TEXT OF PROPOSITION B

SAN FRANCISCO UNIFIED SCHOOL DISTRICT
San Francisco, California
February 13, 1990

(For Board Meeting February 13, 1990)


REQUESTED ACTION:

WHEREAS, the Board of Education (the "Board") of the San Francisco Unified School District (the "District"), did, on January 9, 1990, adopt its Resolution of Intention (the "Resolution") to form Community Facilities District No. 90-1 of the San Francisco Unified School District (the "Community Facilities District"), and levy a special tax therein, pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5 (commencing with Section 53311) of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," as amended, (the "Act"); and

WHEREAS, a copy of the Resolution (which sets forth a description of the proposed boundaries of the Community Facilities District, the name of the Community Facilities District and the types of facilities proposed to be financed by the District (the "Facilities")), providing that, except where funds are otherwise available, a special tax sufficient to pay for all Facilities and the financing thereof (to be secured by recordation of a continuing lien against all nonexempt real property in the Community Facilities District) is proposed to be levied within the proposed Community Facilities District; specifying the rate, method of apportionment, and manner of collection of the special tax in sufficient detail to allow each taxpayer or resident within the proposed Community Facilities District to estimate the maximum amount that he or she will have to pay, and setting a hearing thereon, is on file with the Clerk of this Board and is incorporated herein by this reference; and

WHEREAS, notice of said hearing was duly published as required by law, as evidenced by the affidavit of publication on file with the Clerk of this Board; and

WHEREAS, on February 13, 1990 this Board held the noticed public hearing as required by law relative to the proposed formation of the Community Facilities District, the levy of the special tax, and all other matters set forth in the Resolution; and

WHEREAS, prior to the noticed public hearing a report (the "Report") containing a description of the Facilities and an estimate of the cost of providing the Facilities, including the estimated fair and reasonable cost thereof, was filed with this Board as a part of the record of said hearing; and

NOW THEREFORE, the Board of Education of the San Francisco Unified School District, in regular session assembled on February 13, 1990, DOES HEREBY RESOLVE, DETERMINE AND ORDER as follows:

Section 1. The foregoing recitals are true and correct.

Section 2. Written protests to the establishment of the Community Facilities District, or the extent hereof, or the furnishing of the public facilities proposed therefor, or the levy of the special tax proposed to be levied in the Community Facilities District, are insufficient in number and in amount under the Act, and this Board hereby further orders and determines that all protests to the establishment of the Community Facilities District, the extent thereof, or the furnishing of the public facilities proposed therefor, or the levy of the special tax proposed to be levied in the Community Facilities District, are hereby overruled.

Section 3. As proposed in the Resolution, a community facilities district is hereby established pursuant to the Act, designated "Community Facilities District No. 90-1 of the San Francisco Unified School District."

Section 4. The map and legal description of the proposed boundaries of the Community Facilities District, filed with the Clerk of this Board on January 24, 1990, are hereby incorporated herein by this reference, and shall be the boundaries of the Community Facilities District.

Section 5. The Facilities to be financed by the Community Facilities District, set forth in Exhibit "B" hereto and by this reference incorporated herein, shall be the Facilities to be financed by the Community Facilities District.

Section 6. As provided in Exhibit "B", it is the intention of this Board, subject to the approval of the qualified electors of the Community Facilities District, to levy a special tax sufficient to acquire, construct and improve the Facilities including administrative expenses to be incurred by the District and the Community Facilities District in connection therewith; said tax to be secured by recordation of a continuing lien against all nonexempt real property in the Community Facilities District.

The rate, method of apportionment, and manner of collection of the special tax, in sufficient detail to allow each taxpayer or resident within the Community Facilities District to estimate the maximum amount that he or she will have to pay, is described in Exhibit "A" hereto and by this reference incorporated herein.

Section 7. The description of the proposed voting procedure, as set forth in the Resolution, is hereby incorporated herein by this reference, and shall be the voting procedure to be used in these proceedings.

Section 8. The special tax has not been precluded by majority protest pursuant to Section 53324 of the Act.

Section 9. The Facilities to be funded from the special tax are identified in Exhibit "B" hereto.

Section 10. In accordance with Section 53340.1 of the Act, upon a determination by this Board, after the canvass of the returns of the consolidated election provided for in Sections 15 and 16 hereof, that two-thirds (2/3) of the votes cast upon the question of levying the special tax and the establishment of an appropriations limit in connection therewith, for the District, are cast in favor thereof, this Board shall designate the Fiscal Services Department of the San Francisco Unified School District as the office, department or bureau which will be responsible for annually preparing the current roll of special tax levy obligations by assessor's parcel number on nonexempt property within the District and which will be responsible for estimating future special tax levies pursuant to Section 53340.1 of the Act. The name, address, and telephone number of the Fiscal Services Department of the San Francisco Unified School District, and the person responsible for administering the District, is as follows:

Director of Fiscal Services
Fiscal Services Department
San Francisco Unified School District
135 Van Ness Avenue, Room 215
San Francisco, California 94102
Telephone: (415) 241-6480

Section 11. In accordance with Section 53328.3 of the Act, upon a determination by this Board, after the canvass of the returns of the

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consolidated election, the Board may levy the special tax within the territory of the District in the amount and for the purposes as specified in this resolution. The special tax may be levied only at the rate and may be apportioned only in the manner specified in this resolution, subject to the Act, except that the special tax may be levied at a lower rate.

Section 18. The Clerk of this Board is hereby authorized and directed to transmit a certified copy of this resolution, a certified map of the boundaries of the Community Facilities District, a sufficient description to allow the election official to determine the boundaries of the District, and the assessor’s parcel numbers for the land within the District to the Registrar of Voters of the City and County of San Francisco within three business days after the adoption of this resolution.

ADOPTED, SIGNED AND APPROVED this 13th day of February, 1990,
President of the Board of Education of the San Francisco Unified School District

ATTTEST:
Clerk of the Board of Education of the San Francisco Unified School District
Recommended by:
Ramón C. Cortines
Superintendent of Schools

EXHIBIT A

RATE AND METHOD OF APPORTIONMENT BASIS OF SPECIAL TAX LEVY

The annual special tax shall be levied on each separate parcel within Community Facilities District No. 90-1, San Francisco Unified School District, San Francisco County, California (“CFD 90-1”) as shown on the San Francisco County Assessor’s records, subject to the maximum rates specified below, as established by the Board of Education (“Board”) of the San Francisco Unified School District (“District”).

DETERMINATION OF PARCELS SUBJECT TO SPECIAL TAX

The records of the County Assessor of San Francisco County shall be used to determine the parcels subject to the special tax. The basis for determining the parcels will be the Secured Property Tax Roll. The land use code contained in the Secured Property Tax Roll, in combination with records maintained by the Assessor of the number of dwelling units on each residential parcel in CFD 90-1, shall be the basis for assigning the appropriate tax rate to each parcel. If the District determines that the records maintained by the Assessor are incorrect with respect to one or more parcels, the District will assign the appropriate land use code and dwelling unit count based on its review of the property. All special taxes shall be based on parcels established in the County Assessor’s records as of March 1 of each year and all land use categories shall be based on building permits and other relevant development approvals granted by the City and County of San Francisco or any successor jurisdiction as of June 1 of each year.

Using the records of the County Assessor, the District shall prepare a list of the parcels subject to the tax. The District shall establish the parcels subject to the tax using the procedure described below.

1. Exclude all parcels which are of March 1 of the prior fiscal year vacant; owned by federal, state, and local governments and public agencies and utilities and are used for public purpose; or which, supported publicly-owned and non-profit hospitals, cemeteries, or buildings used exclusively for religious worship, provided that leasehold/possessory interests shall be taxed.

2. From the parcels remaining identify the following groups of parcels based upon assessor’s data, and the District’s review of building permits issued, and other changes in development status:
   a. Single Family Residential Parcels: Parcels containing one dwelling unit and no other uses
   b. Mixed Use Parcels: Parcels with one or more residential units in addition to one or more commercial uses
   c. Multi-Family Residential Parcels: Parcels with two or more residential units and no other uses
   d. Non-Residential Parcels: Parcels with no residential units, including transient residential units such as hotels.

Parcels which have been granted a building permit for one or more residential units in addition to one or more commercial uses presently existing on that parcel will be classified based on the uses that will exist after the permit has been exercised.

The District shall make every effort to correctly determine the parcels subject to the tax. It shall be the burden of the taxpayer to correct any errors in the determination of the parcels subject to the tax and their classifications.

MAXIMUM ANNUAL SPECIAL TAX

The maximum annual tax on parcels in CFD 90-1 shall be the rates below for the first six years:

1. Single Family Residential Parcels and Non-Residential Parcels shall pay $46.00 per parcel.
2. Mixed Use Parcels and Multi-Family Residential Parcels shall pay $23.00 per dwelling unit.

The maximum annual tax on parcels in CFD 90-1 shall be the rates below for the four years following the sixth year:

1. Single Family Residential Parcels and Non-Residential Parcels shall pay $32.20 per parcel.
2. Mixed Use Parcels and Multi-Family Residential Parcels shall pay $16.10 per dwelling unit.

For Mixed Use Parcels and Multi-Family Residential Parcels, the District shall calculate the annual tax for each parcel in CFD 90-1 by multiplying the applicable special tax rate times the number of dwelling units. The District shall notify the appropriate county official of the annual special tax for each parcel.

The special tax shall be collected in CFD 90-1 for twenty years.

The District shall make every effort to correctly assign the tax rate and calculate the annual tax liability for each parcel. It shall be the burden of the taxpayer to correct any errors in the deter-

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TEXT OF PROPOSITION B (Continued)

mination of the parcels subject to the tax and their special tax assignments.

SENIOR CITIZEN EXEMPTION

A property owner may apply for a Senior Citizen Exemption which would provide an exemption from the special tax for the applicable tax year on dwelling units occupied by senior citizens, if the following conditions are met:

1. The applicant must show evidence that the dwelling unit is owned or rented by a citizen who is at least 65 years of age.

2. The applicant must show evidence of ownership of the property subject to the Exemption.

3. The Senior Citizen Exemption must be applied for annually.

4. If the applicant is a landlord, then he or she must certify that the entire tax exemption will be reflected only in the rent for the exempted dwelling unit(s).

EXHIBIT B

COMMUNITY FACILITIES DISTRICT NO.

90-1 — Description of Facilities to be financed:
(i) Repair, restoration, and/or replacement of District facilities damaged by the earthquake of October 17, 1989 (or its aftershocks), to the extent that (A) such repair, restoration, or replacement is outside the scope of work approved by federal and state agencies for assistance from such agencies; (B) costs incurred in such repair, restoration, or replacement are ineligible for federal or state assistance; or (C) insufficient federal or state funds are appropriated, obligated, or approved to pay for repair, restoration, or replacement which would otherwise be eligible for federal or state assistance. Pending receipt by the District of disaster assistance from federal and/or state agencies, the Community Facilities District may advance funds to the District to pay costs eligible for federal or state disaster assistance; provided that upon receipt by the District of federal or state disaster assistance relating to such costs, the District shall promptly reimburse the Community Facilities District for any such advances.

(ii) Seismic upgrading of children’s centers and other District facilities.

(iii) Correction of fire safety violations of District facilities.

(iv) Deferred capital maintenance of District facilities. Incidental expenses, including the cost of planning and designing the Facilities and the cost of environmental evaluations thereof; all costs associated with the creation of the proposed Community Facilities District, the determination of the amount of and collection of taxes, the payment of taxes, and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District; and any other expenses incidental to the construction, completion, and inspection of the Facilities and permitted under the Act.

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BOUNDARIES OF SPECIAL TAX DISTRICT

Filed in the Office of the Clerk of the Board of Education of the San Francisco Unified School District, City and County of San Francisco, California, this ___________ day of ___________.

Ramon C. Cortines, Clerk
San Francisco Unified School District

I hereby certify that the within map showing proposed boundaries of the Community Facilities District No. 90-1 of the San Francisco Unified School District, City and County of San Francisco, State of California, was approved by the San Francisco Unified School District at a regular meeting thereof, held on the 9th day of January, 1990, by its resolution No. 81-5981.

Ramon C. Cortines, Clerk
San Francisco Unified School District

Filed this ___________ day of ___________ 1990, at the hour of ___________ o'clock ___________ M. in Book ___________ of Maps of Assessment and Community Facilities Districts at page ___________, in the Office of the County Recorder in the County of San Francisco, State of California.

Bruce Jamison
County Recorder
County of San Francisco
State of California

PROPOSED BOUNDARIES
OF COMMUNITY FACILITIES DISTRICT NO. 90-1
OF SAN FRANCISCO UNIFIED SCHOOL DISTRICT
CITY AND COUNTY OF SAN FRANCISCO
STATE OF CALIFORNIA

KCA Engineers, Inc.
Consulting Civil Engineers

JANUARY 1990

California Government Code: Title 3 Division 1 Chapter 2 Article 2, 23138 — San Francisco County Limits

Beginning at the southwest corner, being the northwest corner of San Mateo, in the Pacific Ocean, on the extension of northern line of T3S of Mount Diablo Base, thence northerly along the Pacific Coast to its point of intersection with the westerly extension of the low-water line on the northern side of the entrance to San Francisco Bay, being the southwest corner of Marin and northwest corner of San Francisco; thence, easterly, through Point Bonita and Point Cavallo, to the most southeastern point of Angel Island, all on the line of Marin, thence northerly along the eastern line of Marin, to the northwest point of Golden Rock (also known as Red Rock), being a common corner of Marin, Contra Costa, and San Francisco; thence due southeast four and one-half statute miles to a point established as the corner common to Contra Costa, Alameda, and San Francisco, thence southeasterly, on the western line of Alameda County to a point on the north line of T3S, R4W, M.D.B. & M., thence westerly on the township lines and an extension thereof to the place of beginning. The islands known as the Farallones (Farrallona) are a part of said city and county.