

1 [Establishing Appropriations Limit (Gann Limit) - FY2025-2026 - Special Tax Districts and
2 Infrastructure and Revitalization Financing Districts]

3 **Resolution establishing the appropriations limit for Special Tax Districts and**
4 **Infrastructure Revitalization and Financing Districts for Fiscal Year (FY) 2025-2026**
5 **pursuant to California Constitution Article XIII B (Gann Limit), and determining other**
6 **matters in connection therewith, as defined herein.**

7
8 WHEREAS, Under State of California Constitution Article XIII B , the total annual
9 appropriations subject to limitation of a local government entity may not exceed the
10 appropriations limit of that entity for the prior year adjusted for the change in the cost of living
11 and the change in population (commonly referred to as the "Gann Limit"), except as otherwise
12 provided; and

13 WHEREAS, Article XIII B defines local government as any city, county, city and county,
14 school district, special district, authority, or other political subdivision of or within the State;
15 and

16 WHEREAS, The Mello-Roos Community Facilities Act of 1982, constituting Chapter 2.5
17 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California
18 Government Code, as amended ("Mello- Roos Act") provides for the establishment of legally
19 constituted governmental entities known as community facilities districts for the sole purpose
20 of financing facilities and services from special taxes approved by qualified electors of such
21 district; and

22 WHEREAS, The Mello-Roos Act provides, among other things, for the establishment of
23 an appropriations limit for community facilities districts and, in connection with community
24 facilities districts involving annexation of parcels from a future annexation area into an
25

1 improvement area of the community facilities district, provides for proceedings for approval of
2 the establishment of the appropriations limit applicable only to improvement areas; and

3 WHEREAS, Chapter 43, Article X of the San Francisco Administrative Code, as
4 amended from time to time ("Code"), incorporates by reference the Mello-Roos Act including
5 those provisions related to establishing an appropriations limit, and the Board of Supervisors
6 is authorized to establish a special tax district for the sole purpose of financing facilities and
7 services from special taxes levied by voters of the special tax district; and

8 WHEREAS, This Board of Supervisors has conducted proceedings under and pursuant
9 to the Mello-Roos Act to form the following community facilities districts and related
10 improvement areas:

11 (a) City and County of San Francisco Community Facilities District No. 2014-1
12 (Transbay Transit Center); and

13 (b) City and County of San Francisco Community Facilities District No. 2016-1
14 (Treasure Island), Improvement Area No. 1 of the City and County of San
15 Francisco Community Facilities District No. 2016-1 (Treasure Island),
16 Improvement Area No. 2 of the City and County of San Francisco Community
17 Facilities District No. 2016-1 (Treasure Island), and Improvement Area No. 3 of
18 the City and County of San Francisco Community Facilities District No. 2016-1
19 (Treasure Island); and

20 WHEREAS, This Board of Supervisors has also conducted proceedings under and
21 pursuant to the Code to form the following special tax districts:

22 (a) City and County of San Francisco Special Tax District No. 2009-1 (San
23 Francisco Sustainable Financing), Improvement Area No. 1 of City and County
24 of San Francisco Special Tax District No. 2009-1 (San Francisco Sustainable
25

Financing), and Improvement Area No. 2 of City and County of San Francisco
Special Tax District No. 2009-1 (San Francisco Sustainable Financing);

(b) City and County of San Francisco Special Tax District No. 2019-1 (Pier 70
Condominiums);

(c) City and County of San Francisco Special Tax District No. 2019-2 (Pier 70
Leased Properties);

(d) City and County of San Francisco Special Tax District No. 2020-1 (Mission Rock
Facilities and Services); and

(e) City and County of San Francisco Special Tax District No. 2022-1 (Power
Station) and Improvement Area No. 1 of the City and County of San Francisco
Special Tax District No. 2022-1 (Power Station); and

WHEREAS, All of the community facilities districts and special tax districts described
above (collectively, "Special Tax Districts") provide for the levy of special taxes and a list of
improvements and/or services eligible for funding with the special taxes, and an
appropriations limit for the Special Tax Districts and any improvement areas has been
established in accordance with the Mello-Roos Act; and

WHEREAS, Under Chapter 2.6 of Part 1 of Division 2 of Title 5 of the California
Government Code, commencing with Section 53369 ("IRFD Law"), the Board of Supervisors
is authorized to establish legally constituted governmental entities known as infrastructure and
revitalization financing districts legally for the sole purpose of financing authorized facilities;
and

WHEREAS, The IRFD Law provides, among other things, for the establishment of an
appropriations limit for infrastructure and revitalization financing districts; and

1 WHEREAS, This Board of Supervisors has conducted proceedings under and pursuant
2 to the IRFD Law to form the following infrastructure and revitalization financing districts
3 ("IRFDs"; together with Special Tax Districts, "Districts"):

4 (a) City and County of San Francisco Infrastructure and Revitalization Financing
5 District No. 1 (Treasure Island); and

6 (b) City and County of San Francisco Infrastructure and Revitalization Financing
7 District No. 2 (Hoedown Yard, Pier 70); and

8 WHEREAS, An appropriations limit for the IRFDs has been established in accordance
9 with the IRFD Law; and

10 WHEREAS, California Government Code, Section 7910, provides that each year the
11 governing body of each local government entity shall, at a regularly scheduled meeting or
12 noticed special meeting, establish by resolution its appropriations limit and make other
13 necessary determinations for the following fiscal year pursuant to Article XIII B of the
14 California Constitution; and

15 WHEREAS, Section 7910 (a) further provides that the documentation used in the
16 determination of the appropriations limit shall be available to the public fifteen days prior to the
17 meeting; and

18 WHEREAS, The Mello-Roos Act provides for adjustment of the appropriations limit for
19 changes in the per capita personal income in the State of California and changes in
20 population, as defined by subdivisions (b) and (c) of Section 7901 of the California
21 Government Code, except that the change in population may be estimated by the legislative
22 body of the community facilities district in the absence of an estimate by the Department of
23 Finance, and in accordance with California Constitution Section 1 of Article XIII B , and, for
24 purposes of adjusting for changes in population, the population of the community facilities
25 shall be deemed to be at least one person during each calendar year; and

1 WHEREAS, The IRFD Law provides for adjustment of the appropriations limit for
2 changes in the cost of living and changes in populations, as defined by subdivisions (b) and
3 (c) of Section 7901, except that the change in population may be estimated by the legislative
4 body in the absence of an estimate by the Department of Finance, and in accordance with
5 California Constitution Section 1 of Article XIII B , and, for purposes of adjusting for changes
6 in population, the population of the district shall be deemed to be at least one person during
7 each calendar year; and

8 WHEREAS, California Government Code, Section 7901(b), provides that a city or
9 special district may choose to use the change in population within its jurisdiction or within the
10 county in which it is located, and that each city and special district shall select its change in
11 population annually by a recorded vote of the governing body of the city or special district; and

12 WHEREAS, The calculation of the appropriation limit of each of the Special Tax
13 Districts and any improvement areas and each of the IRFDs for Fiscal Year 2025-26 is
14 described in the attachments to this resolution, and has been made available to the general
15 public for fifteen days prior to the date of adoption of this resolution; and

16 WHEREAS, Authorization of the annual appropriation limits is not a project under the
17 California Environmental Quality Act ("CEQA") Guidelines, Section 15378 (b)(4), because it
18 establishes, for the Districts, funding levels which do not involve any commitment to any
19 specific projects which may result in a potentially significant physical impact on the
20 environment; and

21 WHEREAS, Pursuant to California Government Code, Section 7910, a judicial action or
22 proceeding to attack, review, set aside, void, or annul the action of the Board of Supervisors
23 to establish the appropriations limit for Fiscal Year (FY) 2025-2026 shall be commenced
24 within 45 days of the effective date of the resolution: now, therefore, be it

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

1 FURTHER RESOLVED, That the Board of Supervisors, as the legislative body with
2 respect to the Special Tax Districts and the improvement areas, by a recorded vote, hereby
3 establishes the appropriations limit of the Special Tax Districts, including any improvement
4 areas, for FY2025-2026 as set forth in Exhibit A, on file with the Clerk of the Board of
5 Supervisors in File No. 260207, which is hereby declared to be a part of this Resolution as if
6 set forth fully herein, and hereby finds that the Board of Supervisors has complied with the
7 provisions of California Constitution Article XIII B and other applicable provisions of law; and,
8 be it

9 FURTHER RESOLVED, That the Board of Supervisors, as the legislative body with
10 respect to the IRFDs, by a recorded vote, hereby establishes the appropriations limit of the
11 IRFDs for FY2025-2026 as set forth in Exhibit A, and hereby finds that the Board of
12 Supervisors has complied with the provisions of California Constitution Article XIII B and other
13 applicable provisions of law; and, be it

14 FURTHER RESOLVED, That, pursuant to California Government Code, Section 7910,
15 a judicial action or proceeding to attack, review, set aside, void, or annul the action of the City
16 Council to establish the appropriations limit for FY2025-2026 shall be commenced within 45
17 days of the effective date of the resolution; and, be it

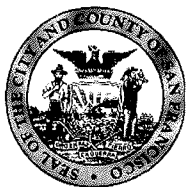
18 FURTHER RESOLVED, That if any section, subsection, sentence, clause, phrase, or
19 word of this resolution, or any application thereof to any person or circumstance, is held to be
20 invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision
21 shall not affect the validity of the remaining portions or applications of this resolution, this
22 Board of Supervisors hereby declaring that it would have passed this resolution and each and
23 every section, subsection, sentence, clause, phrase, and word not declared invalid or
24 unconstitutional without regard to whether any other portion of this resolution or application
25 thereof would be subsequently declared invalid or unconstitutional; and, be it

FURTHER RESOLVED, That this Resolution shall take effect upon its enactment. Enactment occurs when the Mayor signs the resolution, the Mayor returns the resolution unsigned or does not sign the resolution within ten days of receiving it, or the Board of Supervisors overrides the Mayor's veto of the resolution; the provisions of any previous resolutions in any way inconsistent with the provisions hereof in and for the issuance of the Bonds as herein described are hereby repealed.

Recommended:

Greg Wagner
Controller

By: /s/
GREG WAGNER
Controller



City and County of San Francisco
Tails
Resolution

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

File Number: 260207

Date Passed: April 21, 2026

Resolution establishing the appropriations limit for Special Tax Districts and Infrastructure Revitalization and Financing Districts for Fiscal Year (FY) 2025-2026 pursuant to California Constitution Article XIII B (Gann Limit), and determining other matters in connection therewith, as defined herein.

April 15, 2026 Budget and Finance Committee - RECOMMENDED

April 21, 2026 Board of Supervisors - ADOPTED

Ayes: 9 - Chen, Dorsey, Mahmood, Mandelman, Melgar, Sauter, Sherrill, Walton
and Wong
Excused: 2 - Chan and Fielder

File No. 260207

I hereby certify that the foregoing
Resolution was ADOPTED on 4/21/2026 by
the Board of Supervisors of the City and
County of San Francisco.

f Angela Calvillo
Clerk of the Board

Daniel Lurie
Mayor

4 / 30 / 26

Date Approved