



October 7, 2025

Supervisor Connie Chan, Chair
Supervisor Matt Dorsey, Vice-Chair
Supervisor Joel Engardio, Member
City of San Francisco Board of Supervisors Budget and Finance Committee
1 Dr Carlton B. Goodlett Place
City Hall, Room 244
San Francisco, CA 94102

RE: Support for File No.'s 250890, 250891

Dear San Francisco Board of Supervisors,

The Tenderloin Neighborhood Development Corporation (TNDC) requests support for File No.'s 250890 and 250891 that will provide financial relief to the affordable housing sector. As proposed, these two ordinances will reduce financial barriers and administrative costs for affordable housing development that will allow affordable housing providers to better focus on supporting tenants and building operations.

TNDC is the largest affordable housing developer and operator in San Francisco, and File No.'s 250890 and 250891 will benefit our mission of providing affordable housing to those who are most marginalized. In combination, these pieces of legislation will create practical, common-sense solutions to reduce financial barriers and costs:

- Provide a real property transfer tax exemption for deed-restricted affordable housing;
- Allow an exemption of the Commercial Vacancy Tax for planned affordable housing sites;
- Removes fees and taxes that are not practical for affordable housing and only slow development

It is imperative that the City and County of San Francisco leverage all tools to decrease barriers that will increase and improve affordable housing, and File No.'s 250890 and 250891 will help accomplish those goals. We appreciate this body's consideration and urge support of these companion ordinances.

Thank you,

Jesse Rawlins, Policy Manager
Tenderloin Neighborhood Development Corporation



474 Valencia Street, Suite 280
San Francisco, CA. 94103
(415) 864-6432

September 9, 2025

San Francisco Board of Supervisors
1 Carlton B Goodlett Pl Ste 244,
San Francisco, CA 94102

Dear San Francisco Board of Supervisors,

On behalf of Mission Housing Development Corporation, I'm writing in support of Ordinances 250890, 250891 and the exemption of affordable housing pipeline sites from the Commercial Vacancy Tax. These ordinances were drafted in collaboration with San Francisco's affordable housing providers and are common sense fixes that will aid the industry's mission to affirmatively further fair housing throughout our city.

These are simple house-cleaning fixes which will:

- Reduce financial and administrative costs to San Francisco's Non-Profit Affordable Housing Developers and help us better focus on residents and building operations.
- Exempt transfer taxes on required 15-year refinancing deals.
- Remove fees and taxes that don't make sense for 100% affordable housing and only slow developments down.

These changes apply only to affordable housing and will help keep limited resources where they belong—supporting San Franciscans who need stable, and affordable homes.

Thank you for your leadership.

A handwritten signature in blue ink, appearing to read "SAM MOSS", is written over a horizontal line.

SAM MOSS
Executive Director
Mission Housing Development Corporation