



**OFFICE OF THE CONTROLLER**  
**CITY AND COUNTY OF SAN FRANCISCO**

Ben Rosenfield  
Controller

Todd Rydstrom  
Deputy Controller

Anna Van Degna  
Director of Public Finance

## MEMORANDUM

**TO:** Honorable Members, Board of Supervisors, as legislative body of City and County of San Francisco Infrastructure and Revitalization Financing District No. 1 (Treasure Island) (the "Treasure Island IRFD" or the "IRFD")

**FROM:** Anna Van Degna, Director of the Controller's Office of Public Finance  
Luke Brewer, Controller's Office of Public Finance  
Bob Beck, Director of the Treasure Island Development Authority 

**DATE:** **Tuesday, September 14, 2021**

**SUBJECT:** Resolution of Intention to Add Territory to and Amend the Infrastructure Financing Plan for the Treasure Island IRFD; and  
Resolution Authorizing and directing the Director of the Office of Public Finance to Prepare an Amended Infrastructure Financing Plan for the Treasure Island IRFD

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### Recommended Actions

We respectfully request that the Board of Supervisors ("Board"), in its capacity as the legislative body of the Treasure Island IRFD, consider for review and approval the resolutions which initiate the process required for amending the Infrastructure Financing Plan ("IFP") for the IRFD. The proposed amendments to the IFP are deemed necessary in order for the City to administer the IRFD in accordance with applicable provisions of the Government Code of the State of California (the "IRFD Law").

### Background

Since 1997, the City and the Treasure Island Development Authority ("TIDA") have worked together on the Treasure Island/ Yerba Buena Island Development Project ("Project") in order to redevelop the former Treasure Island Naval Station ("NSTI") in connection with the conveyance of the Navy-owned lands to TIDA. In early 2003, TIDA and the Treasure Island Community Development, LLC<sup>1</sup> ("TICD" or the "Developer") entered into an Exclusive Negotiating Agreement and began work on a Development Plan.

In 2011, TICD and TIDA entered into the Disposition and Development Agreement ("DDA") and TICD and the City entered into the Development Agreement ("DA") to deliver the Project. The Financing Plan attached to the DDA and DA contemplates reimbursement to the Developer for costs incurred to construct public infrastructure through the issuance of special tax bonds issued for one or more community facilities districts ("CFDs") under the Mello-Roos Community Facilities Act of 1982 ("Mello-Roos Act") and tax increment bonds issued by the Treasure Island IRFD.

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1. The existing members of TICD are (1) Treasure Island Holdings, LLC, a joint venture comprised of a subsidiary of Lennar Corporation and a non-managing third-party investor member, (2) TICD Hold Co., LLC, an indirect subsidiary of Lennar, (3) KSWM Treasure Island, LLC, a joint venture comprised of affiliates of Stockbridge Capital Group, LLC, Kenwood Investments, and Wilson Meany, LP, and (4) Stockbridge TI Co-Investors, LLC, an affiliate of Stockbridge.

## 2 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

Under the Mello-Roos Act, the Board of Supervisors has the authority to levy special taxes on taxable property in a CFD. Under the IRFD Law, the Board of Supervisors allocates a portion of the general 1% ad valorem tax revenues to the IRFD; no new taxes are levied in connection with the IRFD.

The development plan for the Project anticipates a new San Francisco neighborhood consisting of up to 8,000 new residential housing units, as well as new commercial and retail space, a hotel, and 290 acres of parks and public open space, including shoreline access and cultural uses. Transportation amenities being built for the project will enhance mobility on Yerba Buena Island and Treasure Island as well as link the islands to mainland San Francisco. Some amenities include a combined police/fire emergency services building; utility improvements including new water, sewer, storm, gas, electrical and communications infrastructure with new water storage reservoirs and a wastewater treatment plant; new and upgraded streets, public byways, bicycle, transit, and pedestrian facilities; and a new ferry terminal.

The full text of the DA, DDA, Financing Plan and other entitlement and transaction documents for the development of NSTI can be found at: <http://sftreasureisland.org/approved-plans-and-documents>

### The Treasure Island IRFD

On January 31, 2017, following a public hearing and landowner vote, the Board adopted Ordinance No. 21-17 forming the Treasure Island IRFD and adopting the Infrastructure Financing Plan (the "Adopted IFP"). The IRFD consists of five (5) Project Areas on Yerba Buena Island (Project Area A) and Treasure Island (Project Areas B, C, D and E) which represent the initial phases of development of the Project.

Under the terms set forth in the Financing Plan, the City has committed a portion of the incremental property tax revenues derived in the project areas to the IRFD for the reimbursement of eligible project costs consistent with the terms and limitations of IRFD Law. The City receives 64.59% of the 1% Ad Valorem property tax; the remaining 35.41% of property tax revenues are directed to the State, education, and other special districts.

In the Financing Plan the City has committed 56.69% of the Tax Increment to the financing of the Project with 82.5% of those committed revenues being available to TICD for the reimbursement of eligible project expenses ("Facilities") and 17.5% of the revenues being reserved for the use of TIDA and the City in financing affordable housing ("Housing"). The remaining 8% of City tax increment is not dedicated to the Public Financing but is subordinated to the debt service of bonds issued by the IRFD should insufficient increment be generated to meet the debt service obligation.

The IFP established the initial Project Areas (A, B, C, D and E) including (i) legal boundaries; (ii) the fiscal year to be used as the base year for calculating incremental assessed value and tax increment available to the Project; (iii) the trigger amount of tax increment to be collected by the City in order to commence the distribution of the tax increment to the IRFD from a given Project Area in the following fiscal year (the "Commencement Year") and determine the final year of tax increment allocation to the Project, which is 40 years (or such longer period if allowed by the IRFD Law and approved by the Board) following the Commencement Year.

As of Fiscal Year 2021-22 only Project Area A, which consists of the development parcels on Yerba Buena Island, has begun distributing tax increment to the IRFD to finance public infrastructure and affordable housing for the Project, as shown in the adjacent table.

Project Area A			
Tax Increment Distributions to the IRFD			
	82.50%	17.50%	
Fiscal Year	Facilities	Housing	Total
2019-20	\$327,218	\$69,410	\$396,628
2020-21	\$476,589	\$101,095	\$577,684
<b>Total</b>	<b>\$803,807</b>	<b>\$170,505</b>	<b>\$974,312</b>
Tax Increment Projections			
2021-22	\$620,477	\$131,616	\$752,094

### 3 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

Project Area A reached its trigger amount in FY 2018-19 and therefore its Commencement Year was FY 2019-20.

Based on FY 2021-22 Assessed Values Project Area B will generate its trigger amount this year, and its Commencement Year will be FY 2022-23. See **Exhibit A** for additional details on the history of incremental assessed valuation and tax increment by Project Area since formation.

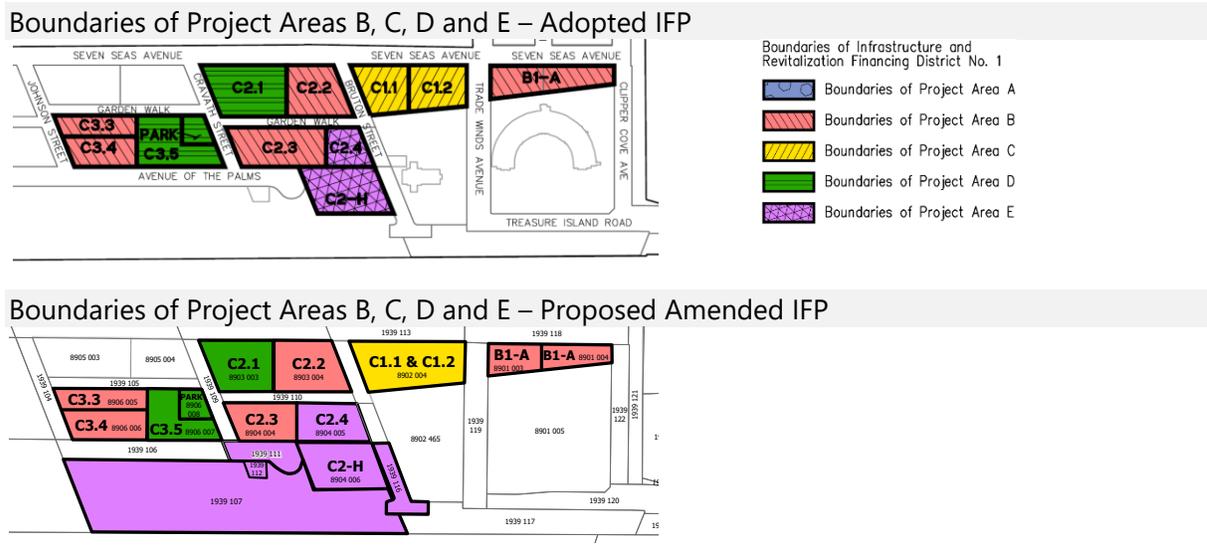
## The Amendments to the IFP

The Controller's Office of Public Finance ("OPF") in coordination with TIDA and with assistance from the Assessor's Office has been administering the IRFD since its formation in 2017. OPF has determined that certain amendments to the boundaries of the IRFD and the Project Areas and to the IFP are needed for OPF to continue administering the IRFD in accordance with IRFD Law and the Financing Plan. As described below, all of these amendments will be approved by the qualified electors in the IRFD.

### 1. Changes in Project Area Boundaries

This proposed amendment would revise the Project Area Boundaries to reflect their actual Assessor Parcels based on adjustments to the original development parcels which have occurred as additional tentative and final maps have been recorded since formation. These were relatively standard modifications for early stage development but have resulted in the shifting of property between certain Project Areas. In order to accurately calculate the tax increment commencements and distributions by Project Area, the legally defined boundaries of certain Project Areas need to be redefined in order to align Project Areas with actual Assessor parcels. These will ultimately be provided to the State Board of Equalization ("BOE") to create new Tax Rate Areas ("TRAs") for clear tracking of the tax increment over the 40 years that a given Project Area will exist.

In addition, the proposed amendment revising the Project Area Boundaries would add property into Project Area E, in order to preemptively capture a pending map recordation which would change the location of Development Parcel C2-H to adjust for easements. The property proposed to be added is owned by TIDA and would not otherwise be developed or included in a future Project Area. By adding these properties now, it prevents further amendments to the IFP and the need for a special election to do so in the future.



## 2. Allowances for Future Amendments to the IFP Regarding Project Area Boundaries

Given the nature of long-term master planned developments such as the Project, this proposed amendment would allow the Board of Supervisors to approve future amendments to the IRFD and Project Area boundaries without further approval from the qualified electors in the IRFD as long as an independent fiscal consultant determines that the change will not adversely impact debt service coverage on outstanding IRFD bonds. The purpose of this amendment is to provide OPF and TIDA with an administratively simpler process for amending Project Area boundaries to reflect the recordation of final subdivision maps by the Developer on Treasure Island or Yerba Buena Island. With this amendment, the Board of Supervisors would be able to protect IRFD bondowners by ensuring that Project Area boundaries would align with the assessor parcels and that the BOE would be able to assign tax rate areas according to California law.

## 3. Restatement of the Distribution of 1% Property Tax Rate Among Tax Agencies

This proposed amendment would incorporate the San Francisco County Office of Education’s tax rate factor into the table, which had been blended into the General Fund tax rate historically and excluded from the following table of the Adopted IFP and would extend the decimal places out to more accurately reflect the distribution. It is likely that the City and the Developer will amend the Financing Plan to reflect this change.

### DISTRIBUTION OF 1% PROPERTY TAX RATE IN CITY AND COUNTY OF SAN FRANCISCO

		Adopted IFP	Proposed Amended IFP
<b>City Portion</b>			
City Pledged Portion	IRFD	56.69%	56.588206%
City Portion Not Dedicated to IRFD but Pledged as Conditional City Increment	General Fund (unless needed by the IRFD as set forth in the DDA Financing Plan)	8.00%	8.000000%
<b>Total City Portion</b>		<b>64.69%</b>	<b>64.588206%</b>
<b>ERAF Portion</b>			
Education Revenue Augmentation Fund		25.33%	25.330113%
<b>Other Taxing Agencies</b>			
San Francisco Unified School District		7.70%	7.698857%
San Francisco Community College Fund		1.44%	1.444422%
<b>San Francisco County Office of Education</b>			<b>0.097335%</b>
Bay Area Rapid Transit District		0.63%	0.632528%
Bay Area Air Quality Management District		0.21%	0.208539%
<b>Total Other Taxing Agencies</b>		<b>9.98%</b>	<b>10.081681%</b>
<b>Total</b>		<b>100.00%</b>	<b>100.000000%</b>

#### 4. Elimination of Election Requirements

This proposed amendment would eliminate any requirement for elections set forth in the IFP if the California Legislature amends the IRFD Law to eliminate the requirement for elections. This change would protect bondowners.

#### Additional Information & Anticipated Legislative Timeline

The Resolution of Intention to Amend the IFP of the Treasure Island IRFD is the first step in the process to amend the IFP and will describe the intention of the Board of Supervisors, in its capacity as legislative body of the Treasure Island IRFD, to amend the IFP, including the proposed amended boundaries of the Project Areas.

The Resolution Authorizing Director of OPF to Prepare the Amended IFP is the second step in the process to amend the IFP, and the work is underway to prepare the Amended IFP.

The final Amended IFP must be approved by resolution of the Board of Supervisors, in its capacity as legislative body of the City, prior to the public hearing and special election, and will ultimately be adopted by ordinance following the special election.

Both Resolutions are expected to be introduced at the Board of Supervisors meeting on Tuesday, September 14, 2021. Additionally, there will be further related legislation and actions of the City, as laid out in the timeline below.

Legislative Milestone	Legislation	Dates*
Introduction	<ul style="list-style-type: none"> <li>ROI to Amend IFP</li> <li>Resolution Directing IFP Amendment</li> </ul>	September 14, 2021
Committee (GAO)	<ul style="list-style-type: none"> <li>ROI to Amend IFP</li> <li>Resolution Directing IFP Amendment</li> </ul>	October 7, 2021
BOS Approval	<ul style="list-style-type: none"> <li>ROI to Amend IFP</li> </ul>	October 19, 2021
Mayor Signs	<ul style="list-style-type: none"> <li>ROI to Amend IFP</li> </ul>	October 22, 2021
BOS Clerk	<ul style="list-style-type: none"> <li>ROI mailed to landowners et al.</li> </ul>	October 22, 2021
BOS Approval	<ul style="list-style-type: none"> <li>Resolution Directing IFP Amendment</li> </ul>	October 26, 2021
Mayor Signs	<ul style="list-style-type: none"> <li>Resolution Directing IFP Amendment</li> </ul>	October 29, 2021
Director of Elections	<ul style="list-style-type: none"> <li>Letter as to registered voters in IRFD</li> </ul>	November 5, 2021
OPF	<ul style="list-style-type: none"> <li>"Qualified Electors" return executed election waiver</li> </ul>	November 5, 2021
OPF / Elections	<ul style="list-style-type: none"> <li>Amended IFP + CEQA Report made available for public inspection &amp; mailed to landowners</li> </ul>	November 8, 2021
Introduction	<ul style="list-style-type: none"> <li>Resolution Proposing Amendment of IFP</li> <li>Resolution Approving Amended IFP</li> <li>Resolution Calling Election</li> <li>Ordinance Approving Amended IFP</li> </ul>	November 16, 2021
Committee (GAO)	<ul style="list-style-type: none"> <li>Resolution Proposing Amendment of IFP</li> <li>Resolution Approving Amended IFP</li> <li>Resolution Calling Election</li> <li>Ordinance Approving Amended IFP</li> </ul>	December 2, 2021

## 6 | Resolutions to Amend the Infrastructure Financing Plan of the Treasure Island IRFD

Legislative Milestone	Legislation	Dates*
BOS Clerk	<ul style="list-style-type: none"><li>Publish Public Hearing Notice for January 11, 2022 Once weekly for 4 successive Weeks</li></ul>	December 8, 2021 (12/12, 12/19, 12/26, 1/2/22)
BOS Approval	<ul style="list-style-type: none"><li>Resolution Approving Amended</li></ul>	December 14, 2021
Mayor Signs	<ul style="list-style-type: none"><li>Resolution Approving Amended IFP</li></ul>	December 24, 2021
-	<ul style="list-style-type: none"><li>60 Days from Mailing Amended IFP</li></ul>	January 7, 2022
BOS Public Hearing	<ul style="list-style-type: none"><li>Public Hearing on Amended IFP</li></ul>	January 11, 2022
BOS Approval	<ul style="list-style-type: none"><li>Resolution Calling Special Election</li><li>Resolution Proposing Amendment of IFP</li></ul>	January 11, 2022
Elections	<ul style="list-style-type: none"><li>Mail Ballot Election</li></ul>	January 17, 2021
BOS Approval	<ul style="list-style-type: none"><li>Resolution Declaring Special Election Results</li></ul>	February 1, 2022
Intro	<ul style="list-style-type: none"><li>Ordinance Approving Amended IFP</li></ul>	February 1, 2022
BOS 1 <sup>st</sup> Hearing	<ul style="list-style-type: none"><li>Ordinance Approving Amended IFP</li></ul>	February 1, 2022
BOS 2 <sup>nd</sup> Hearing	<ul style="list-style-type: none"><li>Ordinance Approving Amended IFP</li></ul>	February 8, 2022
Mayor Signs	<ul style="list-style-type: none"><li>Ordinance Approving Amended IFP</li></ul>	February 18, 2022

\*Please note that dates are estimated unless otherwise noted.

Your consideration of this matter is greatly appreciated. Please contact Anna Van Degna ([anna.vandegna@sfgov.org](mailto:anna.vandegna@sfgov.org)) or Luke Brewer ([luke.brewer@sfgov.org](mailto:luke.brewer@sfgov.org)) if you have any questions.

cc: Angela Calvillo, Clerk of the Board of Supervisors  
Andres Powers, Mayor's Office  
Ashley Groffenberger, Mayor's Budget Director  
Ben Rosenfield, Controller  
Carmen Chu, City Administrator  
Ken Bukowski, Deputy City Administrator  
Harvey Rose, Budget & Legislative Analyst  
Severin Campbell, Budget & Legislative Analyst  
Mark Blake, Deputy City Attorney  
Kenneth Roux, Deputy City Attorney

# Exhibit A

## HISTORY OF INCREMENTAL ASSESSED VALUATIONS & TAX INCREMENT DISTRIBUTIONS TO THE TREASURE ISLAND IRFD

### FISCAL YEAR 2021-22

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	\$90,225,195	\$42,681,285	\$132,906,480	\$1,329,065	<b>\$752,094</b>	\$106,325	\$858,419	\$131,616	\$620,477	\$106,325	Yes	Yes	3
<b>B</b>	\$28,449,245	-	\$28,449,245	\$284,492	<b>\$160,989</b>	\$22,759	\$183,749	-	-	-	Yes	No	0
<b>C</b>	\$1,858,868	-	\$1,858,868	\$18,589	<b>\$10,519</b>	\$1,487	\$12,006	-	-	-	No	No	N/A
<b>D</b>	\$2,523,048	-	\$2,523,048	\$25,230	<b>\$14,277</b>	\$2,018	\$16,296	-	-	-	No	No	N/A
<b>E</b>	\$1,001,748	-	\$1,001,748	\$10,017	<b>\$5,669</b>	\$801	\$6,470	-	-	-	No	No	N/A
<b>Total</b>	<b>\$124,058,104</b>	<b>\$42,681,285</b>	<b>\$166,739,389</b>	<b>\$1,667,394</b>	<b>\$943,548</b>	<b>\$133,392</b>	<b>\$1,076,940</b>	<b>\$131,616</b>	<b>\$620,477</b>	<b>\$106,325</b>			

### FISCAL YEAR 2020-21

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	\$90,611,492	\$11,474,105	\$102,085,597	\$1,020,856	<b>\$577,684</b>	\$81,668	\$659,353	\$101,095	\$476,589	\$81,668	Yes	Yes	2
<b>B</b>	\$5,155,625	-	\$5,155,625	\$51,556	<b>\$29,175</b>	\$4,125	\$33,299	-	-	-	No	No	N/A
<b>C</b>	\$1,839,808	-	\$1,839,808	\$18,398	<b>\$10,411</b>	\$1,472	\$11,883	-	-	-	No	No	N/A
<b>D</b>	\$2,497,179	-	\$2,497,179	\$24,972	<b>\$14,131</b>	\$1,998	\$16,129	-	-	-	No	No	N/A
<b>E</b>	\$991,477	-	\$991,477	\$9,915	<b>\$5,611</b>	\$793	\$6,404	-	-	-	No	No	N/A
<b>Total</b>	<b>\$101,095,581</b>	<b>\$11,474,105</b>	<b>\$112,569,686</b>	<b>\$1,125,697</b>	<b>\$637,012</b>	<b>\$90,056</b>	<b>\$727,067</b>	<b>\$101,095</b>	<b>\$476,589</b>	<b>\$81,668</b>			

### FISCAL YEAR 2019-20

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	\$70,090,194	-	\$70,090,194	\$700,902	<b>\$396,628</b>	\$56,072	\$452,700	\$69,410	\$327,218	\$56,072	Yes	Yes	1
<b>B</b>	\$5,054,967	-	\$5,054,967	\$50,550	<b>\$28,605</b>	\$4,044	\$32,649	-	-	-	No	No	N/A
<b>C</b>	\$1,803,733	-	\$1,803,733	\$18,037	<b>\$10,207</b>	\$1,443	\$11,650	-	-	-	No	No	N/A
<b>D</b>	\$2,448,642	-	\$2,448,642	\$24,486	<b>\$13,856</b>	\$1,959	\$15,815	-	-	-	No	No	N/A
<b>E</b>	\$972,038	-	\$972,038	\$9,720	<b>\$5,501</b>	\$778	\$6,278	-	-	-	No	No	N/A
<b>Total</b>	<b>\$80,369,574</b>	<b>-</b>	<b>\$80,369,574</b>	<b>\$803,696</b>	<b>\$454,797</b>	<b>\$64,296</b>	<b>\$519,093</b>	<b>\$69,410</b>	<b>\$327,218</b>	<b>\$56,072</b>			

### FISCAL YEAR 2018-19

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	\$68,568,818	-	\$68,568,818	\$685,688	<b>\$388,019</b>	\$54,855	\$442,874	-	-	-	Yes	No	0
<b>B</b>	\$4,883,740	-	\$4,883,740	\$48,837	<b>\$27,636</b>	\$3,907	\$31,543	-	-	-	No	No	N/A
<b>C</b>	\$1,768,367	-	\$1,768,367	\$17,684	<b>\$10,007</b>	\$1,415	\$11,422	-	-	-	No	No	N/A
<b>D</b>	\$2,848,093	-	\$2,848,093	\$28,481	<b>\$16,117</b>	\$2,278	\$18,395	-	-	-	No	No	N/A
<b>E</b>	\$577,630	-	\$577,630	\$5,776	<b>\$3,269</b>	\$462	\$3,731	-	-	-	No	No	N/A
<b>Total</b>	<b>\$78,646,648</b>	<b>-</b>	<b>\$78,646,648</b>	<b>\$786,466</b>	<b>\$445,047</b>	<b>\$62,917</b>	<b>\$507,965</b>	<b>-</b>	<b>-</b>	<b>-</b>			

### FISCAL YEAR 2017-18

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>B</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>C</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>D</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>E</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			

### FISCAL YEAR 2016-17 (BASE YEAR)

Project Area	Secured AV & Incremental Revenue			Total	City Tax Increment			Pledged to IRFD		Available	Increment Collection & Year		
	Secured AV			1.0000%	0.565882%	0.0800%	0.645882%	17.50%	82.50%	for Bonds	Trigger	Collection	
	Land	Structure	Total AV	Tax Inc.	IRFD	Coverage	Total Inc.	Housing	Facilities <sup>(1)</sup>	Coverage	Occurred	Commenced	Year
<b>A</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>B</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>C</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>D</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>E</b>	-	-	-	-	-	-	-	-	-	-	No	No	N/A
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>			