

RECORDING REQUESTED BY
AND RETURN TO:

CITY CLERK
CITY OF ALAMEDA
2263 Santa Clara Avenue, Room 380
Alameda, CA 94501

EXEMPT FROM RECORDER'S FEES
Pursuant to Government Code
Sections 6103 and 27383

NOTICE OF SPECIAL TAX LIEN

CITY OF ALAMEDA
COMMUNITY FACILITIES DISTRICT NO. 17-1
(ALAMEDA POINT PUBLIC SERVICES DISTRICT)

NOTICE OF SPECIAL TAX LIEN

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

Pursuant to the requirements of Section 3114.5 of the California Streets and Highways Code and 3-70.1 et seq. of the Alameda Municipal Code (the "Law"), the undersigned City Clerk of the City of Alameda (the "City"), County of Alameda, State of California, hereby gives notice that a lien to secure payment of a special tax which the City Council of the City authorized, is hereby imposed. The special tax secured by this lien is authorized to be levied for the purpose of paying costs of certain municipal services eligible to be funded by the District (as defined below), and to pay costs of the administration of the District, as such services are described on Exhibit A attached hereto and by this reference made a part hereof.

The special tax is authorized to be levied within the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "District") which has now been officially formed and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cancellation of special tax is recorded in accordance with Section 3-70.76 of the Law.

The rate, method of apportionment, and manner of collection of the authorized special tax is as set forth in Exhibit B attached hereto and hereby made a part hereof. Conditions under which a portion of the obligation to pay the special tax may be prepaid and permanently satisfied in whole or in part are as follows: none.

Notice is further given that upon the recording of this notice in the office of the County Recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District in accordance with Section 3115.5 of the California Streets and Highways Code.

The name(s) of the owner(s) of the real property included within the District and the assessor's tax parcel(s) numbers of all parcels or any portion thereof which are included within the District, in each case which are not exempt from the special tax and as they appear on the latest secured assessment roll as of the date of recording of this Notice or as otherwise known to the City, are as set forth in Exhibit C attached hereto and hereby made a part hereof.

Reference is made to the boundary map of the District recorded on March 9, 2017 in Book 18 of Maps of Assessment and Community Facilities Districts at Page 77-80 (instrument no. 2017058643), in the office of the County Recorder for the County of Alameda, State of California, which map is now the final boundary map of the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Finance Director of the City of Alameda, 2263 Santa Clara Avenue, Alameda, CA 94501, telephone number (510) 747-4881.

Dated: _____, 2017

By: _____
City Clerk,
City of Alameda

EXHIBIT A

CITY OF ALAMEDA COMMUNITY FACILITIES DISTRICT NO. 17-1 (ALAMEDA POINT PUBLIC SERVICES DISTRICT)

DESCRIPTION OF SERVICES ELIGIBLE TO BE FUNDED BY THE DISTRICT

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 own 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 B

CITY OF ALAMEDA COMMUNITY FACILITIES DISTRICT NO. 17-1 (ALAMEDA POINT PUBLIC SERVICES DISTRICT)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) ("CFD No. 17-1") and collected each Fiscal Year, with the levy commencing in Fiscal Year 2016-17, in an amount determined by the City Council or its designee through the application of the appropriate Special Tax as described below. All Taxable Property in CFD No. 17-1, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final subdivision map, parcel map, condominium plan, record of survey, or other map or plan recorded with the County. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"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 estimated costs directly related to the administration of CFD No. 17-1 including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or any designee thereof or both); the costs of collecting the Special Taxes (whether by the City or otherwise); the costs to the City, CFD No. 17-1, or any designee thereof of complying with CFD No. 17-1 or obligated persons disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs to the City, CFD No. 17-1, or any designee thereof related to an appeal of the levy or application of the Special Tax; and any City expenses related to the administration of CFD No. 17-1, including but not limited to an allocable portion of City employee salaries, overhead, and any third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 17-1 for any other administrative purposes of CFD No. 17-1, including, but not limited to, attorney's fees and other costs related to tax collection of delinquent Special Taxes, and commencing and pursuing to completion any foreclosure in respect of delinquent Special Taxes.

"Apartment Property" means the first 5.00 Acres of Residential Property on which is located all or any portion of a structure or structures with multiple residential Dwelling Units, all of which are offered for rent and are not available for sale to individual owners (which may include buildings where some, but not all, of the Dwelling Units are BMR

units). Apartment Property status shall be assigned to Residential Property by the CFD Administrator in the chronological order in which property in CFD No. 17-1 is classified as Apartment Property. Residential Property that would be classified as “Apartment Property” but for the 5.00 Acres limitation, shall be classified and taxed at the greater of the rate for Condominium Units (based on the number of units located on the respective parcel), or the rate for Apartment Property. If Residential Property classified as Apartment Property is subsequently reclassified as Townhome Units or Condominium Units, Special Taxes levied on such Units shall be modified to match those of Townhome Units or Condominium Units. Furthermore, should such reclassification occur, any other Assessor’s Parcel or portion thereof that would have been designated as Apartment Property but for the limitation on the total amount of acres that can be so classified shall be re-classified as Apartment Property if and to the extent that (a) such reclassification does not result in more than 5.00 acres of Apartment Property and (b) the aggregate amount of the Maximum Special Tax applicable to all Taxable Property after the reclassifications of (i) the applicable Apartment Property to Townhome Units and Condominium Units and (ii) the applicable Townhome Units and Condominium Units to Apartment Property, is not less than the aggregate amount of the Maximum Special Tax applicable to all Taxable Property before such reclassifications occurred. Also, any Residential Property with only BMR Units shall be taxed at the BMR unit rate.

“Assessor’s Parcel” means a lot or parcel to which an Assessor’s parcel number is assigned as determined from an Assessor Parcel Map or the applicable assessment roll.

“Assessor’s Parcel Map” means an official map of the Assessor of the County designating parcels by Assessor’s Parcel number.

“Authorized Services” means those municipal and other services and costs eligible to be funded by CFD No. 17-1, as provided in the proceedings to form CFD No. 17-1.

“Below Market Rate Units” or **“BMR Units”** means up to 128 Dwelling Units located on one or more Assessor’s Parcels of Residential Property that are subject to affordable housing restrictions as called for under Article 7 of the Disposition and Development Agreement, dated August 6, 2015, by and between the City and Alameda Point Partners, LLC, and pursuant to the City’s Inclusionary Housing Ordinance, Density Bonus Regulations, and Affordable Housing Implementation Plan. Dwelling Units constructed within the CFD that qualify shall be designated as BMR Units by the City and the CFD Administrator in the chronological order in which the building permits for such units are issued. However, if the total number of Dwelling Units constructed that would otherwise qualify as BMR Units exceeds 128, then the units exceeding such total shall not be considered BMR Units for Special Tax levy purposes, and shall be assigned to a Land Use Class in Table 1 of this RMA based on the type of use for each such unit.

“CFD” 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 Special Tax Requirement and 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.

“Condominium Unit” means (1) a residential condominium as described in Civil Code Section 1351(f) and (2) any Dwelling Unit that is not a Townhome Unit, BMR Unit, or a Dwelling Unit located on Apartment Property, as determined by the CFD Administrator.

“County” means the County of Alameda, California.

“Developed Property” means, for each Fiscal Year, all Assessor’s Parcels in Tax Zone 1 and Tax Zone 2 for which a building permit was issued after January 1, 2016 and on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied.

“Dwelling Unit” means a building or portion thereof designed as a residence, either permanently or temporarily, for occupancy by an individual or a family. Boarding or lodging houses, dormitories, and hotels shall not be defined as Dwelling Units unless the land use permit specifies a residential use.

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

“Land Use Class” means any of the classes listed in Table 1, below.

“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.

“Non-Residential Floor Area” means the total building square footage of the non-residential building(s) or the non-residential portion of a building with both residential and non-residential areas located on an Assessor’s Parcel of Developed Property, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor’s Parcel and/or to the appropriate records kept by the City’s Permit Center, as determined by the CFD Administrator.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit permitting the construction thereon of one or more non-residential facilities has been issued by the City, and includes Taxable Property Owner Association Property and Taxable Public Property.

“Property Owner Association Property” means, for each Fiscal Year, any Assessor’s Parcel within the boundaries of CFD No. 17-1 that is owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, not including any such property that is located directly under a residential structure.

“Proportionately” means, that the ratio of the actual Special Tax levy for Developed Property, Taxable Property Owner Association Property, and Taxable Public Property categories within Tax Zone 1 and Tax Zone 2 to the Maximum Special Tax of their respective Land Use Class and Tax Zone, is equal.

“Public Property” means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 17-1 that is owned by or irrevocably offered for dedication to the federal government, the State, the City, or any other public agency; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 3.70.17 of the Act, as such section may be amended or replaced, shall be exempted from such a tax until title for such property is conveyed after the adoption by the City Council of the Resolution of Formation; or (ii) any property within the boundaries of CFD No. 17-1 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than May 1 of the Fiscal Year in which the acquisition, offer, or dedication occurred, and in any event, the Administrator shall make the final determination as to whether the property qualifies as Public Property for the next Fiscal Year.

“Rate and Method of Apportionment” or **“RMA”** means this Rate and Method of Apportionment of Special Tax.

“Residential Floor Area” means all of the square footage of living area within the perimeter of a residential structure located on Residential Property, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area and not including any Non-Residential Floor Area. The CFD Administrator shall make a determination of Residential Floor Area for an Assessor’s Parcel by reference to the building permit(s) issued for such Assessor’s Parcel.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit permitting the construction thereon of one or more residential Dwelling Units has been issued by the City. Residential Property includes Townhome Units, Condominium Units, BMR Units, and Apartment Property.

“Resolution of Formation” means the resolution forming CFD No. 17-1.

“San Francisco Urban Consumer Price Index” means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco – Oakland – San Jose Area, 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 San Francisco 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 San Francisco – Oakland – San Jose Area.

“Special Tax” or **“Special Taxes”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Developed Property to fund the Special Tax Requirement.

“Special Tax Requirement” means that amount to be collected in any Fiscal Year for CFD No. 17-1 to pay for certain costs as required to meet the needs of CFD No. 17-1 in that Fiscal Year. The costs to be covered shall be the costs for (i) Authorized Services, including the establishment of reserves for future costs of Authorized Services, (ii) Administrative Expenses; and (iii) an amount to cover anticipated delinquencies for the payment of Special Taxes, based on the delinquency rate for the preceding Fiscal Year,

less a credit for funds available to reduce the annual Special Tax levy, if any, as determined by the CFD Administrator.

“State” means the State of California.

“Tax Zone” means one of the two (2) mutually exclusive geographic areas defined below and identified in Appendix A of this Rate and Method of Apportionment.

“Tax Zone 1” means the geographic area specifically identified as Tax Zone 1 in Appendix A of this Rate and Method of Apportionment.

“Tax Zone 2” means the geographic area specifically identified as Tax Zone 2 in Appendix A of this Rate and Method of Apportionment.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. 17-1 which are not exempt from the Special Tax pursuant to applicable law or Section F below.

“Taxable Property Owner Association Property” means all Assessor’s Parcels of Property Owner Association Property that are not exempt pursuant to Section F below.

“Taxable Public Property” means all Assessor’s Parcels of Public Property that are not exempt pursuant to Section F below.

“Townhome Unit” means an individual Dwelling Unit that (i) shares one or more common walls with another residential Dwelling Unit, (ii) is physically attached to the land underneath the unit, and (iii) the fee simple land underneath the unit is or will be conveyed with each such unit.

“Undeveloped Property” means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Property Owner Association Property, or Taxable Public Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor’s Parcels within CFD No. 17-1 shall be classified by the CFD Administrator as Developed Property, Undeveloped Property, Taxable Property Owner Association Property, or Taxable Public Property. However, only Developed Property, Taxable Property Owner Association Property and Taxable Public Property shall be subject to annual Special Taxes in accordance with this Rate and Method of Apportionment as determined by the CFD Administrator pursuant to Sections C and D below. The CFD Administrator’s allocation of property to each type of Land Use Class shall be conclusive and binding. The CFD Administrator shall also determine the Tax Zone within which each Assessor’s Parcel is located.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2016-17 for Developed Property is shown below. Under no circumstances shall a Special Tax be levied on additions to Dwelling Units (but not the creation of completely new, separate areas constituting Dwelling Units), where such Dwelling Units had been categorized in prior Fiscal Years as Developed Property.

**TABLE 1
MAXIMUM SPECIAL TAXES FOR DEVELOPED PROPERTY
FOR FISCAL YEAR 2016-17
COMMUNITY FACILITIES DISTRICT NO. 17-1**

Land Use Class	Description	Maximum Special Tax	
		Zone 1	Zone 2
1	Residential Property – Townhomes	\$3,600 per Dwelling Unit	\$2,858 per Dwelling Unit
2	Residential Property – Condominiums	\$1,010 per Dwelling Unit	\$1,816 per Dwelling Unit
3	Residential Property – Apartment Property	\$82,400 per Acre of Apartment Property	\$1,652 per Dwelling Unit
4	Residential Property – BMR Units	\$0 per Dwelling Unit	\$0 per Dwelling Unit
5	Non-Residential Property – All	\$0.60 per Sq. Ft. of Non-Residential Floor Area	\$0.70 per Sq. Ft. of Non-Residential Floor Area

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2017, the Maximum Special Tax for Developed Property shall be increased annually by the greater of the change in the San Francisco Urban Consumer Price Index (during the twelve (12) months prior to December of the previous Fiscal Year) or two percent (2.00%).

c. Multiple Land Use Classes

In some instances, an Assessor’s Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax levied on an Assessor’s Parcel in such case shall be the sum of the Maximum Special Tax for all Land Use Classes located on that Assessor’s Parcel. The CFD Administrator’s allocation of each type of property shall be conclusive and binding.

2. Undeveloped Property

No Special Taxes shall be levied on Undeveloped Property.

3. Prepayment of Special Tax

No prepayment of the Special Tax shall be permitted in CFD No. 17-1.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2016-17 and for each following Fiscal Year, the City Council shall levy the annual Special Tax Proportionately for each Assessor's Parcel of Developed Property within all Tax Zones, as determined by the CFD Administrator at up to 100% of the applicable Maximum Special Tax, or until the amount of Special Taxes equals the Special Tax Requirement.

E. FUTURE ANNEXATIONS

It is anticipated that additional properties will be annexed to CFD No. 17-1 from time to time. As each annexation is proposed, an analysis will be prepared to determine the annual cost for providing Authorized Services to such parcels. Based on this analysis, any parcels to be annexed, pursuant to California Government Code section 53339 *et seq.* will be assigned the approximate Maximum Special Tax rates for the Tax Zone when annexed and included in Appendix A.

F. EXEMPTIONS

In addition to Undeveloped Property being exempt from annual Special Taxes, no Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel, originally categorized as Public Property or Property Owner Association Property, no longer be classified as Public Property or Property Owner Association Property for any Fiscal Year, such Assessor's Parcel shall, upon each reclassification, no longer be exempt from Special Taxes per the appropriate Land Use Class as outlined in Section B.

G. INTERPRETATION OF SPECIAL TAX FORMULA

The City Council, as the legislative body for CFD No. 17-1, may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity as it relates to the Special Tax rate, the method of apportionment, the allocation of Special Taxes among Assessor's Parcels, the classification of properties, or any definition applicable to CFD No. 17-1. Any decision of the City Council shall be final and binding as to all persons.

H. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that the City may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary or otherwise advisable to meet the financial obligations of CFD No. 17-1, and the City may foreclose on Assessor's Parcels with delinquent Special Taxes as permitted by the Act.

I. APPEALS

Any property owner who pays the Special Tax and claims the amount of the Special Tax levied on his or her Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error not later than one year after first having paid the first installment of the Special Tax that is disputed. If following such consultation, the CFD Administrator determines that an error has occurred, then the CFD Administrator may take any of the following actions, in order of priority, in order to correct the error:

- (i) Amend the Special Tax Levy on the property owner's Assessor's Parcel(s) for the current Fiscal Year prior to the payment date;
- (ii) Grant a credit against, eliminate, or reduce future Special Taxes on the property owner's Assessor's Parcel(s) in the amount of the overpayment; or
- (iii) Require CFD No. 17-1 to reimburse the property owner for the amount of the overpayment to the extent of unencumbered and otherwise available CFD funds.

If following such consultation and action by the CFD Administrator, the property owner believes such error still exists, such a person may file a written notice of appeal with the City Council. Upon the receipt of such notice, the City Council or designee may establish such procedures as deemed necessary to undertake the review of any such appeal. If the City Council or designee determines an error still exists, the CFD Administrator shall take any of the actions described as (i), (ii), and (iii) above, in order of priority, in order to correct the error.

The filing of a written notice or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

J. TERM OF SPECIAL TAX

The Special Tax shall be levied in perpetuity as necessary to meet the Special Tax Requirement, unless no longer required to pay for Authorized Services as determined at the sole discretion of the City Council.

EXHIBIT C

CITY OF ALAMEDA
COMMUNITY FACILITIES POINT PS DISTRICT NO. 17-1
(ALAMEDA POINT PUBLIC SERVICES DISTRICT)

ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND WITHIN THE DISTRICT

<u>Alameda County Assessor's Parcel Numbers</u>	<u>Owner of Record of Parcels</u>
74-890-1-24 (P)	City of Alameda, California 2263 Santa Clara Avenue Alameda, CA 94501
74-1368-8-11 (P)	
74-1368-10-2 (P)	
74-1369-2-4 (P)	
74-1368-12-2 (P)	
74-1369-25 (P)	
74-1368-8-4	
74-1368-5	
74-1368-7	
74-1368-8-5 (P)	
74-1368-8-3	
74-1367-9	
74-1367-10	
74-1367-11	
74-1367-12	
74-1367-13	
74-1367-14	
74-1367-15	
74-1367-19	
74-1367-20	
74-1368-2-1	
74-1367-23-1	
74-1368-8-11 (P)	
74-1368-3	
74-1368-9-2	
74-1368-10-2 (P)	
74-1368-11	
74-1368-2-4 (P)	
74-1367-16-2	
74-1367-17-2	