



AGENDA REPORT

TO: Edward D. Reiskin
City Administrator

FROM: Alexa Jeffress
Director, Economic &
Workforce Development
Department

SUBJECT: Oak Knoll Community Facilities
District (CFD)

DATE: October 21, 2021

City Administrator Approval

Date: Nov 2, 2021

RECOMMENDATION

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt The Following Pieces Of Legislation:

- 1. A Resolution Of The City Council Of Formation Of A Community Facilities District, Three Improvement Areas And A Future Annexation Area To Finance Public Improvements And Public Services For The Oak Knoll Project, and Making Findings Under The California Environmental Quality Act (CEQA);**
- 2. A Resolution Of the City Council Determining The Necessity To Incur Bonded And Other Indebtedness For The Oak Knoll Project Community Facilities District, And Making Findings Under The Environmental Quality Act (CEQA);**
- 3. A Resolution Of The City Council Calling Special Elections For Three Improvement Areas In The Community Facilities District For The Oak Knoll Project, And Making Findings Under The California Environmental Quality Act (CEQA); And**

Conduct A Special Landowner Election And Upon Conclusion Adopt The Following Pieces Of Legislation:

- 4. A Resolution Of The City Council Declaring Results Of Special Elections For Three Improvement Areas In The Community Facilities District For The Oak Knoll Project, Making Findings Under The California Environmental Quality Act (CEQA), And Directing Recording Of Notices Of Special Tax Lien;**
- 5. An Ordinance Levying Special Taxes Within Three Improvement Areas In The City Of Oakland Community Facilities District No. 2021-1 (Oak Knoll Facilities and Services), And Making Findings Under The California Environmental Quality Act (CEQA).**

City Council
October 5, 2021

EXECUTIVE SUMMARY

The Oak Knoll Project is a 183-acre mixed-use development project at the former Oak Knoll Naval Medical Center that was approved by the City Council on November 7, 2017.

Establishment of the Oak Knoll Community Facilities District (CFD) is required by the adopted Conditions of Approval for the Oak Knoll Project. The CFD will provide funding for the new infrastructure and maintenance of new parks, open space, trails, bridges, and associated lighting in the project. Consistent with the approved Condition of Approval, the Oak Knoll developer and property owner, Oak Knoll Venture Acquisitions LLC, requested the CFD by petition.

On October 5, 2021, the City Council adopted two resolutions (Resolutions of Intention) related to the Oak Knoll Mixed Use Community Plan (Oak Knoll Project) declaring (1) the City's intention to establish City of Oakland Community Facilities District (CFD) No. 2021-1 and levy special taxes to fund the operation and maintenance of parks and open space (Services) and construction of public infrastructure such as parks and roads (Facilities) for the Oak Knoll Project and (2) declaring the City's intention to incur bond indebtedness to finance the Facilities.

The proposed actions before the Council on November 16, 2021, are the next step in the CFD formation process and will do the following: (i) establish the CFD, three improvement areas in the CFD and a future annexation area for the CFD, (ii) establish the authority to levy special taxes in the CFD, (iii) establish the authority to incur debt for the CFD and (iv) approve an appropriations limit for the CFD. The Council will also conduct a landowner election, which is expected to be held immediately after the City Council's adoption of the resolution calling the election, in which the current property owner, Oak Knoll Venture Acquisitions LLC (Developer), as the only current landowner of property in the CFD, is required to vote on the levy of the special taxes, the issuance of bonded indebtedness, and an appropriations limit for the CFD.

The CFD will be organized into three improvement areas (Improvement Areas), corresponding to the three phases of development in the Oak Knoll Project. The CFD will also establish a Future Annexation Area, to allow for a more streamlined process for annexing properties into the CFD in the future. The CFD includes all residential properties in the project area *only*, it does not include any commercial properties that fall within the CFD area. All residential properties located within the CFD area will be market rate; there are no affordable housing projects that are planned for development within the CFD area. The City of Oakland's 5.4 acre "Barcelona Parcel" has been designated for affordable housing and sits adjacent to the Oak Knoll CFD area but does not fall within the area and is therefore not subject to any CFD tax assessments.

BACKGROUND / LEGISLATIVE HISTORY

History of the Oak Knoll Project

Much of the Oak Knoll Project site was originally developed in 1924 as the Oak Knoll Country Club and Golf Course. The U.S. Navy commissioned the property in 1942, and initially

constructed a temporary hospital for medical treatment of World War II battle wounded returning from the Pacific. Expansions of the hospital facilities were made during and after the War, and the hospital evolved into a modern regional hospital serving Navy personnel who had been wounded in the Korean and Vietnam Wars. A large main hospital building was opened in 1968 and continued to provide specialized care for military personnel into the 1990s. The Defense Base Closure and Realignment Act of 1990 directed the U.S. Navy to close the hospital, and the hospital was officially decommissioned and closed in 1996.

Planning for the reuse of the Oak Knoll Project site began in the 1990s. A Reuse Plan for the Oak Knoll Naval Medical Center Oakland was prepared in 1996, and the Navy and City of Oakland prepared a joint Environmental Impact Statement/Environmental Impact Report for the Disposal and Reuse of the Oak Knoll Naval Medical Center Oakland, which was certified in 1998.

The former Oak Knoll Naval Medical Center was acquired by the Developer in 2005, except for three parcels, including two separate privately-owned parcels, the Sea West Credit Union/Seneca School parcels and the City-owned Barcelona parcel.

The Developer proposed a master plan in 2006, but the plan was withdrawn due to the 2008 Recession. In 2014, the Developer reinitiated planning efforts for the property, and staff conducted planning and environmental review of those plans. The City Council approved the project and certified the Environmental Impact Report (EIR) on November 7, 2017 via Resolution No. 86963 C.M.S.

Upon completion, the proposed Oak Knoll Project would include 918 residential units, 72,000 square feet of neighborhood-serving commercial uses (including relocation and rehabilitation of the historic Club Knoll building), 67.6 acres of open space and recreation areas, and new streets.

The Oak Knoll CFD was required as a Condition of Approval for the Oak Knoll Project and is necessary to provide funding for the new infrastructure and maintenance of new parks, open space, trails, bridges, associated lighting, and all items identified in the attached Rate, Method of Apportionment and Manner of Collection of Special Taxes (RMAs). Formation of the CFD advances the Citywide Priority of developing and maintaining **vibrant, sustainable infrastructure**.

Conditions of Approval related to the CFD

As reference above, on November 7, 2017, the City Council adopted Resolution No. 86963 C.M.S., which adopted California Environmental Quality Act (CEQA) findings, certified the EIR, and approved Specific Conditions of Approval for the Oak Knoll Project (Conditions of Approval). Condition 53 of the Conditions of Approval requires, among other things, that:

- the City form the CFD pursuant to the Mello-Roos Community Facilities Act of 1982 (Mello-Roos Act),
- the CFD provide for two separate special taxes to be levied only against taxable properties in the Oak Knoll Project, together with other property taxes and assessments, up to a maximum of two percent (2.00%) of the appraised market value of the applicable residential unit at the time bonds are sold,

- one of the special taxes is a Special Services Tax that is levied in perpetuity to finance maintenance costs of certain public facilities and improvements such as parks, trails, and associated lighting in accordance with City-defined standards and cost parameters for maintenance, repair and/or replacement,
- the second special tax is a Facilities Special Tax to be levied to finance construction of the Oak Knoll Project's public facilities and improvements, such as roads, parks, trails, etc., and certain capital fees, and to pay debt service on bonds issued for the CFD,
- the Developer pays for all costs of forming and implementing the CFD, including all costs for consultants, elections, and any legal challenges, subject to reimbursement from proceeds of bonds or Facilities Special Taxes,
- the Facilities Special Tax be levied on parcels of Developed Property (property for which a building permit has been pulled) at the maximum assigned rates both before and after bonds have been issued, and any Facilities Special Taxes collected that are not needed for debt service on the bonds, administrative expenses, or replenishment of reserve funds be available to finance the Facilities, and
- the CFD be formed prior to approval of the first final map.

On October 5, 2021, as explained in more detail below, the City Council approved two resolutions of intention related to the CFD: Resolution No. 88745 C.M.S. and Resolution No.88846 C.M.S. The Resolution of Intention to Establish the CFD proposed the boundaries, special tax formula and authorized purposes of the CFD, and the Resolution of Intention to Incur Debt proposed the maximum amount of bonded debt to be incurred for the CFD.

Representatives from multiple City departments, including the City Attorney's Office, Economic and Workforce Development, Finance, Planning and Building, Public Works, and Transportation, have been working with the Developer since 2019 to develop the CFD and all associated documentation.

ANALYSIS AND POLICY ALTERNATIVES

The Mello-Roos Act provides for two parallel processes: one for establishing a CFD and authorizing the levy of one or more special taxes, and one for approving the issuance of bonds and other debt. The formation processes related to the CFD involves four legislative steps, described below.

Legislative Steps

1. First Legislative Step

The first legislative step is the City Council's adoption of local goals and policies for community facilities districts, which the City Council completed by adopting Resolution No. 85664 C.M.S. on June 17, 2015 (Local Goals) (**Attachment A**).

2. Second Legislative Step

The second legislative step involves the adoption by City Council of two resolutions of intention, which the City Council completed on October 5, 2021:

1. A Resolution of Intention To Establish The CFD, Including the Improvement Areas and the Future Annexation Area, and Levy Special Taxes (Resolution of Intention to Establish the CFD) With Appropriate California Environmental Quality Act (CEQA) Findings (Resolution No. 88745 C.M.S.); and
2. A Resolution of Intention To Incur Bonded Indebtedness and Other Debt (Resolution of Intention to Incur Debt) With Appropriate California Environmental Quality Act (CEQA) Findings (Resolution No. 88846 C.M.S.).

Pursuant to the Resolution of Intention to Establish the CFD, the City Council directed the City Administrator or designee to prepare a report presenting the following:

- (a) A description of the Facilities and the Services by type which will be required to adequately meet the needs of the proposed CFD, the Future Annexation Area and the Improvement Areas.
- (b) An estimate of the fair and reasonable cost of the Facilities including the cost of acquisition of lands, rights-of-way and easements, any physical facilities required in conjunction therewith and incidental expenses in connection therewith, including the costs of the proposed bond financing and all other related costs as provided in Section 53345.3 of the Act.
- (c) An estimate of the fair and reasonable cost of the Services and incidental expenses in connection therewith, and all other related costs.

Staff oversaw preparation of the report as ordered by the Resolution of Intention to Establish the CFD (**Attachment B**).

3. Third Legislative Step

The third legislative step, which is scheduled for November 16, 2021, and is the subject of this Agenda Report, must occur between 30 and 60 days after the Resolutions of Intention are adopted by City Council and involves:

- A. A public hearing, where protests may be made orally or in writing by any interested persons or taxpayers against the establishment of the CFD, the Improvement Areas and the Future Annexation Area; the extent of the CFD; or the proposed Facilities and Services.
- B. After completion of the public hearings, the City Council will be asked to consider three resolutions:
 1. A resolution forming the CFD, the three Improvement Areas and the Future Annexation Area, defining the Facilities and Services, adopting the rate and method of apportionment of the special taxes for each Improvement Area, and preliminarily approving an appropriations limit for the CFD; and adopting appropriate CEQA findings (Resolution of Formation),
 2. A resolution declaring the necessity for bonded debt and other debt for each Improvement Area and establishing the maximum amount of bonded debt for each

Improvement Area; and adopting appropriate CEQA findings (Resolution Declaring Necessity for Indebtedness), and

3. A resolution calling a separate election of the qualified electors in each Improvement Area on (i) the levy of the special taxes, (ii) issuance of bonded indebtedness and other debt and (iii) an appropriations limit for the CFD; and adopting appropriate CEQA findings (Resolution Calling Election). Under the Mello-Roos Act, because the County of Alameda has confirmed that there are no registered voters in the Improvement Areas, the qualified electors are the landowners of taxable property in the Improvement Areas, with each owner having one vote for each acre or portion of acre of taxable property owned. The Developer is expected to be the only owner of the taxable property in the Improvement Areas at the time of the election.

If the Developer votes in favor of the CFD in the landowner election, which is expected to be held immediately after the City Council's adoption of the resolution calling the election, the City Council will be asked to consider two matters:

1. A resolution declaring the results of the election and calling for recordation of a Notice of Special Tax Lien, which establishes a continuing lien on taxable property in the CFD securing the obligation to pay the Facilities Special Tax and the Services Special Tax; and adopting appropriate CEQA findings (Resolution Declaring Election Results), and
2. An ordinance levying the two special taxes within the CFD (including any territory that annexes into the CFD from the Future Annexation Area) with appropriate CEQA findings (Special Tax Ordinance;).

4. Fourth Legislative Step

The fourth legislative step consists of the second reading and adoption of the Special Tax Ordinance.

Staff anticipates returning to the City Council in December 2021 to complete this fourth step.

5. Subsequent Legislative Steps

When the City and Developer are ready to issue bonds with respect to an Improvement Area, staff will return to the City Council for approval of the bonds and related documents.

Overview of Resolutions and Actions Before the City Council on November 16, 2021

1. Purpose of the Resolution of Formation.

The Resolution of Formation does the following:

- Establishes the CFD, the three Improvement Areas and the Future Annexation Area,
- Refers to the recorded boundary map and approves the boundaries of the CFD, the Improvement Areas and the Future Annexation Area,
- Describes the process for annexing property into the CFD from the Future Annexation Area,

- Approves the authorized Facilities and Services,
- Approves the rate and method of apportionment of the Facilities Special Tax in a separate “Rate, Method of Apportionment, and Manner of Collection of Special Tax (Facilities Special Tax)” for each Improvement Area (see Exhibits B-1 through B-3 of the Resolution of Intention to Establish the CFD),
- Approves the rate and method of apportionment of the Services Special Tax in a single “Rate, Method of Apportionment, and Manner of Collection of Special Tax (Services Special Tax)” for the three Improvement Areas (see Exhibit B-4 of the Resolution of Intention to Establish the CFD),
- Approves an Acquisition Agreement under which the City will use CFD bond proceeds and Facilities Special Tax Revenues to reimburse the Developer for eligible costs of the Facilities (**Attachment C**),
- Authorizes one or more Joint Community Facilities Agreements with other public agencies that will own and operate any Facilities. Staff currently expects that the Developer will ask the City to enter into such an agreement with the East Bay Municipal Utility District (EBMUD),
- Preliminarily establishes an appropriations limit under Article XIII B of the California Constitution of \$150,000,000, and
- Makes certain CEQA findings.

The four Rate, Method of Apportionment and Manner of Collection of Special Taxes attached to the Resolution of Formation are referred to collectively herein as the “RMAs.”

2. *Purpose of the Resolution Declaring Necessity for Debt.*

The Resolution Declaring Necessity for Debt declares the necessity to incur bonded indebtedness and other debt for the CFD with respect to each Improvement Area, and the maximum amount of bonded indebtedness for each Improvement Area.

3. *Purpose of the Resolution Calling the Special Election; Special Landowner Election.*

The Resolution Calling the Special Election submits the issues of the levy of the special taxes, the incurring of bonded indebtedness and other debt, and the establishment of the appropriations limit to the qualified landowner electors for separate elections in each Improvement Area. The City Clerk will conduct the election with the assistance of the City Attorney’s Office.

The Developer, which is the only landowner of property in the CFD, previously submitted a petition to the City Council in which it waived various election time limits and requirements, as permitted by the Mello-Roos Act. As a result, the City Clerk will immediately open the ballots upon adoption by the City Council of the Resolution Calling Election and complete a Canvass and Statement of Result of Election (Canvass) certifying as to the election results.

4. *Purpose of the Resolution Declaring Election Results.*

Immediately after the City Clerk opens the ballots, the City Council will consider the Resolution Declaring Election Results, in which it would approve the Canvass, declare the results of the election in each Improvement Area, and, if the election is favorable, direct recordation of a notice of special tax lien for each Improvement Area.

5. *Purpose of the Special Tax Ordinance.*

The Mello-Roos Act requires special taxes to be levied by ordinance, and the Special Tax Ordinance levies special taxes in each of the three Improvement Areas according to the RMAs. Under the Ordinance, the City Council directs the City Administrator or their designee to determine the amount of the special tax levy each year and to provide all necessary information to Alameda County to effect billing and collection of the special taxes. No further City Council action is required to affect each year's special tax levy.

Policy Alternatives

If the decision is made not to adopt the proposed CFD, there are two alternatives: 1) reject the proposed Resolution of Formation with a direction to renegotiate the terms of the RMAs and other supporting documentation, which would delay Project implementation; or 2) reject the proposed Resolution of Formation with a direction to no longer pursue the CFD process, which would violate Condition of Approval #53, and leave the Project without funding for key services and needed infrastructure. Given these two options are unfavorable and would inhibit success of the Project, staff recommends the City Council take the recommended action.

FISCAL IMPACT

The proposed CFD would provide funding for construction of public infrastructure required to serve new development within the Oak Knoll Project, and to fund the cost of operations and maintenance of certain public facilities, once constructed. The City will have the authority to levy a separate Facilities Special Tax for each Improvement Area and a Services Special Tax that is applicable to all taxable property in the CFD.

The Facilities Special Tax will provide funding for the construction of the Facilities (including the payment of debt service on the bonds issued for the CFD) and the City's costs associated with the annual administration of the CFD. The Services Special Tax will provide funding for the operation and maintenance of public infrastructure and facilities associated with the Oak Knoll development (referred to in this report as Services), including CFD administrative costs. For the purposes of the Facilities Special Tax, the CFD will be segregated into three Improvement Areas that correspond to the three phases of development of the Oak Knoll Project. The Facilities Special Taxes levied and collected within each Improvement Area will support debt service for bonded indebtedness and other debt issued for each Improvement Area. The initial Maximum Annual Facilities Special Tax Revenue for each Improvement Area is as follows:

- Improvement Area No. 1 =	\$1,518,541.05
- Improvement Area No. 2 =	\$1,619,190.90
- Improvement Area No. 3 =	<u>\$1,545,336.00</u>
CFD Total =	<u>\$4,683,067.95</u>

The Facilities Special Taxes proposed for the three Improvement Areas are estimated by the Developer to support the issuance of approximately \$86.3 million in CFD bonds, with net construction proceeds from the CFD bonds of \$72.7 million. The bonds are expected to be issued in multiple series over time as development progresses. The actual amount of bonds

issued will be dependent on the stage of development of the project and market conditions for California land-secured bonds at the time of each bond sale, among other factors.

The total public infrastructure improvement costs for the Oak Knoll Project (including eligible development impact fees identified in the conditions of approval, such as project capital improvements and EBMUD impact fees) are estimated to be \$132.6 million (\$72.7 million to be funded by CFD bond proceeds and the other \$59.9 million to be funded by Developer equity). Of this \$132.6 million in authorized Facilities costs, \$81.6 million relate to Facilities that will be owned and operated by the City (including \$3.6 million in impact fees), and \$51.0 million relate to Facilities that will be owned and operated by EBMUD (including \$22.1 million in impact fees). As most of the bond funding is for City owned and operated projects, the City will serve as the Issuer. If the greater amount of funding was for EBMUD owned and operated projects, then EBMUD would need to either serve as the Issuer or the CFD would have to be restructured.

The Facilities Special Tax will be authorized to increase 2 percent annually, following the initial fiscal year. City staff estimates that total administrative costs for each Improvement Area will range from \$25,000 to \$35,000 annually, with total administrative costs for the CFD ranging from \$75,000 to \$105,000 annually. These costs will be funded each fiscal year through the levy of the Facilities Special Tax.

The Services Special Tax rates will be the same in all three Improvement Areas. The Services Special Tax rates have been calculated to provide sufficient funds to pay estimated annual maintenance costs of \$618,645 (2021 dollars). The costs breakdown for the \$618,645 is as follows:

City Maintenance Areas	\$444,420
Contingency and Repair/Replacement (20%)	\$88,884
City Administration	\$75,000
County Administration (Direct Charge Collection)	<u>\$10,341</u>
CFD Total	\$618,645

The Services Special Tax per unit will increase each fiscal year based upon the greater of three indices: (i) Consumer Price Index (CPI) – prior calendar year annual average, San Francisco, All Urban Consumers (CPI-U) Index, (ii) Consumer Price Index (CPI) – prior calendar year annual average, San Francisco, Urban Wage Earners, and (iii) the CPI – prior calendar year annual average, Pacific West Cities, All Urban Wage Earners and Clerical Workers.

The CFD will be administered by Oakland Public Works Department, with assistance from other City service areas as necessary and appropriate, such as the Finance Department and Budget Bureau. The City's administrative costs related to the CFD will be reimbursed from the special tax proceeds.

There will be no direct, negative impact on the City's finances, budget, or General Fund due to the Special Tax funding approach set forth above.

PUBLIC OUTREACH / INTEREST

Under the Mello-Roos Act, notice of the public hearing must be published in a newspaper of general circulation published in the area of the CFD at least seven days prior to the date of the hearing.

Ballots for the special landowner election are scheduled to be mailed to the qualified landowner electors in the CFD approximately two weeks before the scheduled election date.

Otherwise, the recommended actions do not require public outreach beyond the standard City Council agenda noticing procedures.

COORDINATION

This action has been coordinated with the City Attorney's Office, the Budget Bureau, the Finance Department, Planning and Building Department, Oakland Public Works Department, the Department of Transportation, and the City Administrator's Office.

SUSTAINABLE OPPORTUNITIES

Economic: Establishment of the CFD and the Improvement Areas will provide a mechanism to finance the acquisition and the construction of the Facilities and the ongoing maintenance activities that constitute the Services, each of which will support additional jobs within the City. The CFD will also facilitate the long-term economic development of the Oak Knoll Project which includes the addition of 918 residential units and 72,000 square feet of neighborhood-serving commercial development in the project's Village Center.

Environmental: The CFD will ensure adequate maintenance for the Oak Knoll Project. The City will use, to the greatest extent possible, best management practices for maintaining the public improvements funded through the CFD. High-level maintenance of public facilities will result in quality open space for Oakland residents.

Race & Equity: The CFD special tax will be apportioned in conformance with the RMAs. The tax revenue generated will fund the maintenance of public improvements including public access areas, other infrastructure, and bike and pedestrian trails in the Oak Knoll Project that will serve all of Oakland. The Oak Knoll CFD is in Council District 7 and will add additional open space and other public amenities into a racially and ethnically diverse community in Oakland.

CALIFORNIA ENVIRONMENTAL QUALITY ACT (CEQA)

On November 7, 2017, the City Council adopted Resolution No. 86963 C.M.S. which adopted CEQA findings, certified the EIR, and approved the Conditions of Approval for the Oak Knoll Project. One of the Project Conditions of Approval, Condition of Approval #53, requires the Developer to work within the City process on the formation of the CFD.

None of the circumstances that require a supplemental or subsequent EIR pursuant to CEQA Guidelines Section 15162 and 15163 have occurred. Staff has determined that no new information about the site, changes to the Oak Knoll Project, or circumstances under which the Oak Knoll Project would be undertaken have occurred that would require subsequent or supplemental environmental review for the proposed Project. In accordance with CEQA, the City reviewed and analyzed the proposed CFD formation and other relevant information to

determine whether circumstances requiring the preparation of a subsequent or supplemental EIR exist. Based upon available information, the City has determined that none of those circumstances are present. Because the Project specifically carries out the requirements for the Oak Knoll Project, no further environmental review is required.

The CFD also is exempt from compliance with CEQA under the following: CEQA Guidelines section 15183 (Project Consistent with a Community Plan, General Plan, or Zoning); CEQA Guidelines section 15301 (Existing Facilities); and CEQA Guidelines section 15308 (Actions by Regulatory Agencies for Protection of the Environment).

ACTION REQUESTED OF THE CITY COUNCIL

Staff Recommends That The City Council Conduct A Public Hearing And Upon Conclusion Adopt The Following Pieces Of Legislation:

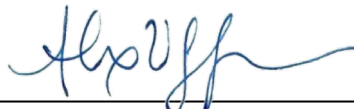
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5. An Ordinance Levying Special Taxes Within Three Improvement Areas In The City Of Oakland Community Facilities District No. 2021-1 (Oak Knoll Facilities and Services), And Making Findings Under The California Environmental Quality Act (CEQA).

For questions regarding this report, please contact Kimani Rogers, Urban Economic Analyst IV at 510-238-6204.

Respectfully submitted,



ALEXA JEFFRESS
Director, Economic & Workforce Development

Reviewed by:
Kelley Kahn, Special Projects Director
Larry Gallegos, East Oakland Area Manager

Prepared by:
Kimani Rogers, Urban Economic Analyst IV
Public Private Development, EWDD

Attachments (3):

- A Resolution Approving Local Goals and Policies for Community Facilities Districts
- B CFD Report
- C Acquisition Agreement