

1 [Resolution of Formation of Special Tax District]

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3 **Resolution of Formation to establish Special Tax District No. 2009-1 (San Francisco**
4 **Sustainable Financing), establish boundaries of said special tax district, to describe**
5 **the facilities to be financed, to establish an appropriations limit and to provide for other**
6 **matters related thereto.**

7
8 WHEREAS, On November 24, 2009, this Board of Supervisors (the "Board of
9 Supervisors") of the City and County of San Francisco (the "City") made certain findings,
10 determinations and declarations, and adopted Resolution No. 464-09, entitled "Resolution of
11 Intention to Establish Special Tax District" (the "Resolution of Intention"), pursuant to Chapter
12 43, Article X of the San Francisco Administrative Code (the "Code"), which Code incorporates
13 the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"); and

14 WHEREAS, The Resolution of Intention, incorporating a map of the proposed
15 boundaries of the Special Tax District, stated the intention of this Board of Supervisors to
16 establish a City-wide special tax district, to be called "City and County of San Francisco
17 Special Tax District No. 2009-1 (San Francisco Sustainable Financing)" (the "Special Tax
18 District"), in order to finance and refinance the acquisition, installation and improvement of
19 energy efficiency, water conservation and renewable energy improvements to or on real
20 property and in buildings, whether such real property or buildings are privately or publicly
21 owned, and described the method of apportionment of the special tax to be levied within the
22 Special Tax District; and

23 WHEREAS, The Resolution of Intention stated the intention of the Board of
24 Supervisors to undertake the proceedings to form the Special Tax District under the alternate
25 procedures established by Section 43.10.17 of the Code, pursuant to which a special tax

1 district may initially consist solely of territory proposed for annexation to **the special tax**
2 district in the future, with the condition that a parcel or parcels within that territory may be
3 annexed to the special tax district and subjected to the special tax only with the unanimous
4 approval of the owner or owners of such parcel or parcels at the time that such parcel or those
5 parcels are annexed or in compliance with other procedures established by the Code; and

6 WHEREAS, On January 12, 2010, this Board of Supervisors held a noticed public
7 hearing as required by the Code and the Resolution of Intention relating to the proposed
8 formation of the Special Tax District; and

9 WHEREAS, At the hearing all interested persons desiring to be heard on all matters
10 pertaining to the formation of the Special Tax District, the facilities to be financed by the
11 Special Tax District and the levy of a special tax on property annexed to the Special Tax
12 District were heard and a full and fair hearing was held; and

13 WHEREAS, At the hearing evidence was presented to this Board of Supervisors on the
14 matters before it, including a report caused to be prepared by the Director of the Office of
15 Public Finance (the "Report") as to the facilities to be provided through the Special Tax District
16 and the costs thereof, a copy of which is on file with the Clerk of the Board of Supervisors in
17 File No. 091449, and this Board of Supervisors at the conclusion of said hearing is fully
18 advised in the premises; and

19 WHEREAS, Written protests with respect to the formation of the Special Tax District,
20 the furnishing of specified types of facilities and the method of apportionment of the special
21 taxes have not been filed with the Clerk of the Board of Supervisors by 50% or more of the
22 registered voters residing within the territory proposed to be annexed to the Special Tax
23 District in the future, or by the owners of one-half or more of the area of land proposed to be
24 annexed in the future; now, therefore, be it

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

1 FURTHER RESOLVED, That neither the proposed establishment of the Special Tax
2 District, the extent of the Special Tax District nor the furnishing of the specified Facilities has
3 been precluded by majority protest pursuant to Section 43.10.17 of the Code; and, be it

4 FURTHER RESOLVED, That all prior proceedings taken by this Board of Supervisors
5 in connection with the establishment of the Special Tax District and the levy of a special tax
6 therein have been duly considered and are hereby found and determined to be valid and in
7 conformity with the Code; and, be it

8 FURTHER RESOLVED, That the Special Tax District to be designated "City and
9 County of San Francisco Special Tax District No. 2009-1 (San Francisco Sustainable
10 Financing)," is hereby established pursuant to the Code; and, be it

11 FURTHER RESOLVED, That the boundaries of the Special Tax District, as set forth in
12 the map of the Special Tax District recorded in the City and County of San Francisco
13 Recorder's Office on December 7, 2009, at 1:01 p.m., as Document 2009-I882362-00, are
14 hereby approved, are incorporated herein by reference and shall be the boundaries of the
15 Special Tax District, and that the Special Tax District shall initially consist solely of territory
16 proposed for annexation to the Special Tax District in the future, with the condition that a
17 parcel or parcels within that territory may be annexed to the Special Tax District and subjected
18 to a special tax only with the unanimous approval of the owner or owners of such parcel or
19 parcels at the time that such parcel or those parcels are annexed or in compliance with other
20 procedures established by the Code; and, be it

21 FURTHER RESOLVED, That the type of facilities proposed to be financed by the
22 Special Tax District and pursuant to the Code shall consist of those items listed in Exhibit A
23 hereto and by this reference incorporated herein (the "Facilities"); and, be it

24 FURTHER RESOLVED, That except to the extent that funds are otherwise available,
25 the City will levy a special tax (the "Special Tax") to pay directly for the Facilities, to pay the

1 principal and interest on bonds of the City issued to finance the Facilities and/or to make lease
2 payments on any lease used to finance the Facilities; and, be it

3 FURTHER RESOLVED, That the Special Tax will be secured by recordation of a
4 continuing lien against all real property in the Special Tax District that annexes to the Special
5 Tax District, will be levied annually within the Special Tax District, and will be collected in the
6 same manner as ordinary ad valorem property taxes, or in such other manner as this Board of
7 Supervisors or its designee shall determine, including direct billing of the affected property
8 owners; and, be it

9 FURTHER RESOLVED, That the proposed method of apportionment of the Special
10 Tax among the parcels of real property within the Special Tax District is described in Exhibit B
11 attached hereto and hereby incorporated herein (the "Method of Apportionment"). Pursuant to
12 Section 43.10.17 of the Code, the rate or rates of the Special Tax applicable to a parcel or
13 parcels in the Special Tax District shall be specified in the unanimous approval described in
14 the following paragraph relating to such parcel or parcels or in compliance with other
15 procedures established by the Code; and, be it

16 FURTHER RESOLVED, That the Special Tax shall be levied on a parcel or parcels in
17 the Special Tax District only with the written unanimous approval (each, a "Unanimous
18 Approval") of the owner or owners of each parcel or parcels to their annexation to the Special
19 Tax District or in compliance with other procedures established by the Code, without any
20 requirement for further public hearings or additional proceedings. The Unanimous Approval
21 shall be in substantially the form and substance of the Unanimous Approval attached hereto
22 as Exhibit C, or such other form authorized by the Director of the Office of Public Finance;
23 and, be it

24 FURTHER RESOLVED, That the Special Tax on any parcel or parcels shall not be
25 levied in the Special Tax District after the fiscal year set forth in the Unanimous Approval for

1 such parcel or parcels or in compliance with other procedures established by the Code,
2 except that a Special Tax that was lawfully levied in or before the final tax year and that
3 remains delinquent may be collected in subsequent years. Under no circumstances shall the
4 Special Tax levied against any parcel in the Special Tax District to be used for private
5 residential purposes be increased as a consequence of delinquency or default by the owner of
6 any other parcel or parcels within the Special Tax District by more than 10%; and, be it

7 FURTHER RESOLVED, That the Director of the Office of Public Finance of the City
8 and County of San Francisco, 1 Dr. Carlton B. Goodlett Place, City Hall, Room 336, San
9 Francisco, CA 94102, (415) 554-5956, is the officer of the City who will be responsible for
10 preparing annually a current roll of Special Tax levy obligations by assessor's parcel number
11 and who will be responsible for estimating future Special Tax levies pursuant to the Code;
12 and, be it

13 FURTHER RESOLVED, That upon recordation of a notice of Special Tax lien pursuant
14 to Section 3114.5 of the Streets and Highways Code of California, a continuing lien to secure
15 each levy of the Special Tax shall attach to all nonexempt real property in the Special Tax
16 District and this lien shall continue in force and effect until the Special Tax obligation is
17 prepaid and permanently satisfied and the lien canceled in accordance with law or until
18 collection of the tax by the City ceases, and that Pursuant to Section 43.10.17 of the Code, a
19 notice of special tax lien shall not be recorded against any parcel or parcels in the Special Tax
20 District without the unanimous approval of the owner or owners of such parcel or parcels'
21 annexation to the Special Tax District or in compliance with other procedures established by
22 the Code, at which time the notice of special tax lien shall be recorded against such parcel or
23 parcels as set forth in Section 53328.3 of the Act; and, be it

24 FURTHER RESOLVED, That in accordance with the Code, the annual appropriations
25 limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution,

1 of the Special Tax District is hereby preliminarily established at \$150,000,000, and pursuant
2 to Section 43.10.17 of the Code, the appropriations limit for the Special Tax District shall be
3 specified and approved by the Unanimous Approval of the owner or owners of each parcel or
4 parcels at the time that such parcel or parcels are annexed to the Special Tax District or in
5 compliance with other procedures established by the Code. No additional hearings or
6 procedures are required, and such Unanimous Approval shall be deemed to constitute a
7 unanimous vote in favor of the appropriations limit, and the proposition shall be adjusted in
8 accordance with the applicable provisions of the Code; and, be it

9 FURTHER RESOLVED, That pursuant to Section 43.10.17 of the Code, in lieu of
10 approval pursuant to an election held in accordance with the procedures set forth elsewhere
11 in the Code and in Sections 53326, 53327, 53327.5 and 53328 of the Act, the appropriations
12 limit for the Special Tax District, the applicable rate, method of apportionment and manner of
13 collection of the Special Tax and the authorization to incur bonded indebtedness for the
14 Special Tax District shall be specified and approved by the Unanimous Approval of the owner
15 or owners of each parcel or parcels at the time that such parcel or parcels are annexed to the
16 Special Tax District or in compliance with other procedures established by the Code. No
17 additional hearings or procedures are required, and such Unanimous Approval shall be
18 deemed to constitute a unanimous vote in favor of the appropriations limit for the Special Tax
19 District, the authorization to levy the Special Tax on such parcel or parcels and the
20 authorization to incur bonded indebtedness for the Special Tax District; and, be it

21 FURTHER RESOLVED, That pursuant to Section 43.10.19 of the Code, in connection
22 with the annexation of a parcel or parcels to the Special Tax District pursuant to the alternate
23 and independent procedure set forth in Section 43.10.17 of the Code and the conduct of an
24 election on the proposition to authorize bonded indebtedness pursuant to the alternate and
25 independent procedure set forth in Section 43.10.18 of the Code, the City may, without

1 additional hearings or procedures, designate a parcel or parcels as an improvement area
2 within the Special Tax District, and each improvement area will be known as "Improvement
3 Area No. ____ of City and County of San Francisco Special Tax District No. 2009-1 (San
4 Francisco Sustainable Financing)," after the designation of a parcel or parcels as an
5 improvement area, all proceedings for approval of the appropriations limit, the rate, method of
6 apportionment and manner of collection of special tax and the authorization to incur bonded
7 indebtedness for such parcel or parcels shall apply only to the improvement area. The City
8 may incur indebtedness payable solely from special taxes levied on property in the
9 improvement area; and, be it

10 FURTHER RESOLVED, That this resolution shall take effect upon its adoption.

11
12 APPROVED AS TO FORM:
13 DENNIS J. HERRERA, City Attorney

14 By: (See File for Signature)
15 MARK D. BLAKE
16 Deputy City Attorney



City and County of San Francisco
Tails
Resolution

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

File Number: 091449

Date Passed: January 12, 2010

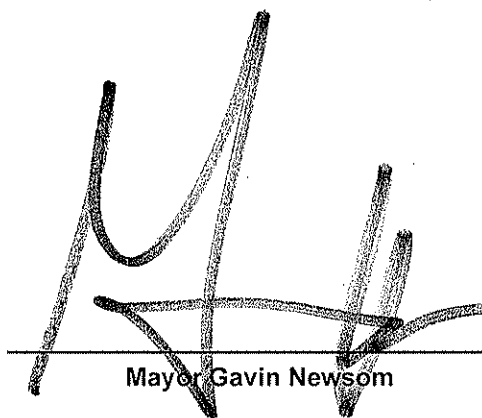
Resolution of formation to establish Special Tax District No. 2009-1 (San Francisco Sustainable Financing), establish boundaries of said special tax district, to describe the facilities to be financed, to establish an appropriations limit and to provide for other matters related thereto.

January 12, 2010 Board of Supervisors - ADOPTED

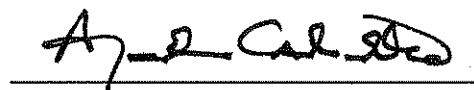
Ayes: 10 - Avalos, Campos, Chiu, Chu, Daly, Dufty, Elsbernd, Mar, Maxwell and
Mirkarimi
Excused: 1 - Alioto-Pier

File No. 091449

I hereby certify that the foregoing
Resolution was ADOPTED on 1/12/2010 by
the Board of Supervisors of the City and
County of San Francisco.



Mayor Gavin Newsom



Angela Calvillo
Clerk of the Board

1-22-10

Date Approved