



***Community Facilities District No. 1  
CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the Redevelopment Agency of the City and County of San Francisco Community Facilities District No. 1 (South Beach) (“CFD No. 1” or “CFD”):

### **Fiscal Year 2024-25 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
562	\$216,982

For further detail regarding the special tax levy, or special tax rates, please refer to Section III of this report.

### **Taxable Parcels for Fiscal Year 2024-25**

<b>Parent Parcel</b>	<b>New Parcels</b>	<b>Taxable Parcels</b>
3773-005	3773-100A	1
3773-008	3773-200A	1
3773-009	3773-300A	1
3789-026	3789-026	1
3774-002	3774-133 thru -148	16
3789-025	3789-444 thru -509	66
3793-001	3793-006 thru -240	235
3774-002	3774-241 thru -432	241
3774-018 & -024	3774-192 thru -240	

For more information regarding the taxable property in CFD No. 1, please see Section IV of this report.

## ***I. INTRODUCTION***

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### **Community Facilities District No. 1**

On August 30, 1988, the Redevelopment Agency of the City and County of San Francisco (the “Agency”) established CFD No. 1. In a landowner election on the same day, the then-qualified landowner electors within CFD No. 1 authorized the levy of a Mello-Roos special tax to fund certain public facilities and services. The landowners also voted to incur bonded indebtedness, secured by facilities special taxes levied in CFD No. 1 in an amount not to exceed \$5,700,000.

The types of facilities that were funded by facilities special tax revenues included streets, sidewalks, utilities, plazas and a park, and other public infrastructure improvements for the benefit of residents within CFD No. 1. In addition, the CFD is also authorized to fund public services. Proceeds of the services special tax may be used to pay for plantings including trees, shrubs and ground covers, special surfaces, including pavers, turf blocks and textured concrete, plaza lighting, and special street furniture including bollards, benches, planters and seat wells. As of August 1, 2013, all bonds previously outstanding have matured, and the facilities special tax is no longer levied for CFD No. 1.

Pursuant to California legislation enacted in 2011 and 2012, redevelopment agencies in California, including the Agency, were dissolved. The successor to the Agency (“Successor Agency”) has succeeded to certain rights of the Agency and is authorized to continue implementing CFD No. 1.

### **The Mello-Roos Community Facilities Act of 1982**

The California State Legislature approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a special tax within a defined geographic area, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad range of facilities and eligible services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, and maintenance of roads, parks, parkways, and open space. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

## ***II. PURPOSE OF REPORT***

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2024-25 special tax levy for CFD No. 1. The Report is intended to provide information to interested parties regarding CFD No. 1, including the current financial obligations of the CFD and special taxes to be levied in fiscal year 2024-25.

The Report is organized into the following sections:

- **Section III** identifies the financial obligations of CFD No. 1 for fiscal year 2024-25.
- **Section IV** summarizes the taxable parcels within the CFD.
- **Section V** provides a summary of state reporting requirements.

### ***III. SPECIAL TAX LEVY***

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Pursuant to the RMA, which was adopted as an exhibit to the Resolution of Formation for CFD No. 1, the special taxes are apportioned to each parcel of land within CFD No. 1 based upon the proportion each parcel of land has to the total cost of maintenance services. The maximum special taxes for each parcel may be increased annually by the lesser of 5% per annum or the San Francisco/Oakland Consumer Price Index (all urban) for the twelve month period ending in April of each year. Appendix A of this Report contains a full summary of the maximum special tax rates in CFD No. 1.

The percentage of the maximum special tax that will be levied on each parcel in fiscal year 2024-25 is determined by the method of apportionment. For fiscal year 2024-25, the special tax requirement is \$216,982 and is calculated in the table below.

#### **Community Facilities District No. 1 Special Tax Requirement for Fiscal Year 2024-25\***

Maintenance Costs	\$159,534
Maintenance Reserves	\$0
Administrative Expenses	\$57,000
County Charge for Placing Levy on Tax Roll	\$448
10% Contingency	\$0
<b>Special Tax Requirement for Fiscal Year 2024-25</b>	<b>\$216,982</b>

*\*Totals may not sum due to rounding.*

The special tax roll, which identifies the special tax levied against each parcel in CFD No. 1 in fiscal year 2024-25, is provided in Appendix B.

## ***IV. TAXABLE PARCELS***

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As of June 30, 2024, there are 562 taxable parcels in CFD No. 1. Based on the current assessor's parcels within the CFD, the following table summarizes the taxable property by the parent parcels identified in the RMA:

**Community Facilities District No. 1  
Taxable Parcels  
Fiscal Year 2024-25**

<b>Parent Parcel</b>	<b>New Parcels</b>	<b>Taxable Parcels</b>
3773-005	3773-100A	1
3773-008	3773-200A	1
3773-009	3773-300A	1
3789-026	3789-026	1
3774-002	3774-133 thru -148	16
3789-025	3789-444 thru -509	66
3793-001	3793-006 thru -240	235
3774-002	3774-241 thru -432	241
3774-018 & -024	3774-192 thru -240	

## ***V. STATE REPORTING REQUIREMENTS***

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### **Senate Bill No. 165**

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

### **Assembly Bill No. 1666**

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the web site would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.



## **Assembly Bill No. 1483**

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2024-25 Special Tax Levy***

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## **APPENDIX B**

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*Fiscal Year 2024-25 Special Tax Levy  
for Individual Assessor's Parcels*

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## **APPENDIX C**

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### ***Rate and Method of Apportionment of Special Taxes***

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**APPENDIX D**

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*Boundary Map of  
Community Facilities District No. 1*

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## **APPENDIX E**

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*Assessor's Parcel Maps for  
Fiscal Year 2024-25*

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