

CITY OF ALAMEDA RESOLUTION NO. _____

DECLARING INTENTION TO ANNEX TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 17-1 (ALAMEDA POINT PUBLIC SERVICES DISTRICT) AND TO AUTHORIZE THE LEVY OF SPECIAL TAXES THEREIN

WHEREAS, the City Council of the City of Alameda (the "City Council") has conducted proceedings to establish the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "CFD") 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

WHEREAS, under the Law, the City Council, as the legislative body for the CFD, is empowered with the authority to annex territory to the CFD and now desires to undertake proceedings to annex territory to the CFD.

NOW, THEREFORE, BE RESOLVED, as follows:

1. The City Council hereby finds and determines that public convenience and necessity require that territory be added to the CFD.

2. The name of the existing CFD is "City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District)." The territory originally included in the existing CFD is set forth in the map of the CFD heretofore recorded in the Alameda County Recorder's Office on March 9, 2017, in Book 18 at Pages 77-80 of Maps of Assessment and Community Facilities Districts (Instrument No. 2017058643), to which map reference is hereby made, as such map has been supplemented in connection with a prior annexation.

The territory now proposed to be annexed to the CFD is as shown on the Annexation Map for the captioned "Annexation Map No. 2 of City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) Tax Zone No. 3," on file with the City Clerk, the boundaries of which territory are hereby preliminarily approved and to which map reference is hereby made for further particulars. The City Clerk is hereby directed to cause to be recorded such Annexation Map, showing the territory to be annexed, in the office of the County Recorder of the County of Alameda within 15 days of the date of adoption of this resolution.

3. The types of public services financed by the CFD and pursuant to the Law consist of those services (the "Services") as described in [Exhibit B] to the Resolution of Formation with respect to the CFD adopted by the City Council as Resolution No. 15249 on March 21, 2017 (the "Resolution of Formation") and included as Exhibit B hereto. It is presently intended that the Services will be provided, without preference or priority, to the existing territory in the CFD and the territory proposed to be annexed to the CFD.

4. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof is intended to be levied annually within the CFD and collected in the same manner as ordinary *ad valorem* property taxes. The special tax proposed to pay for Services to be supplied within the territory proposed to be annexed will be equal to the special taxes levied to pay for the same Services in the CFD, except that a higher or lower tax may be levied within the territory proposed to be annexed or to be annexed in the future to the extent that the actual cost of providing the Services in that territory is higher or lower than the cost of providing those Services in the CFD. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, as now in existence and following the annexation proposed herein, in sufficient detail to allow each landowner within the territory proposed to be annexed to the CFD to estimate the maximum amount such owner will have to pay, are described in the Resolution of Formation and included as Exhibit A hereto.

5. Tuesday, September 2, 2025, at 7:00 p.m., at the City of Alameda City Hall Council Chambers located at 2263 Santa Clara Avenue, Alameda, California 94501 shall be, and the same is hereby appointed and fixed as the time and place when and where the City Council, as legislative body for the CFD, will conduct a public hearing on the matters described in this Resolution.

6. The City Clerk is hereby directed to cause notice of said public hearing to be given by publication one time in a newspaper of general circulation in the area of the CFD, including the area to be annexed to the CFD. The publication of said notice shall be completed at least 7 days before the date herein set for said hearing. Such notice shall be substantially in the form specified in Section 3-70.60 the Law, with a summary form specifically authorized.

7. This Resolution shall take effect upon its adoption.

EXHIBIT A

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES

CITY OF ALAMEDA

COMMUNITY FACILITIES DISTRICT NO. 17-1

(ALAMEDA POINT PUBLIC SERVICES DISTRICT)

TAX ZONE NO. 3

A Special Tax, as hereinafter defined, shall be levied and collected within Tax Zone No. 3 of the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) each Fiscal Year commencing in Fiscal Year 2025/26, in an amount determined by the application of the procedures below. All Taxable Property within Tax Zone No. 3, as hereinafter defined, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein-provided, including property subsequently annexed to Tax Zone No. 3, unless a separate Rate and Method of Apportionment is adopted for the annexed area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Accessory Dwelling Unit" or "ADU" means all Assessor's Parcels of Residential Property for which a Building Permit(s) has been issued for an "Accessory Dwelling Unit" as defined in California Government Code Section 65852.2(j)(1), as may be amended from time to time, that is accessory to a primary Dwelling Unit.

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map. In the event that the Assessor's Parcel Map shows no acreage, the Acreage for any Assessor's Parcel may be determined by the CFD Administrator based upon, in the CFD Administrator's discretion, the applicable condominium plan, final map, parcel map, Assessor's Data or by using available spatial data and GIS.

"Act" means the City's Special Tax Financing Improvement Code, Section 3-70.1 *et seq.* of the City Municipal Code.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration Tax Zone No. 3 including, but not limited to, the following: the costs of computing the Annual Special Tax Requirement, the Special Taxes and of preparing the collection schedules for the Special Taxes; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, County Tax Collector's Office or County Treasurer's Office; the City's annual administration fees and third party expenses; costs of responding to public inquiries regarding the Special Taxes; and the costs of the City or designee related to an appeal of the Special Tax or interpretation of this Rate and Method of Apportionment of Special Taxes. Administrative Expenses shall also include amounts estimated or advanced by the City or Tax Zone No. 3 for any other administrative purposes of Tax Zone No. 3.

"Annual Special Tax Requirement" means that amount required in any Fiscal Year for Tax Zone No. 3 to (1) pay for the Authorized Services; (2) pay Administrative Expenses; (3) provide any

amount required to establish or replenish a reserve fund in connection with Tax Zone No. 3; and (4) provide an amount equal to reasonably anticipated Special Tax delinquencies based on the delinquency rate for Special Taxes levied in the previous Fiscal Year as determined by the CFD Administrator, as limited by the Act. The amounts referred to in clauses (1) through (4) of the preceding sentence may be reduced in any Fiscal Year (in the City's sole discretion) by (i) surplus balances in funds and accounts for Tax Zone No. 3, (ii) proceeds from the collection of penalties associated with delinquent Special Tax, and (iii) any other revenues available as determined by the CFD Administrator.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown in 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.

"Authorized Services" means those municipal and other services and costs eligible to be funded by Tax Zone No. 3, as provided in the proceedings to form Tax Zone No. 3.

"Building Permit" means a permit issued by the City for new construction of a residential structure on an Assessor's Parcel.

"Certificate of Occupancy" means a document issued by the City certifying that the building or structure, or portion thereof, complies with the approved construction documents that have been submitted to, and approved by the City, and indicating that the building or structure, or portion thereof, is in a condition suitable for occupancy.

"CFD No. 17-1" means the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District).

"CFD Administrator" means an official of the City, or designee thereof, responsible for determining the Annual Special Tax Requirement, and otherwise providing for the levy and collection of the Special Taxes.

"City" means the City of Alameda, California.

"City Council" means the City Council of the City, acting as the legislative body of CFD No. 17-1.

"County" means the County of Alameda, California.

"Developed Property" means, in any Fiscal Year, all Taxable Property for which a Certificate of Occupancy was issued by the City prior to May 1 of the preceding Fiscal Year.

"Development Class" means, individually, Developed Property and Undeveloped Property.

"Dwelling Unit" means an individual single family detached residential unit or an individual residential unit within a duet, duplex, triplex, fourplex, townhome or condominium structure. The number of Dwelling Units assigned to each Assessor's Parcel may be determined by (i) referencing Assessor's Data, (ii) site surveys and physical unit counts, and/or (iii) other research by the CFD Administrator. An Accessory Dwelling Unit shall not be considered a Dwelling Unit for the purposes of the Special Tax.

“Exempt Property” means all property located within the boundaries of Tax Zone No. 3 which is exempt from the Special Tax pursuant to the Act or Section E below.

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

“GIS” or “Geographic Information System” means a system designed to capture, store, manipulate, analyze, manage, and present spatial or geographic data.

“Land Use Class” means any of the classes listed in Table 1 in Section C herein.

“Maximum Special Tax” means the Maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor’s Parcel of Taxable Property.

“Moderate Income Below Market Rate Property” or “MIBMR Property” means all Assessor’s Parcels of Residential Property that were privately developed and privately owned or rented but where ownership or rentals are restricted to persons or families meeting the qualifying income standards for moderate income households as defined by California Health and Safety Code Sections 50093, or any successor statute thereto.

“Non-Residential Property” means, in any Fiscal Year all Assessor’s Parcels of Developed Property for which a Building Permit(s) was issued for a structure intended for non-residential use.

“Non-Workforce Property” means all Assessor’s Parcels of Developed Property that is not Workforce Property.

“Property Owner’s Association” or “POA” means any duly constituted property owner’s association. As used in this definition, a Property Owner’s Association includes any home-owner’s association, condominium owner’s association, master or sub-association or non-residential owner’s association.

“Property Owner’s Association Property” means any property within the boundaries of Tax Zone No. 3 which is (a) owned by a Property Owner’s Association or (b) designated with specific boundaries and acreage on a final subdivision map as Property Owner Association Property.

“Proportionately” means, for each Development Class, 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 Parcels assigned to such Development Class.

“Public Property” means any property within the boundaries of Tax Zone No. 3 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and Acreage on a final subdivision map as property which will be owned by a public agency. For purposes of this definition, a public agency includes the federal government, the State, the County, the City, school districts, or any other governmental agency.

“Rate and Method of Apportionment” means this Rate and Method of Apportionment of Special Taxes for Tax Zone No. 3.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a Building Permit has been issued for purposes of constructing one or more residential Dwelling Units.

"Special Tax(es)" means the special tax or special taxes to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property within Tax Zone No. 3 to fund the Annual Special Tax Requirement.

"State" means the State of California.

"Tax Zone No. 3" means the geographic area specifically identified in Appendix A of this Rate and Method of Apportionment as Tax Zone 3 of CFD No. 17-1.

"Taxable Property" means all the Assessor's Parcels within the boundaries of Tax Zone No. 3 that are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means all Assessor's Parcels not classified as Developed Property, Taxable Property Owner Association Property, or Taxable Public Property.

"U.S. City Average, All Urban Consumer Price Index" means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for all items in U.S. city average, all urban consumers, not seasonally adjusted, measured as of the month of December in the calendar year that ends in the previous Fiscal Year. In the event this index ceases to be published, the U.S. City Average, All Urban Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the U.S. average.

"Welfare Exempt Property" means, in any Fiscal Year, all Parcels within the boundaries of Tax Zone No. 3 that (a) have been granted a welfare exemption by the County under subdivision (g) of Section 214 of the Revenue and Taxation Code indicated in the Assessor's Data finalized as of January 1 of the previous Fiscal Year, and (b) are exempt from the Special Tax pursuant to Section 53340(c) of the Act.

"Workforce Property" means all Assessor's Parcels of Developed Property designated as 3 Story Condos on Attachment A to this RMA.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, the CFD Administrator shall determine the Assessor's Parcel Numbers for all Taxable Property within Tax Zone No. 3 for the then-current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated, or otherwise reconfigured, the Maximum Special Tax shall be assigned to the new Assessor's Parcels Numbers pursuant to Section C. The CFD Administrator shall also determine: (i) the appropriate Development Class for each Parcel of Taxable Property; (ii) the number of Dwelling Units each Parcel contains; (iii) the Land Use Class of each Parcel.; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

C. MAXIMUM SPECIAL TAX RATES

Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2025/26 for each Assessor's Parcel of Developed Property is shown in Table 1.

TABLE 1
MAXIMUM SPECIAL TAXES FOR DEVELOPED PROPERTY
TAX ZONE NO. 3
FOR FISCAL YEAR 2025/26

Land Use Class	Description	Maximum Special Tax
1	Non-Workforce Property	\$2,162 per Dwelling Unit
2	Workforce Property	\$1,374 per Dwelling Unit

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2026, the Maximum Special Tax for Developed Property shall be increased by the greater of the percentage change in the U.S. City Average, All Urban Consumer Price Index or two percent (2.00%).

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2025/26 and for each following Fiscal Year, the CFD Administrator shall determine the Annual Special Tax Requirement and shall levy the Special Tax until the amount of the Special Tax levied equals the Annual Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at 100% of the applicable Assigned Special Tax to satisfy the Annual Special Tax Requirement.

E. EXEMPTIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on MIBMR Property, Accessory Dwelling Units, Non-Residential Property, Property Owner's Association Property, Undeveloped Property, Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement, or Public Property, except as otherwise provided in Sections 53317.3, 53317.5 and 533401 of the Act.

No Special Tax shall be levied on any Assessor's Parcel in any Fiscal Year in which such Assessor's Parcel is classified as Welfare Exempt Property.

F. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the CFD Administrator claiming that the amount or application of the Special Tax is not correct with respect to one or more specific Assessor's Parcels. The appeal must be filed not later than one calendar year after having paid the Special Tax that is disputed, and the appellant must be current in all payments of the Special Taxes theretofore levied on the Assessor's Parcel(s). In addition, during the term of the appeal process, all Special Tax levied must be paid for the subject Assessor's Parcel(s) prior to delinquency.

The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the City requires the Special Tax to be modified or changed in favor of the property owner, then an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

G. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The City may, by resolution or ordinance, interpret, clarify and/or revise this Rate and Method of Apportionment to correct any inconsistency, vagueness, or ambiguity as it relates to the Special Taxes, method of apportionment, classification of Assessor's Parcels, or any definition used herein. In addition, the interpretation and application of any section of this document shall be at the CFD Administrator's discretion.

H. MANNER OF COLLECTION

The Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, that the CFD Administrator may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of Tax Zone No. 3.

I. PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

J. TERM

The Special Tax shall be levied and collected as needed to fund the Annual Special Tax Requirement in perpetuity, unless it is no longer required to pay for Authorized Services as determined at the sole discretion of the City Council.

ATTACHMENT A



LAND USE DIAGRAM & BUILDING HEIGHTS

WEST MIDWAY
ALAMEDA, CA

SITE DEVELOPMENT PLAN
May 4, 2023

ktgy
KAYNATOR
Brookfield
Properties
cbg
architectural

CATELLUS

EXHIBIT B

LIST OF AUTHORIZED SERVICES

Services:

The services to be funded, in whole or in part, by the community facilities district (the "District") include the following provided or to be provided. to the area within and in the vicinity of the District:

- Public safety services, including police and fire protection and, to the extent permitted by the City of Alameda Special Tax Financing Improvement Code, other general government services.
- Maintenance of bus shelters and bus stops within or adjacent to the area of the District.
- Maintenance of landscaping, publicly-owned structures and equipment in public areas and public parks, public easements and. public right of way, such maintenance to include but not be limited to maintenance of planting areas, trees, bioretention filters, recreational equipment, public restrooms and drinking fountains, waterfront bulkhead improvements, and the furnishing of water for irrigation.
- Maintenance of sanitary sewers within or serving the area of the District, and including sewer systems, pipes; manholes and other appurtenances, pump stations, video inspection, FOG and root control, and sewer cleaning.
- Maintenance of sidewalks and public containers for integrated waste in or near to the area of the District.
- Maintenance of public signage in or near the District.
- Maintenance of flood protection facilities, including levees and seawalls.
- Maintenance of storm drainage systems within or serving the area of the District, and including storm drain pipes (solid and perforated), manholes, catch basins and drop inlets, cleanout of storm drains, trash capture devices and catch basin cleaning and inspection and other storm drain improvements in compliance with. Municipal Regional Storm Water Permits.
- Maintenance and resurfacing of streets and roadways within or in the vicinity of the area of the District, and including slurry, overlay, curbs and gutters, curb ramps, striping and street sweeping and public parking.
- Maintenance of street lighting located within or in the vicinity of the District, and including decorative lighting and pull box assemblies.
- Maintenance of traffic signals within and in the vicinity of the District, and including electrical, LED replacement, maintenance and replacement.

- Graffiti removal from public improvements within and in the area of the District.
- Transportation demand management services and expenses, including but not limited to public or private bus services, including but not limited to the purchase of bus vehicles, purchase and distribution of or contributions towards bus and other transportation passes (including Alameda–Contra Costa Transit Districts' "EasyPass," "BikeLink" and "Clipper cards," or the equivalent of any of the foregoing), transportation demand management service staffing and other administrative costs, rideshare subsidies or contracts, Website maintenance, safety educational and marketing materials, bike/pedestrian facilities; bike share station installation equipment and operations, monitoring contracts and surveys, and parking management.

The District may fund any of the following related to the services described above: the furnishing of services and materials for the ordinary and usual maintenance, operation and servicing of the improvements, including repair, removal or replacement of all or part of any of the improvements, the furnishing of water for the irrigation and the furnishing of electric current or energy, for any lights or Irrigation facilities, obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/or equipment, apparatus, facilities or fixtures in areas to be maintained, obtaining supplies or appurtenant facilities necessary for such maintenance, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its employees or by contract with third parties, or any combination thereof.

The services to be financed by the District are in addition to those provided in the territory of the District before the date of creation of the District, and will not supplant services already available within that territory when the District is created.

Administrative Expenses:

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of Alameda related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the City in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

Other:

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the City of all costs associated with the establishment and administration of the District.

EXHIBIT C

NOTICE OF PUBLIC HEARING

City of Alameda
Community Facilities District No. 17-1
(Alameda Point Public Services District)

Annexation No. 2
(West Midway)

Notice is hereby given by the City of Alameda (the "City") with respect to its Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "CFD") that on July 15, 2025, the City Council of the City, as the legislative body for the CFD, adopted its Resolution No. _____, "Declaring Intention to Annex Territory to Community Facilities District No. 17-1 (Alameda Point Public Services District) and to Authorize the Levy of Special Taxes Therein" (the "Resolution of Intention"). Reference is hereby made to the Resolution of Intention, on file with the City Clerk of the City for further particulars. The following is a summary of the provisions of the Resolution of Intention.

Pursuant to the Resolution of Intention, the City Council determined that the public convenience and necessity require that certain territory, as more particularly described in the Resolution of Intention, be annexed to the existing CFD, all as provided in the City of Alameda Special Tax Financing Improvement Code, Section 3-70.1 et seq. of the Alameda Municipal Code (the "Law"). The Resolution of Intention provides that the special taxes heretofore caused to be levied in the CFD for financing the services provided through the CFD shall be levied in the territory proposed to be annexed, subject to public hearing and landowner election proceedings as specified in the Law.

Notice is further given that Tuesday, September 2, 2025 at 7:00 p.m. or as soon as possible thereafter, at the City of Alameda City Hall Council Chambers located at 2263 Santa Clara Avenue, Alameda, California 94501, as the time and place when and where the City Council of the City as the legislative body for the CFD, will conduct a public hearing on the annexation of the territory described in the Resolution of Intention to the CFD and finally consider and determine whether the public convenience and necessity require the annexation of said territory to the CFD and the levy of special taxes therein.

Notice is further given that at the hearing, the testimony of all interested persons for and against the annexation of said territory to the CFD or the levying of special taxes within the territory proposed to be annexed will be heard.

Questions should be directed to the undersigned, telephone (510) 747-4800.

Dated: _____, 2025

/s/ Lara Weisiger
Lara Weisiger, City Clerk
City of Alameda

* * * * *

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the City Council of the City of Alameda in a regular meeting assembled on the 15th day of July 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 16th day of July 2025.

Lara Weisiger, City Clerk
City of Alameda

Approved as to Form:

Yibin Shen, City Attorney
City of Alameda