GOODWIN CONSULTING GROUP

CITY AND COUNTY OF SAN FRANCISCO
COMMUNITY FACILITIES DISTRICT NO. 2014-1
(TRANSBAY TRANSIT CENTER)

CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2026-27

November 6, 2026

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Community Facilities District No. 2014-1
CFD Tax Administration Report

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City and County of San Francisco Community Facilities District No. 2014-1 (Transbay Transit Center) ("CFD No. 2014-1" or "CFD"):

Fiscal Year 2026-27 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
571	$34,713,891

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

Development Status for Fiscal Year 2026-27

Land Use	Square Feet
For-Sale Residential Square Footage	851,231 SF
Rental Residential Square Footage	1,033,345 SF
Office Square Footage	2,650,625 SF
Hotel Square Footage	0 SF
Retail Square Footage	68,321 SF

For more information regarding the status of development in CFD No. 2014-1, please see Section V of this report.

Outstanding Bonds Summary

Bonds	Original Principal	Amount Retired*	Current Amount Outstanding*
Special Tax Bonds, Series 2017A (Federally Taxable)	$36,095,000	$3,380,000	$32,715,000
Special Tax Bonds, Series 2017B (Federally Taxable – Green Bonds)	$171,405,000	$15,960,000	$155,445,000
Special Tax Bonds, Series 2019A (Federally Taxable)	$33,655,000	$2,700,000	$30,955,000
Special Tax Bonds, Series 2019B (Federally Taxable – Green Bonds)	$157,310,000	$12,365,000	$144,945,000
2020B Special Tax Bonds (Federally Taxable – Green Bonds)	$81,820,000	$6,355,000	$75,465,000
Special Tax Bonds, Series 2021B (Federally Taxable – Green Bonds)	$33,880,000	$1,745,000	$32,135,000
Special Tax Bonds Series 2022A (Tax-Exempt)	$31,190,000	$1,140,000	$30,050,000
Special Tax Bonds Series 2022B (Federally Taxable – Green Bonds)	$47,380,000	$1,455,000	$45,925,000

* *As of the date of this report.*

I. INTRODUCTION

Community Facilities District No. 2014-1

On September 23, 2014, the City and County of San Francisco (the "City") adopted Resolution No. 350-14, the Resolution of Formation of CFD No. 2014-1. In a landowner election held on December 29, 2014, the then-qualified landowner electors within CFD No. 2014-1 authorized the levy of a Mello-Roos special tax. The landowners also voted to incur bonded indebtedness in an amount not to exceed $1,400,000,000.

The initial boundaries of CFD No. 2014-1 are comprised of 17 parcels located in downtown San Francisco. Approximately 12 development projects are anticipated on these parcels. The CFD also includes a Future Annexation Area, which is generally bounded by Stuart Street to the north, Folsom Street on the east, Market Street on the west, and 3rd Street to the south. As of June 30, 2026, four annexations have occurred in CFD No. 2014-1, which are summarized in the table below.

Project	Annexation Date
Parcel F (portion)	July 27, 2016
Block 1 (portion)	June 29, 2017
Block 5 (portion)	July 18, 2018
75 Howard	June 30, 2020

The types of facilities to be funded by special tax revenues generally include streetscape and pedestrian improvements, transit and other transportation improvements, public open space, and other transit center district public improvements.

The Mello-Roos Community Facilities Act of 1982

The reduction in property tax revenue that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to fund public infrastructure. The funding available from traditional assessment districts was limited by certain requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature approved the Mello-Roos Community Facilities Act of 1982 (the "Act"), which 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 special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

A community facilities district is authorized to issue bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-

secured, there is no risk to a public agency's general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

II. PURPOSE OF REPORT

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 2026-27 special tax levy for CFD No. 2014-1. The Report is intended to provide information to interested parties regarding CFD No. 2014-1, including the current financial obligations of the CFD and special taxes to be levied in fiscal year 2026-27. The Report also summarizes development activity as well as other pertinent information for CFD No. 2014-1.

The Report is organized into the following sections:

- **Section III** identifies the financial obligations of CFD No. 2014-1 for fiscal year 2026-27.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** summarizes the status of development within the CFD.
- **Section VI** identifies parcels, if any, that have prepaid their special tax obligation.
- **Section VII** provides a summary of state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Pursuant to the Amended and Restated Rate and Method of Apportionment of Special Tax (the "RMA"), which was adopted as an exhibit to the Resolution of Formation for CFD No. 2014-1, the Special Tax Requirement means the amount that must be levied in a particular fiscal year to (i) pay principal and interest on Bonds that are due in the calendar year that begins in such fiscal year; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement, liquidity support and rebate payments on the Bonds; (iii) create and/or replenish reserve funds for the Bonds to the extent such replenishment has not been included in the computation of the Special Tax Requirement in a previous fiscal year; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior fiscal year; (v) pay Administrative Expenses; and (vi) pay directly for Authorized Facilities. The Special Tax Requirement may be reduced in any fiscal year by applying interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against such costs pursuant to the Indenture, proceeds received by the CFD from the collection of penalties associated with delinquent special taxes, and any other revenues available to pay such costs as determined by the Administrator. For fiscal year 2026-27, the Special Tax Requirement is $34,713,891 and is calculated in the table below.

Community Facilities District No. 2014-1
Special Tax Requirement*
Fiscal Year 2026-27

Debt Service	
Special Tax Bonds, Series 2017A	$1,899,506
Special Tax Bonds, Series 2017B	$9,014,150
Special Tax Bonds, Series 2019A	$1,787,448
Special Tax Bonds, Series 2019B	$8,477,429
Special Tax Bonds, Series 2020B	$3,900,413
Special Tax Bonds, Series 2021B	$1,467,831
Special Tax Bonds, Series 2022A	$1,792,500
Special Tax Bonds, Series 2022B	$3,185,559
Total Debt Service	**$31,524,836**
Direct Funding of Authorized Facilities/Authorized Expenditures	**$2,825,771**
Administrative Expenses	
District Administrative Costs	$40,000
City's (OPF) Administrative Costs	$216,069
Controller's Accounting Admin Costs (AOSD)	$82,000
Audit Fee	$5,545
Fiscal Agent Costs	$11,750
Arbitrage Rebate	$1,620
Controller's Property Tax Admin Costs	$6,300
Total Administrative Expenses	**$363,284**
Special Tax Requirement for Fiscal Year 2026-27	**$34,713,891**

**Totals may not sum due to rounding*

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within CFD No. 2014-1 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied. On or after July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Taxable Parcels in the CFD. In order to identify Taxable Parcels, the Administrator shall confirm which Buildings in the CFD have been issued both a Tax Commencement Authorization and a COO. The Administrator shall also work with the Zoning Authority to confirm: (i) the Building Height for each Taxable Building, (ii) the For-Sale Residential Square Footage, Rental Residential Square Footage, Office/Hotel Square Footage, and Retail Square Footage on each Taxable Parcel, (iii) if applicable, the number of BMR Units and aggregate Square Footage of BMR Units within the Building, (iv) whether any of the Square Footage on a Parcel is subject to a Certificate of Exemption, and (v) the Special Tax Requirement for the Fiscal Year. (*Unless otherwise indicated, capitalized terms shall have the same meaning set forth in the RMA, which is included in Appendix D of this Report.)*

Maximum Special Tax Rates

The base special tax rates and maximum special tax rates applicable to each Taxable Parcel in CFD No. 2014-1 are set forth in Section C of the RMA. Until a maximum annual special tax rate is established for a Taxable Building, the Initial Annual Adjustment Factor is used to increase or decrease the Base Special Tax each July 1. The Initial Annual Adjustment Factor, is equal to the Annual Infrastructure Construction Cost Inflation Estimate (the "AICCIE"), published by the Office of the City Administrator's Capital Planning Group and used to calculate the annual adjustment to the City's development impact fees that took effect as of January 1 of the prior fiscal year. Notwithstanding the foregoing, the Base Special Taxes shall, in no fiscal year, be increased or decreased by more than four percent of the amount in effect in the prior fiscal year. The AICCIE and the Initial Annual Adjustment Factors are summarized on the following page.

Community Facilities District No. 2014-1
AICCIE and Initial Annual Adjustment Factors

Fiscal Year	AICCIE	Initial Annual Adjustment Factor
2014-15	4.50%	4.00%
2015-16	5.00%	4.00%
2016-17	5.00%	4.00%
2017-18	5.00%	4.00%
2018-19	5.75%	4.00%
2019-20	6.00%	4.00%
2020-21	5.50%	4.00%
2021-22	3.50%	3.50%
2022-23	6.00%	4.00%
2023-24	6.00%	4.00%
2024-25	5.00%	4.00%
2025-26	3.50%	3.50%
2026-27	4.50%	4.00%

Appendix A of this Report contains a full summary of the base special tax rates for fiscal year 2026-27. The percentage of the maximum special tax rates that will be levied on each land use category in fiscal year 2026-27 are determined by the method of apportionment included in Section E of the RMA. The table in Appendix B identifies the fiscal year 2026-27 maximum special taxes and actual special taxes for CFD No. 2014-1.

Apportionment of Special Taxes

The amount of special tax that is apportioned to each parcel is determined through application of Section E of the RMA. Once the Special Tax Requirement for the fiscal year is determined, the following steps determine the amount of special tax each property will be taxed.

Each fiscal year, the special tax shall be levied proportionately on each Taxable Parcel up to 100% of the maximum special tax for each parcel for such fiscal year until the amount levied on each Taxable Parcels is equal to the Special Tax Requirement.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 2014-1 in fiscal year 2026-27, is provided in Appendix C.

V. DEVELOPMENT STATUS

As of June 30, 2026, there are ten Conditioned Projects that have issued Tax Commencement Authorizations. Based on the current status of development in CFD No. 2014-1, the following table summarizes the amount of taxable square footage by land use category:

Community Facilities District No. 2014-1
Land Uses Within Taxable Parcels
Fiscal Year 2026-27

Land Use	Square Feet
For-Sale Residential Square Footage	851,231 SF
Rental Residential Square Footage	1,033,345 SF
Office Square Footage	2,650,625 SF
Hotel Square Footage	0 SF
Retail Square Footage	68,321 SF

VI. PREPAYMENTS

As of June 30, 2026, no property owner in CFD No. 2014-1 has prepaid his/her special tax obligation; therefore, all parcels of taxable property are subject to the special tax levy for fiscal year 2026-27 pursuant to the RMA.

VII. STATE REPORTING REQUIREMENTS

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

Fiscal Year 2026-27
Base Special Tax Rates

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Base Special Taxes

Building Height	For Sale Residential Square Footage	Rental Residential Square Footage	Office/ Hotel Square Footage	Retail Square Footage
		per Square Foot		
1 - 5 Stories	$7.77	$7.31	$5.69	$5.24
6 - 10 Stories	$8.28	$7.59	$5.87	$5.24
11 - 15 Stories	$10.11	$7.67	$6.65	$5.24
16 - 20 Stories	$10.55	$7.72	$6.83	$5.24
21 - 25 Stories	$10.90	$7.80	$7.01	$5.24
26 - 30 Stories	$11.15	$7.88	$7.19	$5.24
31 - 35 Stories	$11.35	$7.97	$7.37	$5.24
36 - 40 Stories	$11.54	$8.03	$7.55	$5.24
41 - 45 Stories	$11.73	$8.11	$7.73	$5.24
46 - 50 Stories	$11.96	$8.21	$7.92	$5.24
> 50 Stories	$12.14	$8.29	$8.10	$5.24

Source: Goodwin Consulting Group, Inc.

APPENDIX B

Summary of Fiscal Year 2026-27
Special Tax Levy

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)

Fiscal Year 2026-27 Special Tax Levy Summary

Land Use Category	Square Footage		FY 2026-27 Maximum Special Tax Levy	FY 2026-27 Actual Special Tax Levy
For-Sale Residential	851,231	sq. ft.	$8,790,040	$8,790,040
Rental Residential	1,033,345	sq. ft.	$7,243,621	$7,243,621
Office	2,650,625	sq. ft.	$18,365,700	$18,365,700
Hotel	0	sq. ft.	$0	$0
Retail	68,321	sq. ft.	$314,530	$314,530
Total Fiscal Year 2026-27 Special Tax Levy				**$34,713,891**

Goodwin Consulting Group, Inc.

APPENDIX C

Fiscal Year 2026-27 Special Tax Levy
for Individual Assessor's Parcels

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3710 - 017	350 Mission	$303,833	$303,833
3718 - 027	Block 5	--	--
3718 - 038	Block 5	--	--
3718 - 039	Block 5	--	--
3718 - 040	Block 5	$5,193,257	$5,193,257
3719 - 450	181 Fremont	$3,047,416	$3,047,416
3719 - 452	181 Fremont	$5,246	$5,246
3719 - 453	181 Fremont	$4,228	$4,228
3719 - 454	181 Fremont	$6,347	$6,347
3719 - 455	181 Fremont	$7,491	$7,491
3719 - 456	181 Fremont	$8,246	$8,246
3719 - 457	181 Fremont	$7,869	$7,869
3719 - 458	181 Fremont	$5,917	$5,917
3719 - 459	181 Fremont	$6,599	$6,599
3719 - 460	181 Fremont	$6,966	$6,966
3719 - 461	181 Fremont	$6,085	$6,085
3719 - 462	181 Fremont	$6,001	$6,001
3719 - 463	181 Fremont	$7,134	$7,134
3719 - 464	181 Fremont	$21,351	$21,351
3719 - 465	181 Fremont	$23,816	$23,816
3719 - 466	181 Fremont	$16,839	$16,839
3719 - 467	181 Fremont	$19,357	$19,357
3719 - 468	181 Fremont	$21,099	$21,099
3719 - 469	181 Fremont	$23,397	$23,397
3719 - 470	181 Fremont	$16,839	$16,839
3719 - 471	181 Fremont	$19,158	$19,158
3719 - 472	181 Fremont	$20,805	$20,805
3719 - 473	181 Fremont	$23,008	$23,008
3719 - 474	181 Fremont	$16,839	$16,839
3719 - 475	181 Fremont	$18,917	$18,917
3719 - 476	181 Fremont	$20,469	$20,469
3719 - 477	181 Fremont	$22,589	$22,589
3719 - 478	181 Fremont	$16,839	$16,839
3719 - 479	181 Fremont	$18,686	$18,686
3719 - 480	181 Fremont	$20,102	$20,102
3719 - 481	181 Fremont	$22,033	$22,033
3719 - 482	181 Fremont	$16,839	$16,839
3719 - 483	181 Fremont	$18,340	$18,340
3719 - 484	181 Fremont	$20,889	$20,889
3719 - 485	181 Fremont	$25,044	$25,044
3719 - 486	181 Fremont	$13,324	$13,324
3719 - 487	181 Fremont	$17,458	$17,458
3719 - 488	181 Fremont	$20,585	$20,585
3719 - 489	181 Fremont	$24,593	$24,593
3719 - 490	181 Fremont	$13,324	$13,324
3719 - 491	181 Fremont	$17,238	$17,238
3719 - 492	181 Fremont	$20,280	$20,280
3719 - 493	181 Fremont	$24,057	$24,057
3719 - 494	181 Fremont	$13,324	$13,324
3719 - 495	181 Fremont	$17,091	$17,091
3719 - 496	181 Fremont	$19,966	$19,966

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3719 - 497	181 Fremont	$23,449	$23,449
3719 - 498	181 Fremont	$13,324	$13,324
3719 - 499	181 Fremont	$17,018	$17,018
3719 - 500	181 Fremont	$19,473	$19,473
3719 - 501	181 Fremont	$22,924	$22,924
3719 - 502	181 Fremont	$13,324	$13,324
3719 - 503	181 Fremont	$16,598	$16,598
3719 - 504	181 Fremont	$19,336	$19,336
3719 - 505	181 Fremont	$22,368	$22,368
3719 - 506	181 Fremont	$13,324	$13,324
3719 - 507	181 Fremont	$16,367	$16,367
3719 - 508	181 Fremont	$25,411	$25,411
3719 - 509	181 Fremont	$26,953	$26,953
3719 - 510	181 Fremont	$18,444	$18,444
3719 - 511	181 Fremont	$25,191	$25,191
3719 - 512	181 Fremont	$26,187	$26,187
3719 - 513	181 Fremont	$18,329	$18,329
3719 - 514	181 Fremont	$35,819	$35,819
3719 - 515	181 Fremont	$34,308	$34,308
3719 - 516	181 Fremont	$35,462	$35,462
3719 - 517	181 Fremont	$33,878	$33,878
3719 - 518	181 Fremont	$72,823	$72,823
3720 - 009	Salesforce Tower	$9,923,450	$9,923,450
3721 - 016	Parcel F	--	--
3721 - 134	Parcel F	--	--
3721 - 135	Parcel F	--	--
3721 - 136	Parcel F	--	--
3721 - 137	Parcel F	--	--
3721 - 138	Parcel F	--	--
3736 - 190	41 Tehama	$1,631,057	$1,631,057
3736A - 001	Block 9	$1,000,237	$1,000,237
3736A - 002	Block 9	--	--
3736A - 003	Block 9	$8,728	$8,728
3736A - 004	Block 9	$6,089	$6,089
3736A - 005	Block 9	$11,942	$11,942
3736A - 006	Block 9	--	--
3736A - 007	Block 9	--	--
3736A - 008	Block 9	--	--
3736A - 009	Block 9	--	--
3736A - 010	Block 9	--	--
3736A - 011	Block 9	--	--
3736A - 012	Block 9	--	--
3736A - 013	Block 9	--	--
3736A - 014	Block 9	--	--
3736A - 015	Block 9	--	--
3736A - 016	Block 9	--	--
3736A - 017	Block 9	--	--
3736A - 018	Block 9	--	--
3736A - 019	Block 9	--	--
3736A - 020	Block 9	--	--
3736A - 021	Block 9	--	--

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3736A - 022	Block 9	--	--
3736A - 023	Block 9	--	--
3736A - 024	Block 9	--	--
3736A - 025	Block 9	--	--
3736A - 026	Block 9	--	--
3736A - 027	Block 9	--	--
3736A - 028	Block 9	--	--
3736A - 029	Block 9	--	--
3736A - 030	Block 9	--	--
3736A - 031	Block 9	--	--
3736A - 032	Block 9	--	--
3736A - 033	Block 9	--	--
3736A - 034	Block 9	--	--
3736A - 035	Block 9	--	--
3736A - 036	Block 9	--	--
3736A - 037	Block 9	--	--
3736A - 038	Block 9	--	--
3736A - 039	Block 9	--	--
3736A - 040	Block 9	--	--
3736A - 041	Block 9	--	--
3736A - 042	Block 9	--	--
3736A - 043	Block 9	--	--
3736A - 044	Block 9	--	--
3736A - 045	Block 9	--	--
3736A - 046	Block 9	--	--
3736A - 047	Block 9	--	--
3736A - 048	Block 9	--	--
3736A - 049	Block 9	--	--
3736A - 050	Block 9	--	--
3736A - 051	Block 9	--	--
3736A - 052	Block 9	--	--
3736A - 053	Block 9	--	--
3736A - 054	Block 9	--	--
3736A - 055	Block 9	--	--
3736A - 056	Block 9	--	--
3736A - 057	Block 9	--	--
3736A - 058	Block 9	--	--
3736A - 059	Block 9	--	--
3736A - 060	Block 9	--	--
3736A - 061	Block 9	--	--
3736A - 062	Block 9	--	--
3736A - 063	Block 9	--	--
3736A - 064	Block 9	--	--
3736A - 065	Block 9	--	--
3736A - 066	Block 9	--	--
3736A - 067	Block 9	--	--
3736A - 068	Block 9	--	--
3736A - 069	Block 9	--	--
3736A - 070	Block 9	--	--
3736A - 071	Block 9	--	--
3736A - 072	Block 9	--	--

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Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3736A - 073	Block 9	$1,308,677	$1,308,677
3737 - 041	Exempt	--	--
3737 - 042	Block 8	$1,399,023	$1,399,023
3737 - 044	Block 8	--	--
3737 - 045	Block 8	--	--
3737 - 046	Block 8	--	--
3737 - 047	Block 8	--	--
3737 - 048	Block 8	--	--
3737 - 049	Block 8	$393	$393
3737 - 050	Block 8	$1,437	$1,437
3737 - 051	Block 8	$5,907	$5,907
3737 - 052	Block 8	$5,902	$5,902
3737 - 053	Block 8	$8,005	$8,005
3737 - 054	Block 8	$4,899	$4,899
3737 - 055	Block 8	$4,899	$4,899
3737 - 056	Block 8	$23,540	$23,540
3737 - 057	Block 8	$23,535	$23,535
3737 - 058	Block 8	$9,788	$9,788
3737 - 059	Block 8	$16,688	$16,688
3737 - 060	Block 8	$18,186	$18,186
3737 - 061	Block 8	$21,962	$21,962
3737 - 062	Block 8	$20,304	$20,304
3737 - 063	Block 8	$9,788	$9,788
3737 - 064	Block 8	$16,517	$16,517
3737 - 065	Block 8	$17,961	$17,961
3737 - 066	Block 8	$10,312	$10,312
3737 - 067	Block 8	$21,962	$21,962
3737 - 068	Block 8	$20,304	$20,304
3737 - 069	Block 8	$9,767	$9,767
3737 - 070	Block 8	$16,538	$16,538
3737 - 071	Block 8	$17,961	$17,961
3737 - 072	Block 8	$10,312	$10,312
3737 - 073	Block 8	$23,534	$23,534
3737 - 074	Block 8	$20,304	$20,304
3737 - 075	Block 8	$9,767	$9,767
3737 - 076	Block 8	$16,538	$16,538
3737 - 077	Block 8	$17,897	$17,897
3737 - 078	Block 8	$11,938	$11,938
3737 - 079	Block 8	$23,481	$23,481
3737 - 080	Block 8	$20,336	$20,336
3737 - 081	Block 8	$9,799	$9,799
3737 - 082	Block 8	$16,517	$16,517
3737 - 083	Block 8	$17,897	$17,897
3737 - 084	Block 8	$13,361	$13,361
3737 - 085	Block 8	$23,481	$23,481
3737 - 086	Block 8	$20,336	$20,336
3737 - 087	Block 8	$9,799	$9,799
3737 - 088	Block 8	$16,517	$16,517
3737 - 089	Block 8	$17,897	$17,897
3737 - 090	Block 8	$13,361	$13,361
3737 - 091	Block 8	$20,689	$20,689

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3737 - 092	Block 8	$20,197	$20,197
3737 - 093	Block 8	$9,852	$9,852
3737 - 094	Block 8	$16,570	$16,570
3737 - 095	Block 8	$17,672	$17,672
3737 - 096	Block 8	$12,216	$12,216
3737 - 097	Block 8	$20,689	$20,689
3737 - 098	Block 8	$20,197	$20,197
3737 - 099	Block 8	$9,852	$9,852
3737 - 100	Block 8	$16,570	$16,570
3737 - 101	Block 8	$17,672	$17,672
3737 - 102	Block 8	$12,216	$12,216
3737 - 103	Block 8	$20,689	$20,689
3737 - 104	Block 8	$20,197	$20,197
3737 - 105	Block 8	$9,852	$9,852
3737 - 106	Block 8	$16,570	$16,570
3737 - 107	Block 8	$17,672	$17,672
3737 - 108	Block 8	$12,216	$12,216
3737 - 109	Block 8	$20,689	$20,689
3737 - 110	Block 8	$20,197	$20,197
3737 - 111	Block 8	$9,852	$9,852
3737 - 112	Block 8	$16,570	$16,570
3737 - 113	Block 8	$17,672	$17,672
3737 - 114	Block 8	$12,216	$12,216
3737 - 115	Block 8	$20,689	$20,689
3737 - 116	Block 8	$20,197	$20,197
3737 - 117	Block 8	$9,852	$9,852
3737 - 118	Block 8	$16,570	$16,570
3737 - 119	Block 8	$17,672	$17,672
3737 - 120	Block 8	$12,216	$12,216
3737 - 121	Block 8	$20,689	$20,689
3737 - 122	Block 8	$20,197	$20,197
3737 - 123	Block 8	$9,852	$9,852
3737 - 124	Block 8	$16,570	$16,570
3737 - 125	Block 8	$17,672	$17,672
3737 - 126	Block 8	$12,216	$12,216
3737 - 127	Block 8	$20,689	$20,689
3737 - 128	Block 8	$20,197	$20,197
3737 - 129	Block 8	$9,852	$9,852
3737 - 130	Block 8	$16,570	$16,570
3737 - 131	Block 8	$17,672	$17,672
3737 - 132	Block 8	$12,216	$12,216
3737 - 133	Block 8	$23,096	$23,096
3737 - 134	Block 8	$22,079	$22,079
3737 - 135	Block 8	$19,598	$19,598
3737 - 136	Block 8	$10,558	$10,558
3737 - 137	Block 8	$19,373	$19,373
3737 - 138	Block 8	$23,096	$23,096
3737 - 139	Block 8	$22,079	$22,079
3737 - 140	Block 8	$19,598	$19,598
3737 - 141	Block 8	$10,558	$10,558
3737 - 142	Block 8	$19,373	$19,373

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3737 - 143	Block 8	$23,096	$23,096
3737 - 144	Block 8	$22,079	$22,079
3737 - 145	Block 8	$19,598	$19,598
3737 - 146	Block 8	$10,558	$10,558
3737 - 147	Block 8	$19,373	$19,373
3737 - 148	Block 8	$23,096	$23,096
3737 - 149	Block 8	$22,079	$22,079
3737 - 150	Block 8	$19,598	$19,598
3737 - 151	Block 8	$10,558	$10,558
3737 - 152	Block 8	$19,373	$19,373
3737 - 153	Block 8	$23,096	$23,096
3737 - 154	Block 8	$22,079	$22,079
3737 - 155	Block 8	$19,598	$19,598
3737 - 156	Block 8	$10,558	$10,558
3737 - 157	Block 8	$19,373	$19,373
3737 - 158	Block 8	$23,096	$23,096
3737 - 159	Block 8	$22,079	$22,079
3737 - 160	Block 8	$19,598	$19,598
3737 - 161	Block 8	$10,558	$10,558
3737 - 162	Block 8	$19,373	$19,373
3737 - 163	Block 8	$23,096	$23,096
3737 - 164	Block 8	$22,079	$22,079
3737 - 165	Block 8	$19,598	$19,598
3737 - 166	Block 8	$10,558	$10,558
3737 - 167	Block 8	$19,373	$19,373
3737 - 168	Block 8	$44,672	$44,672
3737 - 169	Block 8	$46,127	$46,127
3737 - 170	Block 8	$44,672	$44,672
3737 - 171	Block 8	$46,127	$46,127
3737 - 172	Block 8	$44,672	$44,672
3737 - 173	Block 8	$46,127	$46,127
3737 - 174	Block 8	$44,608	$44,608
3737 - 175	Block 8	$46,127	$46,127
3738 - 016	Block 6	$1,939,612	$1,939,612
3738 - 017	Exempt	--	--
3738 - 018	Block 7	--	--
3739 - 010	Block 4	--	--
3739 - 011	Block 3	--	--
3739 - 012	Block 3	--	--
3739 - 013	Block 3	--	--
3739 - 015	Block 2	--	--
3739 - 016	Block 2	--	--
3739 - 017	Block 2	--	--
3739 - 018	Block 2	--	--
3740 - 036	Block 1	$6,753	$6,753
3740 - 037	Block 1	$3,468	$3,468
3740 - 038	Block 1	$3,798	$3,798
3740 - 039	Block 1	$6,310	$6,310
3740 - 040	Block 1	$8,247	$8,247
3740 - 041	Block 1	$5,580	$5,580
3740 - 042	Block 1	$7,545	$7,545

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3740 - 043	Block 1	$6,371	$6,371
3740 - 044	Block 1	--	--
3740 - 045	Block 1	$9,606	$9,606
3740 - 046	Block 1	--	--
3740 - 047	Block 1	--	--
3740 - 048	Block 1	--	--
3740 - 049	Block 1	$7,863	$7,863
3740 - 050	Block 1	--	--
3740 - 051	Block 1	--	--
3740 - 052	Block 1	$9,046	$9,046
3740 - 053	Block 1	--	--
3740 - 054	Block 1	$12,251	$12,251
3740 - 055	Block 1	$7,801	$7,801
3740 - 056	Block 1	--	--
3740 - 057	Block 1	$9,772	$9,772
3740 - 058	Block 1	--	--
3740 - 059	Block 1	$6,535	$6,535
3740 - 060	Block 1	$9,274	$9,274
3740 - 061	Block 1	--	--
3740 - 062	Block 1	--	--
3740 - 063	Block 1	$8,071	$8,071
3740 - 064	Block 1	--	--
3740 - 065	Block 1	--	--
3740 - 066	Block 1	--	--
3740 - 067	Block 1	$6,183	$6,183
3740 - 068	Block 1	--	--
3740 - 069	Block 1	--	--
3740 - 070	Block 1	--	--
3740 - 071	Block 1	--	--
3740 - 072	Block 1	--	--
3740 - 073	Block 1	--	--
3740 - 074	Block 1	--	--
3740 - 075	Block 1	--	--
3740 - 076	Block 1	--	--
3740 - 077	Block 1	--	--
3740 - 078	Block 1	--	--
3740 - 079	Block 1	--	--
3740 - 080	Block 1	--	--
3740 - 081	Block 1	--	--
3740 - 082	Block 1	$8,932	$8,932
3740 - 083	Block 1	--	--
3740 - 084	Block 1	$12,075	$12,075
3740 - 085	Block 1	$7,853	$7,853
3740 - 086	Block 1	--	--
3740 - 087	Block 1	$9,948	$9,948
3740 - 088	Block 1	--	--
3740 - 089	Block 1	$6,535	$6,535
3740 - 090	Block 1	$9,357	$9,357
3740 - 091	Block 1	--	--
3740 - 092	Block 1	--	--
3740 - 093	Block 1	$6,172	$6,172

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Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3740 - 094	Block 1	--	--
3740 - 095	Block 1	--	--
3740 - 096	Block 1	--	--
3740 - 097	Block 1	$6,120	$6,120
3740 - 098	Block 1	--	--
3740 - 099	Block 1	--	--
3740 - 100	Block 1	--	--
3740 - 101	Block 1	--	--
3740 - 102	Block 1	--	--
3740 - 103	Block 1	--	--
3740 - 104	Block 1	--	--
3740 - 105	Block 1	--	--
3740 - 106	Block 1	--	--
3740 - 107	Block 1	--	--
3740 - 108	Block 1	--	--
3740 - 109	Block 1	--	--
3740 - 110	Block 1	--	--
3740 - 111	Block 1	--	--
3740 - 112	Block 1	--	--
3740 - 113	Block 1	$9,015	$9,015
3740 - 114	Block 1	--	--
3740 - 115	Block 1	$11,753	$11,753
3740 - 116	Block 1	$8,029	$8,029
3740 - 117	Block 1	--	--
3740 - 118	Block 1	$9,938	$9,938
3740 - 119	Block 1	$12,002	$12,002
3740 - 120	Block 1	$6,535	$6,535
3740 - 121	Block 1	$9,440	$9,440
3740 - 122	Block 1	--	--
3740 - 123	Block 1	--	--
3740 - 124	Block 1	$6,172	$6,172
3740 - 125	Block 1	--	--
3740 - 126	Block 1	--	--
3740 - 127	Block 1	--	--
3740 - 128	Block 1	$6,120	$6,120
3740 - 129	Block 1	--	--
3740 - 130	Block 1	--	--
3740 - 131	Block 1	--	--
3740 - 132	Block 1	--	--
3740 - 133	Block 1	--	--
3740 - 134	Block 1	--	--
3740 - 135	Block 1	--	--
3740 - 136	Block 1	--	--
3740 - 137	Block 1	--	--
3740 - 138	Block 1	--	--
3740 - 139	Block 1	--	--
3740 - 140	Block 1	--	--
3740 - 141	Block 1	--	--
3740 - 142	Block 1	--	--
3740 - 143	Block 1	--	--
3740 - 144	Block 1	$9,274	$9,274

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Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3740 - 145	Block 1	--	--
3740 - 146	Block 1	$11,587	$11,587
3740 - 147	Block 1	$8,206	$8,206
3740 - 148	Block 1	--	--
3740 - 149	Block 1	$9,772	$9,772
3740 - 150	Block 1	--	--
3740 - 151	Block 1	$9,917	$9,917
3740 - 152	Block 1	--	--
3740 - 153	Block 1	--	--
3740 - 154	Block 1	--	--
3740 - 155	Block 1	--	--
3740 - 156	Block 1	--	--
3740 - 157	Block 1	--	--
3740 - 158	Block 1	--	--
3740 - 159	Block 1	--	--
3740 - 160	Block 1	--	--
3740 - 161	Block 1	--	--
3740 - 162	Block 1	--	--
3740 - 163	Block 1	--	--
3740 - 164	Block 1	--	--
3740 - 165	Block 1	--	--
3740 - 166	Block 1	$12,884	$12,884
3740 - 167	Block 1	$11,017	$11,017
3740 - 168	Block 1	$13,164	$13,164
3740 - 169	Block 1	--	--
3740 - 170	Block 1	$13,818	$13,818
3740 - 171	Block 1	--	--
3740 - 172	Block 1	$14,451	$14,451
3740 - 173	Block 1	$14,585	$14,585
3740 - 174	Block 1	--	--
3740 - 175	Block 1	--	--
3740 - 176	Block 1	--	--
3740 - 177	Block 1	--	--
3740 - 178	Block 1	--	--
3740 - 179	Block 1	--	--
3740 - 180	Block 1	--	--
3740 - 181	Block 1	--	--
3740 - 182	Block 1	--	--
3740 - 183	Block 1	--	--
3740 - 184	Block 1	--	--
3740 - 185	Block 1	--	--
3740 - 186	Block 1	--	--
3740 - 187	Block 1	--	--
3740 - 188	Block 1	$13,226	$13,226
3740 - 189	Block 1	$10,758	$10,758
3740 - 190	Block 1	$13,507	$13,507
3740 - 191	Block 1	--	--
3740 - 192	Block 1	$13,558	$13,558
3740 - 193	Block 1	--	--
3740 - 194	Block 1	$14,451	$14,451
3740 - 195	Block 1	$14,326	$14,326

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Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3740 - 196	Block 1	--	--
3740 - 197	Block 1	--	--
3740 - 198	Block 1	--	--
3740 - 199	Block 1	--	--
3740 - 200	Block 1	--	--
3740 - 201	Block 1	--	--
3740 - 202	Block 1	--	--
3740 - 203	Block 1	$13,413	$13,413
3740 - 204	Block 1	$10,498	$10,498
3740 - 205	Block 1	$13,838	$13,838
3740 - 206	Block 1	--	--
3740 - 207	Block 1	$13,351	$13,351
3740 - 208	Block 1	$13,579	$13,579
3740 - 209	Block 1	$14,451	$14,451
3740 - 210	Block 1	$14,067	$14,067
3740 - 211	Block 1	--	--
3740 - 212	Block 1	--	--
3740 - 213	Block 1	--	--
3740 - 214	Block 1	--	--
3740 - 215	Block 1	--	--
3740 - 216	Block 1	--	--
3740 - 217	Block 1	$15,913	$15,913
3740 - 218	Block 1	--	--
3740 - 219	Block 1	$13,392	$13,392
3740 - 220	Block 1	$10,550	$10,550
3740 - 221	Block 1	$14,108	$14,108
3740 - 222	Block 1	--	--
3740 - 223	Block 1	$15,218	$15,218
3740 - 224	Block 1	$14,782	$14,782
3740 - 225	Block 1	--	--
3740 - 226	Block 1	$13,112	$13,112
3740 - 227	Block 1	$10,716	$10,716
3740 - 228	Block 1	$14,285	$14,285
3740 - 229	Block 1	$8,154	$8,154
3740 - 230	Block 1	$15,135	$15,135
3740 - 231	Block 1	--	--
3740 - 232	Block 1	$14,865	$14,865
3740 - 233	Block 1	--	--
3740 - 234	Block 1	$12,770	$12,770
3740 - 235	Block 1	$10,975	$10,975
3740 - 236	Block 1	$14,098	$14,098
3740 - 237	Block 1	$8,060	$8,060
3740 - 238	Block 1	$15,395	$15,395
3740 - 239	Block 1	--	--
3740 - 240	Block 1	$15,114	$15,114
3740 - 241	Block 1	--	--
3740 - 242	Block 1	$12,428	$12,428
3740 - 243	Block 1	$11,235	$11,235
3740 - 244	Block 1	$13,755	$13,755
3740 - 245	Block 1	$7,977	$7,977
3740 - 246	Block 1	$15,654	$15,654

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3740 - 247	Block 1	--	--
3740 - 248	Block 1	$15,374	$15,374
3740 - 249	Block 1	--	--
3740 - 250	Block 1	$12,251	$12,251
3740 - 251	Block 1	$11,494	$11,494
3740 - 252	Block 1	$13,413	$13,413
3740 - 253	Block 1	$8,060	$8,060
3740 - 254	Block 1	$15,747	$15,747
3740 - 255	Block 1	--	--
3740 - 256	Block 1	$15,633	$15,633
3740 - 257	Block 1	--	--
3740 - 258	Block 1	$12,251	$12,251
3740 - 259	Block 1	$11,577	$11,577
3740 - 260	Block 1	$13,237	$13,237
3740 - 261	Block 1	$8,154	$8,154
3740 - 262	Block 1	$15,654	$15,654
3740 - 263	Block 1	--	--
3740 - 264	Block 1	$15,716	$15,716
3740 - 265	Block 1	--	--
3740 - 266	Block 1	$12,428	$12,428
3740 - 267	Block 1	$11,484	$11,484
3740 - 268	Block 1	$13,237	$13,237
3740 - 269	Block 1	$8,237	$8,237
3740 - 270	Block 1	$15,405	$15,405
3740 - 271	Block 1	--	--
3740 - 272	Block 1	$15,633	$15,633
3740 - 273	Block 1	--	--
3740 - 274	Block 1	$12,770	$12,770
3740 - 275	Block 1	$11,235	$11,235
3740 - 276	Block 1	$13,444	$13,444
3740 - 277	Block 1	$8,320	$8,320
3740 - 278	Block 1	$15,135	$15,135
3740 - 279	Block 1	--	--
3740 - 280	Block 1	$15,374	$15,374
3740 - 281	Block 1	--	--
3740 - 282	Block 1	$13,112	$13,112
3740 - 283	Block 1	$10,975	$10,975
3740 - 284	Block 1	$13,787	$13,787
3740 - 285	Block 1	$8,403	$8,403
3740 - 286	Block 1	$14,886	$14,886
3740 - 287	Block 1	--	--
3740 - 288	Block 1	$15,114	$15,114
3740 - 289	Block 1	--	--
3740 - 290	Block 1	$13,278	$13,278
3740 - 291	Block 1	$10,716	$10,716
3740 - 292	Block 1	$14,119	$14,119
3740 - 293	Block 1	$8,320	$8,320
3740 - 294	Block 1	$14,793	$14,793
3740 - 295	Block 1	--	--
3740 - 296	Block 1	$14,855	$14,855
3740 - 297	Block 1	--	--

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3740 - 298	Block 1	$13,278	$13,278
3740 - 299	Block 1	$10,633	$10,633
3740 - 300	Block 1	$14,285	$14,285
3740 - 301	Block 1	$8,237	$8,237
3740 - 302	Block 1	$14,886	$14,886
3740 - 303	Block 1	--	--
3740 - 304	Block 1	$14,772	$14,772
3740 - 305	Block 1	--	--
3740 - 306	Block 1	$13,112	$13,112
3740 - 307	Block 1	$10,716	$10,716
3740 - 308	Block 1	$14,285	$14,285
3740 - 309	Block 1	$8,143	$8,143
3740 - 310	Block 1	$15,135	$15,135
3740 - 311	Block 1	--	--
3740 - 312	Block 1	$14,948	$14,948
3740 - 313	Block 1	--	--
3740 - 314	Block 1	$12,832	$12,832
3740 - 315	Block 1	$11,089	$11,089
3740 - 316	Block 1	$14,202	$14,202
3740 - 317	Block 1	$8,164	$8,164
3740 - 318	Block 1	$15,457	$15,457
3740 - 319	Block 1	--	--
3740 - 320	Block 1	$15,208	$15,208
3740 - 321	Block 1	--	--
3740 - 322	Block 1	$12,490	$12,490
3740 - 323	Block 1	$11,338	$11,338
3740 - 324	Block 1	$13,859	$13,859
3740 - 325	Block 1	$8,081	$8,081
3740 - 326	Block 1	$15,716	$15,716
3740 - 327	Block 1	--	--
3740 - 328	Block 1	$15,467	$15,467
3740 - 329	Block 1	--	--
3740 - 330	Block 1	$12,314	$12,314
3740 - 331	Block 1	$11,598	$11,598
3740 - 332	Block 1	$13,517	$13,517
3740 - 333	Block 1	$8,164	$8,164
3740 - 334	Block 1	$15,809	$15,809
3740 - 335	Block 1	--	--
3740 - 336	Block 1	$15,726	$15,726
3740 - 337	Block 1	--	--
3740 - 338	Block 1	$12,314	$12,314
3740 - 339	Block 1	$11,681	$11,681
3740 - 340	Block 1	$13,341	$13,341
3740 - 341	Block 1	$8,257	$8,257
3740 - 342	Block 1	$15,716	$15,716
3740 - 343	Block 1	--	--
3740 - 344	Block 1	$15,809	$15,809
3740 - 345	Block 1	--	--
3740 - 346	Block 1	$12,490	$12,490
3740 - 347	Block 1	$11,598	$11,598
3740 - 348	Block 1	$13,341	$13,341

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3740 - 349	Block 1	$8,340	$8,340
3740 - 350	Block 1	$15,457	$15,457
3740 - 351	Block 1	--	--
3740 - 352	Block 1	$16,048	$16,048
3740 - 353	Block 1	$8,174	$8,174
3740 - 354	Block 1	$12,832	$12,832
3740 - 355	Block 1	$11,338	$11,338
3740 - 356	Block 1	$13,548	$13,548
3740 - 357	Block 1	$8,423	$8,423
3740 - 358	Block 1	$15,156	$15,156
3740 - 359	Block 1	$6,899	$6,899
3740 - 360	Block 1	$15,789	$15,789
3740 - 361	Block 1	$8,081	$8,081
3740 - 362	Block 1	$13,175	$13,175
3740 - 363	Block 1	$11,089	$11,089
3740 - 364	Block 1	$13,890	$13,890
3740 - 365	Block 1	$8,506	$8,506
3740 - 366	Block 1	$14,948	$14,948
3740 - 367	Block 1	$6,981	$6,981
3740 - 368	Block 1	$15,529	$15,529
3740 - 369	Block 1	$8,174	$8,174
3740 - 370	Block 1	$13,341	$13,341
3740 - 371	Block 1	$10,830	$10,830
3740 - 372	Block 1	$14,222	$14,222
3740 - 373	Block 1	$8,423	$8,423
3740 - 374	Block 1	$14,855	$14,855
3740 - 375	Block 1	$7,064	$7,064
3740 - 376	Block 1	$15,270	$15,270
3740 - 377	Block 1	$8,257	$8,257
3740 - 378	Block 1	$13,341	$13,341
3740 - 379	Block 1	$10,737	$10,737
3740 - 380	Block 1	$14,388	$14,388
3740 - 381	Block 1	$8,340	$8,340
3740 - 382	Block 1	$14,948	$14,948
3740 - 383	Block 1	$7,147	$7,147
3740 - 384	Block 1	$15,229	$15,229
3740 - 385	Block 1	$8,340	$8,340
3740 - 386	Block 1	$13,175	$13,175
3740 - 387	Block 1	$10,830	$10,830
3740 - 388	Block 1	$14,378	$14,378
3740 - 389	Block 1	$8,257	$8,257
3740 - 390	Block 1	$15,156	$15,156
3740 - 391	Block 1	$7,064	$7,064
3740 - 392	Block 1	$17,231	$17,231
3740 - 393	Block 1	$8,465	$8,465
3740 - 394	Block 1	$12,863	$12,863
3740 - 395	Block 1	$11,287	$11,287
3740 - 396	Block 1	$22,303	$22,303
3740 - 397	Block 1	$20,198	$20,198
3740 - 398	Block 1	$17,490	$17,490
3740 - 399	Block 1	$8,558	$8,558

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3740 - 400	Block 1	$12,521	$12,521
3740 - 401	Block 1	$11,536	$11,536
3740 - 402	Block 1	$21,878	$21,878
3740 - 403	Block 1	$20,374	$20,374
3740 - 404	Block 1	$17,739	$17,739
3740 - 405	Block 1	$8,465	$8,465
3740 - 406	Block 1	$12,355	$12,355
3740 - 407	Block 1	$11,795	$11,795
3740 - 408	Block 1	$21,619	$21,619
3740 - 409	Block 1	$20,364	$20,364
3740 - 410	Block 1	$17,998	$17,998
3740 - 411	Block 1	$8,382	$8,382
3740 - 412	Block 1	$12,355	$12,355
3740 - 413	Block 1	$11,878	$11,878
3740 - 414	Block 1	$21,536	$21,536
3740 - 415	Block 1	$20,198	$20,198
3740 - 416	Block 1	$22,272	$22,272
3740 - 417	Block 1	$22,335	$22,335
3740 - 418	Block 1	$24,285	$24,285
3740 - 419	Block 1	$24,067	$24,067
3740 - 420	Block 1	$22,013	$22,013
3740 - 421	Block 1	$22,511	$22,511
3740 - 422	Block 1	$24,482	$24,482
3740 - 423	Block 1	$23,984	$23,984
3740 - 424	Block 1	$21,588	$21,588
3740 - 425	Block 1	$22,615	$22,615
3740 - 426	Block 1	$24,824	$24,824
3740 - 427	Block 1	$23,901	$23,901
3740 - 428	Block 1	$21,328	$21,328
3740 - 429	Block 1	$22,604	$22,604
3740 - 430	Block 1	$25,001	$25,001
3740 - 431	Block 1	$23,984	$23,984
3740 - 432	Block 1	$21,245	$21,245
3740 - 433	Block 1	$22,428	$22,428
3740 - 434	Block 1	$25,167	$25,167
3740 - 435	Block 1	$24,067	$24,067
3741 - 047	75 Howard	$23,940	$23,940
3741 - 048	75 Howard	$12,619	$12,619
3741 - 049	75 Howard	$11,991	$11,991
3741 - 050	75 Howard	$15,789	$15,789
3741 - 051	75 Howard	$21,686	$21,686
3741 - 052	75 Howard	$24,561	$24,561
3741 - 053	75 Howard	$11,118	$11,118
3741 - 054	75 Howard	$13,787	$13,787
3741 - 055	75 Howard	$10,617	$10,617
3741 - 056	75 Howard	$17,388	$17,388
3741 - 057	75 Howard	$14,886	$14,886
3741 - 058	75 Howard	$8,998	$8,998
3741 - 059	75 Howard	$10,804	$10,804
3741 - 060	75 Howard	$8,635	$8,635
3741 - 061	75 Howard	$22,353	$22,353

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3741 - 062	75 Howard	$24,561	$24,561
3741 - 063	75 Howard	$11,118	$11,118
3741 - 064	75 Howard	$13,787	$13,787
3741 - 065	75 Howard	$10,617	$10,617
3741 - 066	75 Howard	$17,378	$17,378
3741 - 067	75 Howard	$14,847	$14,847
3741 - 068	75 Howard	$8,998	$8,998
3741 - 069	75 Howard	$10,804	$10,804
3741 - 070	75 Howard	$8,635	$8,635
3741 - 071	75 Howard	$22,353	$22,353
3741 - 072	75 Howard	$24,561	$24,561
3741 - 073	75 Howard	$11,118	$11,118
3741 - 074	75 Howard	$13,787	$13,787
3741 - 075	75 Howard	$10,617	$10,617
3741 - 076	75 Howard	$17,388	$17,388
3741 - 077	75 Howard	$14,925	$14,925
3741 - 078	75 Howard	$8,998	$8,998
3741 - 079	75 Howard	$10,804	$10,804
3741 - 080	75 Howard	$8,635	$8,635
3741 - 081	75 Howard	$22,353	$22,353
3741 - 082	75 Howard	$24,561	$24,561
3741 - 083	75 Howard	$11,118	$11,118
3741 - 084	75 Howard	$13,787	$13,787
3741 - 085	75 Howard	$10,617	$10,617
3741 - 086	75 Howard	$17,310	$17,310
3741 - 087	75 Howard	$14,856	$14,856
3741 - 088	75 Howard	$8,998	$8,998
3741 - 089	75 Howard	$10,804	$10,804
3741 - 090	75 Howard	$8,635	$8,635
3741 - 091	75 Howard	$22,353	$22,353
3741 - 092	75 Howard	$22,029	$22,029
3741 - 093	75 Howard	$16,574	$16,574
3741 - 094	75 Howard	$15,592	$15,592
3741 - 095	75 Howard	$13,385	$13,385
3741 - 096	75 Howard	$8,468	$8,468
3741 - 097	75 Howard	$23,079	$23,079
3741 - 098	75 Howard	$29,183	$29,183
3741 - 099	75 Howard	$19,419	$19,419
3741 - 100	75 Howard	$17,996	$17,996
3741 - 101	75 Howard	$15,798	$15,798
3741 - 102	75 Howard	$16,466	$16,466
3741 - 103	75 Howard	$25,111	$25,111
3741 - 104	75 Howard	$29,183	$29,183
3741 - 105	75 Howard	$19,419	$19,419
3741 - 106	75 Howard	$17,987	$17,987
3741 - 107	75 Howard	$15,818	$15,818
3741 - 108	75 Howard	$16,466	$16,466
3741 - 109	75 Howard	$25,111	$25,111
3741 - 110	75 Howard	$29,183	$29,183
3741 - 111	75 Howard	$19,419	$19,419
3741 - 112	75 Howard	$17,938	$17,938

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3741 - 113	75 Howard	$15,769	$15,769
3741 - 114	75 Howard	$16,466	$16,466
3741 - 115	75 Howard	$25,111	$25,111
3741 - 116	75 Howard	$23,011	$23,011
3741 - 117	75 Howard	$8,233	$8,233
3741 - 118	75 Howard	$13,443	$13,443
3741 - 119	75 Howard	$13,404	$13,404
3741 - 120	75 Howard	$8,311	$8,311
3741 - 121	75 Howard	$22,971	$22,971
3741 - 122	75 Howard	$25,081	$25,081
3741 - 123	75 Howard	$16,476	$16,476
3741 - 124	75 Howard	$15,710	$15,710
3741 - 125	75 Howard	$15,847	$15,847
3741 - 126	75 Howard	$15,730	$15,730
3741 - 127	75 Howard	$25,228	$25,228
3741 - 128	75 Howard	$25,081	$25,081
3741 - 129	75 Howard	$16,476	$16,476
3741 - 130	75 Howard	$15,710	$15,710
3741 - 131	75 Howard	$15,857	$15,857
3741 - 132	75 Howard	$15,730	$15,730
3741 - 133	75 Howard	$25,228	$25,228
3741 - 134	75 Howard	$25,081	$25,081
3741 - 135	75 Howard	$16,476	$16,476
3741 - 136	75 Howard	$15,710	$15,710
3741 - 137	75 Howard	$15,847	$15,847
3741 - 138	75 Howard	$15,730	$15,730
3741 - 139	75 Howard	$25,228	$25,228
3741 - 140	75 Howard	$21,205	$21,205
3741 - 141	75 Howard	$8,243	$8,243
3741 - 142	75 Howard	$13,492	$13,492
3741 - 143	75 Howard	$13,394	$13,394
3741 - 144	75 Howard	$8,370	$8,370
3741 - 145	75 Howard	$21,284	$21,284
3741 - 146	75 Howard	$22,932	$22,932
3741 - 147	75 Howard	$16,426	$16,426
3741 - 148	75 Howard	$15,710	$15,710
3741 - 149	75 Howard	$15,847	$15,847
3741 - 150	75 Howard	$15,700	$15,700
3741 - 151	75 Howard	$23,070	$23,070
3741 - 152	75 Howard	$22,932	$22,932
3741 - 153	75 Howard	$16,426	$16,426
3741 - 154	75 Howard	$15,700	$15,700
3741 - 155	75 Howard	$15,887	$15,887
3741 - 156	75 Howard	$15,700	$15,700
3741 - 157	75 Howard	$23,070	$23,070
3741 - 158	75 Howard	$28,594	$28,594
3741 - 159	75 Howard	$26,936	$26,936
3741 - 160	75 Howard	$26,534	$26,534
3741 - 161	75 Howard	$28,692	$28,692
3741 - 162	75 Howard	$22,962	$22,962
3741 - 163	75 Howard	$17,339	$17,339

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)
Fiscal Year 2026-27 Special Tax Levy

Block and Lot	Project Name	FY 2026-27 Maximum Special Tax	FY 2026-27 Actual Special Tax
3741 - 164	75 Howard	$15,406	$15,406
3741 - 165	75 Howard	$25,405	$25,405
3741 - 166	75 Howard	$50,722	$50,722
3741 - 167	75 Howard	$60,966	$60,966

Total Special Tax Levy for Fiscal Year 2026-27	**$34,713,891**

Goodwin Consulting Group, Inc.

APPENDIX D

Amended and Restated
Rate and Method of Apportionment of Special Tax

EXHIBIT B

CITY AND COUNTY OF SAN FRANCISCO
COMMUNITY FACILITIES DISTRICT NO. 2014-1
(TRANSBAY TRANSIT CENTER)

AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Taxable Parcel in the City and County of San Francisco Community Facilities District No. 2014-1 (Transbay Transit Center) shall be levied and collected according to the tax liability determined by the Administrator through the application of the appropriate amount or rate for Square Footage within Taxable Buildings, as described below. All Taxable Parcels in the CFD shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, (commencing with Section 53311), Division 2 of Title 5 of the California Government Code.

"Administrative Expenses" means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the City and TJPA carrying out duties with respect to CFD No. 2014-1 and the Bonds, including, but not limited to, levying and collecting the Special Tax, the fees and expenses of legal counsel, charges levied by the City Controller's Office and/or the City Treasurer and Tax Collector's Office, costs related to property owner inquiries regarding the Special Tax, costs associated with appeals or requests for interpretation associated with the Special Tax and this RMA, amounts needed to pay rebate to the federal government with respect to the Bonds, costs associated with complying with any continuing disclosure requirements for the Bonds and the Special Tax, costs associated with foreclosure and collection of delinquent Special Taxes, and all other costs and expenses of the City and TJPA in any way related to the establishment or administration of the CFD.

"Administrator" means the Director of the Office of Public Finance who shall be responsible for administering the Special Tax according to this RMA.

"Affordable Housing Project" means a residential or primarily residential project, as determined by the Zoning Authority, within which all Residential Units are Below Market Rate Units. All Land Uses within an Affordable Housing Project are exempt from the Special Tax, as provided in Section G and are subject to the limitations set forth in Section D.4 below.

"Airspace Parcel" means a parcel with an assigned Assessor's Parcel number that constitutes vertical space of an underlying land parcel.

"Apartment Building" means a residential or mixed-use Building within which none of the Residential Units have been sold to individual homebuyers.

"Assessor's Parcel" or **"Parcel"** means a lot or parcel, including an Airspace Parcel, shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor designating Parcels by Assessor's Parcel number.

"Authorized Facilities" means those public facilities authorized to be funded by the CFD as set forth in the CFD formation proceedings.

"Base Special Tax" means the Special Tax per square foot that is used to calculate the Maximum Special Tax that applies to a Taxable Parcel pursuant to Sections C.1 and C.2 of this RMA. The Base Special Tax shall also be used to determine the Maximum Special Tax for any Net New Square Footage added to a Taxable Building in the CFD in future Fiscal Years.

"Below Market Rate Units" or **"BMR Units"** means all Residential Units within the CFD that have a deed restriction recorded on title of the property that (i) limits the rental price or sales price of the Residential Unit, (ii) limits the appreciation that can be realized by the owner of such unit, or (iii) in any other way restricts the current or future value of the unit.

"Board" means the Board of Supervisors of the City, acting as the legislative body of CFD No. 2014-1.

"Bonds" means bonds or other debt (as defined in the Act), whether in one or more series, issued, incurred, or assumed by the CFD related to the Authorized Facilities.

"Building" means a permanent enclosed structure that is, or is part of, a Conditioned Project.

"Building Height" means the number of Stories in a Taxable Building, which shall be determined based on the highest Story that is occupied by a Land Use. If only a portion of a Building is a Conditioned Project, the Building Height shall be determined based on the highest Story that is occupied by a Land Use regardless of where in the Building the Taxable Parcels are located. If there is any question as to the Building Height of any Taxable Building in the CFD, the Administrator shall coordinate with the Zoning Authority to make the determination.

"Certificate of Exemption" means a certificate issued to the then-current record owner of a Parcel that indicates that some or all of the Square Footage on the Parcel has prepaid the Special Tax obligation or has paid the Special Tax for thirty Fiscal Years and, therefore, such Square Footage shall, in all future Fiscal Years, be exempt from the levy of Special Taxes in the CFD. The Certificate of Exemption shall identify (i) the Assessor's Parcel number(s) for the Parcel(s)

on which the Square Footage is located, (ii) the amount of Square Footage for which the exemption is being granted, (iii) the first and last Fiscal Year in which the Special Tax had been levied on the Square Footage, and (iv) the date of receipt of a prepayment of the Special Tax obligation, if applicable.

"Certificate of Occupancy" or **"COO"** means the first certificate, including any temporary certificate of occupancy, issued by the City to confirm that a Building or a portion of a Building has met all of the building codes and can be occupied for residential and/or non-residential use. For purposes of this RMA, "Certificate of Occupancy" shall not include any certificate of occupancy that was issued prior to January 1, 2013 for a Building within the CFD; however, any subsequent certificates of occupancy that are issued for new construction or expansion of the Building shall be deemed a Certificate of Occupancy and the associated Parcel(s) shall be categorized as Taxable Parcels if the Building is, or is part of, a Conditioned Project and a Tax Commencement Letter has been provided to the Administrator for the Building.

"CFD" or **"CFD No. 2014-1"** means the City and County of San Francisco Community Facilities District No. 2014-1 (Transbay Transit Center).

"Child Care Square Footage" means, collectively, the Exempt Child Care Square Footage and Taxable Child Care Square Footage within a Taxable Building in the CFD.

"City" means the City and County of San Francisco.

"Conditioned Project" means a Development Project that is required to participate in funding Authorized Facilities through the CFD.

"Converted Apartment Building" means a Taxable Building that had been designated as an Apartment Building within which one or more Residential Units are subsequently sold to a buyer that is not a Landlord.

"Converted For-Sale Unit" means, in any Fiscal Year, an individual Market Rate Unit within a Converted Apartment Building for which an escrow has closed, on or prior to June 30 of the preceding Fiscal Year, in a sale to a buyer that is not a Landlord.

"County" means the City and County of San Francisco.

"CPC" means the Capital Planning Committee of the City and County of San Francisco, or if the Capital Planning Committee no longer exists, "CPC" shall mean the designated staff member(s) within the City and/or TJPA that will recommend issuance of Tax Commencement Authorizations for Conditioned Projects within the CFD.

"Development Project" means a residential, non-residential, or mixed-use development that includes one or more Buildings, or portions thereof, that are planned and entitled in a single application to the City.

"Exempt Child Care Square Footage" means Square Footage within a Taxable Building that, at the time of issuance of a COO, is determined by the Zoning Authority to be reserved for one or more licensed child care facilities. If a prepayment is made in association with any Taxable Child Care Square Footage, such Square Footage shall also be deemed Exempt Child Care Square Footage beginning in the Fiscal Year following receipt of the prepayment.

"Exempt Parking Square Footage" means the Square Footage of parking within a Taxable Building that, pursuant to Sections 151.1 and 204.5 of the Planning Code, is estimated to be needed to serve Land Uses within a building in the CFD, as determined by the Zoning Authority. If a prepayment is made in association with any Taxable Parking Square Footage, such Square Footage shall also be deemed Exempt Parking Square Footage beginning in the Fiscal Year following receipt of the prepayment.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"For-Sale Residential Square Footage" or **"For-Sale Residential Square Foot"** means Square Footage that is or is expected to be part of a For-Sale Unit. The Zoning Authority shall make the determination as to the For-Sale Residential Square Footage within a Taxable Building in the CFD. For-Sale Residential Square Foot means a single square-foot unit of For-Sale Residential Square Footage.

"For-Sale Unit" means (i) in a Taxable Building that is not a Converted Apartment Building: a Market Rate Unit that has been, or is available or expected to be, sold, and (ii) in a Converted Apartment Building, a Converted For-Sale Unit. The Administrator shall make the final determination as to whether a Market Rate Unit is a For-Sale Unit or a Rental Unit.

"Indenture" means the indenture, fiscal agent agreement, resolution, or other instrument pursuant to which CFD No. 2014-1 Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Initial Annual Adjustment Factor" means, as of July 1 of any Fiscal Year, the Annual Infrastructure Construction Cost Inflation Estimate published by the Office of the City Administrator's Capital Planning Group and used to calculate the annual adjustment to the City's development impact fees that took effect as of January 1 of the prior Fiscal Year pursuant to Section 409(b) of the Planning Code, as may be amended from time to time. If changes are made to the office responsible for calculating the annual adjustment, the name of the inflation index, or the date on which the development fee adjustment takes effect, the Administrator shall continue to rely on whatever annual adjustment factor is applied to the City's development impact fees in order to calculate adjustments to the Base Special Taxes pursuant to Section D.1 below. Notwithstanding the foregoing, the Base Special Taxes shall, in no Fiscal Year, be increased or decreased by more than four percent (4%) of the amount in effect in the prior Fiscal Year.

"Initial Square Footage" means, for any Taxable Building in the CFD, the aggregate Square Footage of all Land Uses within the Building, as determined by the Zoning Authority upon issuance of the COO.

"IPIC" means the Interagency Plan Implementation Committee, or if the Interagency Plan Implementation Committee no longer exists, "IPIC" shall mean the designated staff member(s) within the City and/or TJPA that will recommend issuance of Tax Commencement Authorizations for Conditioned Projects within the CFD.

"Land Use" means residential, office, retail, hotel, parking, or child care use. For purposes of this RMA, the City shall have the final determination of the actual Land Use(s) on any Parcel within the CFD.

"Landlord" means an entity that owns at least twenty percent (20%) of the Rental Units within an Apartment Building or Converted Apartment Building.

"Market Rate Unit" means a Residential Unit that is not a Below Market Rate Unit.

"**Maximum Special Tax"** means the greatest amount of Special Tax that can be levied on a Taxable Parcel in the CFD in any Fiscal Year, as determined in accordance with Section C below.

"Net New Square Footage" means any Square Footage added to a Taxable Building after the Initial Square Footage in the Building has paid Special Taxes in one or more Fiscal Years.

"Office/Hotel Square Footage" or **"Office/Hotel Square Foot"** means Square Footage that is or is expected to be: (i) Square Footage of office space in which professional, banking, insurance, real estate, administrative, or in-office medical or dental activities are conducted, (ii) Square Footage that will be used by any organization, business, or institution for a Land Use that does not meet the definition of For-Sale Residential Square Footage Rental Residential Square Footage, or Retail Square Footage, including space used for cultural, educational, recreational, religious, or social service facilities, (iii) Taxable Child Care Square Footage, (iv) Square Footage in a residential care facility that is staffed by licensed medical professionals, and (v) any other Square Footage within a Taxable Building that does not fall within the definition provided for other Land Uses in this RMA. Notwithstanding the foregoing, street-level retail bank branches, real estate brokerage offices, and other such ground-level uses that are open to the public shall be categorized as Retail Square Footage pursuant to the Planning Code. Office/Hotel Square Foot means a single square-foot unit of Office/Hotel Square Footage.

For purposes of this RMA, "Office/Hotel Square Footage" shall also include Square Footage that is or is expected to be part of a non-residential structure that constitutes a place of lodging, providing temporary sleeping accommodations and related facilities. All Square Footage that shares an Assessor's Parcel number within such a non-residential structure, including Square Footage of restaurants, meeting and convention facilities, gift shops, spas, offices, and other related uses shall be categorized as Office/Hotel Square Footage. If there are separate Assessor's Parcel numbers for these other uses, the Administrator shall apply the Base Special Tax for Retail Square Footage to determine the Maximum Special Tax for Parcels on which a restaurant, gift shop, spa, or other retail use is located or anticipated, and the Base Special Tax for Office/Hotel Square Footage shall be used to determine the Maximum Special Tax for Parcels on

which other uses in the building are located. The Zoning Authority shall make the final determination as to the amount of Office/Hotel Square Footage within a building in the CFD.

"Planning Code" means the Planning Code of the City and County of San Francisco, as may be amended from time to time.

"Proportionately" means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Taxable Parcels.

"Rental Residential Square Footage" or **"Rental Residential Square Foot"** means Square Footage that is or is expected to be used for one or more of the following uses: (i) Rental Units, (ii) any type of group or student housing which provides lodging for a week or more and may or may not have individual cooking facilities, including but not limited to boarding houses, dormitories, housing operated by medical institutions, and single room occupancy units, or (iii) a residential care facility that is not staffed by licensed medical professionals. The Zoning Authority shall make the determination as to the amount of Rental Residential Square Footage within a Taxable Building in the CFD. Rental Residential Square Foot means a single square-foot unit of Rental Residential Square Footage.

"Rental Unit" means (i) all Market Rate Units within an Apartment Building, and (ii) all Market Rate Units within a Converted Apartment Building that have yet to be sold to an individual homeowner or investor. "Rental Unit" shall not include any Residential Unit which has been purchased by a homeowner or investor and subsequently offered for rent to the general public. The Administrator shall make the final determination as to whether a Market Rate Unit is a For-Sale Unit or a Rental Unit.

"Retail Square Footage" or **"Retail Square Foot"** means Square Footage that is or, based on the Certificate of Occupancy, will be Square Footage of a commercial establishment that sells general merchandise, hard goods, food and beverage, personal services, and other items directly to consumers, including but not limited to restaurants, bars, entertainment venues, health clubs, laundromats, dry cleaners, repair shops, storage facilities, and parcel delivery shops. In addition, all Taxable Parking Square Footage in a Building, and all street-level retail bank branches, real estate brokerages, and other such ground-level uses that are open to the public, shall be categorized as Retail Square Footage for purposes of calculating the Maximum Special Tax pursuant to Section C below. The Zoning Authority shall make the final determination as to the amount of Retail Square Footage within a Taxable Building in the CFD. Retail Square Foot means a single square-foot unit of Retail Square Footage.

"Residential Unit" means an individual townhome, condominium, live/work unit, or apartment within a Building in the CFD.

"Residential Use" means (i) any and all Residential Units within a Taxable Building in the CFD, (ii) any type of group or student housing which provides lodging for a week or more and may or may not have individual cooking facilities, including but not limited to boarding houses,

dormitories, housing operated by medical institutions, and single room occupancy units, and (iii) a residential care facility that is not staffed by licensed medical professionals.

"RMA" means this Rate and Method of Apportionment of Special Tax.

"Special Tax" means a special tax levied in any Fiscal Year to pay the Special Tax Requirement.

"Special Tax Requirement" means the amount necessary in any Fiscal Year to: (i) pay principal and interest on Bonds that are due in the calendar year that begins in such Fiscal Year; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement, liquidity support and rebate payments on the Bonds, (iii) create and/or replenish reserve funds for the Bonds to the extent such replenishment has not been included in the computation of the Special Tax Requirement in a previous Fiscal Year; (iv) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year; (v) pay Administrative Expenses; and (vi) pay directly for Authorized Facilities. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against such costs pursuant to the Indenture; (ii) in the sole and absolute discretion of the City, proceeds received by the CFD from the collection of penalties associated with delinquent Special Taxes; and (iii) any other revenues available to pay such costs as determined by the Administrator.

"Square Footage" means, for any Taxable Building in the CFD, the net saleable or leasable square footage of each Land Use on each Taxable Parcel within the Building, as determined by the Zoning Authority. If a building permit is issued to increase the Square Footage on any Taxable Parcel, the Administrator shall, in the first Fiscal Year after the final building permit inspection has been conducted in association with such expansion, work with the Zoning Authority to recalculate (i) the Square Footage of each Land Use on each Taxable Parcel, and (ii) the Maximum Special Tax for each Taxable Parcel based on the increased Square Footage. The final determination of Square Footage for each Land Use on each Taxable Parcel shall be made by the Zoning Authority.

"Story" or **"Stories"** means a portion or portions of a Building, except a mezzanine as defined in the City Building Code, included between the surface of any floor and the surface of the next floor above it, or if there is no floor above it, then the space between the surface of the floor and the ceiling next above it.

"Taxable Building" means, in any Fiscal Year, any Building within the CFD that is, or is part of, a Conditioned Project, and for which a Certificate of Occupancy was issued and a Tax Commencement Authorization was received by the Administrator on or prior to June 30 of the preceding Fiscal Year. If only a portion of the Building is a Conditioned Project, as determined by the Zoning Authority, that portion of the Building shall be treated as a Taxable Building for purposes of this RMA.

"Tax Commencement Authorization" means a written authorization issued by the Administrator upon the recommendations of the IPIC and CPC in order to initiate the levy of the Special Tax on a Conditioned Project that has been issued a COO.

"Taxable Child Care Square Footage" means the amount of Square Footage determined by subtracting the Exempt Child Care Square Footage within a Taxable Building from the total net leasable square footage within a Building that is used for licensed child care facilities, as determined by the Zoning Authority.

"Taxable Parcel" means, within a Taxable Building, any Parcel that is not exempt from the Special Tax pursuant to law or Section G below. If, in any Fiscal Year, a Special Tax is levied on only Net New Square Footage in a Taxable Building, only the Parcel(s) on which the Net New Square Footage is located shall be Taxable Parcel(s) for purposes of calculating and levying the Special Tax pursuant to this RMA.

"Taxable Parking Square Footage" means Square Footage of parking in a Taxable Building that is determined by the Zoning Authority not to be Exempt Parking Square Footage.

"TJPA" means the Transbay Joint Powers Authority.

"Zoning Authority" means either the City Zoning Administrator, the Executive Director of the San Francisco Office of Community Investment and Infrastructure, or an alternate designee from the agency or department responsible for the approvals and entitlements of a project in the CFD. If there is any doubt as to the responsible party, the Administrator shall coordinate with the City Zoning Administrator to determine the appropriate party to serve as the Zoning Authority for purposes of this RMA.

B. DATA FOR CFD ADMINISTRATION

On or after July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Taxable Parcels in the CFD. In order to identify Taxable Parcels, the Administrator shall confirm which Buildings in the CFD have been issued both a Tax Commencement Authorization and a COO.

The Administrator shall also work with the Zoning Authority to confirm: (i) the Building Height for each Taxable Building , (ii) the For-Sale Residential Square Footage, Rental Residential Square Footage, Office/Hotel Square Footage, and Retail Square Footage on each Taxable Parcel, (iii) if applicable, the number of BMR Units and aggregate Square Footage of BMR Units within the Building, (iv) whether any of the Square Footage on a Parcel is subject to a Certificate of Exemption, and (v) the Special Tax Requirement for the Fiscal Year. In each Fiscal Year, the Administrator shall also keep track of how many Fiscal Years the Special Tax has been levied on each Parcel within the CFD. If there is Initial Square Footage and Net New Square Footage on a Parcel, the Administrator shall separately track the duration of the Special Tax levy in order to ensure compliance with Section F below.

In any Fiscal Year, if it is determined by the Administrator that (i) a parcel map or condominium plan for a portion of property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), and (ii) the Assessor does not yet recognize the newly-created parcels, the Administrator shall calculate the Special Tax that applies separately to each newly-created parcel, then applying the sum of the individual Special Taxes to the Assessor's Parcel that was subdivided by recordation of the parcel map or condominium plan.

C. DETERMINATION OF THE MAXIMUM SPECIAL TAX

1. Base Special Tax

Once the Building Height of, and Land Use(s) within, a Taxable Building have been identified, the Base Special Tax to be used for calculation of the Maximum Special Tax for each Taxable Parcel within the Building shall be determined based on reference to the applicable table(s) below:

FOR-SALE RESIDENTIAL SQUARE FOOTAGE

Building Height	*Base Special Tax Fiscal Year 2013-14**
1 – 5 Stories	$4.71 per For-Sale Residential Square Foot
6 – 10 Stories	$5.02 per For-Sale Residential Square Foot
11 – 15 Stories	$6.13 per For-Sale Residential Square Foot
16 – 20 Stories	$6.40 per For-Sale Residential Square Foot
21 – 25 Stories	$6.61 per For-Sale Residential Square Foot
26 – 30 Stories	$6.76 per For-Sale Residential Square Foot
31 – 35 Stories	$6.88 per For-Sale Residential Square Foot
36 – 40 Stories	$7.00 per For-Sale Residential Square Foot
41 – 45 Stories	$7.11 per For Sale Residential Square Foot
46 – 50 Stories	$7.25 per For-Sale Residential Square Foot
More than 50 Stories	$7.36 per For-Sale Residential Square Foot

RENTAL RESIDENTIAL SQUARE FOOTAGE

Building Height	*Base Special Tax Fiscal Year 2013-14**
1 – 5 Stories	$4.43 per Rental Residential Square Foot
6 – 10 Stories	$4.60 per Rental Residential Square Foot
11 – 15 Stories	$4.65 per Rental Residential Square Foot
16 – 20 Stories	$4.68 per Rental Residential Square Foot
21 – 25 Stories	$4.73 per Rental Residential Square Foot
26 – 30 Stories	$4.78 per Rental Residential Square Foot
31 – 35 Stories	$4.83 per Rental Residential Square Foot
36 – 40 Stories	$4.87 per Rental Residential Square Foot
41 – 45 Stories	$4.92 per Rental Residential Square Foot
46 – 50 Stories	$4.98 per Rental Residential Square Foot
More than 50 Stories	$5.03 per Rental Residential Square Foot

OFFICE/HOTEL SQUARE FOOTAGE

Building Height	*Base Special Tax Fiscal Year 2013-14**
1 – 5 Stories	$3.45 per Office/Hotel Square Foot
6 – 10 Stories	$3.56 per Office/Hotel Square Foot
11 – 15 Stories	$4.03 per Office/Hotel Square Foot
16 – 20 Stories	$4.14 per Office/Hotel Square Foot
21 – 25 Stories	$4.25 per Office/Hotel Square Foot
26 – 30 Stories	$4.36 per Office/Hotel Square Foot
31 – 35 Stories	$4.47 per Office/Hotel Square Foot
36 – 40 Stories	$4.58 per Office/Hotel Square Foot
41 – 45 Stories	$4.69 per Office/Hotel Square Foot
46 – 50 Stories	$4.80 per Office/Hotel Square Foot
More than 50 Stories	$4.91 per Office/Hotel Square Foot

RETAIL SQUARE FOOTAGE

Building Height	*Base Special Tax Fiscal Year 2013-14**
N/A	$3.18 per Retail Square Foot

** The Base Special Tax rates shown above for each Land Use shall escalate as set forth in Section D.1 below.*

2. Determining the Maximum Special Tax for Taxable Parcels

Upon issuance of a Tax Commencement Authorization and the first Certificate of Occupancy for a Taxable Building within a Conditioned Project that is not an Affordable Housing Project, the

Administrator shall coordinate with the Zoning Authority to determine the Square Footage of each Land Use on each Taxable Parcel. The Administrator shall then apply the following steps to determine the Maximum Special Tax for the next succeeding Fiscal Year for each Taxable Parcel in the Taxable Building:

Step 1. Determine the Building Height for the Taxable Building for which a Certificate of Occupancy was issued.

Step 2. Determine the For-Sale Residential Square Footage and/or Rental Residential Square Footage for all Residential Units on each Taxable Parcel, as well as the Office/Hotel Square Footage and Retail Square Footage on each Taxable Parcel.

Step 3. ***For each Taxable Parcel that includes only For-Sale Units***, multiply the For-Sale Residential Square Footage by the applicable Base Special Tax from Section C.1 to determine the Maximum Special Tax for the Taxable Parcel.

Step 4. ***For each Taxable Parcel that includes only Rental Units***, multiply the Rental Residential Square Footage by the applicable Base Special Tax from Section C.1 to determine the Maximum Special Tax for the Taxable Parcel.

Step 5. ***For each Taxable Parcel that includes only Residential Uses other than Market Rate Units***, net out the Square Footage associated with any BMR Units and multiply the remaining Rental Residential Square Footage (if any) by the applicable Base Special Tax from Section C.1 to determine the Maximum Special Tax for the Taxable Parcel.

Step 6. ***For each Taxable Parcel that includes only Office/Hotel Square Footage***, multiply the Office/Hotel Square Footage on the Parcel by the applicable Base Special Tax from Section C.1 to determine the Maximum Special Tax for the Taxable Parcel.

Step 7. ***For each Taxable Parcel that includes only Retail Square Footage***, multiply the Retail Square Footage on the Parcel by the applicable Base Special Tax from Section C.1 to determine the Maximum Special Tax for the Taxable Parcel.

Step 8. ***For Taxable Parcels that include multiple Land Uses,*** separately determine the For-Sale Residential Square Footage, Rental Residential Square Footage, Office/Hotel Square Footage, and/or Retail Square Footage. Multiply the Square Footage of each Land Use by the applicable Base Special Tax from Section C.1, and sum the individual amounts to determine the aggregate Maximum Special Tax for the Taxable Parcel for the first succeeding Fiscal Year.

D. CHANGES TO THE MAXIMUM SPECIAL TAX

1. *Annual Escalation of Base Special Tax*

The Base Special Tax rates identified in Section C.1 are applicable for fiscal year 2013-14. Beginning July 1, 2014 and each July 1 thereafter, the Base Special Taxes shall be adjusted by the Initial Annual Adjustment Factor. The Base Special Tax rates shall be used to calculate the Maximum Special Tax for each Taxable Parcel in a Taxable Building for the first Fiscal Year in which the Building is a Taxable Building, as set forth in Section C.2 and subject to the limitations set forth in Section D.3.

2. Adjustment of the Maximum Special Tax

After a Maximum Special Tax has been assigned to a Parcel for its first Fiscal Year as a Taxable Parcel pursuant to Section C.2 and Section D.1, the Maximum Special Tax shall escalate for subsequent Fiscal Years beginning July 1 of the Fiscal Year after the first Fiscal Year in which the Parcel was a Taxable Parcel, and each July 1 thereafter, by two percent (2%) of the amount in effect in the prior Fiscal Year. In addition to the foregoing, the Maximum Special Tax assigned to a Taxable Parcel shall be increased in any Fiscal Year in which the Administrator determines that Net New Square Footage was added to the Parcel in the prior Fiscal Year.

3. Converted Apartment Buildings

If an Apartment Building in the CFD becomes a Converted Apartment Building, the Administrator shall rely on information from the County Assessor, site visits to the sales office, data provided by the entity that is selling Residential Units within the Building, and any other available source of information to track sales of Residential Units. In the first Fiscal Year in which there is a Converted For-Sale Unit within the Building, the Administrator shall determine the applicable Base Maximum Special Tax for For-Sale Residential Units for that Fiscal Year. Such Base Maximum Special Tax shall be used to calculate the Maximum Special Tax for all Converted For-Sale Units in the Building in that Fiscal Year. In addition, this Base Maximum Special Tax, escalated each Fiscal Year by two percent (2%) of the amount in effect in the prior Fiscal Year, shall be used to calculate the Maximum Special Tax for all future Converted For-Sale Units within the Building. Solely for purposes of calculating Maximum Special Taxes for Converted For-Sale Units within the Converted Apartment Building, the adjustment of Base Maximum Special Taxes set forth in Section D.1 shall not apply. All Rental Residential Square Footage within the Converted Apartment Building shall continue to be subject to the Maximum Special Tax for Rental Residential Square Footage until such time as the units become Converted For-Sale Units. The Maximum Special Tax for all Taxable Parcels within the Building shall escalate each Fiscal Year by two percent (2%) of the amount in effect in the prior Fiscal Year.

4. BMR Unit/Market Rate Unit Transfers

If, in any Fiscal Year, the Administrator determines that a Residential Unit that had previously been designated as a BMR Unit no longer qualifies as such, the Maximum Special Tax on the

new Market Rate Unit shall be established pursuant to Section C.2 and adjusted, as applicable, by Sections D.1 and D.2. If a Market Rate Unit becomes a BMR Unit after it has been taxed in prior Fiscal Years as a Market Rate Unit, the Maximum Special Tax on such Residential Unit shall not be decreased unless: (i) a BMR Unit is simultaneously redesignated as a Market Rate Unit, and (ii) such redesignation results in a Maximum Special Tax on the new Market Rate Unit that is greater than or equal to the Maximum Special Tax that was levied on the Market Rate Unit prior to the swap of units. If, based on the Building Height or Square Footage, there would be a reduction in the Maximum Special Tax due to the swap, the Maximum Special Tax that applied to the former Market Rate Unit will be transferred to the new Market Rate Unit regardless of the Building Height and Square Footage associated with the new Market Rate Unit.

5. Changes in Land Use on a Taxable Parcel

If any Square Footage that had been taxed as For-Sale Residential Square Footage, Rental Residential Square Footage, Office/Hotel Square Footage, or Retail Square Footage in a prior Fiscal Year is rezoned or otherwise changes Land Use, the Administrator shall apply the applicable subsection in Section C.2 to calculate what the Maximum Special Tax would be for the Parcel based on the new Land Use(s). If the amount determined is greater than the Maximum Special Tax that applied to the Parcel prior to the Land Use change, the Administrator shall increase the Maximum Special Tax to the amount calculated for the new Land Uses. If the amount determined is less than the Maximum Special Tax that applied prior to the Land Use change, there will be no change to the Maximum Special Tax for the Parcel. Under no circumstances shall the Maximum Special Tax on any Taxable Parcel be reduced, regardless of changes in Land Use or Square Footage on the Parcel, including reductions in Square Footage that may occur due to demolition, fire, water damage, or acts of God. In addition, if a Taxable Building within the CFD that had been subject to the levy of Special Taxes in any prior Fiscal Year becomes all or part of an Affordable Housing Project, the Parcel(s) shall continue to be subject to the Maximum Special Tax that had applied to the Parcel(s) before they became part of the Affordable Housing Project. All Maximum Special Taxes determined pursuant to Section C.2 shall be adjusted, as applicable, by Sections D.1 and D.2.

6. Prepayments

If a Parcel makes a prepayment pursuant to Section H below, the Administrator shall issue the owner of the Parcel a Certificate of Exemption for the Square Footage that was used to determine the prepayment amount, and no Special Tax shall be levied on the Parcel in future Fiscal Years unless there is Net New Square Footage added to a Building on the Parcel. Thereafter, a Special Tax calculated based solely on the Net New Square Footage on the Parcel shall be levied for up to thirty Fiscal Years, subject to the limitations set forth in Section F below. Notwithstanding the foregoing, any Special Tax that had been levied against, but not yet collected from, the Parcel is still due and payable, and no Certificate of Exemption shall be issued until such amounts are fully paid. If a prepayment is made in order to exempt Taxable Child Care Square Footage on a Parcel on which there are multiple Land Uses, the Maximum Special Tax for the Parcel shall be recalculated based on the exemption of this Child Care Square Footage which shall, after such prepayment, be designated as Exempt Child Care Square Footage and remain exempt in all Fiscal Years after the prepayment has been received.

E. METHOD OF LEVY OF THE SPECIAL TAX

Each Fiscal Year, the Special Tax shall be levied Proportionately on each Taxable Parcel up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied on Taxable Parcels is equal to the Special Tax Requirement.

F. COLLECTION OF SPECIAL TAX

The Special Taxes for CFD No. 2014-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section H below and provided further that the City may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner, and may collect delinquent Special Taxes through foreclosure or other available methods.

The Special Tax shall be levied and collected from the first Fiscal Year in which a Parcel is designated as a Taxable Parcel until the principal and interest on all Bonds have been paid, the City's costs of constructing or acquiring Authorized Facilities from Special Tax proceeds have been paid, and all Administrative Expenses have been paid or reimbursed. Notwithstanding the foregoing, the Special Tax shall not be levied on any Square Footage in the CFD for more than thirty Fiscal Years, except that a Special Tax that was lawfully levied in or before the final Fiscal Year and that remains delinquent may be collected in subsequent Fiscal Years. After a Building or a particular block of Square Footage within a Building (i.e., Initial Square Footage vs. Net New Square Footage) has paid the Special Tax for thirty Fiscal Years, the then-current record owner of the Parcel(s) on which that Square Footage is located shall be issued a Certificate of Exemption for such Square Footage. Notwithstanding the foregoing, the Special Tax shall cease to be levied, and a Release of Special Tax Lien shall be recorded against all Parcels in the CFD that are still subject to the Special Tax, after the Special Tax has been levied in the CFD for seventy-five Fiscal Years.

Pursuant to Section 53321 (d) of the Act, the Special Tax levied against Residential Uses shall under no circumstances increase more than ten percent (10%) as a consequence of delinquency or default by the owner of any other Parcel or Parcels and shall, in no event, exceed the Maximum Special Tax in effect for the Fiscal Year in which the Special Tax is being levied.

G. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on: (i) Square Footage for which a prepayment has been received and a Certificate of Exemption issued, (ii) Below Market Rate Units except as otherwise provided in Sections D.3 and D.4, (iii) Affordable Housing Projects, including all Residential Units, Retail Square Footage, and Office Square Footage within buildings that are part of an Affordable Housing Project, except as otherwise provided in Section D.4, and (iv) Exempt Child Care Square Footage.

H. PREPAYMENT OF SPECIAL TAX

The Special Tax obligation applicable to Square Footage in a building may be fully prepaid as described herein, provided that a prepayment may be made only if (i) the Parcel is a Taxable Parcel, and (ii) there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. Any prepayment made by a Parcel owner must satisfy the Special Tax obligation associated with all Square Footage on the Parcel that is subject to the Special Tax at the time the prepayment is calculated. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for the Square Footage on such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes. The Prepayment Amount for a Taxable Parcel shall be calculated as follows:

Step 1: Determine the Square Footage of each Land Use on the Parcel.

Step 2: Determine how many Fiscal Years the Square Footage on the Parcel has paid the Special Tax, which may be a separate total for Initial Square Footage and Net New Square Footage on the Parcel. If a Special Tax has been levied, but not yet paid, in the Fiscal Year in which the prepayment is being calculated, such Fiscal Year will be counted as a year in which the Special Tax was paid, but a Certificate of Exemption shall not be issued until such Special Taxes are received by the City's Office of the Treasurer and Tax Collector.

Step 3: Subtract the number of Fiscal Years for which the Special Tax has been paid (as determined in Step 2) from 30 to determine the remaining number of Fiscal Years for which Special Taxes are due from the Square Footage for which the prepayment is being made. This calculation would result in a different remainder for Initial Square Footage and Net New Square Footage within a building.

Step 4: Separately for Initial Square Footage and Net New Square Footage, and separately for each Land Use on the Parcel, multiply the amount of Square Footage by the applicable Maximum Special Tax that would apply to such Square Footage in each of the remaining Fiscal Years, taking into account the 2% escalator set forth in Section D.2, to determine the annual stream of Maximum Special Taxes that could be collected in future Fiscal Years.

Step 5: For each Parcel for which a prepayment is being made, sum the annual amounts calculated for each Land Use in Step 4 to determine the annual Maximum Special Tax that could have been levied on the Parcel in each of the remaining Fiscal Years.

Step 6. Calculate the net present value of the future annual Maximum Special Taxes that were determined in Step 5 using, as the discount rate for the net present value calculation, the true interest cost (TIC) on the Bonds as identified by the Office of Public Finance. If there is more than one series of Bonds outstanding at the time of the prepayment calculation, the Administrator shall determine the weighted average TIC based on the Bonds from each series that remain outstanding. The amount determined pursuant to this Step 6 is the required prepayment for each Parcel. Notwithstanding the foregoing, if at any point in time the Administrator determines that the Maximum Special Tax revenue that could be collected from Square Footage that remains subject to the Special Tax after the proposed prepayment is less than 110% of debt service on Bonds that will remain outstanding after defeasance or redemption of Bonds from proceeds of the estimated prepayment, the amount of the prepayment shall be increased until the amount of Bonds defeased or redeemed is sufficient to reduce remaining annual debt service to a point at which 110% debt service coverage is realized.

Once a prepayment has been received by the City, a Certificate of Exemption shall be issued to the owner of the Parcel indicating that all Square Footage that was the subject of such prepayment shall be exempt from Special Taxes.

I. INTERPRETATION OF SPECIAL TAX FORMULA

The City may interpret, clarify, and revise this RMA to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, as long as such interpretation, clarification, or revision does not materially affect the levy and collection of the Special Taxes and any security for any Bonds.

J. SPECIAL TAX APPEALS

Any taxpayer who wishes to challenge the accuracy of computation of the Special Tax in any Fiscal Year may file an application with the Administrator. The Administrator, in consultation with the City Attorney, shall promptly review the taxpayer's application. If the Administrator concludes that the computation of the Special Tax was not correct, the Administrator shall correct the Special Tax levy and, if applicable in any case, a refund shall be granted. If the Administrator concludes that the computation of the Special Tax was correct, then such determination shall be final and conclusive, and the taxpayer shall have no appeal to the Board from the decision of the Administrator.

The filing of an application or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

Nothing in this Section J shall be interpreted to allow a taxpayer to bring a claim that would otherwise be barred by applicable statutes of limitation set forth in the Act or elsewhere in applicable law.

APPENDIX E

Boundary Map of
Community Facilities District No. 2014-1

Proposed Boundaries of

City and County of San Francisco Community Facilities District No. 2014-1 (Transbay Transit Center)

State of California

1. Filed in the office of the Clerk of the Board of Supervisors of the City and County of San Francisco this _____ day of _____, 20____.

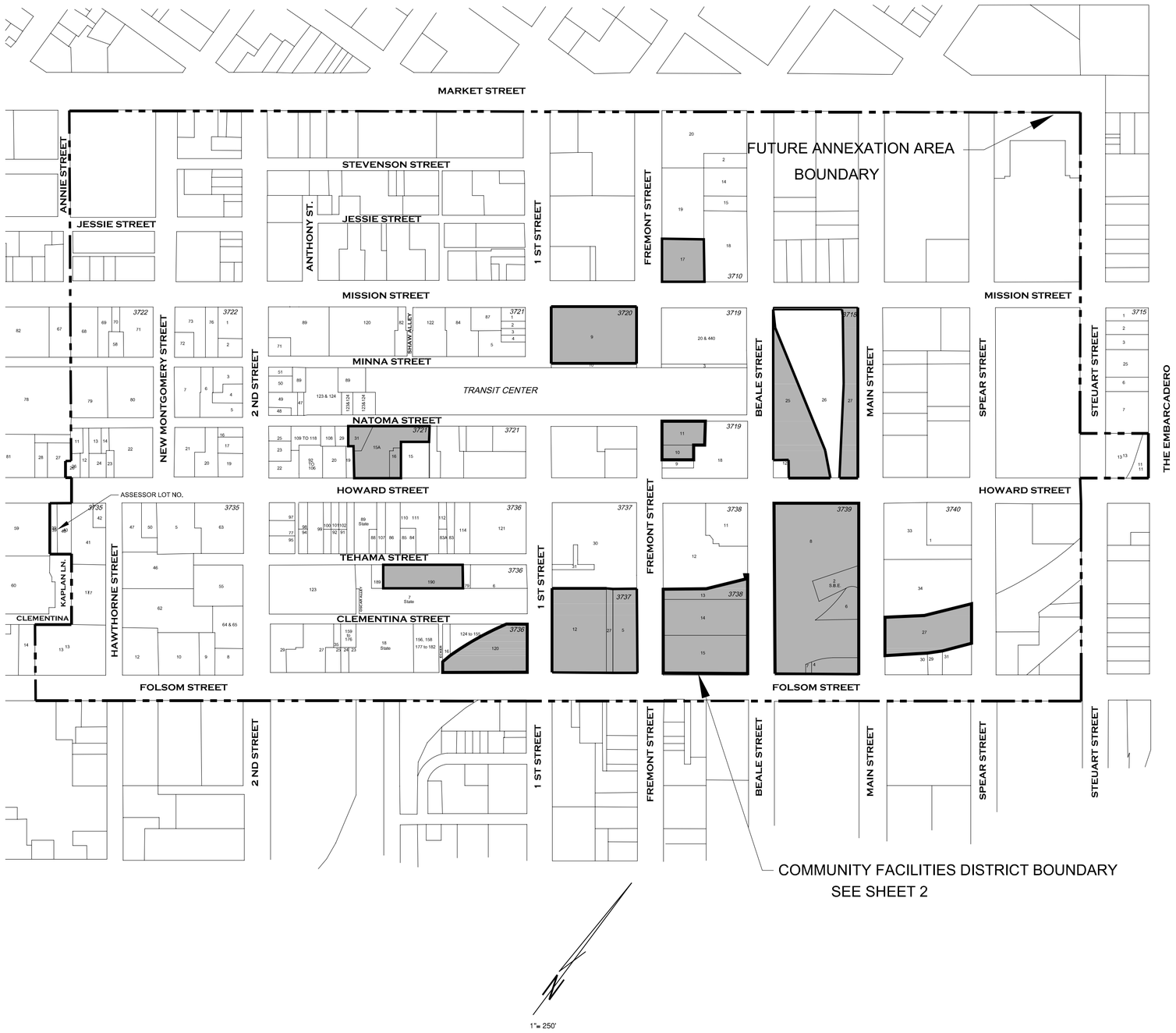
Clerk of the Board of Supervisors

2. I hereby certify that the within map showing proposed boundaries of City and County of San Francisco Community Facilities District No. 2013-1 (Transbay Transit Center), State of California, was approved by the Board of Supervisors of the City and County of San Francisco, at a meeting thereof, held on the_____day of _____, 20___, by its Resolution No. _____.

County Clerk

3. Filed this _____day of _____, 20___, 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 Assessor-Recorder in the City and County of San Francisco, State of California.

County Recorder
City and County of San Francisco



LEGEND

PROPERTY WITHIN THE CFD BOUNDARY

FUTURE ANNEXATION BOUNDARY LINE

GCG
GOODWIN CONSULTING GROUP

Proposed Boundaries of

City and County of San Francisco
Community Facilities District No. 2014-1
(Transbay Transit Center)



LEGEND

	PROPERTY WITHIN THE CFD BOUNDARY
	FUTURE ANNEXATION BOUNDARY LINE
3740	ASSESSORS BLOCK NUMBER
34	ASSESSORS LOT NUMBER

1"= 150'

GCG
GOODWIN CONSULTING GROUP