5 C.C.P.)

State of California)
County of SAN FRANCISCO) ss

Notice Type: GPN - GOVT PUBLIC NOTICE

Ad Description:
1035 Folsom Street

I am a citizen of the United States and a resident of the State of California; I am over the age of eighteen years, and not a party to or interested in the above entitled matter. I am the principal clerk of the printer and publisher of the SAN FRANCISCO EXAMINER, a newspaper published in the English language in the city of SAN FRANCISCO, county of SAN FRANCISCO, and adjudged a newspaper of general circulation as defined by the laws of the State of California by the Superior Court of the County of SAN FRANCISCO, State of California; under date 10/18/1951, Case No. 410667. That the notice, of which the annexed is a printed copy, has been published in each regular and entire issue of said newspaper and not in any supplement thereof on the following dates, to-wit:

08/18/2015

Executed on: 08/18/2015
At Los Angeles, California

I certify (or declare) under penalty of perjury that the foregoing is true and correct.



Signature

NOTICE OF PUBLIC HEARING
NOTICE IS HEREBY GIVEN that on Tuesday, September 1, 2015, at 11:00 a.m., in the Mayor's Office of Housing and Community Development, 1 South Van Ness Avenue, 5th Floor, San Francisco, CA 94103, the City and County of San Francisco (the "City") will conduct a public hearing (the "Public Hearing") at which time the City will hear and consider information concerning the proposed sale and issuance by the City of multifamily affordable housing mortgage revenue bonds (the "Bonds") in an aggregate principal amount not to exceed \$16 million dollars (\$16,000,000). A portion of the proceeds of the Bonds will be loaned to Mercy Housing California 67, LP (or any successor thereto) (the "Borrower"), pursuant to a loan agreement (the "Loan Agreement"). The proceeds of the Bonds loaned to the Borrower will be used to finance the rehabilitation of 50-unit residential rental housing development located at 1035 Folsom Street and 21 Columbia Square Street, San Francisco, California 94103 (the "Project"). The Project will be owned and operated by the Borrower. The Bonds will be paid entirely by the Borrower from the revenues of the Project, in accordance with the Loan Agreement. Neither the full faith and credit nor the taxing power of the City, the State of California (the "State") or any other political corporation, subdivision or agency of the State is pledged to the payment of the principal, premium, if any, or interest on the Bonds, nor shall the City, the State or any other political corporation, subdivision or agency of the State be liable or obligated to pay the principal, premium, if any, or interest on the Bonds. The Public Hearing is intended to comply with the public approval requirements of Section 147(f) of the Internal Revenue Code of 1986, as amended. All those interested in matters related to the issuance of the Bonds and to the financing of the Project are invited to attend and be heard at this hearing. Interested parties may appear in person at the time and place indicated above or submit written comments,

which must be received prior to the Public Hearing, to the City, c/o Jackie Tsou, Mayor's Office of Housing and Community Development, at the address indicated above.
Date: August 18, 2015
CITY AND COUNTY OF SAN FRANCISCO
Olson Lee
Director, Mayor's Office of Housing and Community Development



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Date: August 18, 2015

CITY AND COUNTY OF SAN FRANCISCO

Olson Lee
Director, Mayor's Office of Housing and Community
Development

Introduction Form

By a Member of the Board of Supervisors or the Mayor

Time stamp
or meeting date

I hereby submit the following item for introduction (select only one):

- 1. For reference to Committee. (An Ordinance, Resolution, Motion, or Charter Amendment)
- 2. Request for next printed agenda Without Reference to Committee.
- 3. Request for hearing on a subject matter at Committee.
- 4. Request for letter beginning "Supervisor [] inquires"
- 5. City Attorney request.
- 6. Call File No. [] from Committee.
- 7. Budget Analyst request (attach written motion).
- 8. Substitute Legislation File No. []
- 9. Reactivate File No. []
- 10. Question(s) submitted for Mayoral Appearance before the BOS on []

Please check the appropriate boxes. The proposed legislation should be forwarded to the following:

- Small Business Commission Youth Commission Ethics Commission
- Planning Commission Building Inspection Commission

Note: For the Imperative Agenda (a resolution not on the printed agenda), use a Imperative Form.

Sponsor(s):

Kim

Subject:

Multifamily Housing Revenue Bonds - 1035 Folsom Street and 21 Columbia Square Street - Not to Exceed \$16,000,000

The text is listed below or attached:

[]

Signature of Sponsoring Supervisor: 

For Clerk's Use Only:

