



GOODWIN CONSULTING GROUP

**COUNTY OF CONTRA COSTA  
COMMUNITY FACILITIES DISTRICT NO. 2007-1  
(STORMWATER MANAGEMENT FACILITIES)**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2014-15**

**December 17, 2014**

***Community Facilities District No. 2007-1***  
***CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the County of Contra Costa Community Facilities District No. 2007-1 (Stormwater Management Facilities) (“CFD No. 2007-1” or the “CFD”):

### **Fiscal Year 2014-15 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
41	\$13,545

For further detail regarding the special tax levy, or special tax rates, please refer to Section IV of this report.

### **Development Status for Fiscal Year 2014-15**

<b>Type of Property</b>	<b>Parcels</b>
Agricultural Property	1 parcel
Single Family Property	33 parcels
Multi-Family Property	0 parcels
Other Property	7 parcels

For more information regarding the status of development in CFD No. 2007-1, please see Section V of this report.

### **Delinquency Summary**

<b>Delinquent Amount for FY 2013-14 (as of October 14, 2014)</b>	<b>Total Levy for FY 2013-14</b>	<b>Delinquency Rate</b>
\$0	\$13,402	0.00%

For additional delinquency information, please see Section VII of this report.

## ***I. INTRODUCTION***

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### **Community Facilities District No. 2007-1**

On August 14, 2007, the County of Contra Costa (the “County”) Board of Supervisors established CFD No. 2007-1. In a landowner election held on the same day, the sole owner of property within the CFD voted to authorize the levy of a Mello-Roos special tax on property within CFD No. 2007-1. Special tax revenue will fund stormwater management facilities services for the property owners of CFD No. 2007-1 as well as for property owners of territories to be annexed to the CFD in the future.

At CFD formation, the CFD boundary included only two parcels located in the north-central part of the County. The future annexation area of CFD No. 2007-1 includes all parcels in the unincorporated portion of the County. It is anticipated that new development in the unincorporated areas of the County will annex into CFD No. 2007-1.

### **The Mello-Roos Community Facilities Act of 1982**

The California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a special tax within a defined geographic area (i.e., a community facilities district), if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad range of facilities and eligible services. These services include police protection services, fire protection and suppression services, library services, recreation program services, maintenance of parks, parkways and open space, flood and storm protection services, and road maintenance and street lighting services. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

## ***II. PURPOSE OF REPORT***

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2014-15 special tax levy for CFD No. 2007-1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD and special taxes levied in fiscal year 2014-15. In addition, the Report provides all of the information that must be filed with the County Board of Supervisors pursuant to the requirements of Senate Bill 165.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of the CFD for fiscal year 2014-15.
- **Section IV** provides a summary of the special tax categories and the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** provides an update of the development activity occurring within the CFD, including new building permit activity.
- **Section VI** provides information regarding services authorized to be funded by CFD special taxes.
- **Section VII** provides information regarding special tax delinquencies in the CFD.
- **Section VIII** provides a summary of the reporting requirements set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act, and the information needed for the County to respond to these requirements.

### ***III. SPECIAL TAX REQUIREMENT***

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Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 2007-1, special taxes will be levied to pay for the Tier 1 Special Tax Requirement and Tier 2 Special Tax Requirement. The Tier 1 Special Tax Requirement means the amount for each separate Tax Zone in CFD No. 2007-1 necessary in each fiscal year to (i) pay for Authorized Tier 1 Services, (ii) pay administrative expenses, (iii) cure any delinquencies in the payment of Tier 1 special taxes levied in prior fiscal years or (based on delinquencies in the payment of Tier 1 special taxes which have already taken place) are expected to occur in the current fiscal year, and (iv) to create or replenish reserve funds. The Tier 2 Special Tax Requirement means the amount for any permanent stormwater management facility (“PSWMF”) Service Area within a Tax Zone in CFD No. 2007-1 necessary in each fiscal year to (i) pay for Authorized Tier 2 Services, (ii) pay administrative expenses that have not been included in the Tier 1 Special Tax Requirement, (iii) cure any delinquencies in the payment of Tier 2 special taxes levied in prior fiscal years or (based on delinquencies in the payment of Tier 2 special taxes which have already taken place) are expected to occur in the current fiscal year, and (iv) to create or replenish reserve funds.

For fiscal year 2014-15, the Tier 2 Special Tax Requirement is \$0. The fiscal year 2014-15 Tier 1 Special Tax Requirement for Tax Zone 1 is \$13,545, as shown in the table below.

**Community Facilities District No. 2007-1  
Tier 1 Special Tax Requirement for Fiscal Year 2014-15  
Tax Zone 1**

<b>Authorized Tier 1 Services /1</b>	<b>\$12,495</b>
<b>Reserve Fund</b>	<b>\$1,050</b>
<b>Fiscal Year 2014-15 Tier 1 Special Tax Requirement</b>	<b>\$13,545</b>

/1 Includes costs associated with the administration of the CFD.

## ***IV. SPECIAL TAX LEVY***

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Special taxes within CFD No. 2007-1 are levied pursuant to the methodology set forth in the RMA. The RMA establishes various special tax categories against which the special tax can be levied, the maximum special tax rates, and the methodology by which the special tax is applied. (*Capitalized terms are defined in the RMA in Appendix C of this Report.*)

### **Special Tax Categories**

The RMA establishes tax categories based on a parcel's current development status. Developed Property is defined as any parcel of taxable property within CFD No. 2007-1 for which (i) a building permit for new construction or substantial redevelopment of a residential or non-residential structure was issued prior to June 1 of the proceeding fiscal year, or (ii) land use entitlement(s) involving the creation or redevelopment of impervious surface is granted and exercised where no building permit is required. There are several different types of Developed Property in CFD No. 2007-1; they are further defined as follows:

- **Agricultural Property** means all parcels of Developed Property for which a building permit was issued for construction of a structure located on land that is designated for agricultural use pursuant to the County's General Plan.
- **Single Family Property** is defined as parcels of Developed Property for which a building permit was issued for construction of a single family residential unit that does not share a common wall with another unit, except for attached residential second units established pursuant to Section 82-24 of the Zoning Ordinance Code. A parcel of Single Family Property with an attached residential second unit established pursuant to Section 82-24 will be taxed as one parcel of Single Family Property. Parcels of Agricultural Property and parcels where single family residential use is not the primary use are not considered Single Family Property.
- **Multi-Family Property** is defined as parcels of Developed Property for which a building permit was issued for construction of a residential structure that (i) is located within a mobile home park, or (ii) consists of two or more residential units that share common walls, including duplex, triplex and fourplex units, townhomes, condominiums and apartment units. Multi-Family Property excludes residential second units established pursuant to Section 82-24 of the Zoning Ordinance Code.
- **Other Property** means parcels of Developed Property that are not Agricultural Property, Single Family Property, or Multi-Family Property.

## Maximum Special Tax Rates

Each Tax Zone has its own set of maximum special tax rates applicable to each category of property in CFD No. 2007-1. As of the date of this Report, there is only one Tax Zone in the CFD. The maximum special tax rates applicable to each category of property in CFD No. 2007-1 are set forth in Section C of the RMA. The following table identifies the maximum special taxes that can be levied on property in Tax Zone 1 of CFD No. 2007-1 for fiscal year 2014-15.

### Community Facilities District No. 2007-1 Fiscal Year 2014-15 Maximum Special Tax Rates Tax Zone 1

#### Agricultural Property, Single Family Property, and Multi-Family Property

Type of Property	Square Footage (Sq.Ft.)	Fiscal Year 2014-15		
		Maximum Tier 1 Special Tax	Maximum Tier 2 Special Tax	Total Maximum Special Taxes
Agricultural Property	N/A	<i>Per Parcel</i>		
		\$709.88	\$11,800.74	\$12,510.62
Single Family Property	Less than 5,000 Parcel Sq.Ft. 5,000 to 5,999 Parcel Sq.Ft. 6,000 to 6,999 Parcel Sq.Ft. 7,000 to 7,999 Parcel Sq.Ft. 8,000 to 9,999 Parcel Sq.Ft. 10,000 to 13,999 Parcel Sq.Ft. 14,000 to 19,999 Parcel Sq.Ft. 20,000 to 29,999 Parcel Sq.Ft. 30,000 to 39,999 Parcel Sq.Ft. Greater than or Equal to 40,000 Parcel Sq.Ft.	<i>Per Parcel</i>		
		\$440.24	\$7,318.44	\$7,758.68
		\$447.68	\$7,442.06	\$7,889.74
		\$455.74	\$7,576.20	\$8,031.94
		\$463.22	\$7,700.52	\$8,163.74
		\$473.78	\$7,876.08	\$8,349.86
		\$496.14	\$8,247.62	\$8,743.76
		\$532.16	\$8,846.72	\$9,378.88
		\$586.22	\$9,745.00	\$10,331.22
		\$650.22	\$10,809.06	\$11,459.28
		\$709.88	\$11,800.74	\$12,510.62
Multi-Family Property	Less than 2,500 Unit Sq.Ft. 2,500 to 2,999 Unit Sq.Ft. 3,000 to 3,999 Unit Sq.Ft. 4,000 to 4,999 Unit Sq.Ft. 5,000 to 5,999 Unit Sq.Ft. 6,000 to 6,999 Unit Sq.Ft. 7,000 to 7,999 Unit Sq.Ft. Greater than or Equal to 8,000 Unit Sq.Ft.	<i>Per Unit</i>		
		\$336.72	\$5,597.70	\$5,934.42
		\$339.54	\$5,644.76	\$5,984.30
		\$351.40	\$5,841.42	\$6,192.82
		\$366.30	\$6,089.34	\$6,455.64
		\$381.80	\$6,347.10	\$6,728.90
		\$397.36	\$6,605.56	\$7,002.92
		\$412.26	\$6,853.48	\$7,265.74
		\$419.74	\$6,977.80	\$7,397.54



**Community Facilities District No. 2007-1  
Fiscal Year 2014-15 Maximum Special Tax Rates  
Tax Zone 1**

**Other Property**

<b>Fiscal Year 2014-15</b>					
<b>Maximum Tier 1 Special Tax</b>		<b>Maximum Tier 2 Special Tax</b>		<b>Total Maximum Special Taxes*</b>	
<b>Base Maximum Tier 1 Special Tax (per Parcel)</b>	<b>Incremental Maximum Tier 1 Special Tax (per Impervious Square Foot)</b>	<b>Base Maximum Tier 2 Special Tax (per Parcel)</b>	<b>Incremental Maximum Tier 2 Special Tax (per Impervious Square Foot)</b>	<b>Base Maximum Special Taxes (per Parcel)</b>	<b>Incremental Maximum Special Taxes (per Impervious Square Foot)</b>
\$346.02	\$0.03	\$7,046.25	\$0.15	\$7,392.27	\$0.18

\* Totals may not sum due to rounding.

**Apportionment of Special Taxes**

The amount of special tax levied on each parcel in the CFD each fiscal year will be determined by application of Section D of the RMA. Pursuant to this section, the Tier 1 Special Tax Requirement will be allocated as follows:

For each Tax Zone, the Tier 1 special tax will be levied until the amount of the levy equals the Tier 1 Special Tax Requirement. The first step requires the Tier 1 special taxes to be levied proportionately on each parcel of Developed Property that is not Taxable Public Property up to 100% of Maximum Tier 1 Special Tax for that Tax Zone, until the amount levied is equal to the Tier 1 Special Tax Requirement for the Tax Zone. If additional revenue is needed after the first step is completed, then the Tier 1 special tax will be levied proportionately on each parcel of Taxable Public Property up to 100% of the Maximum Tier 1 Special Tax that had applied to the parcel prior to the parcel becoming Taxable Public Property, until the amount levied is equal to the Tier 1 Special Tax Requirement for the Tax Zone. The Tier 1 special tax shall be collected in the same manner and at the same time as ordinary ad valorem taxes, provided, however, that the County may bill directly, collect at a different time or in a different manner.

Also pursuant to Section D of the RMA, the Tier 2 Special Tax Requirement shall be allocated as follows:

For each PSWMF Service Area in a Tax Zone, the Tier 2 special tax, if applicable, will be levied until the amount of the levy equals the Tier 2 Special Tax Requirement. The first step requires the Tier 2 special taxes to be levied proportionately on each parcel of Developed Property that is not Taxable Public Property up to 100% of Maximum Tier 2 Special Tax for that Tax Zone, until the amount levied is equal to the Tier 2 Special Tax Requirement for the PSWMF Service Area. If additional revenue is needed after the first step is completed, then the Tier 2 special tax will be

levied proportionately on each parcel of Taxable Public Property up to 100% of the Maximum Tier 2 Special Tax that had applied to the parcel prior to the parcel becoming Taxable Public Property, until the amount levied is equal to the Tier 2 Special Tax Requirement for the PSWMF Service Area. The Tier 2 special tax shall be billed directly to the property owner(s) within a PSWMF Service Area on an as needed basis.

Application of the Maximum Tier 1 Special Tax rate to all the parcels of Developed Property for fiscal year 2014-15 will generate Tier 1 special tax revenue of \$29,549. However, since the Tier 1 Special Tax Requirement for fiscal year 2014-15 is only \$13,545, Developed Property will not be taxed at the maximum tax rate. Only the amount needed to generate the Tier 1 Special Tax Requirement of \$13,545 will be levied, which is approximately 45.84% of the maximum. Since the tax on Developed Property fully funds the Tier 1 Special Tax Requirement for fiscal year 2014-15, no tax shall be levied on Taxable Public Property. Since the Tier 2 Special Tax Requirement for fiscal year 2014-15 is \$0, no Tier 2 special taxes shall be levied. A summary of the maximum and actual special taxes levied in fiscal year 2014-15 is presented in Appendix A.

## ***V. DEVELOPMENT STATUS***

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As of May 31, 2014, 41 building permits have been issued within CFD No. 2007-1. Of these 41 permits, 33 have been issued on parcels of Single Family Property, one has been issued on a parcel of Agricultural Property, and seven have been issued on parcels of Other Property.

Based on the current status of development in CFD No. 2007-1, the following table summarizes the allocation of parcels to special tax categories defined in the RMA:

**Community Facilities District No. 2007-1  
Allocation to Special Tax Categories  
Fiscal Year 2014-15**

<b>Type of Property</b>	<b>Number of Parcels</b>
Agricultural Property	1
Single Family Property	33
Multi-Family Property	0
Other Property	7

## ***VI. AUTHORIZED SERVICES***

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The Resolution of Formation adopted on August 14, 2007, authorizes the funding of the following services within CFD No. 2007-1:

### **Services**

The services to be funded, in whole or in part, by the CFD include all direct and incidental costs related to County oversight and enforcement of the obligations of property owners and homeowners' associations for the monitoring, inspection, reporting, operation, maintenance, repair, reconstruction, and replacement of PSWMFs for property included in the CFD:

- Tier 1. Periodic monitoring, inspection and reporting of PSWMFs, including but not limited to site visits, completion of inspection forms and records, review of property owner self-inspection and other records; provision of certification letters and/or maintenance recommendations; management of data and records related to operation and maintenance of PSWMFs; preparation and submission of National Pollutant Discharge Elimination System and other governmental reports and CFD required reports; and the accumulation of administrative and liability reserves.
- Tier 2. Code enforcement, nuisance abatement, and other activities related to the operation and maintenance of PSWMFs, including but not limited to additional site visits, letters and notices to property owners and others; hearings; lien recordation and enforcement; attorney's fees and other legal expenses; periodic maintenance activities, such as mulching, removing trash and invasive vegetation, filling soil, mowing, and trimming vegetation; repair, reconstruction, and replacement work; and the accumulation of administrative and liability reserves.

In addition to the specific services described under Tier 1 and Tier 2, the CFD may fund any other costs, expenses, or liabilities in connection with the monitoring, inspection, reporting, operation, maintenance, repair, reconstruction, and replacement of PSWMFs.

The CFD may fund any of the following related to the services described above: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities, paying the salaries and benefits of personnel (including but not limited to inspection and maintenance workers and other personnel), and for payment of other related expenses (including but not limited to employee benefit expenses and an allocation of general overhead expenses). Any services to be funded by the CFD must be in addition to those provided in the territory of the CFD before the date of creation of the CFD, and may not supplant services already available within that territory when the CFD is created. It is expected that the services will be provided by the County, either with its own employees or by contract with third parties, or by the Contra Costa County Flood Control and Water Conservation District, or any combination thereof.

## **Administrative Expenses**

The direct and indirect expenses incurred by the County in connection with the establishment and administration of the CFD (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 related to the CFD or the collection of special taxes, an allocable share of the salaries of County staff directly related thereto and a proportionate amount of the County's general administrative overhead related thereto, any amounts paid by the County from its general fund with respect to the CFD or the services authorized to be financed by the CFD, and expenses incurred by the County in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the County in any way related to the CFD.

## **Other**

The incidental expenses that may be financed by the CFD include: (i) all costs associated with the establishment and administration of the CFD, the determination of the amount of and collection of taxes, the payment of taxes, and costs otherwise incurred in order to carry out the authorized purposes of the CFD, (ii) any other expenses incidental to the provision of the services eligible to be funded by the CFD, and (iii) any amounts necessary to maintain a reserve required by the County for the payment of the costs of the services.

## ***VII. DELINQUENCIES***

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As of October 14, 2014, the Contra Costa County Auditor's Office reports the following delinquency amounts for CFD No. 2007-1:

**Community Facilities District No. 2007-1  
Delinquencies as of October 14, 2014**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2013-14	0	\$0	\$13,402	0.00%

## **VIII. SENATE BILL 165 REPORTING REQUIREMENTS**

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On September 18, 2000, former Governor Gray Davis approved Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature pointed out that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. A response to each of the reporting requirements in SB 165 is provided below. Pursuant to Sections 50075.3 and 53411, the chief fiscal officer of the County will, by January 1, 2002, and at least once a year thereafter, file a report with the Board of Supervisors (which may be this CFD Tax Administration Report) setting forth the following information.

### **Section 50075.3**

*Item (a): Identify amount of special taxes that have been collected and expended.*

The fiscal year 2013-14 special tax levy was \$13,402. Since the CFD is on the County Teeter Plan, the full amount of the tax levy was remitted to the CFD. The total levy was used to pay Authorized Tier 1 Services as well as administrative costs for the CFD.

*Item (b): Identify the status of any project required or authorized to be funded by the special taxes.*

The services authorized to be funded from special taxes include stormwater facilities management services and are further described in Section VI of this Report. These services are ongoing.

### **Section 53411**

*Item (a): Identify the amount of bonds that have been collected and expended.*

*Item (b): Identify the status of any projects required or authorized to be funded from bond proceeds.*

*Response to Items (a) and (b):* Section 53411 is not applicable to CFD No. 2007-1, which did not authorize the sale of any bonds or any projects to be funded from bond proceeds.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2014-15 Special Tax Levy***

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**County of Contra Costa**  
**Community Facilities District No. 2007-1**  
**(Stormwater Management Facilities)**  
**Special Tax Levy Summary for FY 2014-15**

**Tax Zone 1**

Type of Property	FY 2014-15 Maximum Special Taxes				FY 2014-15 Actual Special Taxes				Parcels/ Units	Impervious Sq. Ft.	FY 2014-15 Total Special Tax
	<u>Tier 1</u>	<u>Tier 2</u>	<u>Incremental Tier 1</u>	<u>Incremental Tier 2</u>	<u>Tier 1</u>	<u>Tier 2</u>	<u>Incremental Tier 1</u>	<u>Incremental Tier 2</u>			
<b>Agricultural Property</b>	<i>(per parcel)</i>				<i>(per parcel)</i>						
	\$709.88	\$11,800.74	n/a	n/a	\$325.40	\$0.00	n/a	n/a	1 parcels	n/a	\$325.40
<b>Single Family Property</b>	<i>(per parcel)</i>				<i>(per parcel)</i>						
Less than 5,000 Parcel Sq.Ft.	\$440.24	\$7,318.44	n/a	n/a	\$201.80	\$0.00	n/a	n/a	9 parcels	n/a	\$1,816.20
5,000 to 5,999 Parcel Sq.Ft.	\$447.68	\$7,442.06	n/a	n/a	\$205.22	\$0.00	n/a	n/a	2 parcels	n/a	\$410.44
6,000 to 6,999 Parcel Sq.Ft.	\$455.74	\$7,576.20	n/a	n/a	\$208.90	\$0.00	n/a	n/a	3 parcels	n/a	\$626.70
7,000 to 7,999 Parcel Sq.Ft.	\$463.22	\$7,700.52	n/a	n/a	\$212.34	\$0.00	n/a	n/a	5 parcels	n/a	\$1,061.70
8,000 to 9,999 Parcel Sq.Ft.	\$473.78	\$7,876.08	n/a	n/a	\$217.18	\$0.00	n/a	n/a	3 parcels	n/a	\$651.54
10,000 to 13,999 Parcel Sq.Ft.	\$496.14	\$8,247.62	n/a	n/a	\$227.42	\$0.00	n/a	n/a	3 parcels	n/a	\$682.26
14,000 to 19,999 Parcel Sq.Ft.	\$532.16	\$8,846.72	n/a	n/a	\$243.94	\$0.00	n/a	n/a	1 parcels	n/a	\$243.94
20,000 to 29,999 Parcel Sq.Ft.	\$586.22	\$9,745.00	n/a	n/a	\$268.72	\$0.00	n/a	n/a	5 parcels	n/a	\$1,343.62
30,000 to 39,999 Parcel Sq.Ft.	\$650.22	\$10,809.06	n/a	n/a	\$298.06	\$0.00	n/a	n/a	0 parcels	n/a	\$0.00
Greater than or Equal to 40,000 Parcel Sq.Ft.	\$709.88	\$11,800.74	n/a	n/a	\$325.40	\$0.00	n/a	n/a	2 parcels	n/a	\$650.80
<b>Multi-Family Property</b>	<i>(per unit)</i>				<i>(per unit)</i>						
Less than 2,500 Unit Sq.Ft.	\$336.72	\$5,597.70	n/a	n/a	\$154.36	\$0.00	n/a	n/a	0 units	n/a	\$0.00
2,500 to 2,999 Unit Sq.Ft.	\$339.54	\$5,644.76	n/a	n/a	\$155.64	\$0.00	n/a	n/a	0 units	n/a	\$0.00
3,000 to 3,999 Unit Sq.Ft.	\$351.40	\$5,841.42	n/a	n/a	\$161.08	\$0.00	n/a	n/a	0 units	n/a	\$0.00
4,000 to 4,999 Unit Sq.Ft.	\$366.30	\$6,089.34	n/a	n/a	\$167.92	\$0.00	n/a	n/a	0 units	n/a	\$0.00
5,000 to 5,999 Unit Sq.Ft.	\$381.80	\$6,347.10	n/a	n/a	\$175.02	\$0.00	n/a	n/a	0 units	n/a	\$0.00
6,000 to 6,999 Unit Sq.Ft.	\$397.36	\$6,605.56	n/a	n/a	\$182.14	\$0.00	n/a	n/a	0 units	n/a	\$0.00
7,000 to 7,999 Unit Sq.Ft.	\$412.26	\$6,853.48	n/a	n/a	\$188.98	\$0.00	n/a	n/a	0 units	n/a	\$0.00
Greater than or Equal to 8,000 Unit Sq.Ft.	\$419.74	\$6,977.80	n/a	n/a	\$192.40	\$0.00	n/a	n/a	0 units	n/a	\$0.00
<b>Other Property</b>	<i>(per parcel)</i>		<i>(per Impervious Square Foot)</i>		<i>(per parcel)</i>		<i>(per Impervious Square Foot)</i>				
	\$346.02	\$7,046.25	\$0.03	\$0.15	\$158.62	\$0.00	\$0.01	\$0.00	7 parcels	329,882	\$5,732.68
<b>Total FY 2014-15 Special Tax Levy</b>											<b>\$13,545.28</b>

## **APPENDIX B**

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***Fiscal Year 2014-15 Special Tax Levy  
for Individual Assessor's Parcels***

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**County of Contra Costa**  
**Community Facilities District No. 2007-1**  
**(Stormwater Management Facilities)**  
**Special Tax Levy for Fiscal Year 2014-15**

Assessor's Parcel Number	Tax Zone	Development Status	Type of Property	Parcel Square Footage	Impervious Square Footage	FY 2014-15 Tier 1 Actual Special Tax	FY 2014-15 Tier 2 Actual Special Tax	FY 2014-15 Total Actual Special Tax
095-060-026-2	1	Developed	Single Family	4,393		\$201.80	\$0.00	\$201.80
095-060-027-0	1	Developed	Single Family	3,740		\$201.80	\$0.00	\$201.80
095-060-028-8	1	Developed	Single Family	3,742		\$201.80	\$0.00	\$201.80
095-060-029-6	1	Developed	Single Family	4,393		\$201.80	\$0.00	\$201.80
095-060-030-4	1	Developed	Single Family	5,351		\$205.22	\$0.00	\$205.22
095-060-031-2	1	Developed	Single Family	3,157		\$201.80	\$0.00	\$201.80
095-060-032-0	1	Developed	Single Family	3,162		\$201.80	\$0.00	\$201.80
095-060-033-8	1	Developed	Single Family	3,454		\$201.80	\$0.00	\$201.80
095-060-034-6	1	Developed	Single Family	4,426		\$201.80	\$0.00	\$201.80
096-031-022-5	1	Developed	Other	N/A	53,431	\$774.98	\$0.00	\$774.98
098-180-027-9	1	Undeveloped	Single Family	N/A		\$0.00	\$0.00	\$0.00
098-180-030-3	1	Undeveloped	Single Family	N/A		\$0.00	\$0.00	\$0.00
099-210-023-0	1	Developed	Other	N/A	19,026	\$378.10	\$0.00	\$378.10
116-100-051-6	1	Undeveloped	Single Family	14,985		\$0.00	\$0.00	\$0.00
116-100-052-4	1	Undeveloped	Single Family	21,649		\$0.00	\$0.00	\$0.00
116-100-053-2	1	Developed	Single Family	24,611		\$268.74	\$0.00	\$268.74
116-100-054-0	1	Developed	Single Family	17,947		\$243.94	\$0.00	\$243.94
116-100-055-7	1	Undeveloped	Single Family	18,034		\$0.00	\$0.00	\$0.00
116-100-056-5	1	Undeveloped	Single Family	16,553		\$0.00	\$0.00	\$0.00
116-100-057-3	1	Undeveloped	Single Family	17,380		\$0.00	\$0.00	\$0.00
116-100-058-1	1	Undeveloped	Single Family	31,537		\$0.00	\$0.00	\$0.00
148-480-014-7	1	Developed	Other	N/A	125,987	\$1,611.96	\$0.00	\$1,611.96
159-040-094-9	1	Developed	Other	N/A	27,925	\$480.76	\$0.00	\$480.76
166-010-005-6	1	Undeveloped	Single Family	194,073		\$0.00	\$0.00	\$0.00
184-100-034-0	1	Developed	Single Family	6,217		\$208.90	\$0.00	\$208.90
184-100-035-7	1	Developed	Single Family	4,343		\$201.80	\$0.00	\$201.80
184-100-036-5	1	Developed	Single Family	6,971		\$208.90	\$0.00	\$208.90
184-100-037-3	1	Developed	Single Family	9,129		\$217.18	\$0.00	\$217.18
184-100-038-1	1	Developed	Single Family	7,349		\$212.34	\$0.00	\$212.34
184-100-039-9	1	Developed	Single Family	13,573		\$227.42	\$0.00	\$227.42
184-100-040-7	1	Developed	Single Family	13,993		\$227.42	\$0.00	\$227.42
184-100-041-5	1	Developed	Single Family	11,496		\$227.42	\$0.00	\$227.42
184-100-042-3	1	Developed	Single Family	7,187		\$212.34	\$0.00	\$212.34
184-100-043-1	1	Developed	Single Family	7,864		\$212.34	\$0.00	\$212.34
184-100-044-9	1	Developed	Single Family	6,787		\$208.90	\$0.00	\$208.90
184-100-045-6	1	Developed	Single Family	8,090		\$217.18	\$0.00	\$217.18
184-100-046-4	1	Developed	Single Family	8,061		\$217.18	\$0.00	\$217.18
184-100-047-2	1	Developed	Single Family	7,514		\$212.34	\$0.00	\$212.34
184-100-048-0	1	Developed	Single Family	5,083		\$205.22	\$0.00	\$205.22
184-100-049-8	1	Developed	Single Family	7,578		\$212.34	\$0.00	\$212.34
184-450-038-7	1	Developed	Other	N/A	28,533	\$487.76	\$0.00	\$487.76 /1
187-231-034-5	1	Developed	Single Family	24,350		\$268.72	\$0.00	\$268.72
187-231-035-2	1	Developed	Single Family	20,909		\$268.72	\$0.00	\$268.72
195-351-044-1	1	Developed	Single Family	41,251		\$325.40	\$0.00	\$325.40
195-351-045-8	1	Developed	Single Family	56,149		\$325.40	\$0.00	\$325.40
198-081-021-0	1	Developed	Single Family	21,780		\$268.72	\$0.00	\$268.72
198-081-022-8	1	Developed	Single Family	21,780		\$268.72	\$0.00	\$268.72
223-042-007-3	1	Developed	Agricultural	N/A		\$325.40	\$0.00	\$325.40
380-010-026-9	1	Developed	Other	N/A	74,980	\$1,023.56	\$0.00	\$1,023.56 /2
420-080-025-0	1	Developed	Other	N/A	70,820	\$975.56	\$0.00	\$975.56 /3

**Total Special Tax Levy for FY 2014-15**

**\$13,545.28**

/1 Project spans over three parcels; the Incremental Special Tax per Impervious Square Foot for APNs 184-450-039-5 and 184-450-040-3 is levied on APN 184-450-038-7.

/2 Project spans over two parcels; the Incremental Special Tax per Impervious Square Foot for APN 380-010-023-6 is levied on APN 380-010-026-9.

/3 Project spans over three parcels; the Incremental Special Tax per Impervious Square Foot for APNs 419-180-020-2 and 420-080-004-5 is levied on APN 420-080-025-0.

## APPENDIX C

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### *Rate and Method of Apportionment of Special Tax*

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**COUNTY OF CONTRA COSTA  
COMMUNITY FACILITIES DISTRICT NO. 2007-1  
(STORMWATER FACILITY MAINTENANCE)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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Special Taxes applicable to each Assessor's Parcel in Community Facilities District No. 2007-1 (Stormwater Facility Maintenance) [herein "CFD No. 2007-1" or "CFD"] shall be levied and collected according to the tax liability determined by the Board of Supervisors of the County of Contra Costa, acting in its capacity as the legislative body of CFD No. 2007-1, through the application of the appropriate Special Taxes, as described below. All of the property in CFD No. 2007-1, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2007-1 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means the direct and indirect expenses incurred by the CFD or the County in connection with the establishment and administration of CFD No. 2007-1 (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 or the CFD related to CFD No. 2007-1 or the collection of Special Taxes, an allocable share of the salaries of County or CFD staff directly related thereto and a proportionate amount of the County's and the CFD's general administrative overhead related thereto, any amounts paid by the County or the CFD from their respective general funds with respect to CFD No. 2007-1 or the services authorized to be financed by CFD No. 2007-1, and expenses incurred by the County or the CFD in undertaking action to foreclose on properties for which the payment of Special Taxes is delinquent, any amounts necessary to maintain a reserve required by CFD No. 2007-1 for the payment of services and all other costs and expenses of the County or the CFD in any way related to CFD No. 2007-1.

**"Administrator"** means the person or firm designated by the Board of Supervisors to administer the Special Taxes according to this RMA.

**"Agricultural Property"** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a structure located on land that is designated for agricultural use pursuant to the County's General Plan.

**“Assessor’s Parcel”** means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel number.

**“Authorized Services”** means, collectively, the Authorized Tier 1 Services and Authorized Tier 2 Services.

**“Authorized Tier 1 Services”** means the public services identified as Tier 1 services that are authorized to be funded by CFD No. 2007-1, as set forth in the CFD formation documents adopted by the Board of Supervisors.

**“Authorized Tier 2 Services”** means the public services identified as Tier 2 services that are authorized to be funded by CFD No. 2007-1, as set forth in the CFD formation documents adopted by the Board of Supervisors.

**“Board of Supervisors”** means the Board of Supervisors of the County of Contra Costa, acting as the legislative body of CFD No. 2007-1.

**“County”** means the County of Contra Costa.

**“Developed Property”** means, in any Fiscal Year, all Parcels of Taxable Property for which (i) a building permit for new construction or substantial redevelopment of a residential or non-residential structure was issued prior to June 1 of the preceding Fiscal Year, or (ii) land use entitlement(s) involving the creation or redevelopment of impervious surface is granted and exercised where no building permit is required. . Developed Property shall not include Parcels on which a structure(s) exists at the time CFD No. 2007-1 was formed unless additional building permits are issued for additional development or substantial redevelopment on the Parcel or, for future annexations, at the time that Parcel(s) is annexed to CFD No. 2007-1.

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

**“Impervious Square Foot”** or **“Impervious Square Footage”** means the impervious square footage assigned to a Parcel as determined by the County Public Works Department.

**“Maximum Special Taxes”** means, collectively, the Maximum Tier 1 Special Tax and Maximum Tier 2 Special Tax.

**“Maximum Tier 1 Special Tax”** means the maximum Tier 1 Special Tax that can be levied on Taxable Property in any Fiscal Year determined in accordance with Section C below.

**“Maximum Tier 2 Special Tax”** means the maximum Tier 2 Special Tax that can be levied on Taxable Property in any Fiscal Year determined in accordance with Section C below.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a residential structure that (i) is located within a mobile home park, or (ii) consists of two or more residential units that share common walls, including duplex, triplex and fourplex units, townhomes, condominiums and apartment

units. Multi-Family Property excludes residential second units established pursuant to Section 82-24 of the Zoning Ordinance Code.

**“Other Property”** means, in any Fiscal Year, all Parcels of Developed Property that are not Agricultural Property, Single Family Property, or Multi-Family Property.

**“Parcel”** see definition of Assessor’s Parcel.

**“Parcel Square Foot”** or **“Parcel Square Footage”** means, for Agricultural Property and Single Family Property, the square footage assigned to a Parcel as determined by the County Public Works Department based on information from the Assessor’s Parcel map.

**“PSWMF”** means any permanent stormwater management facility for treatment and/or flood control, as determined by the County Public Works Department, located within the boundaries of CFD No. 2007-1.

**“PSWMF Service Area”** means an area within a Tax Zone, as determined by the County Public Works Department, that is comprised of one or more Parcels that are served by a specific PSWMF.

**“Public Property”** means any property within the boundaries of CFD No. 2007-1 that is owned or irrevocable offered for dedication to the federal government, State of California, County, or other local governments or public agencies.

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

**“Single Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a single family residential unit that does not share a common wall with another unit, except for attached residential second units established pursuant to Section 82-24 of the Zoning Ordinance Code. A Parcel of Single Family Property with an attached residential second unit established pursuant to Section 82-24 will be taxed as one Parcel of Single Family Property pursuant to this RMA. Excepted from classification as Single Family Property are Parcels of Agricultural Property and Parcels for which the single family residential use is not the primary use.

**“Special Taxes”** means, collectively, the Tier 1 Special Tax and Tier 2 Special Tax.

**“Taxable Property”** means all Assessors’ Parcels within the boundaries of CFD No. 2007-1 that are not exempt from the Special Tax pursuant to law or Section E below.

**“Taxable Public Property”** means, in any Fiscal Year, all Assessors’ Parcels in CFD No. 2007-1 that had, in prior Fiscal Years, been taxed as Developed Property and subsequently have come under the ownership of a public agency.

**“Tax Zone”** means one of the mutually exclusive tax zones identified in Attachment 2 of this RMA. Attachment 2 will be updated to include new Tax Zones or new Parcels added to CFD No. 2007-1 as a result of future annexations to the CFD.

**“Tier 1 Special Tax”** means a special tax levied in any Fiscal Year to pay the Tier 1 Special Tax Requirement.

**“Tier 1 Special Tax Requirement”** means the amount for *each separate Tax Zone* in CFD No. 2007-1 necessary in any Fiscal Year to (i) pay for Authorized Tier 1 Services, (ii) pay Administrative Expenses for the Fiscal Year, (iii) cure any delinquencies in the payment of Tier 1 Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of Tier 1 Special Taxes which have already taken place) are expected to occur in the current Fiscal Year, and (iv) to create or replenish reserve funds.

**“Tier 2 Special Tax”** means a special tax levied in any Fiscal Year to pay the Tier 2 Special Tax Requirement.

**“Tier 2 Special Tax Requirement”** means, for *any PSWMF Service Area* within a Tax Zone, that amount necessary in any Fiscal Year to (i) pay for Authorized Tier 2 Services, (ii) pay Administrative Expenses that have not been included in the Tier 1 Special Tax Requirement, (iii) cure any delinquencies in the payment of Tier 2 Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of Tier 2 Special Taxes which have already taken place) are expected to occur in the current Fiscal Year, and (iv) to create or replenish reserve funds.

**“Unit”** means (i) for Single Family Property, an individual single-family unit, (ii) for Multi-Family Property, an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, apartment structure, or mobile home park.

**“Unit Square Foot”** or **“Unit Square Footage”** means, for Multi-Family Property, the square footage assigned to a Parcel as determined by the County Public Works Department, based on information from the Assessor’s Parcel map, divided by the number of Units on that Parcel.

## **B. DATA COLLECTION FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Developed Property within CFD No. 2007-1 and shall determine within which Tax Zone each Assessor’s Parcel is located. Upon each annexation of property into CFD No. 2007-1, the Administrator shall update Attachment 2 of this RMA to include each new Parcel that is annexed into an existing Tax Zone or, if a new Tax Zone is created, each new Tax Zone and the Assessor’s Parcel(s) included in the Tax Zone. If a new Tax Zone is created, the Administrator shall update Attachment 1 of this RMA to include the Maximum Special Taxes for that Tax Zone. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Developed Property is Agricultural Property, Single Family Property, Multi-Family Property, or Other Property, (ii) for Parcels of Agricultural Property and Single Family Property, the Parcel Square Footage of each Parcel, (ii) for Parcels of Multi-Family Property, the number of Units, the total



square footage of each Parcel, and the Unit Square Footage of each Unit, and (iii) for Other Property, the Impervious Square Footage of each Parcel. For Multi-Family Property, the number of Units shall be determined by referencing the development plan for the property or other County development records. Finally, the Administrator shall also determine the Tier 1 Special Tax Requirement for each Tax Zone.

The Administrator shall, on an ongoing basis, coordinate with County staff to determine whether a Tier 2 Special Tax levy will be required for any PSWMF Service Area. If such a levy is required, the Administrator shall determine the Tier 2 Special Tax Requirement for the PSWMF Service Area subject to the Tier 2 Special Tax levy. The Administrator shall also determine the current Assessor's Parcel number, the Parcel Square Footage of all Parcels of Agricultural Property and Single Family Property, the Unit Square Footage of all Parcels of Multi-Family Property, and the Impervious Square Footage of all Parcels of Other Property in the PSWMF Service Area subject to the levy.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in CFD No. 2007-1 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the parcel map.

### **C. MAXIMUM SPECIAL TAXES**

The Maximum Special Tax rates for each Tax Zone are shown in Attachment 1 of this RMA. The Maximum Special Taxes for a Parcel of Taxable Property shall be determined by the following:

#### ***1. Agricultural Property or Single Family Property***

The Maximum Special Taxes for a Parcel of Agricultural Property or Single Family Property is the sum of the applicable Maximum Tier 1 Special Tax and the Maximum Tier 2 Special Tax rates shown in Attachment 1 of this RMA for the Tax Zone and the then current Fiscal Year.

#### ***2. Multi-Family Property***

The Maximum Special Taxes for a Parcel of Multi-Family Property is the sum of (i) the number of Units on the Parcel multiplied by the applicable Maximum Tier 1 Special Tax rate for such Parcel, and (ii) the number of Units on the Parcel multiplied by the applicable Maximum Tier 2 Special Tax rate for such Parcel, as shown in Attachment 1 of this RMA for the Tax Zone and the then current Fiscal Year.

### **3. *Other Property***

The Maximum Special Taxes for a Parcel of Other Property is the sum of the Maximum Tier 1 Special Tax and Maximum Tier 2 Special Tax for such Parcel. The Maximum Tier 1 Special Tax for such Parcel is the sum of: (i) the base Maximum Tier 1 Special Tax for the Tax Zone, and (ii) the incremental Maximum Tier 1 Special Tax multiplied by the Parcel's Impervious Square Footage for the Tax Zone, as shown in Attachment 1 of this RMA. The Maximum Tier 2 Special Tax for such Parcel is the sum of: (i) the base Maximum Tier 2 Special Tax for the Tax Zone, and (ii) the incremental Maximum Tier 2 Special Tax multiplied by the Parcel's Impervious Square Footage for the Tax Zone, as shown in Attachment 1 of this RMA.

## **D. METHOD OF LEVY AND MANNER OF COLLECTION OF THE SPECIAL TAXES**

The Special Taxes shall be levied and collected according to the methodology outlined below:

### **1. *Tier 1 Special Tax***

For each Tax Zone, the Tier 1 Special Tax shall be levied as follows until the amount of the levy equals the Tier 1 Special Tax Requirement for that Tax Zone.

**Step 1:** The Tier 1 Special Tax shall be levied proportionately on each Parcel of Developed Property that is not Taxable Public Property up to 100% of the Maximum Tier 1 Special Tax for that Tax Zone, as shown in Attachment 1 of this RMA, until the amount levied is equal to the Tier 1 Special Tax Requirement for the Tax Zone.

**Step 2:** If additional revenue is needed after Step 2, the Tier 1 Special Tax shall be levied proportionately on each Parcel of Taxable Public Property up to 100% of the Maximum Tier 1 Special Tax that had applied to the Parcel prior to the Parcel becoming Taxable Public Property, until the amount levied is equal to the Tier 1 Special Tax Requirement for the Tax Zone.

The Tier 1 Special Tax for CFD No. 2007-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the County may bill directly, collect at a different time or in a different manner.

### **2. *Tier 2 Special Tax***

For any PSWMF Service Area in a Tax Zone, the Tier 2 Special Tax, if applicable, shall be levied as follows until the amount of the levy equals the Tier 2 Special Tax Requirement for that PSWMF Service Area.

**Step 1:** The Tier 2 Special Tax shall be levied proportionately on each Parcel of Developed Property that is not Taxable Public Property up to 100% of the

Maximum Tier 2 Special Tax for that Tax Zone, as shown in Attachment 1 of this RMA, until the amount levied is equal to the Tier 2 Special Tax Requirement for the PSWMF Service Area.

**Step 2:** If additional revenue is needed after Step 1, the Tier 2 Special Tax shall be levied proportionately on each Parcel of Taxable Public Property up to 100% of the Maximum Tier 2 Special Tax that had applied to the Parcel prior to the Parcel becoming Taxable Public Property, until the amount levied is equal to the Tier 2 Special Tax Requirement for the PSWMF Service Area.

The Tier 2 Special Tax for CFD No. 2007-1 shall be billed directly to the property owner(s) within a PSWMF Service Area on an as needed basis.

#### **E. LIMITATIONS**

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Public Property that is not Taxable Public Property or property owned by a homeowner's or property owner's association.

#### **F. INTERPRETATION OF SPECIAL TAX FORMULA**

The County reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the County's discretion. Interpretations may be made by the County by resolution of the Board of Supervisors for purposes of clarifying any vagueness or ambiguity in this RMA.

#### **G. APPEAL OF SPECIAL TAX LEVY**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator not later than one calendar year after having paid the Special Tax that is disputed. The Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and decide the appeal. If the property owner disagrees with the Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board of Supervisors whose subsequent decision shall be binding. If the decision of the Administrator (if the appeal is not filed with the Board of Supervisors) or the Board of Supervisors (if the appeal is filed with the Board of Supervisors) requires the Special Tax to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Tax levies, but an adjustment shall be made to the next Special Tax levy. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any legal action by such owner.

## Attachment 1

### County of Contra Costa Community Facilities District No. 2007-1 (Stormwater Facility Maintenance)

#### Maximum Special Taxes for Tax Zone 1<sup>1</sup> For Agricultural Property, Single Family Property, and Multi-Family Property

Type of Property	Square Footage (Sq.Ft.)	Maximum Special Taxes for FY 2007-08 <sup>2</sup>		
		Maximum Tier 1 Special Tax	Maximum Tier 2 Special Tax	Maximum Special Taxes
Agricultural Property	N/A	\$564.17 <i>per Parcel</i>	\$9,378.63 <i>per Parcel</i>	\$9,942.80 <i>per Parcel</i>
Single Family Property	Less than 5,000 Parcel Sq.Ft.	\$349.88 <i>per Parcel</i>	\$5,816.32 <i>per Parcel</i>	\$6,166.20 <i>per Parcel</i>
	5,000 TO 5,999 Parcel Sq.Ft.	\$355.79 <i>per Parcel</i>	\$5,914.56 <i>per Parcel</i>	\$6,270.35 <i>per Parcel</i>
	6,000 TO 6,999 Parcel Sq.Ft.	\$362.20 <i>per Parcel</i>	\$6,021.17 <i>per Parcel</i>	\$6,383.37 <i>per Parcel</i>
	7,000 TO 7,999 Parcel Sq.Ft.	\$368.14 <i>per Parcel</i>	\$6,119.97 <i>per Parcel</i>	\$6,488.11 <i>per Parcel</i>
	8,000 TO 9,999 Parcel Sq.Ft.	\$376.54 <i>per Parcel</i>	\$6,259.51 <i>per Parcel</i>	\$6,636.05 <i>per Parcel</i>
	10,000 TO 13,999 Parcel Sq.Ft.	\$394.30 <i>per Parcel</i>	\$6,554.79 <i>per Parcel</i>	\$6,949.09 <i>per Parcel</i>
	14,000 TO 19,999 Parcel Sq.Ft.	\$422.94 <i>per Parcel</i>	\$7,030.92 <i>per Parcel</i>	\$7,453.86 <i>per Parcel</i>
	20,000 TO 29,999 Parcel Sq.Ft.	\$465.89 <i>per Parcel</i>	\$7,744.83 <i>per Parcel</i>	\$8,210.72 <i>per Parcel</i>
	30,000 TO 39,999 Parcel Sq.Ft.	\$516.76 <i>per Parcel</i>	\$8,590.48 <i>per Parcel</i>	\$9,107.24 <i>per Parcel</i>
	Greater than or Equal to 40,000 Parcel Sq.Ft.	\$564.17 <i>per Parcel</i>	\$9,378.63 <i>per Parcel</i>	\$9,942.80 <i>per Parcel</i>
Multi-Family Property	Less than 2,500 Unit Sq.Ft.	\$267.61 <i>per Unit</i>	\$4,448.77 <i>per Unit</i>	\$4,716.38 <i>per Unit</i>
	2,500 TO 2,999 Unit Sq.Ft.	\$269.85 <i>per Unit</i>	\$4,486.17 <i>per Unit</i>	\$4,756.02 <i>per Unit</i>
	3,000 TO 3,999 Unit Sq.Ft.	\$279.27 <i>per Unit</i>	\$4,642.46 <i>per Unit</i>	\$4,921.73 <i>per Unit</i>
	4,000 TO 4,999 Unit Sq.Ft.	\$291.12 <i>per Unit</i>	\$4,839.50 <i>per Unit</i>	\$5,130.62 <i>per Unit</i>
	5,000 TO 5,999 Unit Sq.Ft.	\$303.44 <i>per Unit</i>	\$5,044.35 <i>per Unit</i>	\$5,347.79 <i>per Unit</i>
	6,000 TO 6,999 Unit Sq.Ft.	\$315.80 <i>per Unit</i>	\$5,249.76 <i>per Unit</i>	\$5,565.56 <i>per Unit</i>
	7,000 TO 7,999 Unit Sq.Ft.	\$327.65 <i>per Unit</i>	\$5,446.80 <i>per Unit</i>	\$5,774.45 <i>per Unit</i>
	Greater than or Equal to 8,000 Unit Sq.Ft.	\$333.59 <i>per Unit</i>	\$5,545.60 <i>per Unit</i>	\$5,879.19 <i>per Unit</i>

<sup>1</sup>Tax Zones that are added to CFD No. 2007-1 as a result of future annexations will have their Maximum Special Taxes determined during the annexation process. This Attachment 1 shall be updated to reflect each new annexation.

<sup>2</sup>Beginning in January 2008, and each January thereafter, the Maximum Special Taxes shown in this Attachment 1 shall be adjusted by applying the greater of (i) the increase, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers that had occurred since January of the prior year, or (ii) the increase, if any, in the Engineering News Record's Common Labor Index that had occurred since January of the prior year. Each annual adjustment of the Maximum Special Taxes shall be come effective on the following July 1.

**Attachment 1 Cont.**

**County of Contra Costa  
Community Facilities District No. 2007-1  
(Stormwater Facility Maintenance)**

**Maximum Special Taxes for Tax Zone 1<sup>1</sup>  
For Other Property**

<b>Maximum Special Taxes for FY 2007-08<sup>2</sup></b>					
<b><i>Maximum Tier 1 Special Tax</i></b>		<b><i>Maximum Tier 2 Special Tax</i></b>		<b><i>Maximum Special Taxes</i></b>	
<b><i>Base Maximum Tier 1 Special Tax (per Parcel)</i></b>	<b><i>Incremental Maximum Tier 1 Special Tax (per Impervious Square Foot)</i></b>	<b><i>Base Maximum Tier 2 Special Tax (per Parcel)</i></b>	<b><i>Incremental Maximum Tier 2 Special Tax (per Impervious Square Foot)</i></b>	<b><i>Base Maximum Special Taxes (per Parcel)</i></b>	<b><i>Incremental Maximum Special Taxes (per Impervious Square Foot)</i></b>
\$275.00	\$0.02	\$5,600.00	\$0.12	\$5,875.00	\$0.14

<sup>1</sup>Tax Zones that are added to CFD No. 2007-1 as a result of future annexations will have their Maximum Special Taxes determined during the annexation process. This Attachment 1 shall be updated to reflect each new annexation.

<sup>2</sup>Beginning in January 2008, and each January thereafter, the Maximum Special Taxes shown in this Attachment 1 shall be adjusted by applying the greater of (i) the increase, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers that had occurred since January of the prior year, or (ii) the increase, if any, in the Engineering News Record's Common Labor Index that had occurred since January of the prior year. Each annual adjustment of the Maximum Special Taxes shall be come effective on the following July 1.

## **Attachment 2**

### **County of Contra Costa Community Facilities District No. 2007-1 (Stormwater Facility Maintenance)**

#### **Identification of Tax Zones**

<b>Tax Zone</b>	<b>Assessor's Parcels Included in Tax Zone<sup>1</sup></b>
1	098-180-027 098-180-030

<sup>1</sup>The property identified by the Assessor's Parcel numbers listed above shall remain part of the identified Tax Zone regardless of changes in the configuration of the Assessor's Parcels or changes to APNs in future Fiscal Years. This Attachment 2 shall be updated to reflect Parcels that are added to a Tax Zone or Tax Zones that are added to CFD No. 2007-1 as a result of future annexations.

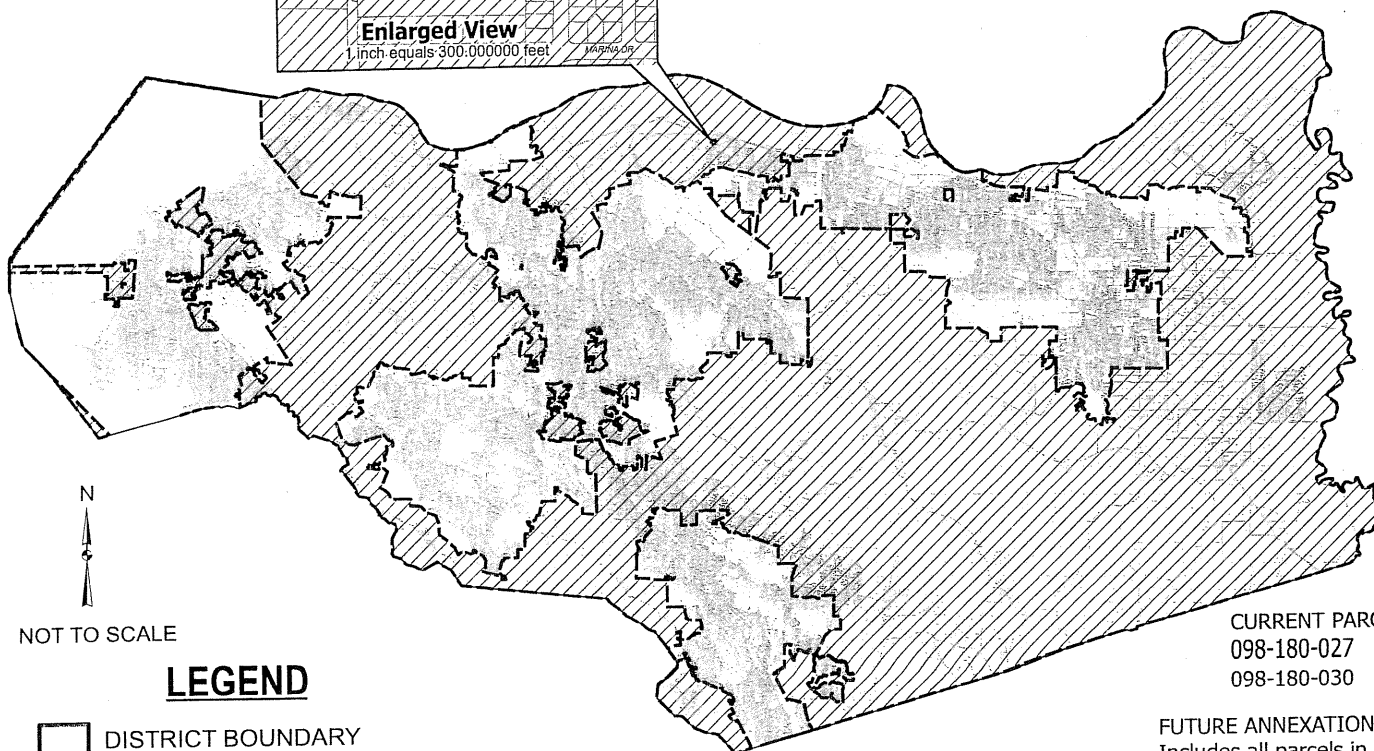
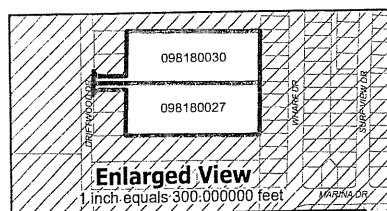
## **APPENDIX D**

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### ***Boundary Map of Community Facilities District No. 2007-1***

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**PROPOSED BOUNDARY MAP**  
**CONTRA COSTA COUNTY COMMUNITY FACILITIES DISTRICT NO. 2007-1**  
**(STORMWATER MANAGEMENT FACILITIES)**  
**COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**



Filed in the office of the Clerk of the Board of Supervisors of the County of Contra Costa, this \_\_\_\_ day of \_\_\_\_\_, 2007.

By: \_\_\_\_\_  
 Clerk of the Board of Supervisors,  
 County of Contra Costa

I hereby certify that the within map showing proposed boundaries of the County of Contra Costa Community Facilities District No. 2007-1 (Stormwater Management Facilities), County of Contra Costa, State of California, was approved by the Board of Supervisors of the County of Contra Costa at a meeting thereof held on the \_\_\_\_ day of \_\_\_\_\_, 2007, by its Resolution No. \_\_\_\_.

By: \_\_\_\_\_  
 Clerk of the Board of Supervisors,  
 County of Contra Costa

Filed this \_\_\_\_ day of \_\_\_\_\_, 2007, at the hour of \_\_\_\_ o'clock \_\_\_\_ m., in Book \_\_\_\_ of Maps of Assessment and Community Facilities Districts at Page \_\_\_\_ in the office of the County Recorder in the County of Contra Costa, State of California.

By: \_\_\_\_\_  
 County Recorder,  
 County of Contra Costa

CURRENT PARCEL NUMBERS IN DISTRICT BOUNDARY  
 098-180-027  
 098-180-030

FUTURE ANNEXATION AREA  
 Includes all parcels in the unincorporated portion of Contra Costa County except for the parcels currently within the district boundary

**LEGEND**

- DISTRICT BOUNDARY  
 ▨ FUTURE ANNEXATION AREA



## **APPENDIX E**

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*Assessor's Parcel Maps for  
Fiscal Year 2014-15*

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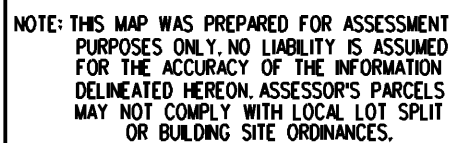
80.05 54.0 54.05 59.0 64.0  
 30 5 31 32 33 34  
 5,351SF 3,157SF 3,162SF 3,454SF 4,426SF  
 58.44 58.49 58.53 58.57 84.62  
 54.1 NO° 00'00"E  
 EL RINCON RD  
 NO° 00'00"E NO° 00'00"E  
 29 28 27 26  
 4 3 2 1  
 4,393SF 3,742SF 3,740SF 4,393SF  
 63.95 NO° 0'56"W 65.57  
 84.16 40.12 1.0 1.0 65.58 65.57 65 107  
 08 07  
 67 68  
 06  
 .90Ac 1.36Ac  
 243.1 133.4 25 40  
 140.57 280  
 66  
 29  
 060  
 12  
 2.92Ac  
 600  
 133.4 25 40  
 1246 OR 231  
 CANAL ROAD  
 FEDERAL ENG CO  
 EBMUD  
 SEE PG 17  
 20' R/W 293.25' N72° 43'W 30' R/W  
 182.0 TO CO 3013 OR 166 7/15/57  
 NO° 27'41"E 105.18 83.54 ND  
 17 23 24  
 8,793SF 9,472SF 9,221SF  
 NO° 27'41"E 110.77 119.91  
 18 22  
 6,859SF 9,689SF  
 NO° 43'21"E 75.58 60.07  
 19 20 21  
 7,502SF 6,602SF 8,612SF  
 NO° 27'41"E 110.17 111.72  
 15 14  
 .49Ac .51Ac  
 280.0 280.0 27  
 75.57 80.0 80.0 75.57  
 NO° 27'41"E 109.90 85.02 318.1 25 40  
 04 05

( 14

060

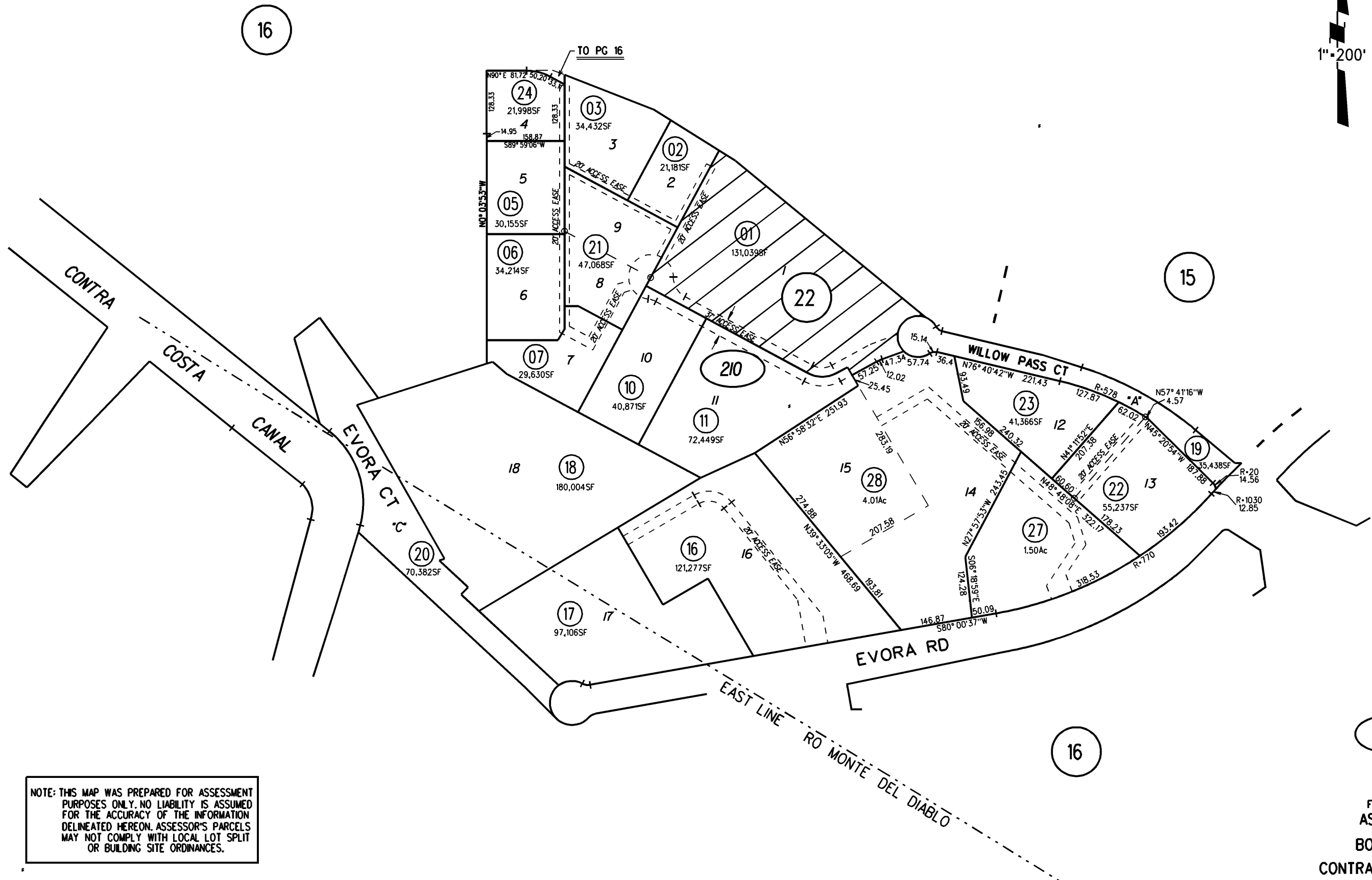
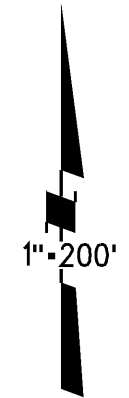
TR  
9189  
9/15/10

ASSESSOR'S MAP  
BOOK 95 PAGE 6  
CONTRA COSTA COUNTY, CALIF.  
Sanborn Date : 28/05/1999



FM 103-12  
ASSESSOR'S MAP  
BOOK 98 PAGE 18  
CONTRA COSTA COUNTY, CALIF.

POR TRACT 8918 MB 497-6 (WILLOW PASS BUSINESS PARK) 10/23/06



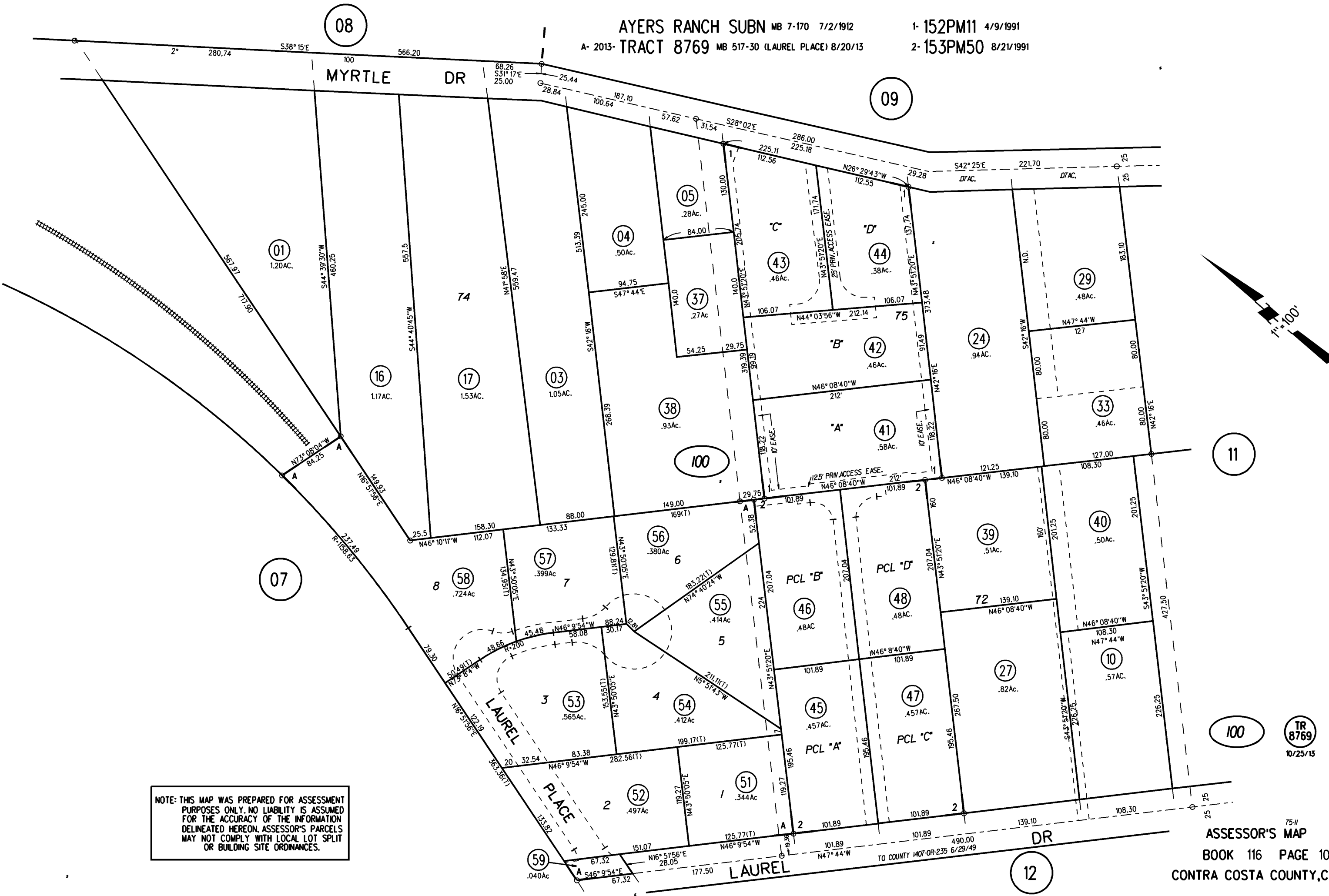
NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

210 LLA 27.28 09/18/13

FM PG 16 4/5/07 MAB  
ASSESSOR'S MAP  
BOOK 99 PAGE 21  
CONTRA COSTA COUNTY, CALIF.

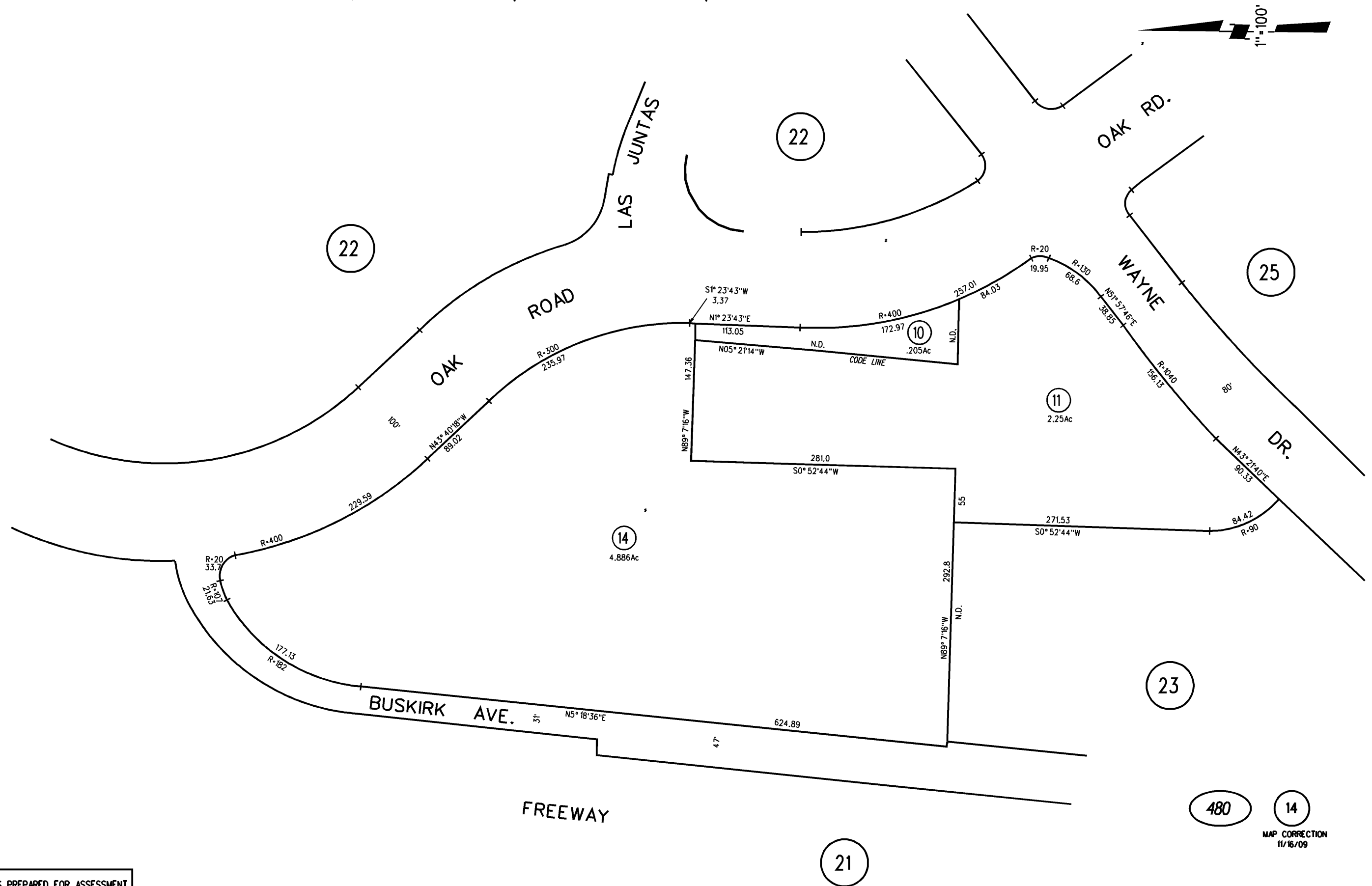
AYERS RANCH SUBN MB 7-170 7/2/1912  
A- 2013- TRACT 8769 MB 517-30 (LAUREL PLACE) 8/20/13

1- 152PM11 4/9/1991  
2- 153PM50 8/21/1991



NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

PORS. TR2027 & TR2147, LAS JUNTAS ESTATES, RANCHO LAS JUNTAS

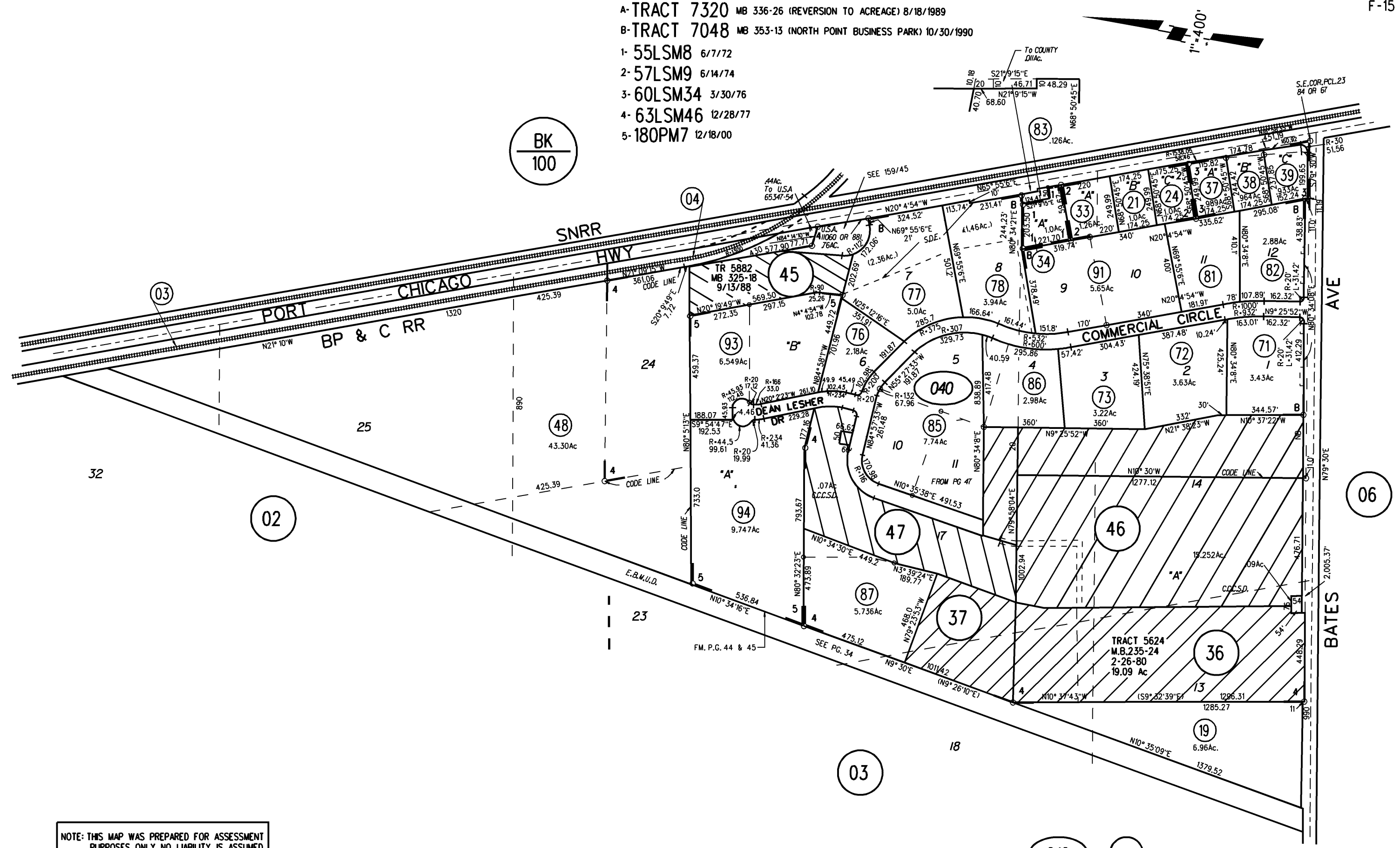


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

GOVERNMENT RANCH BK D-87 11/8/1884

- A-TRACT 7320 MB 336-26 (REVERSION TO ACREAGE) 8/18/1989  
B-TRACT 7048 MB 353-13 (NORTH POINT BUSINESS PARK) 10/30/1990  
1- 55LSM8 6/7/72  
2- 57LSM9 6/14/74  
3- 60LSM34 3/30/76  
4- 63LSM46 12/28/77  
5- 180PM7 12/18/00

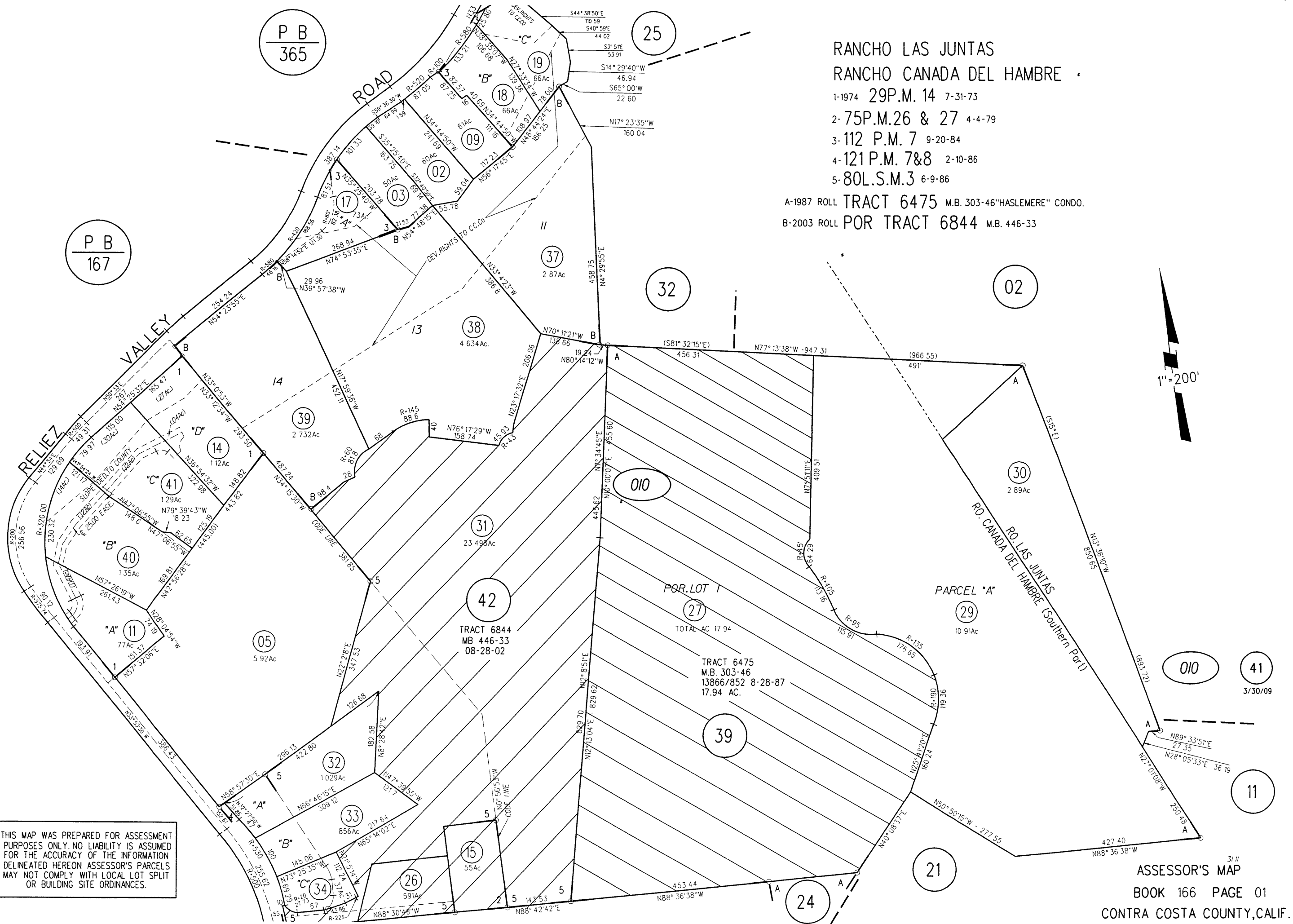
E-15  
F-15



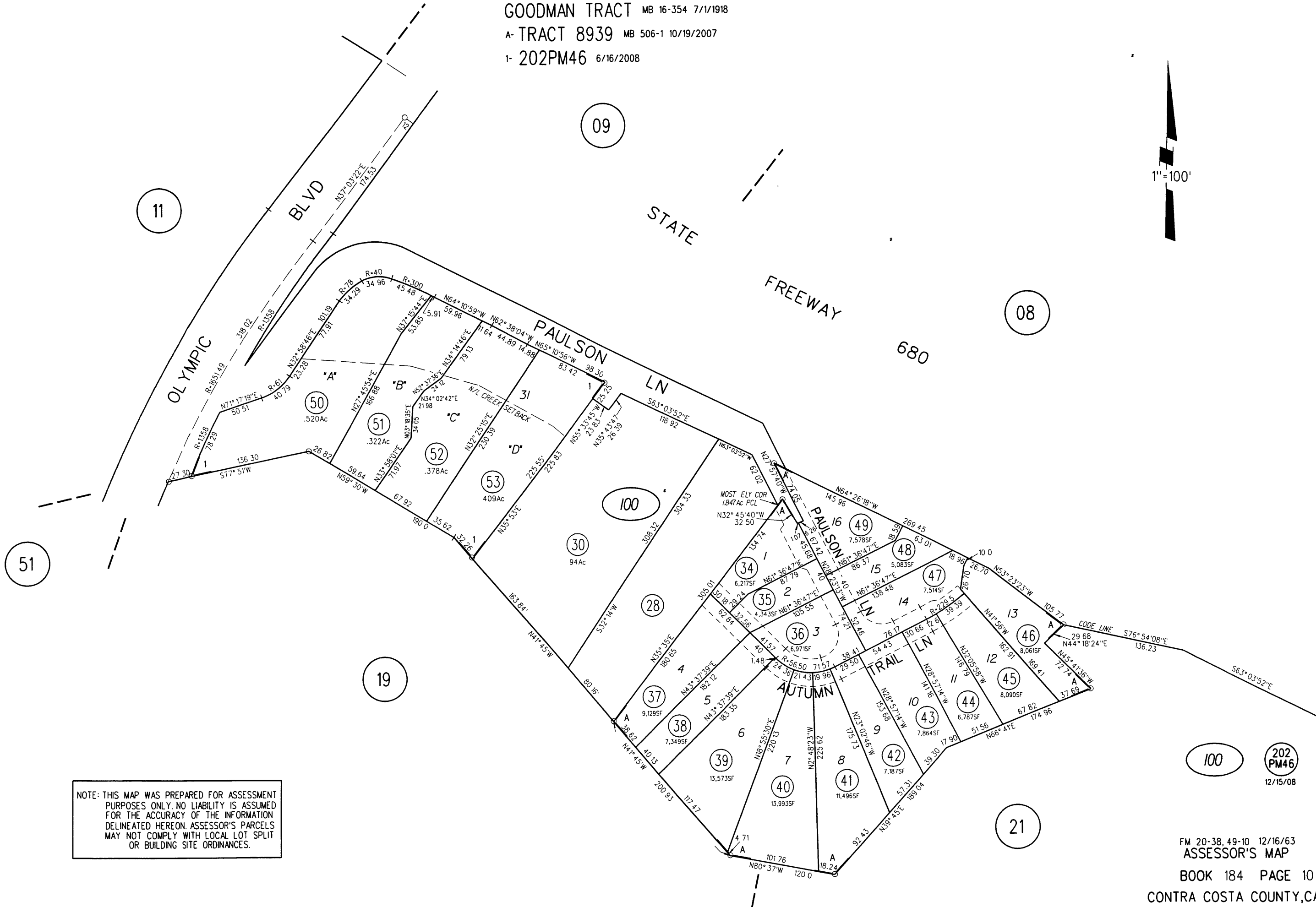
NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.



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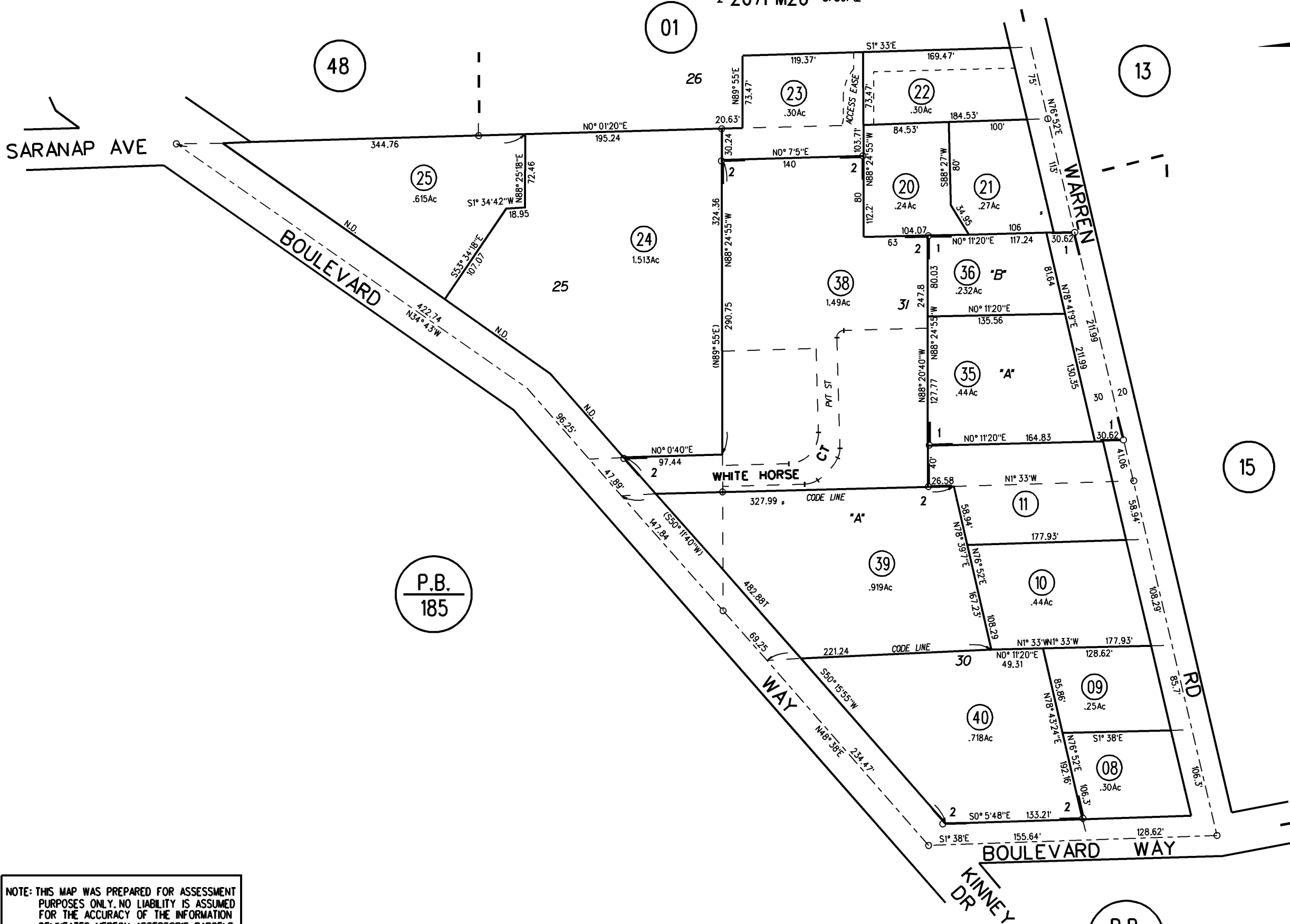
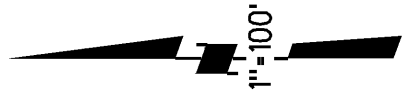


GOODMAN TRACT MB 16-354 7/1/1918  
A- TRACT 8939 MB 506-1 10/19/2007  
1- 202PM46 6/16/2008



FLORALAND TRACT MB 10-241

1- 193PM4 4/26/05  
2- 207PM26 5/30/12



NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

P.B.  
185

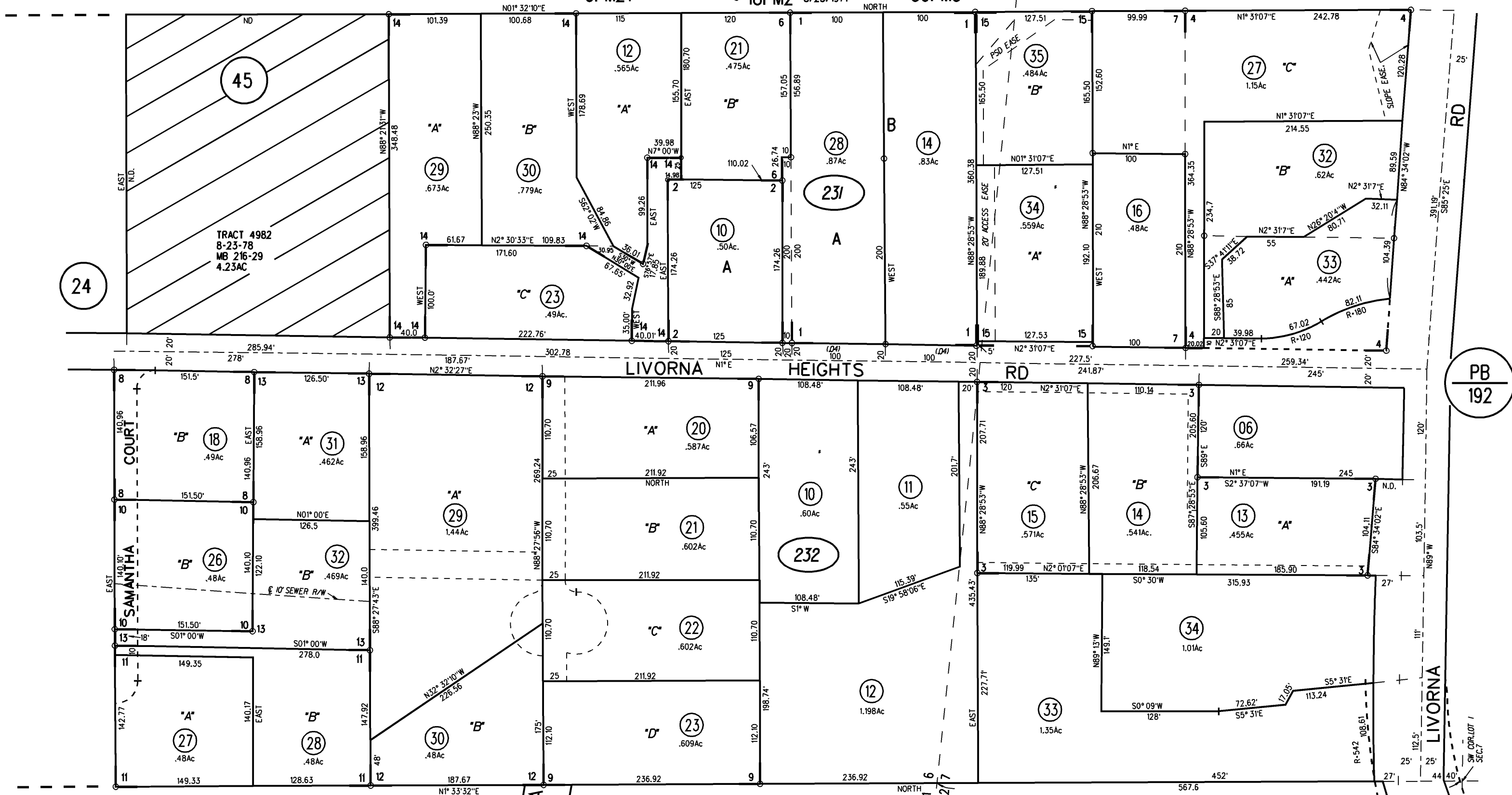
450  
207 PM26  
9/20/12

SEC 6 & 7 T1S R1W MDB&M

2- 39LSM28 1/9/1966 6- 3PM22 4/22/1968  
 3- 5PM42 10/1/1968 7- 5PM21 9/11/1968  
 4- 6PM27 12/12/1968 8- 18PM2 8/25/1971

9- 44LSM30 8/25/19 10- 32PM10 1/25/1974  
 11- 48PM43 10/1/1976 12- 59PM3 10/28/1977

13- 83PM37 1/8/1980 14- 115PM34 4/30/1985  
 15- 205PM48 12/23/2010

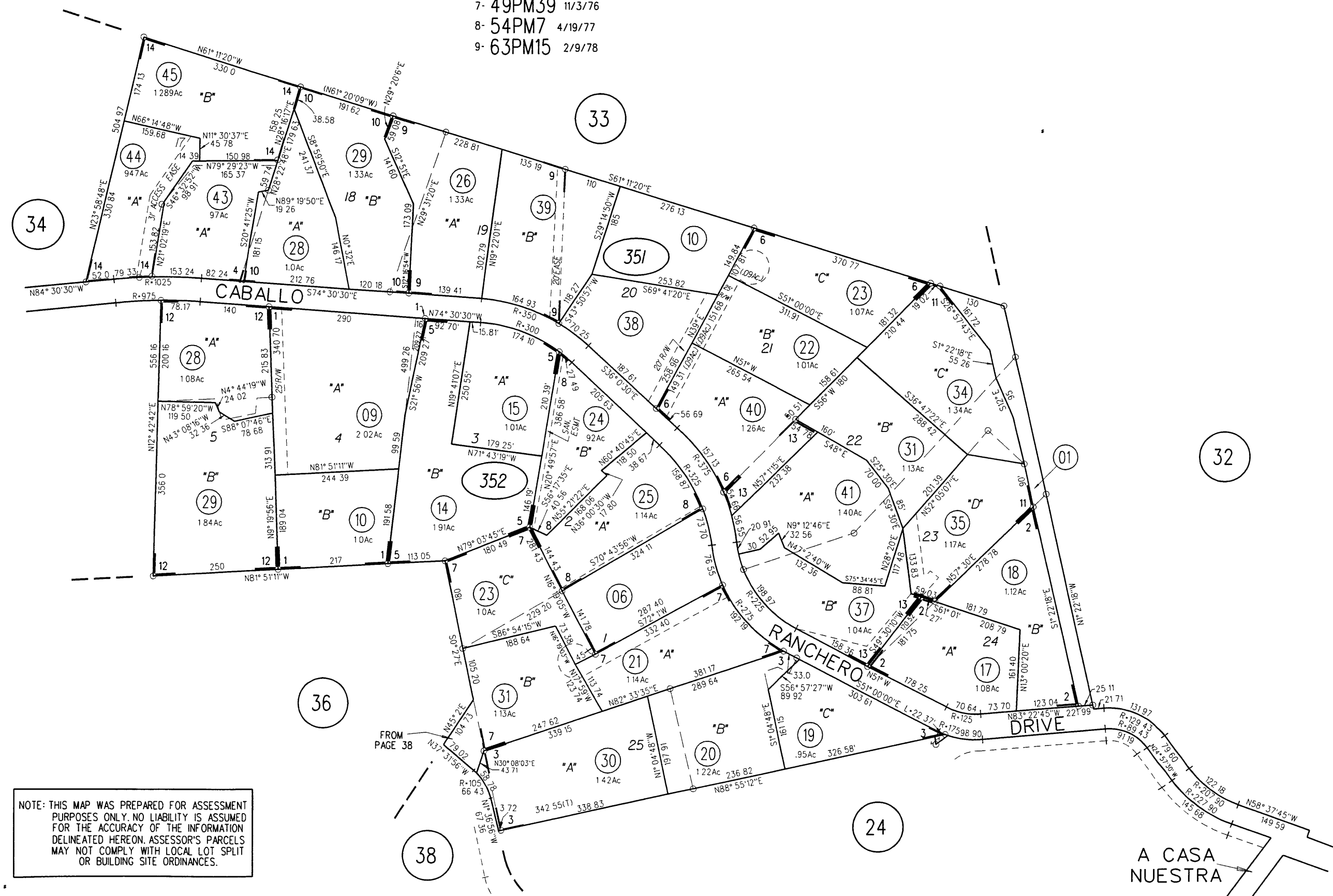


PB  
192

ASSESSOR'S MAP  
 BOOK 187 PAGE 23  
 CONTRA COSTA COUNTY, CALIF.

MT DIABLO ESTATE PARK SUB'N UNIT NO 3 MB 49-7 12/12/1952

- |                     |                     |
|---------------------|---------------------|
| 1- 20PM8 12/23/71   | 10- 77PM16 5/23/79  |
| 2- 45LSM30 11/17/66 | 11- 77PM44 6/15/79  |
| 3- 20PM46 2/14/72   | 12- 90PM25 10/23/80 |
| 4- 25PM40 12/19/72  | 13- 153PM41 8/9/91  |
| 5- 30PM28 10/10/73  | 14- 202PM8 3/18/08  |
| 6- 34PM5 6/3/74     |                     |
| 7- 49PM39 11/3/76   |                     |
| 8- 54PM7 4/19/77    |                     |
| 9- 63PM15 2/9/78    |                     |

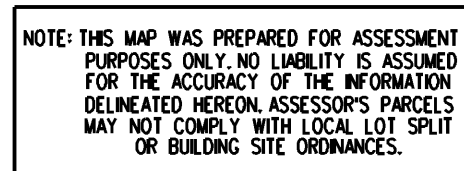


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

351  
202 PM8 4/29/09 MAP CORRECTION  
352  
31 4/14/08

55-62.63 R.L.C. 59  
ASSESSOR'S MAP  
BOOK 195 PAGE 35  
CONTRA COSTA COUNTY, CALIF.

1- 207PM11 4-11-12



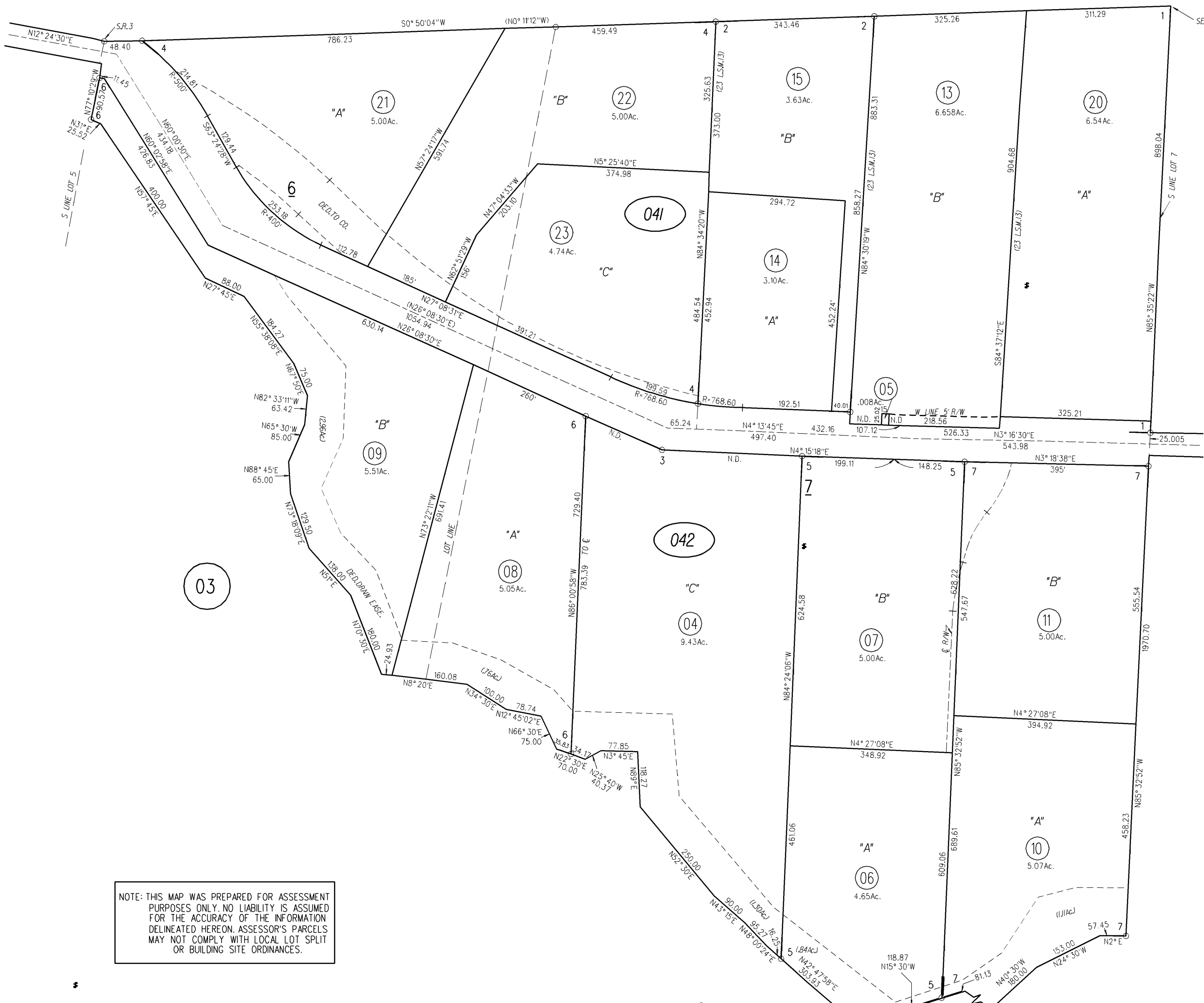
6-9 B.L.98 CONTRA COSTA COUNTY,CALIF.

DOUGHERTY RANCH MB C-63

- 1-1969 24<sup>\*</sup> L. S. M 33 11-6-63  
2- 29P.M.48 9-7-73  
3- 44P.M.44 5-10-76  
4- 58P.M.1 9-20-77  
5- 61P.M.39 1-13-78  
6- 62P.M.38 1-24-78  
7- 62P.M.49 1-30-78



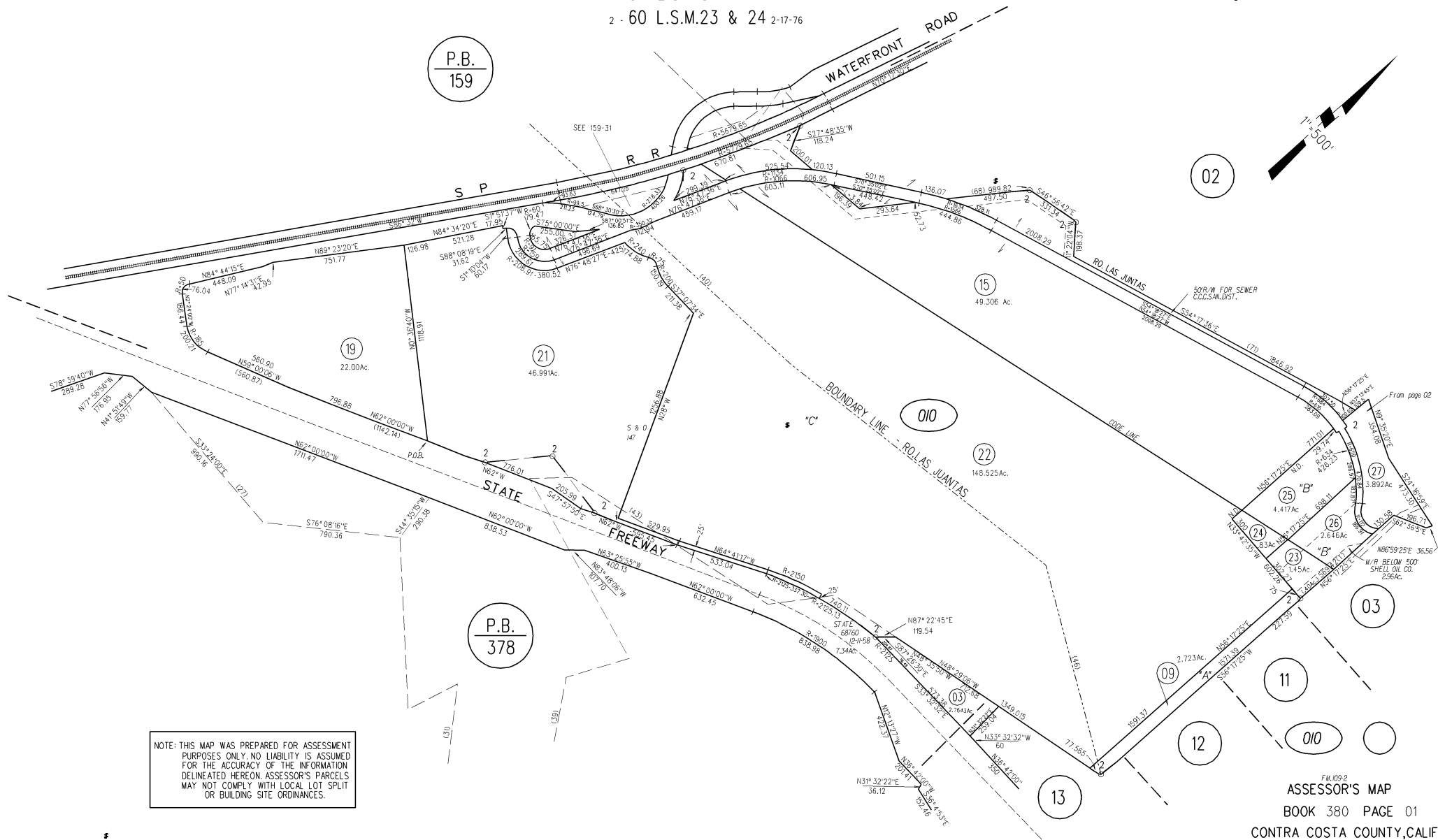
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S.&O. SURVEY NO. 147  
POR. RO. LAS JUNTAS

- 1 - 57 L.S.M.8 6/13/74  
2 - 60 L.S.M.23 & 24 2-17-76

E-12.13  
F-13



NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.



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4 74Ac

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3/4/09

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FM 3/58  
ASSESSOR'S MAP  
BOOK 420 PAGE 08  
CONTRA COSTA COUNTY,CALIF.