

CITY OF ALAMEDA ORDINANCE NO. \_\_\_\_\_  
New Series

LEVYING SPECIAL TAXES WITHIN THE CITY OF ALAMEDA  
COMMUNITY FACILITIES DISTRICT NO. 25-1 (WEST MIDWAY  
FACILITIES)

WHEREAS, on September 2, 2025, this City Council (the "City Council") of the City of Alameda (the "City"), adopted a resolution stating its intention to establish "City of Alameda Community Facilities District No. 25-1 (West Midway Facilities)" (the "CFD") and Improvement Area No. 1 therein, and "City of Alameda Community Facilities District No. 25-1 (West Midway Facilities) (Future Annexation Area)" (the "Future Annexation Area") pursuant to the City of Alameda Special Tax Financing Improvement Code, Section 3-70.1 et seq. of the Alameda Municipal Code (the "Law") and the Mello-Roos Community Facilities Act of 1982, being Section 53311 et seq. of the California Government Code (the "Act"), to finance certain public improvements (the "Facilities"); and

WHEREAS, parcels within the Future Annexation Area shall be annexed to the CFD only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed to the CFD, without any requirement for further public hearings or additional proceedings; and

WHEREAS, in connection with any future annexation, the City may designate a parcel or parcels as an improvement area (each, a "Future Improvement Area") within the CFD without additional hearings or procedures, and thereafter all proceedings for approval of the appropriations limit, the rate and method of apportionment and manner of collection of special taxes, and the authorization to incur bonded indebtedness for the improvement area, which may be different from other areas of the CFD, shall apply only to the Future Improvement Area; and

WHEREAS, notice was published as required by the Law relative to the intention of this City Council to form the CFD and the Future Annexation Area, to provide for certain facilities, and to incur bonded indebtedness for the CFD; and

WHEREAS, this City Council has held noticed public hearings as required by the Law relative to (i) the determination to proceed with the formation of the CFD and the Future Annexation Area, and the rate and method of apportionment of the special tax to be levied within the CFD to finance a portion of the costs of the Facilities and (ii) the issuance of not to exceed \$35,000,000 of bonded indebtedness (the "Authorization"), initially allocated as follows: (i) for land within Improvement Area No. 1, \$26,000,000 and (ii) for land that may annex into a Future Improvement Area from the Future Annexation Area, \$9,000,000; and

WHEREAS, at said hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the Future Annexation Area, and the levy of

said special taxes within the CFD were heard, substantial evidence was presented and considered by this City Council and a full and fair hearing was held; and

WHEREAS, subsequent to the hearing, this City Council adopted resolutions entitled "Forming City of Alameda Community Facilities District No. 25-1 (West Midway Facilities), Designate an Improvement Area Therein, Establishing a Future Annexation Area, Providing for Additional Future Improvement Areas Therein, and Authorizing the Levy of a Special Tax Therein to Finance Public Facilities in and for such Community Facilities District (the "Resolution of Formation"), "Determining Necessity to Incur Bonded Indebtedness of the City Council of the City of Alameda for the City of Alameda Community Facilities District No. 25-1 (West Midway Facilities)" (the "Resolution of Necessity") and "Calling Special Election Regarding the City of Alameda Community Facilities District No. 25-1 (West Midway Facilities)," which resolutions defined the Facilities to be financed by the CFD, established the CFD and the Future Annexation Area, authorized the levy of a special tax with the CFD, determined the necessity to incur bonded indebtedness in the CFD and called an election within the CFD on the propositions of incurring indebtedness, levying a special tax, and establishing an appropriations limit within the CFD, respectively; and

WHEREAS, the City Council has on the date hereof formed a community facilities district under the provisions of the Law, as may be augmented by the Act in these proceedings and in the any future proceedings to issue special tax bonds for such district; and

WHEREAS, on October 7, 2025, a special election was held within the CFD at which the eligible landowner-electors approved such propositions by the two-thirds vote required by the Law.

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Alameda that:

Section 1. By the passage of this Ordinance, the City Council hereby authorizes and levies special taxes within the CFD (including any parcels in the Future Annexation Area that annex into the CFD) pursuant to the Law, at the rate and in accordance with the rate and method of apportionment of special tax for Improvement Area No. 1 of the CFD set forth as an exhibit to the Resolution of Formation or the rate and method of apportionment of special tax for the Future Improvement Area set forth in the Unanimous Approval(s) for any Future Improvement Area (each, a "Rate and Method"), which Resolution of Formation and Unanimous Approval(s) are by this reference incorporated herein. For Future Improvement Areas, a different rate and method may be adopted if the annexed territory is designated as a separate improvement area, as provided in the Resolution of Formation. The special taxes for the payment of Facilities are hereby levied commencing in fiscal year 2025-26 and in each fiscal year thereafter as provided in each applicable Rate and Method; provided, that in accordance with Section 3-70.14 of the Law, the special tax shall be levied only following (i) the conveyance of taxable property from the federal government to the City and (ii) the reconveyance by the City to a nongovernmental entity. A special tax shall not be levied

to finance the Facilities after the fiscal year identified in the applicable Rate and Method, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years.

Section 2. The City Finance Director is hereby authorized and directed each fiscal year to determine the specific special tax rate and amount to be levied for the next ensuing fiscal year for each parcel of real property within the CFD, including each Future Improvement Area, if any, in the manner and as provided herein.

Section 3. Except as set forth in the Rate and Method, properties or entities of the State, federal or local governments shall be exempt from any levy of the special taxes. In no event shall the special taxes be levied on any parcel within the CFD (including any parcels in the Future Annexation Area that annex into the CFD including into a Future Improvement Area, if any), in excess of the maximum tax specified in the applicable Rate and Method.

Section 4. All of the collections of the special tax shall be used as provided for in the Law and the applicable Rate and Method including, but not limited to, the payment of principal and interest on bonds secured by the special taxes (the "Bonds"), the replenishment of the reserve fund for the Bonds, the payment of the costs of the Facilities, the payment of the costs of the City in administering the CFD, and the costs of collecting and administering the special tax.

Section 5. The special taxes shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes. In addition, the provisions of Section 3-70.90 of the Law shall apply to delinquent special tax payments. The City Finance Director is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Alameda in order to effect proper billing and collection of the special tax, so that the special tax shall be included on the secured property tax roll of the County of Alameda for fiscal year 2025-26 and for each fiscal year thereafter as provided in each applicable Rate and Method.

Notwithstanding the foregoing, the City Finance Director may collect one or more installments of the special taxes (including but not limited to the special tax levy for the current fiscal year) on any one or more parcels in the CFD by means of direct billing by the City of the property owners within the CFD, if, in the judgment of the City Finance Director, such means of collection will reduce the administrative burden on the City in administering the CFD or is otherwise appropriate in the circumstances. In such event, the special taxes shall become delinquent if not paid when due as set forth in any such respective billing of the applicable property owners.

Section 6. The City Finance Director is hereby directed to establish an account for the CFD (which need not be a separate deposit account, but may be a separate general ledger account so long as funds for the CFD can be separately

accounted for, or may be an account held by a fiscal agent on behalf of the City) into which proceeds of the special tax levied for the District will be deposited, and the City Finance Director is hereby directed to file an annual report with this City Council for the CFD as required by Section 50075.3 of the California Government Code.

Section 7. If for any reason any portion of this Ordinance is found to be invalid, or if the special tax is found inapplicable to any particular parcel within the CFD (including any parcels in the Future Annexation Area that annex into the CFD, including into a Future Improvement Area, if any), by a court of competent jurisdiction, the balance of this Ordinance and the application of the special tax to the remaining parcels within the CFD or Future Improvement Area, if any, shall not be affected.

Section 8. In accordance with Section 3-12 of the Charter, as an ordinance fixing the rate of taxes to be levied, this Ordinance shall take effect upon the date of its final passage.

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Presiding Officer of the City of Council

Attest: \_\_\_\_\_  
Lara Weisiger, City Clerk

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I, the undersigned, hereby certify that the foregoing Ordinance was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 21<sup>st</sup> day of October 2025, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set by hand and affixed the official seal of said City this 22<sup>nd</sup> day of October 2025.

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Lara Weisiger, City Clerk  
City of Alameda

Approved as to Form:

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Yibin Shen, City Attorney  
City of Alameda