

## EXHIBIT B

### COUNTY OF CONTRA COSTA COMMUNITY FACILITIES DISTRICT NO. 2022-1 (CONTRA COSTA CENTRE AREA – PARK MAINTENANCE)

#### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax as defined below applicable to each Assessor's Parcel in the County of Contra Costa Community Facilities District No. 2022-1 (Contra Costa Centre Area - Park Maintenance) [herein "CFD No. 2022-1" 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. 2022-1, or its designee, through the application of this Rate and Method of Apportionment of Special Tax. All the Assessor's Parcels located within the boundaries of CFD No. 2022-1, unless exempted by 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. 2022-1.

#### A. DEFINITIONS

When applying this Rate and Method of Apportionment of Special Tax the terms set forth below have the following meanings:

"Accessory Unit" means a second Unit of reduced size (e.g., granny cottage, etc.) that is following the construction of the primary Unit on Residential Property. An Accessory Unit shall not be considered a separate Unit from the primary Unit for purposes of this RMA and will not be levied a Special Tax if on the same Parcel as a Unit subject to the Special Tax.

"Acre" or "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 map, parcel map, condominium plan, or other recorded County Parcel map. In the absence of such map, the Administrator will make the final "Acre" or "Acreage" determination utilizing, in the Administrator's discretion, available resources, including but not limited to available spatial and Geographic Information Systems (GIS) data.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), of 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. 2022-1 (including, but not limited to, the levy and collection of the Special Taxes) including the fees and expenses of attorneys, special tax consultants, or advisors, any fees of the County related to CFD No. 2022-1 or the collection of Special Taxes, an allocable share of the salaries of County staff directly related to the formation and administration of CFD No. 2022-1 and a proportionate amount of the County's general administrative overhead related thereto, any amounts paid by

the County from its general fund or otherwise with respect to CFD No. 2022-1 for the Authorized Services, expenses incurred by the County in undertaking any 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. 2022-1 for the payment of Authorized Services, and all other costs and expenses of the County in any way related to CFD No. 2022-1.

“Administrator” means the person or firm designated by the Board of Supervisors or their designee, to administer the Special Taxes according to this RMA.

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

“Authorized Services” means the services authorized to be funded by CFD No. 2022-1, as provided 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. 2022-1.

“CFD No. 2022-1” or “CFD” means the County of Contra Costa Community Facilities District No. 2022-1 (Contra Costa Centre Area - Park Maintenance).

“County” means the County of Contra Costa.

“Developed Property” means, in any Fiscal Year, all Parcels of Taxable Property where a Residential Property with all or a portion of the Units are or had been occupied (for residential tenancy with respect to a multifamily rental housing project) prior to April 30 of the preceding Fiscal Year as determined by the Administrator; or Non-Residential Property for which a building permit for new construction was issued prior to April 30 of the preceding Fiscal Year. Once a property is classified as Developed Property, it cannot be reclassified in subsequent years.

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

“Maximum Special Tax” means the greatest amount of Special Tax that can be levied on an Assessor’s Parcel in CFD No. 2022-1 in any Fiscal Year, determined in accordance with Section C below.

“Non-Residential Property” means Developed Property for which a building permit was issued for a commercial, office, industrial, or other non-residential use.

“Public Property” means any property within the boundaries of the CFD that is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, or other governmental agency.

“Residential Property” means Developed Property where one or more residential Units are or have been occupied (for residential tenancy with respect to a multifamily rental housing project), as determined by the Administrator.

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

“Section 53340.1(a)” means Section 53340.1(a) of the Act.

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

“Special Tax Requirement” means the amount necessary in any Fiscal Year to (i) pay for Authorized Services, (ii) pay for a portion of the Administrative Expenses for the Fiscal Year, (iii) cure any delinquencies in the payment of Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of 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 Administrative Expenses, or future Authorized Services including capital replacements.

“Square Footage” or “Sq. Ft.” means the floor area square footage reflected on the original construction building permit issued for construction of Non-Residential Property, plus any Square Footage subsequently added to a building of Non-Residential Property after issuance of a building permit for expansion or renovation of such building.

“Taxable Property” means all the Assessor’s Parcels within CFD No. 2022-1 which are not exempt from the Special Tax pursuant to Section E.

“Tax-Exempt Property” means all the Assessor’s Parcels not subject to the CFD Special Tax pursuant to Section E.

“Tax Zone” means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. All property within CFD No. 2022-1 at the time of CFD formation is within Tax Zone 1. Additional Tax Zones may be created when property is annexed to CFD No. 2022-1, and a separate Maximum Special Tax and Rate and Method of Apportionment of Special Tax may be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to CFD No. 2022-1 shall be identified by Assessor’s Parcel Number in a Unanimous Approval Form that is to be executed and notarized by the owner(s) of the Parcels at the time of annexation.

“Unanimous Approval Form” means a form provided by the Administrator that is executed by the owner of fee title to a Parcel or Parcels to be annexed into CFD No. 2022-1 that constitutes the property owner’s approval and unanimous vote in favor of annexing into CFD No. 2022-1, and the levy of the Special Tax against the Parcel or Parcels being annexed pursuant to this RMA and which identifies any Tax Zone applicable to the Parcel or Parcels that are being annexed.

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

“Unit” means an individual single-family detached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half plex, duplex, triplex, fourplex, other residential structure, or mobile home.

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 and Undeveloped Property within CFD No. 2022-1 and the applicable Tax Zone for each Parcel of Taxable Property. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Developed Property is Residential Property or Non-Residential Property, (ii) the number of Units on each Parcel of Residential Property, (iii) the total Square Footage on each Parcel of Non-Residential Property, and (iv) the Special Tax Requirement.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in CFD No. 2022-1 was recorded after January 1 of the prior Fiscal Year, (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

1. Maximum Special Taxes

The Maximum Special Taxes for Fiscal Year 2021-22 for a Parcel of Taxable Property shall be determined by reference to Table 1 below:

Table 1

Land Use	Maximum Special Tax
Residential Property	\$143.33 per Unit
Non-Residential Property	\$143.33 per 1,000 Square Feet
Undeveloped Property	\$0.00 per Acre

2. Maximum Special Tax Increases

On July 1, 2022, and each July 1 thereafter, the Maximum Special Tax rates shall be increased by a percentage equal to the lesser of (a) the percentage increase, if any, in the prior calendar year’s (June to June) change in the Consumer Price Index for All Urban Consumers for the Bay Area: San Francisco-Oakland-San Jose, and (b) five percent (5%). If the Consumer Price Index for All Urban Consumers for the Bay Area: San Francisco-Oakland-San Jose is not published, the Maximum Special Tax may be increased based on a comparable index as determined by Administrator in the Administrator’s discretion, subject in any event to the limitation in the foregoing clause (b).

3. Maximum Special Tax for a Parcel with Multiple Land Uses

In some instances, an Assessor's Parcel of Developed Property may contain more than one land use. The total Maximum Special Tax levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax for all Units of Residential Property and Sq. Ft. of Non-Residential Property located on that Assessor's Parcel. The number of Units and/or the Sq. Ft. shall be determined by the Administrator by referencing the development plan for the property or other County records.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES

The Special Taxes shall be levied annually each Fiscal Year according to the methodology below.

The Special Tax shall be levied commencing with the 2022-23 Fiscal Year, on each Parcel of Developed Property proportionately as needed to satisfy the Special Tax Requirement for the applicable Fiscal Year at up to the respective Maximum Special Tax for each Parcel of Developed Property.

The Special Taxes for CFD No. 2022-1 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the County may directly bill owners of Taxable Property and may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD.

E. EXEMPTIONS

Special Taxes shall not be levied on Public Property unless there is a leasehold interest of the character described by Section 53340.1(a). In addition, Tax-Exempt property shall also include but not be limited to Parcels categorized as Undeveloped Property, Parcels that receive a welfare exemption as described by Section 53340(c) of the Government Code, property owned by a homeowners or property owner association, privately owned Parcels that are non-developable, such as common areas, wetlands, open space, remainder Parcels, Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The Board of Supervisors reserves the right to make 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 Board of Supervisor's discretion. Interpretations may be made by the Administrator or by resolution of the Board of Supervisors for purposes of clarifying any vagueness or ambiguity in this RMA.

G. TERM OF THE SPECIAL TAX

The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement up to the Maximum Special Tax for each Developed Property or Non-Residential Property, as applicable.

H. APPEAL OF SPECIAL TAX LEVY

Any property owner claiming that the amount or application of the Special Tax as applied to a Parcel 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 final and binding on the property owner and CFD No. 2022-1. 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(ies) and a credit may be applied in the subsequent year(s) to offset the amount incorrectly levied. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any legal action by such owner.