

SAN FRANCISCO BAY RESTORATION AUTHORITY

2024/25 Annual Levy Report For:

Measure AA Special Parcel Tax

November 2024

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1. INTRODUCTION AND OVERVIEW

The San Francisco Bay Restoration Authority (the “Authority”) is a regional government agency charged with raising and allocating resources for the restoration, enhancement, protection, and enjoyment of wetlands and wildlife habitat in the San Francisco Bay and along its shoreline. The Authority was created in 2008 with the enactment of the San Francisco Bay Restoration Authority Act, Government Code Sections 66700-66706.

On January 13, 2016, the Authority's Board unanimously voted to place a funding measure on the June 7, 2016 ballot in the nine-county Bay Area to generate funds to protect and restore San Francisco Bay. The Measure was approved by the voters with a 70% affirmative vote. The tax is levied annually at \$12/parcel for a total of twenty (20) years (the “Parcel Tax”), commencing July 1, 2017, and ending June 30, 2037. The Parcel Tax is typically collected via the general property tax billing system for each participating county; Direct bills may be issued for any parcels not normally billed by such property tax systems. The Parcel Tax will be calculated and administered by NBS as the Parcel Tax Administrator.

The Parcel Tax is calculated at a rate of \$12.00 dollars per taxable parcel in the San Francisco Bay Area. The County Property Tax bills include a line item for this Parcel Tax, with the phone number of (888) 508-8157 printed on the tax bills for questions or information: This is a dedicated phone line with a recorded message providing detailed information about the tax. Any specific inquiries about the Parcel Tax that come directly to the Authority offices can be directed to NBS at (800) 676-7516 or via email at customercare@nbsgov.com. In addition, NBS created a webpage at myparceltax.com/sfbay with the same information as well as links for more information.

The Fiscal Year 2024/25 levy amount submitted to the nine Bay Area Counties was \$25,934,304.

The overall annual timeline is presented on the next page in calendar year format. All activities are performed by NBS unless stated otherwise.

NBS

Jason Roth, Administrator

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1.1 Annual Timeline

Month(s)	Task
January – February	Review first tax installment data and delinquencies. Authority receives first portion of Parcel Tax revenues.
February – April	Parcel research and analysis.
May – June	Review second tax installment data and delinquencies. Authority receives second installment of Parcel Tax revenues.
June	Compile preliminary Parcel Tax levy database. Authority receives remaining Parcel Tax revenues.
July	Finalize Parcel Tax database.
July	Submit tax rolls to County Auditor-Controllers for Marin, San Francisco, and San Mateo.
August	Submit tax rolls to County Auditor-Controllers for Alameda, Contra Costa, Napa, Santa Clara, Solano, and Sonoma.
September	Process any rejected parcels.
October– November	Respond to property owner inquiries (occurs year-round).
December	Provide final Annual Levy Report and assist the Authority with the reporting requirements for Government Code Section 12463.2 and 50075.1.

2. METHODOLOGY

2.1 Parcel Tax Methodology

Per Authority Resolution No. 14 (the “Resolution”), the Parcel Tax method is as follows.

The Parcel Tax will be levied for twenty (20) years as discussed in Section 2 of the Resolution:

“The annual tax shall be \$12 per parcel for 20 years assessed against each parcel of taxable real property in the San Francisco Bay Area. A parcel is defined as any unit of land wholly or partially in the San Francisco Bay Area. All property that would otherwise be exempt from property taxes will also be exempt from the Parcel Tax.”

Note that this is a summary of the information within this Resolution (and it may differ from the exact language in the ballot measure).

2.2 Exemptions and Exceptions

Exemptions:

Parcels exempt from regular property taxes will also be exempt from the Parcel Tax. Certain religious and non-profit parcels are included herein. No senior or low-income exemptions are provided.

The Authority has also determined the following situations which may administratively result in an exemption to comply with the intent of the Resolution, that being a flat uniform tax per taxable parcel. The possible exceptions are as follows:

Exceptions:

The following exceptions may occur in one or more counties in the San Francisco Bay Area.

Contiguous Parcels

Contiguous Parcels are mainly residential properties that are made up of more than one parcel due to division by Tax Rate Area boundary or properties that have the house on one parcel and a portion of the yard or the garage on a separate parcel. These parcels are considered one residential property, but because they consist of more than one parcel, will be subject to the Parcel Tax multiple times. Therefore, Contiguous Parcels may receive an exemption.

Administrative Assessor Parcel Numbers (APNs)

Administrative APNs are used by certain counties for tracking purposes only. These parcels appear in the secured roll data but are not taxable. For example, Contra Costa County has thousands of APNs that are considered Administrative Parcels and they all begin with the number “9”. No Parcel Tax will be levied on Administrative Parcels as the county will not apply charges or send a tax bill to such parcels.

Mobile Home Parcels

Mobile Home Parcels are parcels that track the actual mobile home and not the land they lie on. Mobile Home Parcels are non-taxable when the underlying APN is taxed. A unique first digit or a unique use code usually identifies Mobile Home Parcels. For example, Contra Costa County has thousands of APNs that are classified as Mobile Home Parcels. These APNs are distinguished by each APN beginning with the number “7”. Marin County has approximately 350 APNs that are classified as Mobile Home Parcels. These APNs are

distinguished by each parcel having a County Use Code of “12”. No Parcel Tax will be levied on Mobile Home Parcels as the county will not apply charges or send a tax bill to such parcels.

Floating Home Parcels

A Floating Home is designed and built to be used as a stationary waterborne residential dwelling. Floating Homes are assessed in the same manner as real property. However, Marin County will not apply the Parcel Tax to Floating Home parcels. The Floating Home parcels in Marin County are distinguished by having a County Use Code of “13”. There are approximately 380 floating home parcels in Marin County. No Parcel Tax will be levied on Floating Home Parcels as the county will not apply charges or send a tax bill to such parcels.

Timeshare Parcels

There are thousands of separate APNs that are for interval ownerships of certain physical units, typically a condominium in a multi-unit development; these are known as “Timeshares.” The Authority will voluntarily reduce the parcel tax for these Timeshares to their proportionate share of the parcel tax as it applies to the physical unit. Alternatively, a Homeowners Association (“HOA”) may be billed for the Parcel Tax, allowing for the Parcel Tax to be fairly apportioned amongst the Timeshare owners. The Parcel Tax Administrator will identify such Timeshares.

Parking Stall Parcels

Parking Stall Parcels are similar to Contiguous Parcels because they are mainly associated with residential properties. Parking stalls have a separate APN in San Francisco County for example, while the residence also has an APN. This can lead to a single residential property being subject to the Parcel Tax multiple times. These parcels are considered one residential property but because they consist of more than one parcel, will be subject to the Parcel Tax multiple times. Therefore, Parking Stall Parcels may receive an exemption.

Government Code Section 53087.4

In accordance with Government Code Section 53087.4, the Parcel Tax will not be levied on parcels that have an Assessor’s Parcel Number but for which the owner can make the demonstration described in Section 53087.4 showing that the parcel is not a separate legal parcel from one or more surrounding Assessor’s Parcels.

Exemption and Exception Application Process:

Any property owner eligible for an exemption or exception as listed above, and others that may arise, may file for an exemption or exception from the Parcel Tax for the next fiscal year (first-time applicants only) with NBS, the Parcel Tax Administrator, at (800) 676-7516 (or email at customercare@nbsgov.com). NBS will review the application and discuss it with the Authority, who will review the application of the method of tax. The Authority and NBS will discuss the applications semi-annually, in December and June. NBS will inform the property owner of the Authority’s decision.

Any property owner granted an exemption or exception from the Parcel Tax does not need to complete an application annually. Exemptions/Exceptions will be honored until there is a change in ownership, parcel use, APN, or other relevant detail regarding the property in question.

Note: all completed applications must be received by June 30 to be eligible for an exemption for the following tax year.

2.3 Appeals Process

Measure AA was approved by the voters within the San Francisco Bay Area in July 2016 and is applicable to all properties within the San Francisco Bay Area. If disputes arise as to the formula or its application to individual parcels, such property owner may appeal their Parcel Tax.

The Parcel Tax was applied to each parcel based upon careful research and sources deemed to be reliable. If a property owner feels that the Parcel Tax has been calculated or applied in error, he or she must contact the Parcel Tax Administrator, NBS, at (800) 676-7516 or email at customercare@nbsgov.com. The property owner must make contact as soon as possible, but in any case, within one year from the receipt of the tax bill. NBS will review the application and discuss it with the Authority, who will review the application of the method of tax and determine the validity of the appeal. NBS will inform the property owner of the Authority's decision.

If the property owner is still not satisfied with the application, then he or she may request a final declaration from the Authority's Board. Their judgment will be considered final in any interpretations or discrepancies. In addition, the Board may pass any resolutions needed to clarify any ambiguities or issues regarding the Parcel Tax and its application to parcels.

3. LEVY SUMMARY

The following table summarizes the 2024/25 Fiscal Year Levy of the Measure AA Special Parcel Tax by County:

County	Parcels Levied	Levy Amount
Alameda	440,300	\$5,283,600
Contra Costa	362,622	4,351,464
Marin	90,384	1,084,608
Napa	48,200	578,400
San Francisco	202,460	2,429,520
San Mateo	216,093	2,593,116
Santa Clara	484,096	5,809,152
Solano	142,228	1,706,736
Sonoma	174,809	2,097,708
Totals:	2,161,192	\$25,934,304

The following table summarizes the 2024/25 Fiscal Year County Collection fees of the Measure AA Special Parcel Tax. The Authority negotiated a reduced fee with San Francisco and a flat fee with San Mateo.

County	Collection Fee	Collection Fee Total	Collection Fee as a % of the Levy
Alameda	1.7% of levy	\$89,821.20	1.70%
Contra Costa	\$250 + \$0.76/parcel	275,842.72	6.34%
Marin	\$2 first 10,000 parcels \$1 for next 10,000 parcels \$0.50 for over 20,000	65,192.00	6.01%
Napa	\$0.50/parcel	24,100.00	4.17%
San Francisco	\$0.40/parcel	80,984.00	3.33%
San Mateo	\$85,000 flat	85,000.00	3.28%
Santa Clara	1% of levy	58,091.52	1.00%
Solano	1% of levy	17,067.36	1.00%
Sonoma	0.85% of levy	17,830.52	0.85%
Totals:		\$714,074.12	2.75%