



SPECIAL DISTRICT SERVICES

Public agencies face pressures from budget constraints that threaten to stop critical projects before they start—coupled with complicated regulation and reporting requirements. Harris & Associates helps clarify funding solutions and put them within reach.

Our special district finance professionals help you find additional funding, improve administrative efficiencies, and increase revenues to pay for future projects and community improvements. We specialize in district formation and administration of benefit assessment and special tax districts, AB1600 impact fee programs, public facilities financing plans, rates, and fees studies.

Uncommon Multidisciplinary Expertise

Our civil engineering background and our deep technical knowledge of State codes and governmental processes set us apart from other firms, and we assist agencies of all sizes with a variety of districts including:

- Community Facilities Districts (Bonded and Maintenance)
- Assessments Districts
- Benefits Assessment Districts
- Property and Business Improvement Districts
- Lighting and Landscape Maintenance Districts
- Sanitation Districts

Protecting Your Community's Future

Successful formation of many special districts results from a nuanced partnership between the city and the developer. We can help your city incentivize developers to build—and industries to establish themselves—in your community while protecting the interests of future property owners, meeting community sustainability goals, and accounting for the impacts of climate change.

Building Consensus Inside and Out

All stakeholders need to know how your special district will improve the state and efficiency of their community going forward. Transparent, effective communication is our priority. Harris can aptly align the relevance of funding with residents' and businesses' concerns, including sustainability, resilience, and climate change. By spelling out benefits and costs early and often to all stakeholders, you can help gain their consensus for any changes—a critical factor when rate increases are on the table.



Mission Bay & Hunters Point Shipyard Redevelopment Acquisition Audits City/County of San Francisco San Francisco, CA

Harris has been assisting the City of San Francisco in the acquisition of completed public improvements in two redevelopment areas since 2002, which to date total nearly \$450 million in public facilities.

DISTRICT FORMATION

A recognized authority on the statutory procedures and requirements for district formation, Harris works with each client to determine the most cost-effective solutions for special financing districts, whether to form, reform, or closeout. We provide customized services to meet the specific needs of each client in their formation process, which include:

- Feasibility studies
- Formation of District boundaries
- GIS parcel mapping and documentation
- Presentations at public hearings
- Public education and outreach
- Assistance in election proceedings and balloting
- Proposition 218 compliance
- Preparing Engineer's Reports/special tax methodology
- Creation and filing of formation documents

DISTRICT ADMINISTRATION

Harris' professionals handle the specific, county requirements for enrollment of taxes and charges. Our team provides custom solutions for agency access to parcel data and charges, so our clients can review charges on a per-parcel basis. Our services cover all of the following related to ongoing district administration:

- Preparing the annual Engineer's Reports
- Calculating assessment or levy amounts
- Verifying Proposition 218 compliance
- Preparing yearly levy submission to counties
- Online access for agency database lookups
- Fiscal Feasibility Report
- Municipal disclosure reporting
- Delinquency management
- Handling property owner calls and inquiries

PROPOSITION 218 COMPLIANCE

Understanding the requirements of Proposition 218 is critical to the success of any financing strategy. Recent court cases have made it more important than ever to fully understand the difference between special taxes, property related fees, and assessments, and to differentiate between general and special benefit. Harris has helped agencies develop compliance strategies, bring old districts into compliance with recent court rulings, and chart a path to success in the adoption of new taxes, assessments, and property-related fees. Our staff of renowned experts are up to date on the changes that have occurred, with an eye on changes to come. Our Prop 218 services include:

- Property owner notices and ballots
- Ballot tabulation
- Public outreach and education

REIMBURSEMENT REVIEW

Since 1998, Harris has completed over \$1 billion in reimbursement review work. Working closely with developers and their engineers, we develop relationships that promote thorough and timely turnaround of reimbursement requests while protecting the interests of public agencies. We have developed policies and procedures for tracking and processing reimbursement requests and adhere to all guidelines and policies. This allows us to quickly process requests and provide a smooth process for the municipality. Our reimbursement review services include:

- A complete review of contracts, change orders, invoices, checks, lien releases, and improvement plans,
- Verifying legal guidelines are met to protect the investors as well as the agency,
- Construction reimbursement
- Cost allocations and recovery

PUBLIC OUTREACH

Harris creates unique tactics for educating the public on rate increases to highlight the community benefits they can expect and mitigate rate shock. It's our mission to ultimately make ratepayers and stakeholders advocates instead of adversaries. Harris will work with you to manage media relations and facilitate stakeholder advisory committees and plan agendas.

925.827.4900

www.WeAreHarris.com

Harris partners with public agencies to enhance their communities.