

1 [TEFRA Approval - Issuance of Bonds by Infrastructure and Revitalization Financing District  
2 No. 1 (Treasure Island) - Not to Exceed \$30,000,000]

3 **Resolution supplementing Resolution No. 7-17, of the City and County of San**  
4 **Francisco Infrastructure and Revitalization Financing District No. 1 (Treasure Island)**  
5 **(IRFD), to authorize the issuance and sale of one or more series of bonds in an**  
6 **aggregate principal amount not to exceed \$30,000,000 approving related documents,**  
7 **including an Official Statement, one or more Indentures of Trust, Bond Purchase**  
8 **Agreements and Continuing Disclosure Certificates and a Special Fund Administration**  
9 **Agreement, approving bonds for purposes of Internal Revenue Code, Section 147(f),**  
10 **approving a debt policy for the IRFD, and determining other matters in connection**  
11 **therewith, as defined herein.**

12  
13 WHEREAS, Under Chapter 2.6 of Part 1 of Division 2 of Title 5 of the California  
14 Government Code commencing with Section 53369 ("IRFD Law"), this Board of Supervisors is  
15 authorized to establish an infrastructure and revitalization financing district and to act as the  
16 legislative body for an infrastructure and revitalization financing district; and

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

19 WHEREAS, The Board of Supervisors has conducted proceedings under and pursuant  
20 to the IRFD Law to (a) form City and County of San Francisco Infrastructure and Revitalization  
21 Financing District No. 1 (Treasure Island) ("IRFD") and four initial project areas ("Initial Project  
22 Areas" and together with any future project areas that may be established in the IRFD,  
23 "Project Areas"), (b) approve an infrastructure financing plan for the IRFD and the Project  
24 Areas ("Infrastructure Financing Plan") pursuant to Ordinance No. 29-22, adopted by the  
25 Board of Supervisors on February 15, 2022, (c) provide a process for the future annexation of

1 territory to the IRFD, (d) establish an annual appropriations limit, as defined by subdivision (h)  
2 of Section 8 of Article XIII B of the California Constitution, for the IRFD, and (e) authorize the  
3 issuance from time to time of bonds or other debt in one or more series for the IRFD for the  
4 purpose of financing certain improvements described in the Infrastructure Financing Plan in  
5 the maximum aggregate principal amount of (i) \$780 million plus (ii) the principal amount of  
6 bonds or other debt approved by this Board of Supervisors and the qualified electors of  
7 annexation territory in connection with each annexation of annexation territory to the IRFD, so  
8 long as the Board makes the finding specified in IRFD Law Section 53369.41(f), all as  
9 described in those proceedings; and

10 WHEREAS, Capitalized terms used in this Resolution but not defined herein have the  
11 meanings given them in the Infrastructure Financing Plan; and

12 WHEREAS, The Infrastructure Financing Plan provides for the allocation of Net  
13 Available Increment by the City to the IRFD to finance IRFD Improvements, and further  
14 provides that (i) 17.5% of the Net Available Increment ("Housing Increment") shall be put in a  
15 segregated account to be used by the Treasure Island Development Authority ("TIDA") for  
16 Housing Costs and (ii) 82.5% of the Net Available Increment ("Facilities Increment") will be  
17 used to finance certain Facilities (improvements required to serve development of Treasure  
18 Island and Yerba Buena Island that will be provided by the private sector); and

19 WHEREAS, The Infrastructure Financing Plan also provides for the allocation to the  
20 IRFD of Conditional City Increment for the limited purpose of paying debt service on bonds  
21 and other debt of the IRFD in the event that Net Available Increment is insufficient for that  
22 purpose, and the Infrastructure Financing Plan also provides for the repayment of the City by  
23 the IRFD from Net Available Increment for any Conditional City Increment used by the IRFD  
24 to pay debt service in an amount equal to the Conditional City Increment used to pay debt  
25 service plus interest through the date of repayment; and

1           WHEREAS, Pursuant to Resolution No. 7-17, which was adopted by the Board of  
2 Supervisors as the legislative body of the IRFD on January 24, 2017, and signed by the  
3 Mayor on February 3, 2017 ("Original Resolution of Issuance"), this Board of Supervisors  
4 authorized the issuance of bonds entitled "City and County of San Francisco Infrastructure  
5 and Revitalization Financing District No. 1 (Treasure Island) Tax Increment Revenue Bonds"  
6 in one or more series, in an aggregate principal amount not to exceed \$780 million; provided,  
7 that (i) the aggregate principal amount does not include the principal amount of (A) any bonds  
8 or other debt issued or incurred for the sole purpose of refunding the bonds, funding a reserve  
9 fund for such refunding bonds and paying related costs of issuance and (B) any bonds or  
10 other debt issued or incurred for the sole purpose of refunding such refunding bonds, funding  
11 a reserve fund and paying related costs of issuance, and (ii) the Board of Supervisors may  
12 increase the maximum aggregate principal amount described above by adopting a resolution  
13 modifying Resolution No. 7-17; and

14           WHEREAS, In the Original Resolution of Issuance, the Board of Supervisors approved  
15 the sale of one or more series of bonds, but provided that the bonds shall not be issued until  
16 such time as (i) the Board of Supervisors has approved the terms of the sale to the investor(s)  
17 and (ii) an Authorized Officer (as defined below) has caused the legal documents relating to  
18 the bonds and any related disclosure document describing the bonds and the security for the  
19 bonds to be prepared and caused such documents to be submitted to this Board of  
20 Supervisors for its approval; and

21           WHEREAS, In the Original Resolution of Issuance, the Board of Supervisors also  
22 authorized the filing of a judicial validation action with respect to the IRFD and the bonds  
23 approved therein pursuant to Code of Civil Procedure, Section 860 et seq.; and

24           WHEREAS, On May 9, 2018, the Superior Court of the State of California, County of  
25 San Francisco issued a judgment in Case No. CGC-17-557496; and

1           WHEREAS, The IRFD has not previously issued any bonds or incurred any debt  
2 except for a Subordinate Pledge Agreement, dated as of May 29, 2015 ("Subordinate Pledge  
3 Agreement"), which was executed by the City on behalf of the IRFD for the benefit of the  
4 United States of America, and is related to the payment of the purchase price for land on  
5 Treasure Island and Yerba Buena Island and that certain Promissory Note (Initial  
6 Consideration) dated May 29, 2015, executed by TIDA to the order of the United States of  
7 America, acting by and through the Department of the Navy ("TIDA Promissory Note"); and

8           WHEREAS, This Board of Supervisors now wishes to supplement the Original  
9 Resolution of Issuance to provide for the issuance by the IRFD of one or more series of bonds  
10 ("2022 Bonds") as further provided in this Resolution; and

11           WHEREAS, The 2022 Bonds shall be issued pursuant to one or more indentures of  
12 trust ("Indenture of Trust") by and between the IRFD and a trustee to be identified by the  
13 Director of the Office of Public Finance ("Trustee"), forms of which have been submitted to this  
14 Board of Supervisors that provide for the issuance of one series of 2022 Bonds to be payable  
15 from Housing Increment and another series of 2022 Bonds to be payable from Facilities  
16 Increment, and both of which provide for payment of debt service from Conditional City  
17 Increment in a manner consistent with the Infrastructure Financing Plan; and

18           WHEREAS, There has also been submitted to this Board of Supervisors a form of  
19 Preliminary Official Statement in connection with the marketing, sale and issuance of the 2022  
20 Bonds, and this Board of Supervisors has reviewed the preliminary Official Statement  
21 ("Preliminary Official Statement"); and

22           WHEREAS, There has also been submitted to this Board of Supervisors a form of bond  
23 purchase agreement ("Bond Purchase Agreement") among the IRFD, Stifel, Nicolaus &  
24 Company, Inc. and Backstrom McCarley Berry & Co., LLC, as underwriters of the 2022 Bonds  
25 (collectively, "Underwriter"), and a joint exercise of powers authority ("JPA") established under

1 the Joint Exercise of Powers Act (commencing at Section 6500 of the California Government  
2 Code) to be identified by the Director of the Office of Public Finance, under which the IRFD  
3 will sell the 2022 Bonds to the JPA and the JPA will sell the 2022 Bonds to the Underwriter in  
4 a manner consistent with California Government Code, Section 6589; and

5 WHEREAS, There has also been submitted to this Board of Supervisors a form of  
6 special fund administration agreement ("Special Fund Administration Agreement") with a  
7 trustee to be identified by the Director of the Office of Public Finance ("Special Fund Trustee"),  
8 providing for the administration of certain funds and accounts related to the IRFD and  
9 community facilities districts established on Treasure Island and Yerba Buena Island; and

10 WHEREAS, This Board of Supervisors has reviewed the documents submitted to it in  
11 connection with the issuance of the 2022 Bonds and found them to be in proper order; and

12 WHEREAS, In accordance with Government Code, Section 5852.1, this Board of  
13 Supervisors has obtained and disclosed good faith estimates prepared by the City's municipal  
14 advisor of (a) the true interest cost of the 2022 Bonds, (b) the finance charge of the 2022  
15 Bonds, (c) the amount of proceeds received by the IRFD for sale of the 2022 Bonds less the  
16 finance charge and any reserves or capitalized interest paid or funded with proceeds of the  
17 2022 Bonds, and (d) the sum total of all payments the IRFD will make to pay debt service on  
18 the 2022 Bonds plus the finance charge of the 2022 Bonds not paid with the proceeds of the  
19 2022 Bonds; and

20 WHEREAS, The IRFD anticipates using proceeds of the 2022 Bonds to finance  
21 acquisition and construction of a housing project located on Treasure Island at 78 Johnson  
22 Street, San Francisco, California ("501(c)(3) Project"), that will be owned by Mercy Housing  
23 82, L.P., a California limited partnership, whose general partner is a nonprofit affiliate of Mercy  
24 Housing California, a California nonprofit public benefit corporation ("Mercy"); Mercy is a  
25

1 nonprofit public benefit corporation described in Section 501(c)(3) of the Internal Revenue  
2 Code of 1986 ("Code"); and

3 WHEREAS, Pursuant to Section 147(f) of the Code, and the Treasury Regulations  
4 promulgated thereunder, the issuance of the 2022 Bonds by the IRFD may qualify for tax  
5 exemption under Section 103 of the Code only if the 2022 Bonds are approved by an  
6 "applicable elected representative" of both the governmental unit issuing the 2022 Bonds or  
7 on behalf of which the 2022 Bonds are to be issued, and a governmental unit having  
8 jurisdiction over the geographic area in which the Project is located, after a public hearing held  
9 following reasonable public notice; and

10 WHEREAS, The Controller's Office of Public Finance of the City has caused a notice to  
11 appear on its website, stating that a telephonic public hearing with respect to the issuance of  
12 the Obligations would be held by the Controller's Office of Public Finance on April 7, 2022;  
13 and

14 WHEREAS, The Controller's Office of Public Finance of the City has held the public  
15 hearing described above on April 7, 2022, and an opportunity was provided for persons to  
16 comment on the issuance and sale of the 2022 Bonds and the plan of financing of the  
17 501(c)(3) Project; and

18 WHEREAS, It is intended that this Resolution shall constitute approval of the issuance  
19 of the 2022 Bonds for purposes of Section 147(f) of the Code, and the Treasury Regulations  
20 promulgated thereunder; and

21 WHEREAS, The Board of Supervisors wishes to adopt a debt policy for the IRFD in  
22 accordance with Government Code, Section 8855(i); and

23 WHEREAS, All conditions, things and acts required to exist, to have happened and to  
24 have been performed precedent to and in the issuance of the 2022 Bonds as contemplated by  
25

1 this resolution, have happened and have been performed in due time, form and manner as  
2 required by the laws of the State of California, including the IRFD Law; now, therefore, be it

3 RESOLVED, That the foregoing recitals are all true and correct; and, be it

4 FURTHER RESOLVED, That the Board of Supervisors is acting in its capacity as  
5 legislative body of the IRFD; and

6 FURTHER RESOLVED, That pursuant to the IRFD Law, the Original Resolution of  
7 Issuance, and this Resolution, the Board of Supervisors hereby authorizes the issuance of the  
8 2022 Bonds in one or more series in an aggregate principal amount not to exceed  
9 \$30,000,000; and, be it

10 FURTHER RESOLVED, That the 2022 Bonds shall be entitled "City and County of San  
11 Francisco Infrastructure and Revitalization Financing District No. 1 (Treasure Island) Tax  
12 Increment Revenue Bonds" (or such other designation as the Director of the Office of Public  
13 Finance deems necessary and appropriate) with (i) a series designation (such as "Series  
14 20\_\_ A"), (ii) a designation as to whether such 2022 Bonds are payable from Housing  
15 Increment or Facilities Increment and (iii) a designation as to whether such 2022 Bonds are  
16 issued as tax-exempt or taxable bonds under federal tax law; and, be it

17 FURTHER RESOLVED, That the Board of Supervisors, as an applicable elected  
18 representative of the governmental unit on behalf of which the 2022 Bonds will be issued and  
19 having jurisdiction over the geographic area in which the 501(c)(3) Project is located, hereby  
20 approves the issuance of the 2022 Bonds for the purpose of providing funds to finance the  
21 501(c)(3) Project. It is the purpose and intent of the Board of Supervisors that this Resolution  
22 constitute both "issuer" approval and "host" approval of the issuance of the 2022 Bonds by the  
23 IRFD for purposes of Section 147(f) of the Code, and the Treasury Regulations promulgated  
24 thereunder; and, be it

1           FURTHER RESOLVED, That the terms of the 2022 Bonds shall be as follows: (i) each  
2 Bond shall be dated its date of issuance, (ii) the maturity date of each 2022 Bond shall be a  
3 date not to exceed 30 years from the date of its issuance or such later date as is permitted by  
4 the IRFD Law and approved by the Director of the Office of Public Finance, (iii) the 2022  
5 Bonds shall be issued in denominations of \$5,000 or any integral multiple of \$5,000 or such  
6 other denomination determined by the Director of the Office of Public Finance, (iv) the form of  
7 the 2022 Bonds shall be substantially the form attached to the Indenture of Trust, (v) the 2022  
8 Bonds shall be executed by the Director of the Office of Public Finance or such other  
9 Authorized Officer (as defined below) identified in the Indenture of Trust, (vi) the principal of  
10 and interest on the 2022 Bonds shall be payable in lawful money of the United States of  
11 America, (vii) the 2022 Bonds shall be registered with the Trustee and shall be payable at the  
12 principal office of or by check or wire of the Trustee and (viii) the 2022 Bonds shall be subject  
13 to redemption prior to maturity at the times and subject to the premiums approved by the  
14 Director of the Office of Public Finance; and, be it

15           FURTHER RESOLVED, That the Mayor, the Controller and the Director of the Office of  
16 Public Finance, or such other official of the City as may be designated by such officials (each,  
17 an "Authorized Officer") is hereby authorized and directed, on behalf of the IRFD, to execute  
18 and deliver the documents approved herein in substantially the form on file with the Clerk of  
19 the Board of Supervisors, together with such additions or changes as are approved by such  
20 Authorized Officer, including such additions or changes as are necessary or advisable to  
21 permit the timely issuance, sale and delivery of the 2022 Bonds; the approval of such  
22 additions or changes shall be conclusively evidenced by the execution and delivery by an  
23 Authorized Officer of the documents herein specified; and, be it

24           FURTHER RESOLVED, That this Board of Supervisors hereby approves one or more  
25 Indentures of Trust, in substantially the form on file with the Clerk of the Board of Supervisors;



1 the terms and provisions of each Indenture of Trust, as executed, are incorporated herein by  
2 this reference as if fully set forth herein; an Authorized Officer is hereby authorized and  
3 directed to execute each Indenture of Trust on behalf of the IRFD, with such changes,  
4 additions or deletions as may be approved by the Authorized Officer, and the Clerk of the  
5 Board of Supervisors is hereby authorized and directed to attest thereto; and, be it

6       FURTHER RESOLVED, That this Board of Supervisors hereby approves a Preliminary  
7 Official Statement prepared in connection with the 2022 Bonds in substantially the form on file  
8 with the Clerk of this Board of Supervisors, together with any changes therein or additions  
9 thereto deemed necessary or advisable by an Authorized Officer; subject to an Authorized  
10 Officer deeming such Preliminary Official Statement "final" pursuant to Rule 15c2-12 under  
11 the Securities Exchange Act of 1934 ("Rule"), this Board of Supervisors hereby approves and  
12 authorizes the distribution by the Underwriter of the Preliminary Official Statement to  
13 prospective purchasers of the 2022 Bonds, and authorizes and directs an Authorized Officer  
14 on behalf of the IRFD to deem the Preliminary Official Statement "final" pursuant to the Rule  
15 prior to its distribution to prospective purchasers of the 2022 Bonds; the execution of the final  
16 Official Statement, which shall include 2022 Bond pricing information, such other changes and  
17 additions thereto deemed advisable by an Authorized Officer, and such information permitted  
18 to be excluded from the Preliminary Official Statement pursuant to the Rule, shall be  
19 conclusive evidence of the approval of such Official Statement by the IRFD; and, be it

20       FURTHER RESOLVED, That this Board of Supervisors hereby approves one or more  
21 Continuing Disclosure Certificates with respect to the 2022 Bonds in substantially the form  
22 thereof attached to the preliminary Official Statement on file with the Clerk of the Board of  
23 Supervisors; an Authorized Officer is hereby authorized and directed to execute each  
24 Continuing Disclosure Certificate on behalf of the IRFD with such changes, additions or  
25 deletions as may be approved by the Authorized Officer; and, be it

1           FURTHER RESOLVED, That this Board of Supervisors hereby approves one or more  
2 Bond Purchase Agreements in substantially the form on file with the Clerk of the Board of  
3 Supervisors; an Authorized Officer is hereby authorized and directed to execute the Bond  
4 Purchase Agreement on behalf of the IRFD, with such changes, additions or deletions as may  
5 be approved by the Authorized Officer and that are in accordance with the provisions of this  
6 Resolution, such execution to be conclusive evidence of such approval; subject to the  
7 requirement that the Underwriter's discount on the purchase of the 2022 Bonds may not  
8 exceed 1.75% of the par amount of the 2022 Bonds and the interest rate may not exceed the  
9 maximum rate permitted by applicable law; this Board of Supervisors hereby approves the  
10 negotiated sale of the 2022 Bonds to the Underwriter pursuant to such Bond Purchase  
11 Agreement; and, be it

12           FURTHER RESOLVED, That this Board of Supervisors hereby approves the Special  
13 Fund Administration Agreement in substantially the form on file with the Clerk of the Board of  
14 Supervisors; an Authorized Officer is hereby authorized and directed to execute the Special  
15 Fund Administration Agreement on behalf of the IRFD with such changes, additions or  
16 deletions as may be approved by the Authorized Officer; and, be it

17           FURTHER RESOLVED, That this Board of Supervisors hereby ratifies and approves  
18 the Subordinate Pledge Agreement, and finds and determines that the Subordinate Pledge  
19 Agreement shall only be included in the calculation of bonds and other debt to the extent that  
20 the IRFD pays the principal balance of the TIDA Promissory Note; and, be it

21           FURTHER RESOLVED, That in order to comply with Government Code, Section  
22 8855(i), the Board of Supervisors hereby adopts the Debt Management Policy of the City and  
23 County of San Francisco as the debt policy of the IRFD to the extent applicable to tax  
24 increment bonds and the internal control procedures of the City, and hereby determines that  
25 the purposes for which the IRFD's debt proceeds may be used, the types of debt that may be

1 issued, the relationship of the debt to, and integration with, the City's capital improvement  
2 program or budget, and the policy goals related to the City's planning goals and objectives. of  
3 the IRFD's debt, are set forth in the DDA Financing Plan and the IRFD Financing Plan; and,  
4 be it

5 FURTHER RESOLVED, That in Resolution No. 503-16, adopted by the Board of  
6 Supervisors on December 6, 2016, and signed by the Mayor on December 16, 2016, entitled  
7 the "Resolution of intention to establish City and County of San Francisco Infrastructure and  
8 Revitalization Financing District No. 1 (Treasure Island) and project areas therein to finance  
9 the construction and/or acquisition of facilities on Treasure Island and Yerba Buena Island; to  
10 provide for future annexation; to call a public hearing on the formation of the district and  
11 project areas therein and to provide public notice thereof; and determining other matters in  
12 connection therewith", this Board of Supervisors made certain findings under the California  
13 Environmental Quality Act ("CEQA") about the Final Environmental Impact Report ("FEIR") for  
14 the disposition and development of a portion of Naval Station Treasure Island, and those  
15 findings are incorporated in this Resolution as if set forth in their entirety herein; and, be it

16 FURTHER RESOLVED, That all actions heretofore taken by the officers and agents of  
17 the City (including, but not limited to, the Authorized Officers) with respect to the  
18 establishment of the IRFD and the Initial Project Areas, the execution and delivery of the  
19 Subordinate Pledge Agreement and the sale and issuance of the 2022 Bonds are hereby  
20 approved, confirmed and ratified; and, be it

21 FURTHER RESOLVED, That each of the Authorized Officers and any and all other  
22 officers of the City are hereby authorized, for and in the name of and on behalf of the IRFD, to  
23 do any and all things and take any and all actions, including execution and delivery of any and  
24 all documents, assignments, certificates, requisitions, agreements, notices, consents,  
25 instruments of conveyance, warrants and documents, which they, or any of them, may deem

1 necessary or advisable in order to effectuate the purposes of this Resolution; provided  
2 however that any such actions be solely intended to further the purposes of this Resolution,  
3 and are subject in all respects to the terms of the Resolution; each of the Authorized Officers  
4 is further authorized to finalize the Infrastructure Financing Plan approved by this Board of  
5 Supervisors pursuant to Ordinance No. 29-22 in a manner that is consistent with this  
6 Resolution and the Indentures of Trust. All actions to be taken by an Authorized Officer, as  
7 defined herein, may be taken by such Authorized Officer or any designee, with the same force  
8 and effect as if taken by the Authorized Officer and, be it

9       FURTHER RESOLVED, That if any section, subsection, sentence, clause, phrase, or  
10 word of this resolution, or any application thereof to any person or circumstance, is held to be  
11 invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision  
12 shall not affect the validity of the remaining portions or applications of this resolution, this  
13 Board of Supervisors hereby declaring that it would have passed this resolution and each and  
14 every section, subsection, sentence, clause, phrase, and word not declared invalid or  
15 unconstitutional without regard to whether any other portion of this resolution or application  
16 thereof would be subsequently declared invalid or unconstitutional; and, be it

17       FURTHER RESOLVED, That this Resolution shall take effect upon its enactment.  
18 Enactment occurs when the Mayor signs the resolution, the Mayor returns the resolution  
19 unsigned or does not sign the resolution within ten days of receiving it, or the Board of  
20 Supervisors overrides the Mayor's veto of the resolution. The provisions of any previous

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1 resolutions in any way inconsistent with the provisions hereof in and for the issuance of the  
2 2022 Bonds as herein described are hereby repealed.

3  
4 APPROVED AS TO FORM:  
5 DAVID CHIU  
6 City Attorney

7  
8 By: /s/ MARK D. BLAKE  
9 MARK D. BLAKE  
10 Deputy City Attorney  
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City and County of San Francisco

Tails

Resolution

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

File Number: 220294

Date Passed: April 19, 2022

Resolution supplementing Resolution No. 7-17, of the City and County of San Francisco Infrastructure and Revitalization Financing District No. 1 (Treasure Island) (IRFD), to authorize the issuance and sale of one or more series of bonds in an aggregate principal amount not to exceed \$30,000,000 approving related documents, including an Official Statement, one or more Indentures of Trust, Bond Purchase Agreements and Continuing Disclosure Certificates and a Special Fund Administration Agreement, approving bonds for purposes of Internal Revenue Code, Section 147(f), approving a debt policy for the IRFD, and determining other matters in connection therewith, as defined herein.

April 13, 2022 Budget and Finance Committee - AMENDED, AN AMENDMENT OF THE WHOLE BEARING SAME TITLE

April 13, 2022 Budget and Finance Committee - RECOMMENDED AS AMENDED

April 19, 2022 Board of Supervisors - ADOPTED

Ayes: 10 - Chan, Haney, Mandelman, Mar, Peskin, Preston, Ronen, Safai, Stefani and Walton
Excused: 1 - Melgar

File No. 220294

I hereby certify that the foregoing Resolution was ADOPTED on 4/19/2022 by the Board of Supervisors of the City and County of San Francisco.

Handwritten signature of Angela Galvillo
Angela Galvillo
Clerk of the Board

Handwritten signature of London N. Breed

London N. Breed
Mayor

4/28/22

Date Approved