

1 [Authorizing Agreement for Collection of Special Taxes and Contractual Assessments - San
2 Francisco Property-Assessed Clean Energy Program]

3 **Resolution approving and authorizing execution of an agreement for collection of**
4 **special taxes and contractual assessments between the City and County of San**
5 **Francisco and the Golden State Finance Authority for residential, commercial,**
6 **industrial and agricultural properties to address high up-front costs for property**
7 **owners who wish to improve their properties through installation of measures that will**
8 **generate renewable energy or reduce their energy and water use through a Property-**
9 **Assessed Clean Energy (“PACE”) Program; and authorizing related actions, as defined**
10 **herein.**

11
12 WHEREAS, The Golden State Finance Authority (“Authority”) (formerly known as the
13 California Home Finance Authority) is a joint exercise of powers authority established
14 pursuant to Chapter 5 of Division 7, Title 1 of the Government Code of the State of California
15 (Section 6500 and following) (the “Act”) and the Joint Power Agreement entered into on July
16 1, 1993, as amended from time to time (the “Authority JPA”); and

17 WHEREAS, The Authority has established a property-assessed clean energy financing
18 program (the “Authority PACE Program”) for residential, commercial, industrial and
19 agricultural properties to address high up-front costs for property owners who wish to improve
20 their properties through installation of measures that will generate renewable energy or
21 reduce their energy and water use; and

22 WHEREAS, Government Code, Section 29142 provides that when taxes or
23 assessments are collected by a county for any special district, or zone, or improvement district
24 thereof, excluding a school district, the Board of Supervisors may provide for a collection fee
25 for such services; and

1 WHEREAS, Government Code, Section 29304 provides that whenever any special
2 assessment or special assessment taxes are levied upon land or real property by any city,
3 county, district or other public corporation, and the same are to be collected by a county, there
4 shall be added to the amount of the special assessment or special assessment tax an amount
5 fixed by agreement between the county and city, district, public corporation, officer, or body
6 for each special assessment or special assessment tax to be collected; and

7 WHEREAS, Special assessments are not taxes under the State Constitution but are
8 levies upon the real property (land or land and improvements) in a district for the purpose of
9 paying for improvements or special services, the amount of the levy being based upon the
10 benefits accruing to the property as a result of the improvements or services; and whether a
11 particular charge is a tax or a special assessment is not governed by the designation thereof
12 in the statute providing therefor but is governed by the nature of the imposition; and

13 WHEREAS, The Authority has requested, and it is in the public interest, that the City
14 and County of San Francisco (the "City") collect on the tax rolls the special taxes, fees, and
15 assessments for the Authority; and

16 WHEREAS, The Authority and City desire to enter into an agreement whereby the
17 special taxes and assessments for the Authority will be collected by the City at the same time
18 and in the same manner as City taxes are collected and the Authority will pay to the City the
19 fees for such collection; now, therefore, be it

20 RESOLVED, That this Board finds and declares that the foregoing recitals are true and
21 correct; and, be it

22 FURTHER RESOLVED, That this Board hereby approves the Agreement for Collection
23 of Special Taxes and Contractual Assessments ("Agreement"), between the City and the
24 Authority, in substantially the form on file with the Clerk of the Board of Supervisors in File
25 No _____, and incorporated herein by reference; and, be it

1 FURTHER RESOLVED, That this Board hereby authorizes and directs the Controller,
2 the Director of the Department of the Environment, the Treasurer Tax-Collector and the
3 Director of the Office of Public Finance, or their respective designees , in cooperation with the
4 Authority, to prepare and execute the Agreement, subject to any conforming or clarifying
5 changes as may be approved by Controller, the Director of the Department of the
6 Environment, the Treasurer Tax-Collector and the Director of the Office of Public Finance, or
7 their respective designees, in consultation with the City Attorney; and, be it

8 FURTHER RESOLVED, That the Board of Supervisors further authorizes and directs
9 the Controller, the Director of the Department of the Environment or the Director of the Office
10 of Public Finance, or their respective designees, to take such actions as are necessary to
11 perform the obligations of the City under the Agreement, including without limitation such
12 actions as are necessary for the City to collect the special taxes and special assessments for
13 the Authority at the same time and in the same manner as City taxes are collected; and, be it

14 FURTHER RESOLVED, That this Resolution shall take effect immediately upon its
15 adoption.

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17 APPROVED AS TO FORM:
18 DENNIS J. HERRERA, City Attorney

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20 By: _____
21 Mark D. Blake
22 Deputy City Attorney
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