



GOODWIN CONSULTING GROUP

**ABAG FINANCE AUTHORITY FOR  
NONPROFIT CORPORATIONS  
COMMUNITY FACILITIES DISTRICT NO. 2004-1  
(SEISMIC SAFETY IMPROVEMENTS – 690 AND  
942 MARKET STREET PROJECT)**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2018-19**

**February 15, 2019**

***Community Facilities District No. 2004-1***  
***CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the ABAG Finance Authority for Nonprofit Corporations Community Facilities District No. 2004-1 (Seismic Safety Improvements – 690 and 942 Market Street Project) (“CFD No. 2004-1” or “CFD”):

### **Fiscal Year 2018-19 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
104	\$1,098,490

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 2018-19**

<b>Type of Property</b>	<b>Number of Parcels Taxed</b>	<b>Taxable Square Feet</b>
LP Parcel	0	N/A
Condominium Unit	62	102,810
Fractional Unit	39	66,554
Retail Property	3	5,223

For more information regarding the status of development in CFD No. 2004-1, please see Section V of this report.

### **Delinquency Summary**

<b>Delinquent Amount for FY 2017-18 (as of October 13, 2017)</b>	<b>Total Levy for FY 2017-18</b>	<b>Delinquency Rate</b>
\$9,418	\$1,058,924	0.89%

For additional delinquency information, please see Section VII of this report.

## Outstanding Bonds Summary

### Special Tax Bonds, Series 2007A (Taxable)

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
August 2018	\$11,000,000	\$11,000,000*	\$0*

\* As of the date of this report.

### 2018 Special Tax Refunding Bonds (Taxable)

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
August 2018	\$9,795,000	\$0*	\$9,795,000*

\* As of the date of this report.

For more information about the bond proceeds, please see Section X of this report.

## ***I. INTRODUCTION***

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### **ABAG Finance Authority for Nonprofit Corporations Community Facilities District No. 2004-1 (Seismic Safety Improvements – 690 and 942 Market Street Project)**

On December 17, 2004, the Executive Committee of the Board of Directors (the “Board”) of the ABAG Finance Authority for Nonprofit Corporations (the “Authority”) established CFD No. 2004-1. In a landowner election held on the same day, the then-qualified landowner electors within the CFD authorized the levy of a Mello-Roos special tax on property within CFD No. 2004-1. The landowners also voted to incur bonded indebtedness, secured by special taxes levied on properties within CFD No. 2004-1, in an amount not to exceed \$30,000,000.

On August 24, 2007, the landowners within the CFD approved a ballot proposition authorizing the alteration of the Rate and Method of Apportionment of Special Tax for CFD No. 2004-1. On the same day, the Board adopted the Resolution of Alteration, which authorized the Amended and Restated Rate and Method of Apportionment of Special Tax (the “RMA”). The main purpose of this alteration was to eliminate the special tax obligation on properties within Tax Zone #2 by reducing the special tax rates to zero. Other significant changes included removing the special tax prepayment option and eliminating all apportionment factors relating to variable and fixed rate bonds.

On October 31, 2007, CFD No. 2004-1 issued Special Tax Bonds, Series 2007A (Taxable) (the “Series 2007A Bonds”) in the principal amount of \$11,000,000. Proceeds of the Series 2007A Bonds will be used to finance certain seismic safety improvements to the development.

On August 30, 2018, the CFD issued \$9,795,000 in special tax refunding bonds (“Series 2018 Refunding Bonds” or “Bonds”). Proceeds from the sale of the Series 2018 Refunding Bonds were used to redeem the Series 2007A Bonds, to establish a reserve fund, and to pay the expenses in connection with the issuance of the Series 2018 Refunding Bonds.

CFD No. 2004-1 consists of two lots; one located at 690 Market Street and another located at 942 Market Street in the City of San Francisco (the “City”). The 690 Market Street lot contains a 24-story, high-rise building and is proposed to include 101 dwelling units, three retail units, and common space. The 942 Market Street lot contains a 7-story building which is expected to include 15 market-rate units and 13 below market-rate units.

### **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 (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982, 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 tax-exempt bonds, although it may also issue taxable 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.

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2018-19 special tax levy for CFD No. 2004-1. The Report is intended to provide information to interested parties regarding the CFD, including its current financial obligations, special taxes to be levied in fiscal year 2018-19, development status, and improvements authorized to be funded by CFD No. 2004-1.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of CFD No. 2004-1 for fiscal year 2018-19.
- **Section IV** presents a summary of the special tax levy. Additionally, it identifies the method used to apportion special taxes among parcels in CFD No. 2004-1 and the maximum and actual special tax rates for fiscal year 2018-19.
- **Section V** provides an update of the development activity occurring within the CFD.
- **Section VI** provides a description of the authorized improvements being funded by CFD No. 2004-1.
- **Section VII** provides information regarding funds and accounts established for the Series 2007A Bonds, including the current balances in such funds and accounts.
- **Section VIII** provides information regarding special tax delinquencies in the CFD.
- **Section IX** provides information regarding bond foreclosure covenants and foreclosure proceedings, if any.
- **Section X** provides a summary of the CFD’s reporting requirements set forth in the Local Agency Special Tax and Bond Accountability Act (Senate Bill 165).
- **Section XI** presents information on requirements set forth in Assembly Bill 1666.

### **III. SPECIAL TAX REQUIREMENT**

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Pursuant to the RMA, which was adopted as an exhibit to the Resolution of Alteration of CFD No. 2004-1, the Special Tax Requirement means the amount that must be levied in any fiscal year to: (i) pay principal and interest on bonds, (ii) pay periodic costs on bonds, including but not limited to, credit enhancement, liquidity support and rebate payments on bonds, (iii) create or replenish reserve funds, (iv) cure any delinquencies in the payment of principal or interest on bonds which have occurred in the prior fiscal year or, based on delinquencies in the payment of special taxes which have already taken place, are expected to occur in the fiscal year in which the tax will be collected, (v) pay administrative expenses, and (vi) pay the costs of improvements authorized to be financed by CFD No. 2004-1. The amounts referred to in clause (i) of the preceding sentence may be reduced in any fiscal year by: (a) interest earnings on or surplus balances in funds and accounts for bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the bond indenture, bond resolution, or other legal document that set forth these terms, (b) proceeds from the collection of penalties associated with delinquent special taxes, and (c) any other revenues available to pay debt service on bonds as determined by the Administrator. For fiscal year 2018-19, the Special Tax Requirement is \$1,098,490 and is calculated in the table below.

**Community Facilities District No. 2004-1  
Special Tax Requirement  
Fiscal Year 2018-19**

<b>Debt Service Payments</b>		<b>\$814,815</b>
March 1, 2019 Interest Payment	\$259,907	
September 1, 2019 Interest Payment	\$259,907	
September 1, 2019 Principal Payment	\$295,000	
<b>Surplus Funds Due to Refunding</b>		<b>\$200,210</b>
<b>CFD Administrative Expenses</b>		<b>\$83,465</b>
Trustee Costs	\$4,500	
Special Tax Consultant Costs	\$11,000	
Legal Costs	\$25,000	
ABAG FAN Administrative Costs	\$41,924	
County Fee for Placing Levy on Roll	\$1,040	
<b>Special Tax Requirement for Fiscal Year 2018-19</b>		<b>\$1,098,490</b>

The total bond debt service due in calendar year 2019 to be paid from special taxes levied in fiscal year 2018-19 totals \$814,815, and the total amount of administrative expenses for fiscal year 2018-19 is \$83,465. Since the special tax levy was submitted before the Series 2007A Bonds were refunded, surplus funds were levied and will be available to reduce the special tax levy in future fiscal years. The special tax requirement is equal to the cost of debt service, surplus funds related to the Series 2007A Bonds debt service, and administrative expenses, which totals \$1,098,490.

## ***IV. SPECIAL TAX LEVY***

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Special taxes within CFD No. 2004-1 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. *(All capitalized terms, unless otherwise stated, are defined in the RMA which is attached as Appendix C of this Report.)*

### **Special Tax Categories**

The RMA establishes two mutually exclusive tax zones within the CFD: Tax Zone #1 and Tax Zone #2. Properties located within Tax Zone #1 will be subject to the special tax and properties within Tax Zone #2 will not be subject to the special tax. Within Tax Zone #1, the RMA establishes four special tax categories: LP Parcel, Fractional Unit, Condominium Unit, and Retail Property.

- The **LP Parcel** is defined as a parcel within Tax Zone #1 that meets the following criteria: (i) is owned by the R.C. Chronicle Building L.P. (the “LP”), (ii) is designated primarily for parking that will serve other land uses in CFD No. 2004-1, and (iii) has been assigned its own assessor’s parcel number and will receive its own property tax bill. If, in any fiscal year, there is no parcel that meets the three criteria set forth above, any parcel in Tax Zone #1 that is owned by the LP may be designated by the Administrator as the LP Parcel.
- A **Fractional Unit** is defined as an individual residential dwelling unit for which multiple owners may each purchase a fractional share of ownership.
- A **Condominium Unit** is defined as an individual residential dwelling unit that is not a Fractional Unit.
- **Retail Property** is defined as any parcel of Developed Property for which a building permit was issued for construction of square footage that is not part of a Condominium Unit or Fractional Unit.

Developed Property is defined as any parcel of taxable property within CFD No. 2004-1 for which a final building permit inspection was conducted or a certificate of occupancy was issued for construction of an individual Fractional Unit, Condominium Unit, or square footage of Retail Property by the City prior to June 1 of the preceding fiscal year. However, since the City and County of San Francisco does not issue certificates of occupancy for individual residential units within a building until the entire building is complete, temporary certificates of occupancy shall be used to determine if individual units are classified as Developed Property.

## Maximum Special Tax Rates

The maximum special tax rates applicable to taxable property in CFD No. 2004-1 are set forth in Section C of the RMA. The following table summarizes the maximum special tax that can be levied on property in CFD No. 2004-1.

### Community Facilities District No. 2004-1 Maximum Special Tax Rates Fiscal Year 2018-19\*

Type of Property	Maximum Special Tax
Tax Zone #1	
LP Parcel	\$3,492,737.90 per parcel
Condominium Unit	\$15.52 per square foot
Fractional Unit	\$20.70 per square foot
Retail Property	\$25.87 per square foot
Tax Zone #2	
Below Market-Rate Unit	\$0.00 per square foot
Market-Rate Unit	\$0.00 per square foot
Retail Property	\$0.00 per square foot

*\* On each July 1, the maximum special tax shall be increased by an amount equal to 2.0% of the amount in effect for the prior fiscal year.*

## Apportionment of Special Taxes

The amount of special tax that is apportioned to each parcel is determined through the application of Section D of the RMA. Section D apportions the Special Tax Requirement in two steps which prioritize the order in which properties are taxed, and is as follows: First, levy a special tax proportionately on each parcel of Developed Property in both tax zones up to 100% of the maximum special tax for each parcel for such fiscal year determined pursuant to Section C of the RMA. If additional revenue is needed after the first step, the special tax shall be levied on the LP Parcel up to 100% of the maximum special tax for the LP Parcel for such fiscal year determined pursuant to Section C of the RMA.

For fiscal year 2018-19, there were 104 parcels of Developed Property. Taxing all parcels of Developed Property at approximately 35.3% of their applicable maximum special tax rates for fiscal year 2018-19 will generate the Special Tax Requirement amount of \$1,098,490.

The actual special tax rates and number of square feet of taxable property on which those rates are levied for fiscal year 2018-19 in Tax Zone #1 are shown in the table below. Tax Zone #2 tax rates are not shown as properties within Tax Zone #2 are not subject to the special tax.

**Community Facilities District No. 2004-1  
Special Tax Levy for Fiscal Year 2018-19  
Tax Zone #1**

<b>Type of Property</b>	<b>Maximum Special Tax Rates</b>	<b>Actual Special Tax Rates</b>	<b>Total Sq. Ft.</b>	<b>Total Special Tax Levy</b>
LP Parcel	\$3,492,737.90 per parcel	\$0.00 per parcel	n/a	\$0
Condominium Unit	\$15.52 per sq. ft.	\$5.49 per sq. ft.	102,810	\$563,963
Fractional Unit	\$20.70 per sq. ft.	\$7.31 per sq. ft.	66,554	\$486,775
Retail Property	\$25.87 per sq. ft.	\$9.14 per sq. ft.	5,223	\$47,751
<b>Total Special Tax Levy for Fiscal Year 2018-19*</b>				<b>\$1,098,490</b>

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

## ***V. DEVELOPMENT UPDATE***

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As of June 1, 2018, all units within Tax Zone #1 of CFD No. 2004-1 have been constructed. In total, certificates of occupancy or final inspections have been issued for 62 Condominium Units, 39 Fractional Units, and 3 units of Retail Property. Therefore, for fiscal year 2018-19, there are a total of 104 parcels of Developed Property in the CFD.

Based on the current status of development in CFD No. 2004-1, the table below summarizes the total number of Developed Properties as well as the applicable square footage of taxable property in Tax Zone # 1 of the CFD.

**Community Facilities District No. 2004-1  
Developed Property and Square Footage  
Tax Zone #1  
Fiscal Year 2018-19**

<b>Type of Property</b>	<b>Developed Property</b>	
	<b>Units</b>	<b>Taxable Square Feet</b>
LP Parcel	n/a	n/a
Condominium Units	62	102,810
Fractional Units	39	66,554
Retail Property	3	5,223

## ***VI. AUTHORIZED CFD IMPROVEMENTS***

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The Resolution of Formation adopted by the Authority on December 17, 2004, authorizes the financing of costs associated with certain seismic safety improvements. As mentioned previously, the CFD is authorized to issue bonded indebtedness up to \$30,000,000, which was voted by the landowners at the time of CFD formation.

## ***VII. CFD FUNDS***

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Six funds were established pursuant to the bond indenture between the Authority and MUFG Union Bank, N.A. (the “Trustee”). Following is a brief description of the purpose of each fund.

The **Costs of Issuance Fund** is held and maintained in trust by the Trustee. This fund was created for the payment or reimbursement of costs of issuance. The Trustee shall maintain the Costs of Issuance Fund for a period of 90 days from the date of delivery of the Series 2018 Refunding Bonds and then shall transfer any moneys remaining to the Administrative Expense Fund.

The **Reserve Fund** is held and maintained in trust by the Trustee. This fund was established as a reserve for the payment of principal and interest on bonds in the event the balance in the Bond Fund is insufficient to make debt service payments. The Reserve Requirement is \$815,750 as of August 30, 2018.

The **Bond Fund** is held and maintained in trust by the Trustee. The Bond Fund was created to pay principal and interest on bonds. The Trustee shall withdraw from the Bond Fund the amount necessary to pay the principal and interest on bonds when due.

The **Special Tax Fund** is held and maintained in trust by the Trustee. This fund was created to hold the special tax receipts apportioned to CFD No. 2004-1. The Trustee shall disburse all money received from special tax revenues pursuant to provisions of the indenture.

The **Administrative Expense Fund** is held and maintained in trust by the Trustee. All money in the Administrative Expense Fund shall be withdrawn by the Trustee and paid to the Authority to pay for administrative expenses or costs of issuance. On the last day of each fiscal year, the Trustee shall withdraw any amounts remaining in the Administrative Expense Fund in excess of \$30,000 that have not been allocated to pay administrative expenses incurred but not yet paid, and which are not otherwise encumbered, and transfer such amounts to the Special Tax Fund.

## Fund Balances

As of August 30, 2018, the various CFD funds had the following balances:

**Community Facilities District No. 2004-1  
Fund Balances  
As of August 30, 2018\***

<b>Cost of Issuance</b>	<b>\$333,017</b>
<b>Reserve Fund</b>	<b>\$815,750</b>
<b>Bond Fund</b>	<b>\$0</b>
<b>Special Tax Fund</b>	<b>\$0</b>
<b>Administrative Expense Fund</b>	<b>\$0</b>

\* *Date of issuance of the Bonds*

## ***VIII. DELINQUENCIES***

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As of October 16, 2018, the San Francisco County Tax Collector's Office reports the following delinquency amounts for CFD No. 2004-1:

### **Community Facilities District No. 2004-1 Delinquencies as of October 16, 2018**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2017-18	1	\$9,418	\$1,058,924	0.89%
2016-17	0	\$0	\$1,054,958	0.00%
2015-16	0	\$0	\$1,058,070	0.00%
2014-15	0	\$0	\$1,060,083	0.00%
2013-14	0	\$0	\$1,055,933	0.00%

## ***IX. FORECLOSURE COVENANT***

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The Authority has covenanted in the bond indenture with and for the benefit of the owners of the Series 2007A Bonds that on or about February 15 and June 15 of each fiscal year, the Chief Financial Officer (the “CFO”) will compare the amount of special taxes theretofore levied in the CFD to the amount of special tax revenues theretofore received by the Authority, and:

Individual Delinquencies. If the CFO determines that any single parcel subject to the special tax in CFD No. 2004-1 is delinquent in the payment of special taxes in the aggregate amount of \$10,000 or more with respect to any Condominium Unit, the LP Parcel or any Retail Property, or \$4,000 or more with respect to any fractional interest in a Fractional Unit, then the CFO will send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the owner of the delinquent property (with a copy to the related homeowner’s association with respect to any fractional interest) within 45 days of such determination, and (if the delinquency remains uncured) foreclosure proceedings will be commenced by the Authority within 90 days of such determination.

Aggregate Delinquencies. If the CFO determines that (i) the total amount of delinquent special tax for the prior fiscal year for the entire CFD, (including the total of delinquencies described in “Individual Delinquencies” above), exceeds 5% of the total special tax due and payable for the prior fiscal year, or (ii) there are ten (10) or fewer owners of real property within CFD No. 2004-1, determined by reference to the latest available secured property tax roll of San Francisco County, the CFO will notify or cause to be notified property owners who are then delinquent in payment of special taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and the Authority will commence foreclosure proceedings within 90 days of such determination against each parcel of land in CFD No. 2004-1 with a special tax delinquency.

As of the date of this Report, the Authority has not been required to initiate foreclosure proceedings on parcels in CFD No. 2004-1.

## **X. SENATE BILL 165 REPORTING REQUIREMENTS**

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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 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 public agency's governing body setting forth the following information.

### **Section 50075.3**

*Item (a): Identify the amount of special taxes that have been collected and expended.*

The fiscal year 2017-18 special tax levy was \$1,058,924. Since \$9,418 is delinquent, the Authority received \$1,049,506 in special taxes. The \$1,049,506 in special tax revenue was used to pay debt service in March and September 2018 on the Series 2007A Bonds and to fund administrative costs for CFD No. 2004-1.

*Item (b): Identify the status of any project required or authorized to be funded by the special taxes.*

Special tax revenue was used to pay debt service on the Series 2007A Bonds, as well as for administrative expenses of the CFD.

### **Section 53411**

*Item (a): Identify the amount of bonds that have been collected and expended.*

The Series 2007A Bonds were issued by the Authority on October 31, 2007, in the principal amount of \$11,000,000. An Original Issue Discount of \$107,628 and an Underwriter's Discount of \$320,000 left a total of \$10,572,372 in bond proceeds. Upon issuance of the bonds, \$9,179,235 was deposited into the Improvement Fund. Also from bond proceeds, \$375,000 was deposited into the Costs of Issuance Fund to pay the costs of issuing the bonds. The remaining \$1,018,138 of bond proceeds was deposited into the Reserve Fund.

The Series 2018 Refunding Bonds were issued by the Authority on August 30, 2018 in the principal amount of \$9,795,000. Amounts relating to the Series 2007A Bonds of \$1,764,383 left a total of \$11,559,383 in proceeds. Upon issuance of the bonds, \$10,207,375 was deposited into the Escrow Fund to pay all outstanding Series 2007A Bonds, \$536,258 was deposited into the Cost of Issuance Fund, and \$815,750 was placed into the Reserve Fund.

*Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.*

Facilities anticipated to be funded by the Series 2007A Bonds have been completed.

## ***XI. ASSEMBLY BILL 1666 REQUIREMENTS***

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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.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2018-19 Special Tax Levy***

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**ABAG Finance Authority for Nonprofit Corporations  
Community Facilities District No. 2004-1  
(Seismic Safety Improvements - 690 and 942 Market Street Project)  
Fiscal Year 2018-19 Special Tax Levy Summary  
Tax Zone #1**

<b>Type of Property</b>	<b>Number of Parcels Taxed</b>	<b>Total Taxable Square Feet</b>	<b>FY 2018-19 Maximum Special Tax</b>	<b>FY 2018-19 Actual Special Tax</b>	<b>FY 2018-19 Special Tax Levy</b>
LP Parcel	0	n/a	\$3,492,737.90 per parcel	\$0.00 per parcel	\$0
Condominium Unit	62	102,810	\$15.52 per sf	\$5.49 per sf	\$563,963
Fractional Unit	39	66,554	\$20.70 per sf	\$7.31 per sf	\$486,775
Retail Property	3	5,223	\$25.87 per sf	\$9.14 per sf	\$47,751
<b>Totals</b>	<b>104</b>	<b>174,587</b>			<b>\$1,098,490</b>

*Goodwin Consulting Group, Inc.*

**APPENDIX B**

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*Fiscal Year 2018-19 Special Tax Levy  
For Individual Assessor's Parcels*

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**ABAG Finance Authority for Nonprofit Corporations**  
**Community Facilities District No. 2004-1**  
**(Seismic Safety Improvements - 690 and 942 Market Street Project)**  
**Fiscal Year 2018-19 Special Tax Levy**

<b>Block</b>	<b>Lot</b>	<b>Unit</b>	<b>Square Feet</b>	<b>Type of Property</b>	<b>Development Status</b>	<b>FY 2018-19 Actual Special Tax</b>
0311	-	016	1,633	Retail Property	Developed	\$14,929.68
0311	-	017	1,108	Retail Property	Developed	\$10,129.88
0311	-	018	2,482	Retail Property	Developed	\$22,691.64
0311	-	019	2,276	Condominium Unit	Developed	\$6,999.48
0311	-	020	1,303	Condominium Unit	Developed	\$7,147.60
0311	-	021	1,291	Condominium Unit	Developed	\$7,081.76
0311	-	022	1,629	Condominium Unit	Developed	\$8,935.86
0311	-	023	1,785	Condominium Unit	Developed	\$9,791.60
0311	-	024	301	Fractional Share Unit	Developed	\$9,332.64
0311	-	025	302	Fractional Share Unit	Developed	\$9,530.12
0311	-	026	303	Fractional Share Unit	Developed	\$9,442.36
0311	-	027	304	Fractional Share Unit	Developed	\$12,484.98
0311	-	028	305	Fractional Share Unit	Developed	\$13,055.46
0311	-	029	401	Fractional Share Unit	Developed	\$9,332.64
0311	-	030	402	Fractional Share Unit	Developed	\$9,530.12
0311	-	031	403	Fractional Share Unit	Developed	\$9,442.36
0311	-	032	404	Fractional Share Unit	Developed	\$12,484.98
0311	-	033	405	Fractional Share Unit	Developed	\$13,055.46
0311	-	034	501	Fractional Share Unit	Developed	\$9,332.64
0311	-	035	502	Fractional Share Unit	Developed	\$9,537.44
0311	-	036	503	Fractional Share Unit	Developed	\$9,500.88
0311	-	037	504	Fractional Share Unit	Developed	\$12,543.48
0311	-	038	505	Fractional Share Unit	Developed	\$13,172.50
0311	-	039	601	Fractional Share Unit	Developed	\$9,332.64
0311	-	040	602	Fractional Share Unit	Developed	\$9,537.44
0311	-	041	603	Fractional Share Unit	Developed	\$9,500.88
0311	-	042	604	Fractional Share Unit	Developed	\$12,543.48
0311	-	043	605	Fractional Share Unit	Developed	\$13,735.66
0311	-	044	701	Fractional Share Unit	Developed	\$10,846.64
0311	-	045	702	Fractional Share Unit	Developed	\$17,846.14
0311	-	046	703	Fractional Share Unit	Developed	\$12,543.48
0311	-	047	704	Fractional Share Unit	Developed	\$13,816.12
0311	-	048	801	Fractional Share Unit	Developed	\$12,982.32
0311	-	049	802	Fractional Share Unit	Developed	\$18,109.44
0311	-	050	803	Fractional Share Unit	Developed	\$12,280.18
0311	-	051	804	Fractional Share Unit	Developed	\$13,816.12
0311	-	052	901	Fractional Share Unit	Developed	\$12,982.32
0311	-	053	902	Fractional Share Unit	Developed	\$17,846.14
0311	-	054	903	Fractional Share Unit	Developed	\$12,543.48
0311	-	055	904	Fractional Share Unit	Developed	\$13,830.76
0311	-	056	905	Fractional Share Unit	Developed	\$15,213.10

**ABAG Finance Authority for Nonprofit Corporations**  
**Community Facilities District No. 2004-1**  
**(Seismic Safety Improvements - 690 and 942 Market Street Project)**  
**Fiscal Year 2018-19 Special Tax Levy**

<b>Block</b>	<b>Lot</b>	<b>Unit</b>	<b>Square Feet</b>	<b>Type of Property</b>	<b>Development Status</b>	<b>FY 2018-19 Actual Special Tax</b>
0311	-	057	1,775	Fractional Share Unit	Developed	\$12,982.32
0311	-	058	2,577	Fractional Share Unit	Developed	\$18,848.14
0311	-	059	1,685	Fractional Share Unit	Developed	\$12,324.06
0311	-	060	1,952	Fractional Share Unit	Developed	\$14,276.90
0311	-	061	1,784	Condominium Unit	Developed	\$9,786.12
0311	-	062	2,577	Condominium Unit	Developed	\$14,136.10
0311	-	063	1,685	Condominium Unit	Developed	\$9,243.06
0311	-	064	1,961	Condominium Unit	Developed	\$10,757.04
0311	-	065	2,080	Condominium Unit	Developed	\$11,409.82
0311	-	066	1,795	Fractional Share Unit	Developed	\$13,128.60
0311	-	067	1,932	Fractional Share Unit	Developed	\$14,130.62
0311	-	068	1,544	Condominium Unit	Developed	\$8,469.60
0311	-	069	1,273	Condominium Unit	Developed	\$6,983.02
0311	-	070	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	071	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	072	1,044	Condominium Unit	Developed	\$5,726.86
0311	-	073	1,544	Condominium Unit	Developed	\$8,469.60
0311	-	074	1,273	Condominium Unit	Developed	\$6,983.02
0311	-	075	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	076	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	077	1,044	Condominium Unit	Developed	\$5,726.86
0311	-	078	1,544	Condominium Unit	Developed	\$8,469.60
0311	-	079	1,273	Condominium Unit	Developed	\$6,983.02
0311	-	080	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	081	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	082	1,044	Condominium Unit	Developed	\$5,726.86
0311	-	083	1,544	Condominium Unit	Developed	\$8,469.60
0311	-	084	1,273	Condominium Unit	Developed	\$6,983.02
0311	-	085	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	086	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	087	1,044	Condominium Unit	Developed	\$5,726.86
0311	-	088	1,557	Condominium Unit	Developed	\$8,540.90
0311	-	089	1,267	Condominium Unit	Developed	\$6,950.12
0311	-	090	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	091	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	092	1,044	Condominium Unit	Developed	\$5,726.86
0311	-	093	1,658	Condominium Unit	Developed	\$9,094.94
0311	-	094	1,267	Condominium Unit	Developed	\$6,950.12
0311	-	095	1,510	Condominium Unit	Developed	\$8,283.10
0311	-	096	2,086	Condominium Unit	Developed	\$11,442.74
0311	-	097	1,044	Condominium Unit	Developed	\$5,726.86

**ABAG Finance Authority for Nonprofit Corporations**  
**Community Facilities District No. 2004-1**  
**(Seismic Safety Improvements - 690 and 942 Market Street Project)**  
**Fiscal Year 2018-19 Special Tax Levy**

<b>Block</b>	<b>Lot</b>	<b>Unit</b>	<b>Square Feet</b>	<b>Type of Property</b>	<b>Development Status</b>	<b>FY 2018-19 Actual Special Tax</b>
0311	- 098	2001	1,658	Condominium Unit	Developed	\$9,094.94
0311	- 099	2002	1,267	Condominium Unit	Developed	\$6,950.12
0311	- 100	2003	1,510	Condominium Unit	Developed	\$8,283.10
0311	- 101	2004	2,086	Condominium Unit	Developed	\$11,442.74
0311	- 102	2005	1,044	Condominium Unit	Developed	\$5,726.86
0311	- 103	2101	1,658	Condominium Unit	Developed	\$9,094.94
0311	- 104	2102	1,267	Condominium Unit	Developed	\$6,950.12
0311	- 105	2103	1,510	Condominium Unit	Developed	\$8,283.10
0311	- 106	2104	2,086	Condominium Unit	Developed	\$11,442.74
0311	- 107	2105	1,577	Condominium Unit	Developed	\$8,650.62
0311	- 108	2201	1,658	Condominium Unit	Developed	\$9,094.94
0311	- 109	2202	1,470	Condominium Unit	Developed	\$8,063.68
0311	- 110	2203	1,441	Condominium Unit	Developed	\$7,904.60
0311	- 111	2204	1,383	Condominium Unit	Developed	\$7,586.44
0311	- 112	2301	1,658	Condominium Unit	Developed	\$9,094.94
0311	- 113	2302	1,943	Condominium Unit	Developed	\$10,658.30
0311	- 114	2303	1,659	Condominium Unit	Developed	\$9,100.42
0311	- 115	2304	1,548	Condominium Unit	Developed	\$8,491.54
0311	- 116	2401	3,562	Condominium Unit	Developed	\$19,539.32
0311	- 117	2402	3,131	Condominium Unit	Developed	\$17,175.08
0311	- 118	2403	3,385	Condominium Unit	Developed	\$18,568.38
0311	- 119	2404	2,081	Condominium Unit	Developed	\$11,415.30
0341	- 005	n/a	n/a	n/a	n/a	\$0.00 /1
<b>Total Special Tax Levy for FY 2018-19</b>						<b>\$1,098,489.66</b>

/1 This parcel has been subdivided into 31 separate parcels, however, since they are within Tax Zone #2 they are not subject to taxation.

Goodwin Consulting Group, Inc.

## **APPENDIX C**

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*Amended and Restated  
Rate and Method of Apportionment  
of Special Tax*

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## EXHIBIT A

### ABAG FINANCE AUTHORITY FOR NONPROFIT CORPORATIONS COMMUNITY FACILITIES DISTRICT NO. 2004-1 (SEISMIC SAFETY IMPROVEMENTS—690 AND 942 MARKET STREET PROJECTS)

#### AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

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A Special Tax applicable to each Assessor's Parcel in the ABAG Finance Authority for Nonprofit Corporations Community Facilities District No. 2004-1 (Seismic Safety Improvements—690 and 942 Market Street Projects) shall be levied and collected according to the tax liability determined by the Board or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2004-1, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided.

#### 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 Government Code of the State of California.

**“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 Authority in carrying out its duties with respect to CFD No. 2004-1 and the Bonds, including, but not limited to, the levying and collection of the Special Tax, the fees and expenses of its counsel, charges levied by the County Auditor's Office, Tax Collector's Office, and/or Treasurer's Office, costs related to property owner inquiries regarding the Special Tax, amounts needed to pay rebate to the federal government with respect to Bonds, costs associated with complying with continuing disclosure requirements under the California Government Code with respect to the Bonds and the Special Tax, and all other costs and expenses of the Authority in any way related to the establishment or administration of CFD No. 2004-1.

**“Administrator”** shall mean the person or firm designated by the Authority to administer the Special Tax according to this Rate and Method of Apportionment of Special Tax.

**“Airspace Parcel”** means a parcel with an assigned Assessor's Parcel number that shares common vertical space of an underlying land Parcel with other Parcels.

**“Assessor’s Parcel”** or **“Parcel”** means a lot, parcel, or 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.

**“Authority”** means the ABAG Finance Authority for Nonprofit Corporations.

**“Below Market-Rate Units”** means those Condominium Units within Tax Zone #2 that have a deed restriction recorded on title of the property that (i) limits the sales price of the Condominium 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 Directors of the Authority, acting as the legislative body of CFD No. 2004-1.

**“Bonds”** means bonds or other debt (as defined in the Act), whether in one or more series, issued, insured or assumed by CFD No. 2004-1 related to public infrastructure and/or improvements that will serve property included within CFD No. 2004-1.

**“Capitalized Interest”** means funds in any capitalized interest account available to pay debt service on Bonds.

**“CFD”** or **“CFD No. 2004-1”** means the ABAG Finance Authority for Nonprofit Corporations Community Facilities District No. 2004-1 (Seismic Safety Improvements—690 and 942 Market Street Projects).

**“CFD Formation”** means the date of which the Resolution of Formation of CFD No. 2004-1 is adopted by the Board.

**“City”** or **“County”** means the City and County of San Francisco.

**“Condominium Unit”** means an individual residential dwelling unit in CFD No. 2004-1 that is not a Fractional Unit. Notwithstanding the foregoing, any residential unit in CFD No. 2004-1 that had at any time been taxed as a Fractional Unit shall continue to be taxed as a Fractional Unit even if the unit subsequently becomes a Condominium Unit.

**“Developed Property”** means, in any Fiscal Year, all Assessor’s Parcels of Taxable Property in CFD No. 2004-1 for which (i) a final building permit inspection has been conducted prior to June 1 of the preceding Fiscal Year in association with a building permit for construction of an individual Condominium Unit, Fractional Unit, or Square Footage of Retail Property, or (ii) for which a certificate of occupancy was issued by the City prior to June 1 of the preceding Fiscal Year for construction of an individual Condominium Unit, Fractional Unit, or Square Footage of Retail Property.

**“Fiscal Year”** means the period starting July 1 and ending on the following June 30.

**“Fractional Unit”** means an individual residential dwelling unit in CFD No. 2004-1 for which multiple owners may each purchase a fractional share of ownership (also referred to as a timeshare unit by the California Department of Real Estate).

**“LP”** means the R.C. Chronicle Building L.P. and any successor to this LP.

**“LP Parcel”** means, at CFD Formation, the Assessor’s Parcel identified in Fiscal Year 2004-05 by Assessor’s Parcel number 0311-006. If and when a separate Parcel is created within Tax Zone #1 that (i) is owned by the LP, (ii) is designated primarily for parking that will serve other land uses in CFD No. 2004-1, and (iii) has been assigned its own Assessor’s Parcel number and will receive its own tax bill, such Parcel shall then be designated as the LP Parcel and the corresponding Maximum Special Tax shall be assigned thereto. If, in any Fiscal Year, there is no Assessor’s Parcel that meets the three criteria set forth above, any Parcel in Tax Zone #1 that is owned by the LP (including a Parcel of Retail Property) may be designated by the Administrator as the LP Parcel.

**“Market-Rate Unit”** means any Condominium Unit within Tax Zone #2 that is not a Below Market-Rate Unit.

**“Maximum Special Tax”** means the maximum Special Tax, determined in accordance with Section C, that can be levied in any Fiscal Year.

**“Proportionately”** means, for Developed Property, 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 Assessor’s Parcels of Developed Property.

**“Public Property”** means any property within the boundaries of CFD No. 2004-1 that is owned by or irrevocably offered for dedication to the federal government, State of California, City or other public agency.

**“Retail Property”** means any Parcel of Developed Property within CFD No. 2004-1 for which a building permit was issued for construction of Square Footage that is not part of a Condominium Unit or Fractional Unit.

**“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 (i) to pay principal and interest on Bonds which is due in the calendar year which begins in such Fiscal Year, (ii) to pay periodic costs on the Bonds, including but not limited to, credit enhancement, liquidity support and rebate payments on the Bonds, (iii) to create or replenish reserve funds, (iv) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, (v) to pay Administrative Expenses, and (vi) to pay the costs of public improvements authorized to be financed by CFD No. 2004-1. The amount referred to in clause (i) 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 (including Capitalized Interest) to the extent that such earnings or balances are available to apply against debt service pursuant to the Bond indenture, Bond resolution, or other legal document that set forth these terms, (ii) proceeds from the collection of penalties associated with delinquent Special Taxes, and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

**“Square Foot”, “Square Footage” or “Square Feet”** means the square footage reflected on the original construction building permit issued for construction of an individual Condominium Unit, Fractional Unit, or Parcel of Retail Property, and any Square Footage subsequently added to a residential unit or retail suite after issuance of a building permit for expansion or renovation of the unit or suite.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 2004-1 which are not exempt from the Special Tax pursuant to law or Section F below.

**“Tax Zone”** means one of the two mutually exclusive geographic areas defined below and identified in Attachment 1 of this Rate and Method of Apportionment of Special Tax.

**“Tax Zone #1”** means the Parcel identified in Fiscal Year 2004-05 by Assessor’s Parcel number 0311-006 and shown on Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone #1.

**“Tax Zone #2”** means the Parcel identified in Fiscal Year 2004-05 by Assessor’s Parcel number 0341-005 and shown on Attachment 1 of this Rate and Method of Apportionment of Special Tax as Tax Zone #2.

## **B. DATA FOR ANNUAL ADMINISTRATION OF SPECIAL TAX**

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for Taxable Property within each Tax Zone. The Administrator shall also (i) identify the LP Parcel, (ii) determine which Parcels other than the LP Parcel are Developed Property, (iii) for each Parcel of Developed Property, identify the Square Footage on the Parcel and determine whether the Square Footage is that of a Condominium Unit, Fractional Unit or Retail Property, (iv) in Tax Zone #2, determine if each Condominium Unit is a Below Market-Rate Unit or a Market-Rate Unit, and (v) calculate the Special Tax Requirement for the Fiscal Year.

## **C. MAXIMUM SPECIAL TAX**

Table 1 below identifies the Maximum Special Tax for Taxable Property within CFD No. 2004-1 for Fiscal Year 2005-06:

**TABLE 1**  
**CFD No. 2004-1**  
**MAXIMUM SPECIAL TAXES**

<i>Type of Property</i>	<i>Maximum Special Tax Fiscal Year 2005-06 *</i>
<b>TAX ZONE #1</b>	
LP Parcel	\$2,700,000
Condominium Unit	\$12.00 per Square Foot
Fractional Unit	\$16.00 per Square Foot
Retail Property	\$20.00 per Square Foot
<b>TAX ZONE #2</b>	
Below Market-Rate Unit	\$0.00 per Square Foot
Market-Rate Unit	\$0.00 per Square Foot
Retail Property	\$0.00 per Square Foot

*\* On July 1, 2006 and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by an amount equal to 2.0% of the amount in effect for the prior Fiscal Year.*

**Once a Maximum Special Tax has been assigned to a Fractional Unit, the Maximum Special Tax for the Assessor’s Parcel shall not be reduced in any future Fiscal Year even if the unit is subsequently sold as a Condominium Unit. In addition, once a Condominium Unit in Tax Zone #2 has been taxed as a Market-Rate Unit, such unit shall never be categorized as a Below Market-Rate Unit unless, in the same Fiscal Year that the such change would take effect, a unit in Tax Zone #2 that had been taxed as a Below Market-Rate Unit becomes a Market-Rate Unit. Notwithstanding the above, the actual Special Tax levied in any Fiscal Year may be less than the Maximum Special Tax pursuant to Step 1 in Section D below.**

**D. METHOD OF LEVY OF THE SPECIAL TAX**

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the Administrator shall determine the Special Tax Requirement to be collected in that Fiscal Year and shall levy a Special Tax according to the following steps until the amount of the levy is equal to the Special Tax Requirement:

- Step 1.** The Special Tax shall be levied Proportionately on each Parcel of Developed Property in both Tax Zones up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year determined pursuant to Section C.
- Step 2.** If additional revenues are needed after Step 1, and after applying Capitalized Interest to the Special Tax Requirement, the Special Tax shall be levied on the LP Parcel up to 100% of the Maximum Special Tax for the LP Parcel for such Fiscal Year determined pursuant to Section C;

**E. MANNER OF COLLECTION OF SPECIAL TAX**

The Special Taxes for CFD No. 2004-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Authority 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 for Fractional Units may be billed either directly to individual fractional owners or to a homeowners association, which shall then bill the individual fractional owners; non-payment of Special Taxes billed by the homeowners association shall result in interest and penalties, and the fractional ownership shall be subject to foreclosure proceedings as set forth in the Bond covenants.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and authorized facilities to be constructed directly from Special Tax proceeds have been completed. However, in no event shall a Special Tax be levied after Fiscal Year 2040-41. Pursuant to Section 53321 (d) of the Act, the Special Tax levied against a Parcel used for private residential purposes 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.

**F. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on Parcels of Public Property, except as otherwise provided in the Act.

**G. PREPAYMENT OF SPECIAL TAX**

Prepayment of the Special Tax is not permitted.

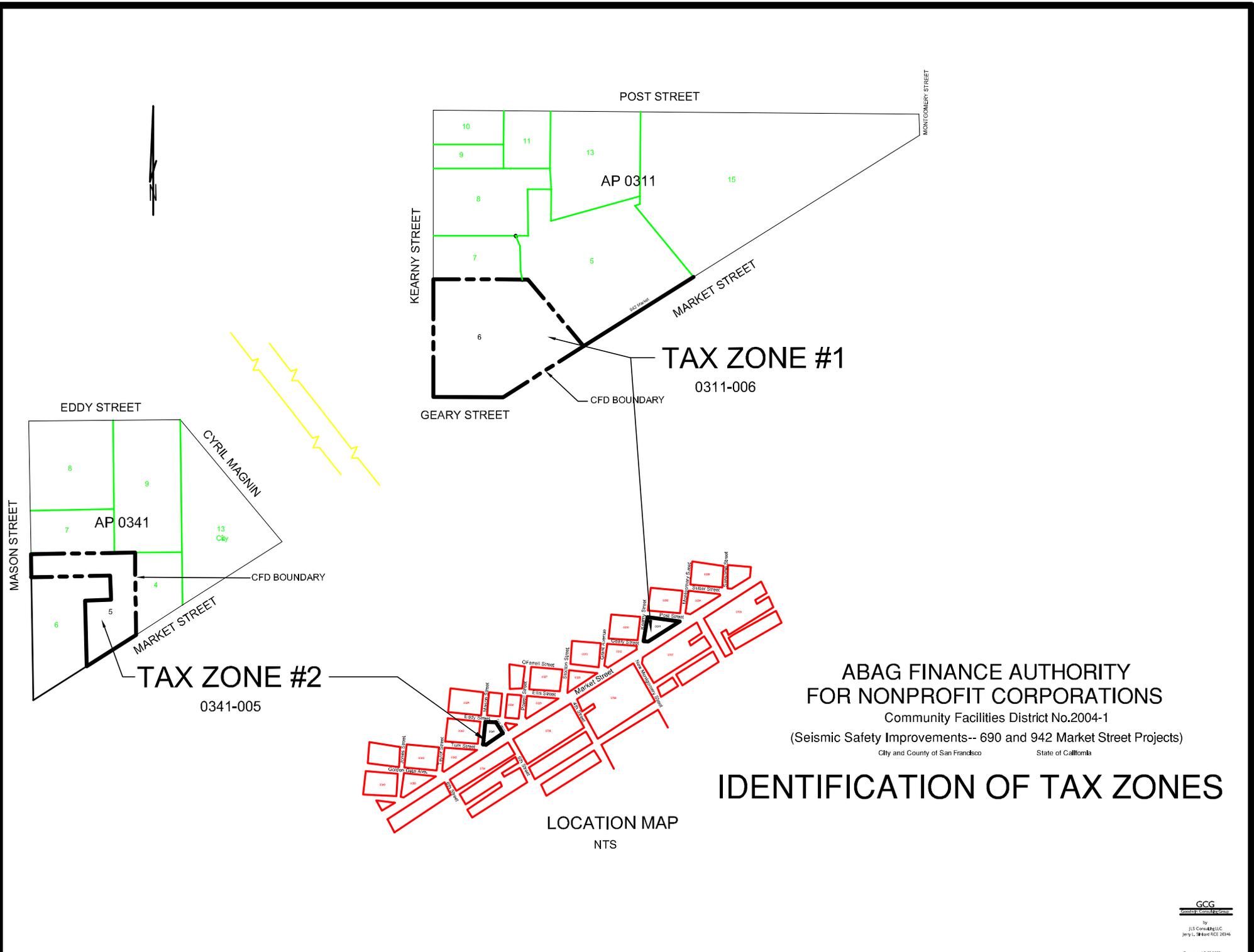
**H. INTERPRETATION OF SPECIAL TAX FORMULA**

The Authority reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the Authority's discretion. Interpretations may be made by the Authority by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

**ATTACHMENT 1**

**ABAG FINANCE AUTHORITY FOR NONPROFIT CORPORATIONS  
COMMUNITY FACILITIES DISTRICT No. 2004-1  
(SEISMIC SAFETY IMPROVEMENTS—690 AND 942 MARKET STREET PROJECTS)**

**IDENTIFICATION OF TAX ZONES**

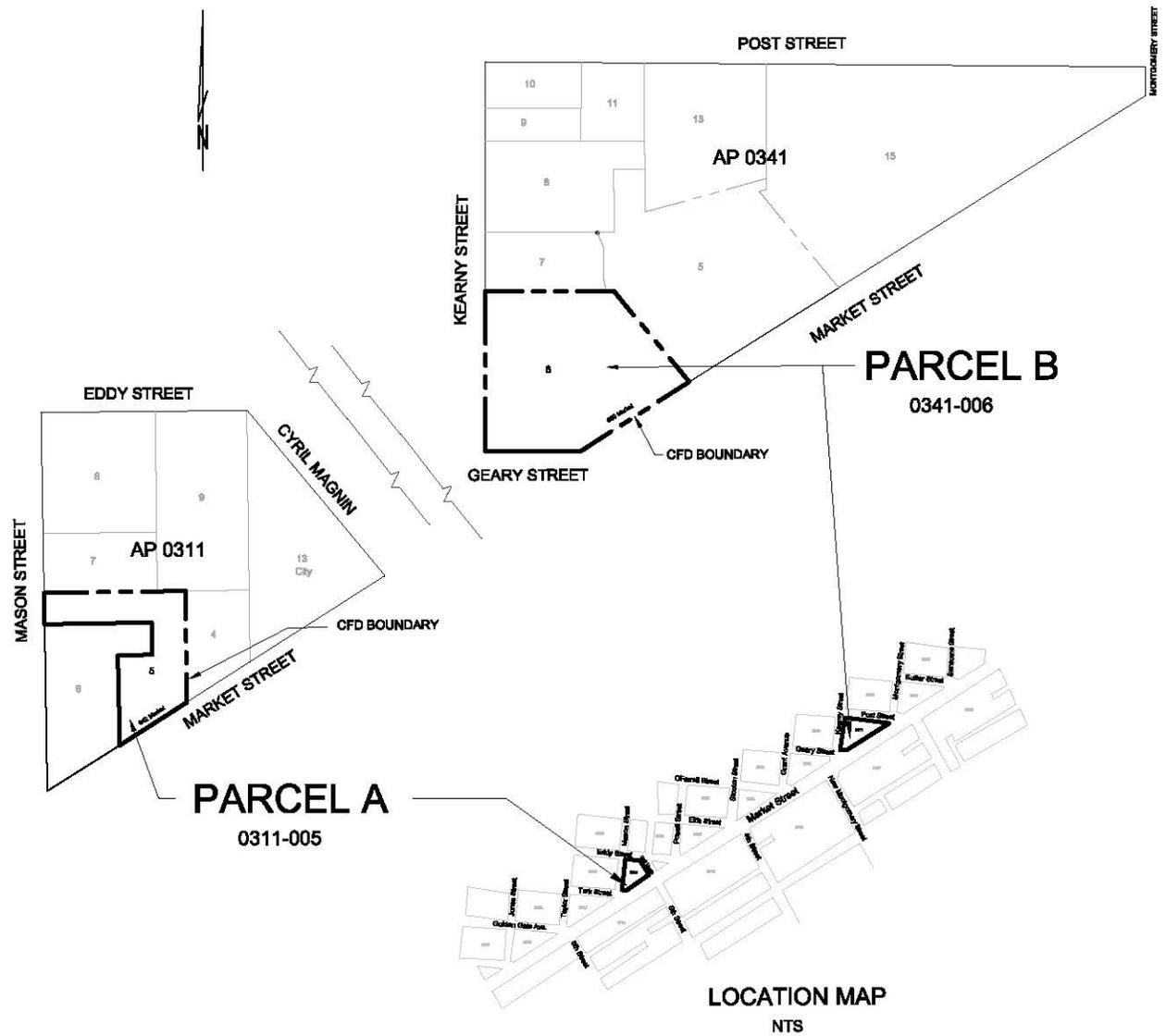


**APPENDIX D**

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*Boundary Map of  
Community Facilities District No. 2004-1*

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PROPOSED BOUNDARIES  
OF  
**ABAG FINANCE AUTHORITY  
FOR NONPROFIT CORPORATIONS**  
Community Facilities District No.2004-1  
(Seismic Safety Improvements-- 690 and 942 Market Street Projects)

City and County of San Francisco      State of California  
March, 2004      Scale 1" = 87'

**GCG**  
Geographic Consulting Group  
by  
J&J Consulting LLC  
Jeffrey L. Wardwell, CCS, 2004

1. Filed in the office of the Clerk of the Board of Supervisors this \_\_\_\_\_ day of \_\_\_\_\_, 2004.

\_\_\_\_\_  
Gloria L. Young  
Clerk of the Board of Supervisors

2. I hereby certify that the within map showing proposed boundaries of ABAG Finance Authority For Nonprofit Corporations, Community Facilities District No. 2004-1 (Seismic Safety Improvements-- 690 and 942 Market Street Projects) 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 \_\_\_\_\_, 2004, by its Resolution No. \_\_\_\_\_

\_\_\_\_\_  
Gloria L. Young  
Clerk of the Board of Supervisors

3. Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2004, 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.

\_\_\_\_\_  
Mabel S. Teng  
Assessor-Recorder  
City and County of San Francisco

**APPENDIX E**

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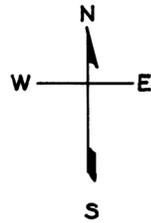
*Assessor's Parcel Maps for  
Fiscal Year 2018-19*

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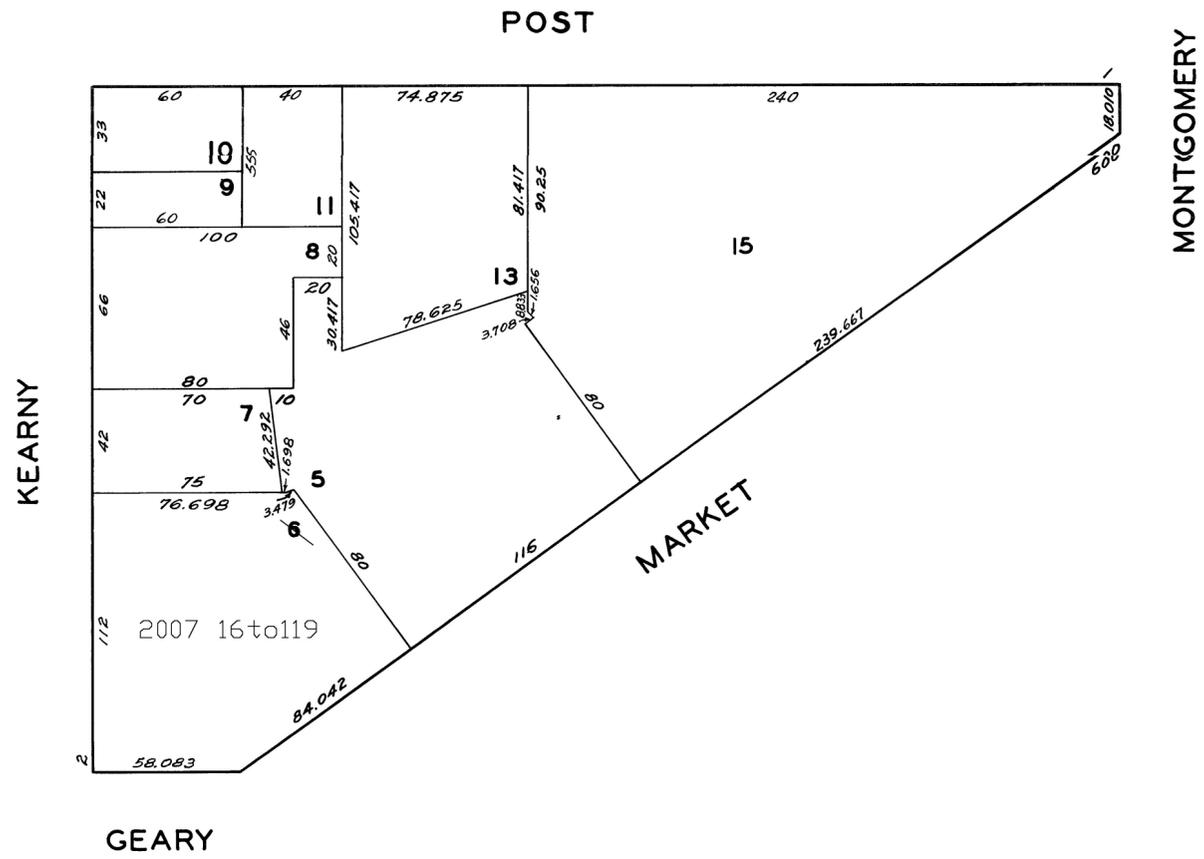
© COPYRIGHT SAN FRANCISCO  
CITY & COUNTY ASSESSOR 1995

**311**  
50 VARA BLK. 76

REVISED '68  
" '71  
" '72  
Revised 2007



**LOTS MERGED**  
Lot 12 INTO LOT 11 - '42  
" 3-4 " " 2 - '47  
lot6 into lots16to119 for 2007 roll



ASSESSED 67,897  
BLK. TOTAL 67,897 SQ. FT.