

1 [Establishing Appropriations Limit (Gann Limit) - FY2025-2026 - Special Tax Districts and  
2 Infrastructure and Revitalization Financing Districts]

3 **Resolution establishing the appropriations limit for Special Tax Districts and**  
4 **Infrastructure Revitalization and Financing Districts for Fiscal Year (FY) 2025-2026**  
5 **pursuant to California Constitution Article XIII B (Gann Limit), and determining other**  
6 **matters in connection therewith, as defined herein.**

7  
8 WHEREAS, Under State of California Constitution Article XIII B , the total annual  
9 appropriations subject to limitation of a local government entity may not exceed the  
10 appropriations limit of that entity for the prior year adjusted for the change in the cost of living  
11 and the change in population (commonly referred to as the "Gann Limit"), except as otherwise  
12 provided; and

13 WHEREAS, Article XIII B defines local government as any city, county, city and county,  
14 school district, special district, authority, or other political subdivision of or within the State;  
15 and

16 WHEREAS, The Mello-Roos Community Facilities Act of 1982, constituting Chapter 2.5  
17 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California  
18 Government Code, as amended ( "Mello- Roos Act") provides for the establishment of legally  
19 constituted governmental entities known as community facilities districts for the sole purpose  
20 of financing facilities and services from special taxes approved by qualified electors of such  
21 district; and

22 WHEREAS, The Mello-Roos Act provides, among other things, for the establishment of  
23 an appropriations limit for community facilities districts and, in connection with community  
24 facilities districts involving annexation of parcels from a future annexation area into an  
25

1 improvement area of the community facilities district, provides for proceedings for approval of  
2 the establishment of the appropriations limit applicable only to improvement areas; and

3 WHEREAS, Chapter 43, Article X of the San Francisco Administrative Code, as  
4 amended from time to time ( "Code"), incorporates by reference the Mello-Roos Act including  
5 those provisions related to establishing an appropriations limit, and the Board of Supervisors  
6 is authorized to establish a special tax district for the sole purpose of financing facilities and  
7 services from special taxes levied by voters of the special tax district; and

8 WHEREAS, This Board of Supervisors has conducted proceedings under and pursuant  
9 to the Mello-Roos Act to form the following community facilities districts and related  
10 improvement areas:

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

13 (b) City and County of San Francisco Community Facilities District No. 2016-1  
14 (Treasure Island), Improvement Area No. 1 of the City and County of San  
15 Francisco Community Facilities District No. 2016-1 (Treasure Island),  
16 Improvement Area No. 2 of the City and County of San Francisco Community  
17 Facilities District No. 2016-1 (Treasure Island), and Improvement Area No. 3 of  
18 the City and County of San Francisco Community Facilities District No. 2016-1  
19 (Treasure Island); and

20 WHEREAS, This Board of Supervisors has also conducted proceedings under and  
21 pursuant to the Code to form the following special tax districts:

22 (a) City and County of San Francisco Special Tax District No. 2009-1 (San  
23 Francisco Sustainable Financing), Improvement Area No. 1 of City and County  
24 of San Francisco Special Tax District No. 2009-1 (San Francisco Sustainable  
25

1 Financing), and Improvement Area No. 2 of City and County of San Francisco  
2 Special Tax District No. 2009-1 (San Francisco Sustainable Financing);

3 (b) City and County of San Francisco Special Tax District No. 2019-1 (Pier 70  
4 Condominiums);

5 (c) City and County of San Francisco Special Tax District No. 2019-2 (Pier 70  
6 Leased Properties);

7 (d) City and County of San Francisco Special Tax District No. 2020-1 (Mission Rock  
8 Facilities and Services); and

9 (e) City and County of San Francisco Special Tax District No. 2022-1 (Power  
10 Station) and Improvement Area No. 1 of the City and County of San Francisco  
11 Special Tax District No. 2022-1 (Power Station); and

12 WHEREAS, All of the community facilities districts and special tax districts described  
13 above (collectively, "Special Tax Districts") provide for the levy of special taxes and a list of  
14 improvements and/or services eligible for funding with the special taxes, and an  
15 appropriations limit for the Special Tax Districts and any improvement areas has been  
16 established in accordance with the Mello-Roos Act; and

17 WHEREAS, Under Chapter 2.6 of Part 1 of Division 2 of Title 5 of the California  
18 Government Code, commencing with Section 53369 ("IRFD Law"), the Board of Supervisors  
19 is authorized to establish legally constituted governmental entities known as infrastructure and  
20 revitalization financing districts legally for the sole purpose of financing authorized facilities;  
21 and

22 WHEREAS, The IRFD Law provides, among other things, for the establishment of an  
23 appropriations limit for infrastructure and revitalization financing districts; and

1           WHEREAS, This Board of Supervisors has conducted proceedings under and pursuant  
2 to the IRFD Law to form the following infrastructure and revitalization financing districts  
3 (“IRFDs”; together with Special Tax Districts, “Districts”):

4           (a)     City and County of San Francisco Infrastructure and Revitalization Financing  
5                    District No. 1 (Treasure Island); and

6           (b)     City and County of San Francisco Infrastructure and Revitalization Financing  
7                    District No. 2 (Hoedown Yard, Pier 70); and

8           WHEREAS, An appropriations limit for the IRFDs has been established in accordance  
9 with the IRFD Law; and

10          WHEREAS, California Government Code, Section 7910, provides that each year the  
11 governing body of each local government entity shall, at a regularly scheduled meeting or  
12 noticed special meeting, establish by resolution its appropriations limit and make other  
13 necessary determinations for the following fiscal year pursuant to Article XIII B of the  
14 California Constitution; and

15          WHEREAS, Section 7910 (a) further provides that the documentation used in the  
16 determination of the appropriations limit shall be available to the public fifteen days prior to the  
17 meeting; and

18          WHEREAS, The Mello-Roos Act provides for adjustment of the appropriations limit for  
19 changes in the per capita personal income in the State of California and changes in  
20 population, as defined by subdivisions (b) and (c) of Section 7901 of the California  
21 Government Code, except that the change in population may be estimated by the legislative  
22 body of the community facilities district in the absence of an estimate by the Department of  
23 Finance, and in accordance with California Constitution Section 1 of Article XIII B , and, for  
24 purposes of adjusting for changes in population, the population of the community facilities  
25 shall be deemed to be at least one person during each calendar year; and

1           WHEREAS, The IRFD Law provides for adjustment of the appropriations limit for  
2 changes in the cost of living and changes in populations, as defined by subdivisions (b) and  
3 (c) of Section 7901, except that the change in population may be estimated by the legislative  
4 body in the absence of an estimate by the Department of Finance, and in accordance with  
5 California Constitution Section 1 of Article XIII B , and, for purposes of adjusting for changes  
6 in population, the population of the district shall be deemed to be at least one person during  
7 each calendar year; and

8           WHEREAS, California Government Code, Section 7901(b), provides that a city or  
9 special district may choose to use the change in population within its jurisdiction or within the  
10 county in which it is located, and that each city and special district shall select its change in  
11 population annually by a recorded vote of the governing body of the city or special district; and

12           WHEREAS, The calculation of the appropriation limit of each of the Special Tax  
13 Districts and any improvement areas and each of the IRFDs for Fiscal Year 2025-26 is  
14 described in the attachments to this resolution, and has been made available to the general  
15 public for fifteen days prior to the date of adoption of this resolution; and

16           WHEREAS, Authorization of the annual appropriation limits is not a project under the  
17 California Environmental Quality Act ("CEQA") Guidelines, Section 15378 (b)(4), because it  
18 establishes, for the Districts, funding levels which do not involve any commitment to any  
19 specific projects which may result in a potentially significant physical impact on the  
20 environment; and

21           WHEREAS, Pursuant to California Government Code, Section 7910, a judicial action or  
22 proceeding to attack, review, set aside, void, or annul the action of the Board of Supervisors  
23 to establish the appropriations limit for Fiscal Year (FY) 2025-2026 shall be commenced  
24 within 45 days of the effective date of the resolution: now, therefore, be it

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

1 FURTHER RESOLVED, That the Board of Supervisors, as the legislative body with  
2 respect to the Special Tax Districts and the improvement areas, by a recorded vote, hereby  
3 establishes the appropriations limit of the Special Tax Districts, including any improvement  
4 areas, for FY2025-2026 as set forth in Exhibit A, on file with the Clerk of the Board of  
5 Supervisors in File No. 260207, which is hereby declared to be a part of this Resolution as if  
6 set forth fully herein, and hereby finds that the Board of Supervisors has complied with the  
7 provisions of California Constitution Article XIII B and other applicable provisions of law; and,  
8 be it

9 FURTHER RESOLVED, That the Board of Supervisors, as the legislative body with  
10 respect to the IRFDs, by a recorded vote, hereby establishes the appropriations limit of the  
11 IRFDs for FY2025-2026 as set forth in Exhibit A, and hereby finds that the Board of  
12 Supervisors has complied with the provisions of California Constitution Article XIII B and other  
13 applicable provisions of law; and, be it

14 FURTHER RESOLVED, That, pursuant to California Government Code, Section 7910,  
15 a judicial action or proceeding to attack, review, set aside, void, or annul the action of the City  
16 Council to establish the appropriations limit for FY2025-2026 shall be commenced within 45  
17 days of the effective date of the resolution; and, be it

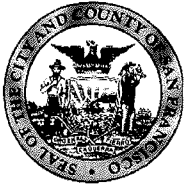
18 FURTHER RESOLVED, That if any section, subsection, sentence, clause, phrase, or  
19 word of this resolution, or any application thereof to any person or circumstance, is held to be  
20 invalid or unconstitutional by a decision of a court of competent jurisdiction, such decision  
21 shall not affect the validity of the remaining portions or applications of this resolution, this  
22 Board of Supervisors hereby declaring that it would have passed this resolution and each and  
23 every section, subsection, sentence, clause, phrase, and word not declared invalid or  
24 unconstitutional without regard to whether any other portion of this resolution or application  
25 thereof would be subsequently declared invalid or unconstitutional; and, be it

1           FURTHER RESOLVED, That this Resolution shall take effect upon its enactment.  
2           Enactment occurs when the Mayor signs the resolution, the Mayor returns the resolution  
3           unsigned or does not sign the resolution within ten days of receiving it, or the Board of  
4           Supervisors overrides the Mayor's veto of the resolution; the provisions of any previous  
5           resolutions in any way inconsistent with the provisions hereof in and for the issuance of the  
6           Bonds as herein described are hereby repealed.

7  
8           Recommended:

9           Greg Wagner  
10          Controller

11  
12          By: \_\_\_\_\_ /s/ \_\_\_\_\_  
13                   GREG WAGNER  
14                   Controller



City and County of San Francisco  
Tails  
Resolution

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

File Number: 260207

Date Passed: April 21, 2026

Resolution establishing the appropriations limit for Special Tax Districts and Infrastructure Revitalization and Financing Districts for Fiscal Year (FY) 2025-2026 pursuant to California Constitution Article XIII B (Gann Limit), and determining other matters in connection therewith, as defined herein.

April 15, 2026 Budget and Finance Committee - RECOMMENDED

April 21, 2026 Board of Supervisors - ADOPTED

Ayes: 9 - Chen, Dorsey, Mahmood, Mandelman, Melgar, Sauter, Sherrill, Walton and Wong  
Excused: 2 - Chan and Fielder

File No. 260207

I hereby certify that the foregoing Resolution was ADOPTED on 4/21/2026 by the Board of Supervisors of the City and County of San Francisco.

f Angela Calvillo  
Clerk of the Board

Daniel Lurie  
Mayor

4 / 30 / 26

Date Approved