

CITY OF ALAMEDA RESOLUTION NO. \_\_\_\_\_

DECLARING RESULTS OF SPECIAL ELECTION IN COMMUNITY FACILITIES DISTRICT NO. 17-1 (ALAMEDA POINT PUBLIC SERVICES DISTRICT), DETERMINING THAT ALTERATION OF THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE DISTRICT IS LAWFULLY AUTHORIZED, AND DIRECTING RECORDING OF AN AMENDMENT TO NOTICE OF SPECIAL TAX LIEN

WHEREAS, in proceedings conducted by this City Council of the City of Alameda (City Council) pursuant to the City of Alameda Special Tax Financing Improvement Code, constituting Section 3-70.1 et seq. of the Alameda Municipal Code (Law), on February 16, 2021, this City Council adopted Resolution No. 15747 Calling a Special Election Regarding Alteration of the Rate and Method of Apportionment of Special Taxes for Community Facilities District No. 17-1 (Alameda Point Public Services District) (Resolution Calling Election), calling for a special election of the qualified electors within the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (District); and

WHEREAS, pursuant to the terms of the Resolution Calling Election, which are by this reference incorporated herein, the special election was held on April 8, 2021, and the City Clerk has on file a Canvass and Statement of Results of Election, a copy of which is attached hereto as Attachment A; and

WHEREAS, this City Council has reviewed said canvass and hereby approves it.

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

1. The issue presented at the special election for the District was the alteration of the rate and method of apportionment of special taxes for the District, as described in the Resolution of Consideration referenced in the Resolution Calling Election.
2. The results of said special election are as set forth in said canvass on file with the City Clerk, a copy of which is attached to this Resolution as Attachment A, which canvass is incorporated by this reference. Pursuant to the canvass, the issue presented at the special election was approved by more than two-thirds of the votes cast by the qualified electors of the District.
3. City Council hereby determines that the alteration of the rate and method of apportionment of special taxes for the District, as described in the Resolution of Consideration referenced in the Resolution Calling Election, is lawfully authorized.
4. The City Clerk is hereby directed to execute and cause to be recorded in the office of the County Recorder of the County of Alameda an amendment to the notice of special tax lien for the District, in substantially the form attached hereto as Attachment B,

said recording to occur no later than ninety (90) days following adoption by this City Council of this Resolution.

5. It is hereby found that all prior proceedings and actions taken by this City Council with respect to the District, and the alteration of the rate and method of apportionment of special taxes for the District, were valid and in conformity with the Law.

6. This Resolution shall take effect upon its adoption.

ATTACHMENT A

CANVASS OF RETURNS AND STATEMENT OF RESULT OF ELECTION

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

I hereby certify that on April 8, 2021, I canvassed the returns of the election held on April 8, 2021, in the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District), and that the total number of votes cast for and against the ballot measure are as follows, and that the totals as shown for and against the measure are full, true and correct:

BALLOT MEASURE A: Shall the rate and method of apportionment of special taxes for City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "District") be altered as described in the City Council Resolution adopted February 2, 2021, entitled "A Resolution of Consideration to Alter the Rate and Method of Apportionment of Special Taxes for Community Facilities District No. 17-1 (Alameda Point Public Services District)"?

Qualified Eligible Votes	Votes Cast	YES	NO
55	19	14	5

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND this 8th day of April, 2021.

By: \_\_\_\_\_/s/ Lara Weisiger  
Lara Weisiger, City Clerk  
City of Alameda

ATTACHMENT B

FORM OF AMENDMENT TO  
NOTICE OF SPECIAL TAX LIEN

RECORDING REQUESTED BY:

City Clerk, City of Alameda  
263 Santa Clara Avenue, Room 380  
Alameda, CA 94501

Recorded for the benefit of the City of Alameda  
pursuant to Government Code Section 27383

WHEN RECORDED MAIL TO:

City Clerk, City of Alameda  
263 Santa Clara Avenue, Room 380  
Alameda, CA 94501

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(THIS SPACE FOR RECORDER'S USE ONLY)

AMENDMENT NO. 4 TO  
NOTICE OF SPECIAL TAX LIEN

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

AMENDMENT NO. 4 TO  
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 the City of Alameda Special Tax Financing Improvement Code, constituting Section 3-70.1 et seq. of the Alameda Municipal Code (the "Law") a Notice of Special Tax Lien (the "Original Notice") with respect to the City of Alameda Community Facilities District No. 17-1 (Alameda Point Public Services District) (the "District") was recorded in the Office of the County Recorder of the County of Alameda on March 22, 2017, as Document No. 2017067377.

The Original Notice was amended by an Amendment No. 1 to Notice of Special Tax Lien ("Amendment No. 1") recorded in the Alameda County Recorder's Office on March 15, 2018 as Document No. 2018053368. Amendment No. 1 amended the Original Notice to add to the territory within the District certain real property identified in Exhibit A to Amendment No. 1 and shown within the future annexation area on the boundary map of the community facilities district recorded on March 9, 2017, in Book 18 of Maps of Assessment and Community Facilities Districts at Pages 77-80 (Document No. 2017058643, in the Office of the County Recorder, which map is the final boundary map of the District (the "Final Map"). The property was annexed into Zone 1 of the District, as described in the Rate and Method of Apportionment of Special Taxes for the District, with the maximum special tax rates identified in Exhibit B to Amendment No. 1.

The Original Notice was further amended by an Amendment No. 3 to Notice of Special Tax Lien ("Amendment No. 3"), recorded in the Alameda County Recorder's Office on February 27, 2019 as Document No. 2019036816. Amendment No. 3 amended the Original Notice in order to reflect a change to the rate and method of apportionment of special taxes for the District (the "Original Rate and Method") as described in Exhibit B to Amendment No. 3.

There is no Amendment No. 2 to the Notice of Special Tax Lien. The Original Notice, as amended by Amendment No. 1 and by Amendment No. 3 is referred to below as the "Revised Notice."

This Amendment No. 4 to Notice of Special Tax Lien amends the Revised Notice in order to replace the Rate and Method, as amended as reflected in Amendment No. 3, in its entirety by the Amended and Restated Rate and Method of Apportionment of Special Taxes attached hereto as Exhibit B.

The name(s) of the owner(s) of the land in, and the assessor's tax parcel number(s) for, the real property which is included within the District and not exempt from the special tax are as set forth in Exhibit A attached hereto and hereby made a part hereof.

Reference is made to the Final Map referred to above, which is the final boundary map of the District, and to Exhibit A to Amendment No. 1 for territory added to the District.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property or interests therein subject to this special tax lien, interested persons should contact the Finance Director of the City of Alameda, 2263 Santa Clara Avenue, Alameda, California 94501, telephone number (510) 747-4888.

Dated: \_\_\_\_\_, 2021

By: \_\_\_\_\_  
Lara Weisiger, City Clerk,  
City of Alameda

EXHIBIT A

ASSESSOR'S PARCEL NUMBERS FOR, AND OWNERS OF  
 LAND WITHIN THE CITY OF ALAMEDA  
 COMMUNITY FACILITIES DISTRICT NO. 17-1  
 (ALAMEDA POINT PUBLIC SERVICES DISTRICT)

Alameda County Assessor's Parcel Nos.	Owner of Parcels
074 -0890-001-47 (por.)	UNITED STATES OF AMERICA
074 -0890-001-56	CITY OF ALAMEDA
074 -0890-001-57	CITY OF ALAMEDA
074 -1367-016-02 (por.)	CITY OF ALAMEDA
074 -1367-017-02 (por.)	CITY OF ALAMEDA
074 -1367-023-01	CITY OF ALAMEDA
074 -1367-024-00	CITY OF ALAMEDA
074 -1367-025-00	CITY OF ALAMEDA
074 -1367-026-00	CITY OF ALAMEDA
074 -1367-027-00	2401 MONARCH LLC
074 -1367-028-00	CITY OF ALAMEDA
074 -1367-029-00	CITY OF ALAMEDA
074 -1367-030-00 (por.)	CITY OF ALAMEDA
074 -1367-031-00	CITY OF ALAMEDA
074 -1368-003-00	CITY OF ALAMEDA
074 -1368-009-02	CITY OF ALAMEDA
074 -1368-015-00	UNITED STATES OF AMERICA
074 -1368-018-00 (por.)	CITY OF ALAMEDA
074 -1375-001-00	ALAMEDA POINT REDEVELOPERS LLC
074 -1375-003-00	707/9 WEST TOWER AVENUE LLC
074 -1375-004-00	AP BUILDING 91 LLC
074 -1375-006-00	800 WEST TOWER AVENUE LLC
074 -1376-001-00	ALAMEDA POINT PARTNERS LLC
074 -1376-002-00	ALAMEDA POINT PARTNERS LLC
074 -1376-003-00	TH HW ALAMEDA POINT LLC
074 -1376-004-00	THHW ALAMEDA POINT LLC
074 -1376-005-00	ALAMEDA POINT PARTNERS LLC
074 -1376-006-00	ALAMEDA POINT PARTNERS LLC
074 -1376-007-00 (por.)	CITY OF ALAMEDA
074 -1377-001-00	CITY OF ALAMEDA
074 -1377-002-00	ALAMEDA BLOCK 9 LP
074 -1377-003-00	ALAMEDA POINT PARTNERS LLC
074 -1377-004-00	ALAMEDA POINT SENIOR L P
074 -1378-001-00	ALAMEDA POINT PARTNERS LLC
074 -1378-002-00	AP BLOCK 11 APARTMENTS LLC
074 -1378-007-00	AP BLOCK 11 APARTMENTS LLC
074 -0890-001-43	ALAMEDA REUSE & REDEVELOPMENT AUTHORITY
074 -1369-005-01 (por.)	CITY OF ALAMEDA
074 -1369-008-02 (por.)	CITY OF ALAMEDA
074 -1369-021-08 (por.)	CITY OF ALAMEDA

## EXHIBIT B

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

#### AMENDED AND RESTATED 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 5.009 Acres of Residential Property, initially Assessor’s Parcels 074 -1377-002-00, 074 -1378-002-00 and 074 -1378-007-00, 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 or MIBMR 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 5.0091 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 5.0091 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 or MIBMR Units shall be taxed at the BMR or MIBMR unit rate, respectively.

**“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 a Dwelling Unit owned by the City’s Housing Authority or its non-profit development entity, Resources for Community Development or an entity formed for the purpose of securing low-income housing tax credit financing, and rented to person or families meeting the qualifying income standards for low income and very low income households as defined by California Health and Safety Code Sections 50079.5 and 50105, or any successor statute thereto.

**“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 4125 and (2) any Dwelling Unit that is not a Townhome Unit, BMR Unit, MIBMR 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: (i) all Taxable Property in Tax Zone 1 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; (ii) all Taxable Property in Tax Zone 2 for which either a certificate of occupancy was issued on or before May 1 of the Fiscal Year preceding the Fiscal Year for which the Special Taxes are being levied or five Fiscal Years after the date the property has transferred from public ownership to private ownership; and (iii) APN 074 -1375-001-00 is considered Developed Property beginning in Fiscal Year 2024/25 unless a certificate of occupancy or temporary certificate of occupancy was issued on or before May 1 of any prior Fiscal Year, in which case it will be considered Developed Property in the subsequent Fiscal Year. Notwithstanding the foregoing, should a Written Agreement (as defined below) be in place with the City relative to the Special Tax for any Assessor’s Parcel, that agreement shall govern.

**“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.

**“Moderate Income Below Market Rate Units”** or **“MIBMR Units”** means a Dwelling Unit that was privately developed and is 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 50079.5 and 50105, or any successor statute thereto.

**“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), certificate of occupancy or temporary certificate of occupancy 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 that have been improved with vertical improvements other than one or more residential facilities, and includes Taxable Property Owner Association Property and Taxable Public Property (as both are defined below).

**“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, to be conveyed 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, subject to any Written Agreement

**“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, MIBMR 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, for Tax Zone 1, 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 excluding an undivided fee simple interest in common area, Property Owner Association Property, corporation property or the like. Townhome Unit means, for Tax Zone 2, an individual Dwelling Unit that has Residential Floor Area of 1,500 square feet or more.

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

**“Written Agreement”** means a fully executed written agreement entered into by the City and any property owner with respect to Special Taxes.

## **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	Residential Property – MIBMR Units	80% of the applicable Townhome, Condominium or Apartment Property Maximum Special Tax Rate as shown above	80% of the applicable Townhome, Condominium or Apartment Property Maximum Special Tax Rate as shown above
6	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.

\* \* \* \* \*

I, the undersigned, hereby certify that the foregoing Resolution was duly and regularly adopted and passed by the Council of the City of Alameda in a regular meeting assembled on the 18th day of May 2021, by the following vote to wit:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

IN WITNESS, WHEREOF, I have hereunto set my hand and affixed the official seal of said City this 19th day of May 2021.

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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