

CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022/5

RESOLUTION OF FORMATION TO ESTABLISH THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2022-1 (ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES), AND AUTHORIZING THE LEVY OF A SPECIAL TAX WITHIN THE CFD

Recitals

- A. On March 8, 2022, the Board of Directors (the “Board”) of the Contra Costa County Fire Protection District (the “District”) adopted Resolution No. 2022/4 (the “Resolution of Intention”) stating its intention to establish the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) (the “CFD”) pursuant to the Mello-Roos Community Facilities Act of 1982, California Government Code Section 53311 et seq. (the “Law”).
- B. The Resolution of Intention, Exhibit A to which contained a copy of the map of the proposed boundaries of the CFD and the territory proposed for future annexation to the CFD, Exhibit B to which described the services eligible to be funded by the CFD (the “Services”), and Exhibit C to which set forth the rate and method of apportionment of the special tax to be levied within the CFD to pay the costs of the Services (the “Rate and Method”), is on file with the Clerk of the Board and the provisions thereof are incorporated herein by this reference.
- C. The Resolution of Intention called for a public hearing on the CFD and the possible future annexation of territory to the CFD to be held on April 26, 2022, and on this date the Board held the public hearing as required by the Law and the Resolution of Intention relative to the proposed formation of the CFD and the possible future annexation of territory to the CFD.
- D. At the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the Services eligible to be funded by the CFD, the levy of the special tax, and the possible future annexation of territory to the CFD were heard and a full and fair hearing was held.
- E. At the hearing, evidence was presented to the Board on the matters before it, including a report by the Fire Chief as to the Services eligible to be funded by the CFD and possible future annexation area, and the costs thereof (the “Report”), a copy of which is on file with the Clerk of the Board, and the Board at the conclusion of the hearing was fully advised regarding the CFD.
- F. Written protests with respect to the formation of the CFD and/or the furnishing of specified types of Services as described in the Report have not been filed with the Clerk of the Board by fifty percent (50%) or more of the registered voters residing within the proposed boundaries of the CFD or property owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the special tax.

- G. The special tax proposed to be levied in the CFD to pay for costs of the Services, as set forth in Exhibit A to the Resolution of Intention, has not been eliminated by protest by fifty percent (50%) or more of the registered voters residing within the territory of the CFD or the owners of one-half (1/2) or more of the area of land within the CFD and not exempt from the special tax
- H. No written protests with respect to the possible future annexation of territory to the CFD have been filed with the Clerk of the Board.

NOW, THEREFORE, the Board of Directors of the Contra Costa County Fire Protection District resolve as follows:

1. The foregoing recitals are true and correct.
2. The proposed special tax to be levied within the CFD has not been precluded by majority protest pursuant to Section 53324 of the Law.
3. All prior proceedings taken by the Board in connection with the establishment of the CFD and the levy of the special tax have been duly considered and are found and determined to be valid and in conformity with the Law. On March 8, 2022, the Board adopted goals and policies for Community Facilities Districts, and the Board finds and determines that the CFD is in conformity with those goals and policies.
4. The community facilities district designated “Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services)” is established pursuant to the Law.
5. The boundaries of the CFD and of the territory proposed for annexation to the CFD, as set forth in a copy of the boundary map for the CFD attached as Exhibit A to the Resolution of Intention and set forth in the boundary map of the CFD recorded at 11:31 a.m. on April 22, 2022, in the County Recorder’s Office in Book 22 of Maps of Assessment and Community Facilities Districts at Pages 25-26 (Instrument No. 22-0061816), are approved, are incorporated herein by this reference, and shall be the boundaries of the CFD and the boundaries of the proposed annexation area, respectively.
6. The types of services eligible to be funded by the CFD pursuant to the Law are as described in Exhibit B to the Resolution of Intention, which Exhibit is incorporated herein by this reference. The Board finds that the Services are necessary to meet increased demands placed upon local agencies as the result of development occurring in the CFD.
7. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax sufficient to pay the costs thereof (“Special Tax”), secured by the recordation of a continuing lien against all nonexempt property in the CFD, will be levied within the CFD and collected in the same manner as ordinary ad valorem property taxes or in such other manner as the Board shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the special tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the CFD to estimate the maximum amount such owner will have to pay, are

described in Exhibit C to the Resolution of Intention, which Exhibit is incorporated herein by this reference. The Board hereby finds that the basis for the levy and apportionment of the special tax, as set forth in the Rate and Method, is reasonable.

8. The Fire Chief, or his or her designee, 4005 Port Chicago Hwy, Suite 250, Concord, CA 94520, telephone number (925) 941-3300, is authorized to take any action necessary and proper to effectuate the intent of this resolution, including, without limitation, preparing annually and whenever otherwise necessary a current roll of the levy of the Special Tax obligations by assessor's parcel number, and is responsible for estimating future levies of the Special Tax pursuant to Section 53340.2 of the Law.
9. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until collection of the Special Tax by the District ceases, if ever. It is hereby acknowledged that it is expected that the Special Tax will be levied and collected in perpetuity.
10. In accordance with Section 53325.7 of the Law, the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$1,000,000 and the appropriations limit shall be submitted to the voters of the CFD as provided below. The proposition establishing the appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted, without further action by the Board, in accordance with the applicable provisions of the Law and the Constitution.
11. Pursuant to the provisions of the Law, the proposition of the levy of the special tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election, the time, place, and conditions of which election shall be as specified by a separate resolution of the Board.
12. All or any portion of the territory proposed for annexation to the CFD, as described in the Resolution of Intention and on the map of the CFD described in Section 5 above, may be annexed to the CFD upon the unanimous approval of the owner or owners of each parcel or parcels in the specific portion of the area to be annexed, without additional hearings, as permitted by Section 53339.7(a) of the Law.
13. This Resolution shall take effect immediately upon its adoption.

PASSED AND ADOPTED on April 26, 2022, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Board Chair

ATTEST:

Clerk of the Board

Attachments: Resolution of Intention
Exhibit A Boundary Map
Exhibit B Description of Proposed Services
Exhibit C Rate and Method of Apportionment

EXHIBIT A

**CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 2022-1
(Antioch Fire Protection and Emergency Response Services)**

BOUNDARY MAP

**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

FILED IN THE OFFICE OF THE ADMINISTRATIVE OFFICER OF THE
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT THIS _____
DAY OF _____, 2021.

COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

ADMINISTRATIVE OFFICER _____
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE
PROPOSED BOUNDARIES AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT NO. 2022-1 (ANTIOCH FIRE
PROTECTION AND EMERGENCY RESPONSE SERVICES) COUNTY
OF CONTRA COSTA, STATE OF CALIFORNIA WAS APPROVED BY
THE BOARD OF DIRECTORS OF THE CONTRA COSTA COUNTY
FIRE PROTECTION DISTRICT AT A REGULAR MEETING
THEREOF, HELD ON THE _____ DAY OF _____, 2021,
BY ITS RESOLUTION NO(S) _____.

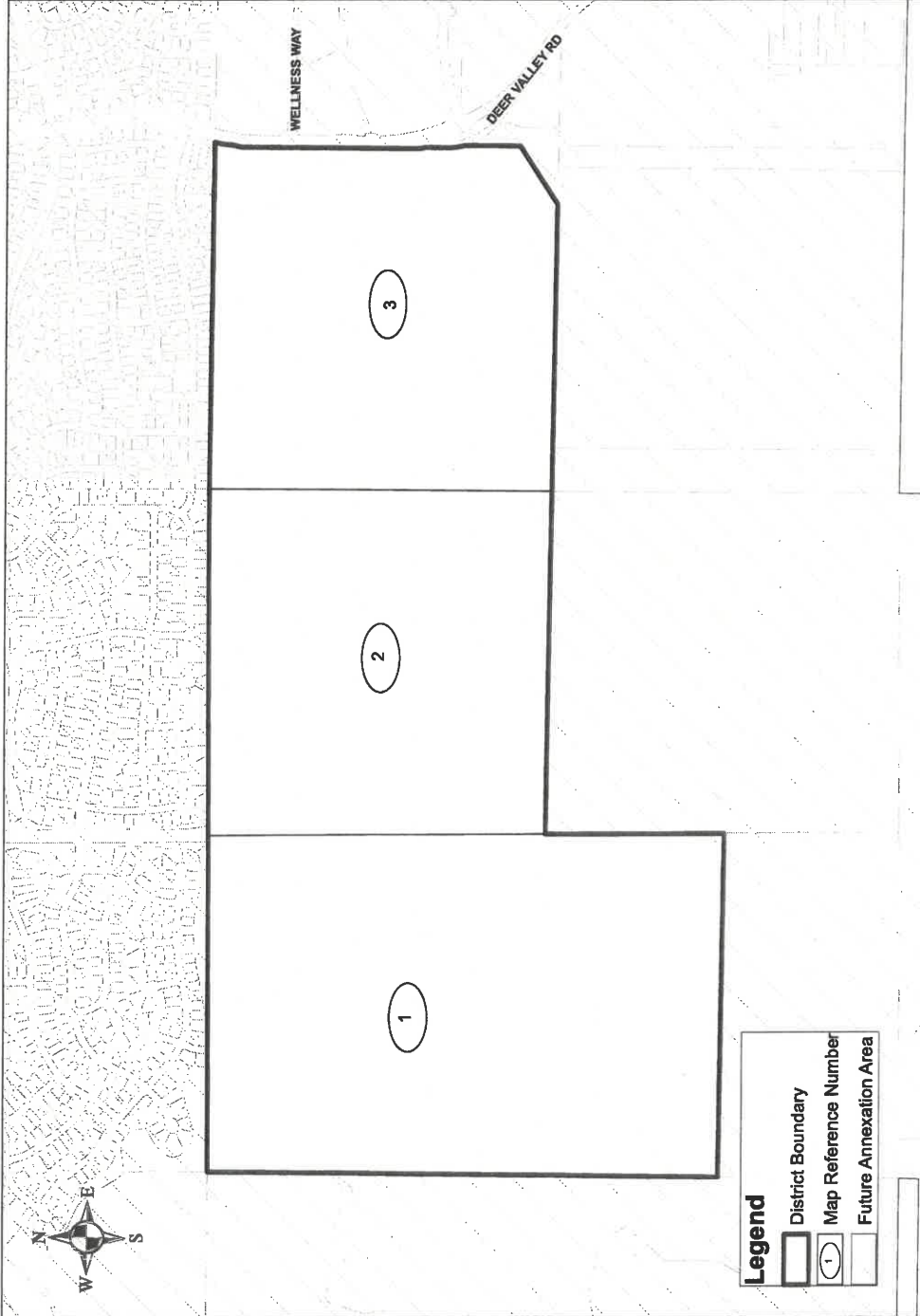
ADMINISTRATIVE OFFICER _____
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

FILED THIS _____ DAY OF _____, 20____, AT THE
HOUR OF _____ O'CLOCK _____ M., IN BOOK _____, PAGE _____
OF MAPS OF ASSESSMENT AND COMMUNITY
FACILITIES DISTRICTS AND AS INSTRUMENT NO. _____
IN THE OFFICE OF THE COUNTY RECORDER
IN THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

BY DEPUTY
COUNTY RECORDER
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL
ENCOMPASSED BY THIS MAP SHALL BE THOSE LINES AND
DIMENSIONS AS SHOWN ON THE CONTRA COSTA COUNTY
ASSESSOR'S MAPS.

THE CONTRA COSTA COUNTY ASSESSOR'S MAPS SHALL GOVERN
FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF
SUCH LOTS OR PARCELS.



MAP REFERENCE	ASSESSOR'S
1	057-010-002
2	057-010-003
3	057-021-003



**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

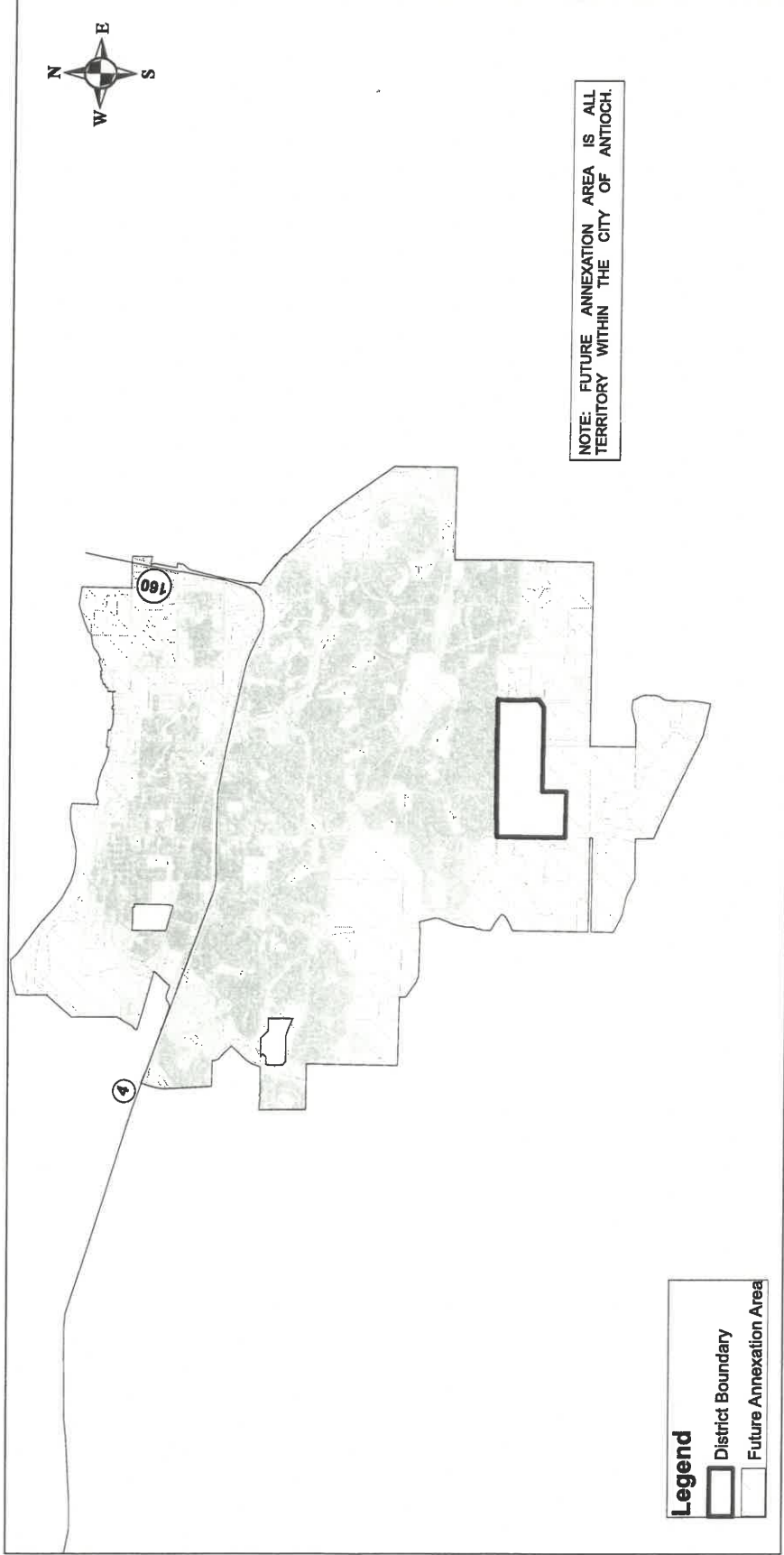


EXHIBIT B

CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services)

DESCRIPTION OF PROPOSED SERVICES

Services:

The services to be funded, in whole or in part, by the community facilities district (the "CFD") include: (a) fire protection and suppression services, and (b) ambulance and paramedic services ("Services"). The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the CFD and areas adjacent to or in the vicinity of such areas. The CFD may fund any of the following related to the Services: furnishing, operating, and maintaining equipment, apparatus, or facilities related to providing the Services, paying the salaries and benefits of personnel necessary or convenient to provide the Services, payment of insurance costs and other related expenses, and the provision of reserves for repairs and replacements and for the future provision of Services. It is expected that the Services will be provided by the Contra Costa County Fire Protection District (the "District"), either with its own employees or by contract with third parties, or any combination thereof.

Administrative Expenses:

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

Other:

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

EXHIBIT C

**CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 2022-1
(Antioch Fire Protection and Emergency Response Services)**

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

For the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), County of Contra Costa, State of California

The Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the boundaries of Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), ("CFD No. 2022-1"), other than Assessor's Parcels classified as Exempt Property as defined herein, and collected each Fiscal Year commencing in Fiscal Year 2021-22, in an amount determined by the CFD Administrator through the application of the procedures described below. All of the real property within the boundaries of CFD No. 2022-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated expenses related to the administration of CFD No. 2022-1: the costs of determining the amount of the levy of the Special Tax; the collection of Special Taxes, including the expenses of collecting delinquencies and pursuing foreclosures; the payment of a proportional share of salaries and benefits of any District employee, including District overhead, whose duties are directly related to the administration of CFD No. 2022-1; fees and expenses for counsel, audits, and costs associated with responding to public inquiries regarding CFD No. 2022-1; and any and all other costs incurred in connection with the administration of CFD No. 2022-1.

"Annual Escalation Factor" means the annual percentage increase of the All Urban Consumers Consumer Price Index ("CPI") or two percent (2%), whichever is greater. The annual CPI used shall be for the area of San Francisco-Oakland-Hayward as determined by the Bureau of Labor Statistics for the 12 months ending the preceding December 31, or such other replacement index as may be determined by the District.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"Building Permit" means a permit issued for new construction of a residential dwelling or non-residential structure. For purposes of this definition, "Building Permit" shall not include permits

for construction or installation of retaining walls, grading, utility improvements, or other such improvements not intended for human habitation.

“CFD Administrator” means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax for CFD No. 2022-1.

“CFD No. 2022-1” means Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) established by the Board under the Act.

“District” means the Contra Costa County Fire Protection District.

“Board” means the Board of Directors of the Contra Costa County Fire Protection District, acting as the legislative body of CFD No. 2022-1.

“County” means the County of Contra Costa.

“Developed Property” means an Assessor’s Parcel of Taxable Property for which a Building Permit was issued on or before the May 1 preceding the Fiscal Year for which the Special Tax is being levied.

“Exempt Property” means all Assessor’s Parcels within CFD No. 2022-1 that are exempt from the Special Tax pursuant to the Act or Section F herein.

“Fiscal Year” means the period commencing on July 1 of any year and ending the following June 30.

“Land Use Type” means any of the land use types listed in Table 1 below.

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

“Multi-Family Residential Property” means all Assessor’s Parcels of Residential Property for which a Building Permit has been issued for the purpose of constructing a building or buildings comprised of attached Residential Units available for rent by the general public, not for sale to an end user, and under common management.

“Non-Residential Property” means any Assessor’s Parcel classified as Developed Property, which is not classified as Residential Property, Public Property, or Property Owner Association Property.

“Property Owner Association Property” means for each Fiscal Year any property within the boundaries of CFD No. 2022-1 that was owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to, a property owner association, including any master or sub-association, as of June 1.

“Proportionately” means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels within each Land Use Class.

“Public Property” means any property that is owned by, dedicated to, or irrevocably dedicated to, a city, the federal government, the State of California, the County, or any other public agency.

“Public Safety Services” means those authorized services that may be funded by CFD No. 2022-1 pursuant to the Act, as amended, including but not limited to (a) fire protection and suppression services and (b) ambulance and paramedic services.

“Residential Property” means all Assessor’s Parcels of Developed Property within CFD No. 2022-1 for which a Building Permit has been issued for purposes of constructing one or more Residential Unit(s).

“Residential Unit” means any residence in which a person or persons may live, which is not used for non-residential purposes.

“Single-Family Residential Property” means all Assessor’s Parcels of Residential Property not classified as Multi-Family Residential Property.

“Special Tax” means the special tax authorized to be levied within CFD No. 2022-1 pursuant to the Act to fund the Special Tax Requirement.

“Special Tax Requirement” means the amount, as determined by the CFD Administrator, for any Fiscal Year to: (i) pay the costs of providing the Public Safety Services during the Fiscal Year, (ii) pay Administrative Expenses associated with the Special Tax, (iii) establish or replenish any operational reserve fund established for Public Safety Services, (iv) pay incidental expenses related to the Public Safety Services as authorized pursuant to the Act, (v) fund an amount equal to a reasonable estimate of delinquencies expected to occur in the Fiscal Year in which the Special Tax will be levied (“Estimated Special Tax Delinquency Amount”) and (vi) fund the shortfall, if any, in the Special Tax revenues collected in the preceding Fiscal Year necessary to fund the Special Tax Requirement for the preceding Fiscal Year where the shortfall resulted from delinquencies in the payment of the Special Tax in the preceding Fiscal Year that exceeded the Estimated Special Tax Delinquency Amount included in the Special Tax Requirement for the preceding Fiscal Year.

“Taxable Property” means all Assessor’s Parcels that are not exempt from the Special Tax pursuant to the Act or Section F.

“Undeveloped Property” means an Assessor’s Parcel of Taxable Property which is not classified as Developed Property.

B. CLASSIFICATION OF ASSESSOR’S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2021-22, each Assessor’s Parcel within the boundaries of CFD No. 2022-1 shall be classified by the CFD Administrator as Taxable Property or Exempt Property. In addition, for each Fiscal Year, each Assessor’s Parcel of Taxable Property shall be further classified by the CFD Administrator as Developed Property or Undeveloped Property. Commencing with Fiscal Year 2021-22 and for each subsequent Fiscal Year, all Taxable Property shall be assigned a Land Use Type and be subject to the levy of the Special Tax pursuant to Section C below.

C. SPECIAL TAX RATES

1. Developed Property

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor's Parcel of Developed Property shall be subject to the Special Tax.

The Maximum Special Tax for Developed Property for Fiscal Year 2021-22 is shown below in Table 1.

TABLE 1

Land Use Type	Maximum Special Tax
Single-Family Residential Property	\$381 per Residential Unit
Multi-Family Residential Property	\$267 per Residential Unit

For each subsequent Fiscal Year following Fiscal Year 2021-22, the Maximum Special Tax rates shall be increased from the Maximum Special Tax rate in effect for the prior Fiscal Year by the Annual Escalation Factor.

2. Undeveloped Property

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor's Parcel classified as Undeveloped Property shall be exempt from the levy of the Special Tax.

3. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section F.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel of Exempt Property changes so that the Assessor's Parcel is no longer classified as one of the uses set forth in Section F, therefore making the Assessor's Parcel no longer eligible to be classified as Exempt Property, the Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.

D. METHOD OF APPORTIONMENT OF SPECIAL TAX

Commencing in Fiscal Year 2021-22 and for each subsequent Fiscal Year, the CFD Administrator shall levy the Special Tax on all Taxable Property within the boundaries of CFD No. 2022-1 until the total amount of Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property within the boundaries of CFD No. 2022-1 up to 100% of the Maximum Special Tax to satisfy the Special Tax Requirement.

Notwithstanding any provision of this Section D to the contrary, under no circumstances will the Special Tax levied against any Assessor's Parcel of Developed Property that is classified as Residential Property be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default

in the payment of the Special Tax by the owner of any other Assessor's Parcel within the boundaries of CFD No. 2022-1.

E. PREPAYMENT OF SPECIAL TAX

The Special Tax shall be levied in perpetuity for the purpose of financing ongoing authorized services and therefore may not be prepaid.

F. EXEMPTIONS

Notwithstanding any other provision of the Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on any of the following Exempt Property: (i) Public Property, provided that if the public entity owning or controlling a Public Property grants a lease or other possessory interest in the Public Property to a private entity, and the Public Property is thereby subject to taxation pursuant to Section 53340.1 of the Act, the leasehold or possessory interest shall be classified and taxed according to the use thereof; (ii) Property Owner Association Property; (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, including but not limited to property designated for open space, trails, pathways, parks, or park and recreation-related facilities; (iv) property reasonably designated by the District or CFD Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors.

G. APPEALS

Any property owner claiming that the amounts or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator not later than 12 months after having paid the first installment of the Special Tax. The CFD 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 rule on the appeal. If the decision of the CFD Administrator requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) to compensate for the overpayment of the Special Tax.

H. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Special Tax may be billed and collected at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2022-1.

I. DURATION OF TAX

The Special Tax shall be levied in perpetuity to fund the Special Tax Requirement unless such tax is no longer required as determined by the Board.

THE BOARD OF DIRECTORS OF THE CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

Adopted this Resolution on 03/08/2022 by the following vote:

AYE: 5 **John Gioia**
Candace Andersen
Diane Burgis
Karen Mitchoff
Federal D. Glover

NO:

ABSENT:

ABSTAIN:

RECUSE:



Resolution No. 2022/4

CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

RESOLUTION NO. 2022/4

RESOLUTION OF INTENTION TO ESTABLISH CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2022-1 (ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)

Recitals

- A. The Contra Costa County Fire Protection District (“District”) provides fire protection and emergency response services throughout its service areas.
- B. The Mello-Roos Community Facilities Act of 1982 (Government Code Section 53311 et seq.) (the “Act”) and the Fire Protection District Law of 1987 (Health and Safety Code Section 13800 et seq.) authorize the District to form community facilities districts and impose special taxes within those community facilities districts.
- C. The District has received a petition (the “Petition”) satisfying the requirements of Section 53319 of the Government Code, submitted on behalf of the landowners, Richland Communities, Inc., requesting that the Board of Directors conduct proceedings under the Act to create a community facilities district to be designated “Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services).”
- D. Pursuant to Section 53339.2 of the Government Code, the Board of Directors desires to undertake proceedings to provide for the future annexation of territory to the proposed community facilities district.

NOW, THEREFORE, the Board of Directors of the Contra Costa County Fire Protection District resolves as follows:

- 1. Intention to Establish CFD. The Board of Directors proposes to conduct proceedings to establish a community facilities district pursuant to the Act, and determines that public convenience and necessity require the formation of the community services district and a future annexation area to fund public services.
- 2. Name of Proposed CFD; Name of Future Annexation Area. The name proposed for the community facilities district is “Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services)” (“CFD No. 2022-1”). The name proposed for the territory proposed to be annexed into CFD No. 2022-1 in the future is “Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) (Future Annexation Area)” (the “Future Annexation Area”).
- 3. Proposed Boundaries. The proposed boundaries of CFD No. 2022-1 and the Future Annexation Area are as shown on the

map ("Boundary Map") on file with the District Clerk of the Board, a copy of which is attached as Exhibit A and incorporated herein by reference. The proposed boundaries and Boundary Map are preliminarily approved. The Clerk of the Board is directed to record, or cause to be recorded, the map of the boundaries of CFD No. 2022-1 and the Future Annexation Area in the office of the Contra Costa County Recorder as soon as practicable after the adoption of this Resolution.

4. **Annexation of Territory.** Parcels within the Future Annexation Area may be annexed to CFD No. 2022-1 only with unanimous approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings.
5. **Proposed Services.** The types of services (the "Services") proposed to be funded within CFD No. 2022-1 and the Future Annexation Area by proceeds of special taxes of CFD No. 2022-1 are set forth in Exhibit B, which is attached and incorporated herein by reference.

The Board of Directors determines that the Services are necessary to meet increased demands for these services placed upon local agencies due to development occurring within CFD No. 2022-1 and the Future Annexation Area. The Services are in addition to those provided in the territory of CFD No. 2022-1 and the Future Annexation Area as of the date of adoption of this resolution and will not supplant services already available within the territory of CFD No. 2022-1 and the Future Annexation Area as of the date of adoption of this resolution.

The proposed community facilities district shall also finance administrative expenses associated with the determination of the amount of and the levy and collection of special taxes that are levied to provide the Services, and costs otherwise incurred to carry out the authorized purposes of the community facilities district.

6. **Special Tax.** Except to the extent that funds are otherwise available to CFD No. 2022-1 to pay for the Services and administrative expenses of CFD No. 2022-1, a special tax (the "Special Tax") sufficient to pay the costs of the Services, secured by recordation of a continuing lien against all non-exempt property in CFD No. 2022-1, will be annually levied within the proposed community facilities district. The Special Tax shall be collected in the same manner as ordinary ad valorem property taxes or in such other manner as this Board of Directors or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax (the "Rate and Method") among the parcels of real property within CFD No. 2022-1, in sufficient detail to allow each landowner within the proposed community facilities district to estimate the maximum amounts the owner will have to pay, are described in Exhibit C, which is attached and incorporated herein by reference. All matters pertaining to the calculation, levy, collection, administration, and duration of the Special Tax shall be governed by the applicable provisions of the Rate and Method as supplemented, if necessary, by the applicable provisions of the Act. The Board of Directors finds that the provisions of Section 53313.6, 53313.7, and 53313.9 of the Government Code (relating to adjustments to ad valorem property taxes and schools financed by a community facilities district) are inapplicable to CFD No. 2022-1.

The Board of Directors determines that the Special Tax proposed to pay for the Services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same Services in the existing CFD No. 2022-1, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD No. 2022-1. In so finding, the Board of Directors does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD No. 2022-1.

7. **Exempt Properties.** Except as may otherwise be provided by law or by the Rate and Method, all lands owned by any public entity, including the United States, the State of California, Contra Costa County, the City of Antioch, and any departments or political subdivisions of any thereof, shall be omitted from the levy of the Special Tax.
8. **Voting Procedures.** The levy of the proposed Special Tax shall be subject to the approval of the qualified electors of the proposed CFD No. 2022-1 at a special election. The proposed voting procedure shall be by mailed or hand-delivered ballots among the landowners in the proposed CFD No. 2022-1, with each owner having one vote for each acre or portion of an acre of land such owner owns within the boundaries of CFD No. 2022-1.

The Special Tax shall be levied in the Future Annexation Area only with unanimous approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings.

9. Report. The Fire Chief, or designee, is directed to study the proposed CFD No. 2022-1 and the proposed Services and to make, or cause to be made, and file with the Clerk of the Board a report in writing (the "Report"), presenting the following:
- a. A description of the Services that will be required to adequately meet the needs of CFD No. 2022-1.
 - b. An estimate of the fair and reasonable cost of the Services and the incidental expenses in connection therewith, and all other related costs.

The Report shall be made a part of the record of the public hearing provided for below.

10. Public Hearing. The Board of Directors sets April 26, 2022 at 1pm, or as soon as possible thereafter, in the Board Chambers, Administration Building, 1025 Escobar Street, Martinez, California, as the time and place to conduct a public hearing on the establishment of CFD No. 2022-1 and the Future Annexation Area. The public hearing will be accessible to the public for participation via teleconference (Dial 888-251-2949, followed by Access Code 1672589#) and Zoom (the meeting agenda will include Zoom log-in information and will be posted to the following website, under agendas for the current year, in advance of the meeting: <https://www.contracosta.ca.gov/4664/Board-Meeting-Agendas-and-Videos>).

At the hearing, testimony of all interested persons for or against establishment of CFD No. 2022-1 and the Future Annexation Area, the extent of CFD No. 2022-1 and the Future Annexation Area, the proposed list of Services to be authorized, the proposed Rate and Method of Apportionment, or any other aspect of the proposed CFD No. 2022-1 and the Future Annexation Area will be heard and protests will be considered. As provided by the Act, written protests by the owners of a majority in area of the land within the proposed CFD No. 2022-1 will constitute a "majority protest" and will require the suspension of proceedings for at least one year. Written protests must be filed with the Clerk of the Board at or before the time fixed for the hearing. If such majority protests are directed only against certain elements of the proposed Services or proposed Special Tax, only those elements shall be deleted from the proceedings.

11. Notice. The Clerk of the Board is directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of CFD No. 2022-1 and the Future Annexation Area. The publication shall be completed at least seven days before the date of the public hearing specified above. The notice of the public hearing shall be substantially in the form specified in Section 53322 of the Government Code.

The Clerk of the Board may also cause notice of the hearing to be given to each property owner within CFD No. 2022-1 by first class mail, postage prepaid, to each owner's address as it appears on the most recent tax records of the County or as otherwise known to the Clerk of the Board to be correct. The mailing shall be completed not less than 15 days before the date of the public hearing.

Effective Date. This resolution shall take effect upon its adoption.

Contact: Lewis Broschard, 925-941-3300
x1100

I hereby certify that this is a true and correct copy of an action taken and entered on the minutes of the Board of Supervisors on the date shown.

ATTESTED: March 8, 2022

Monica Nino, County Administrator and Clerk of the Board of Supervisors

By: June McHuen, Deputy



EXHIBIT A

**CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 2022-1
(Antioch Fire Protection and Emergency Response Services)**

BOUNDARY MAP

**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

FILED IN THE OFFICE OF THE ADMINISTRATIVE OFFICER OF THE
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT THIS _____
DAY OF _____, 2021.

COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

ADMINISTRATIVE OFFICER _____
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE
PROPOSED BOUNDARIES AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1 (ANTIOCH FIRE
PROTECTION AND EMERGENCY RESPONSE SERVICES), COUNTY
OF CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY
THE BOARD OF DIRECTORS OF THE CONTRA COSTA COUNTY
FIRE PROTECTION DISTRICT AT A REGULAR MEETING
THAT TOOK PLACE ON THE _____ DAY OF _____, 2021,
BY ITS RESOLUTION NO(S) _____.

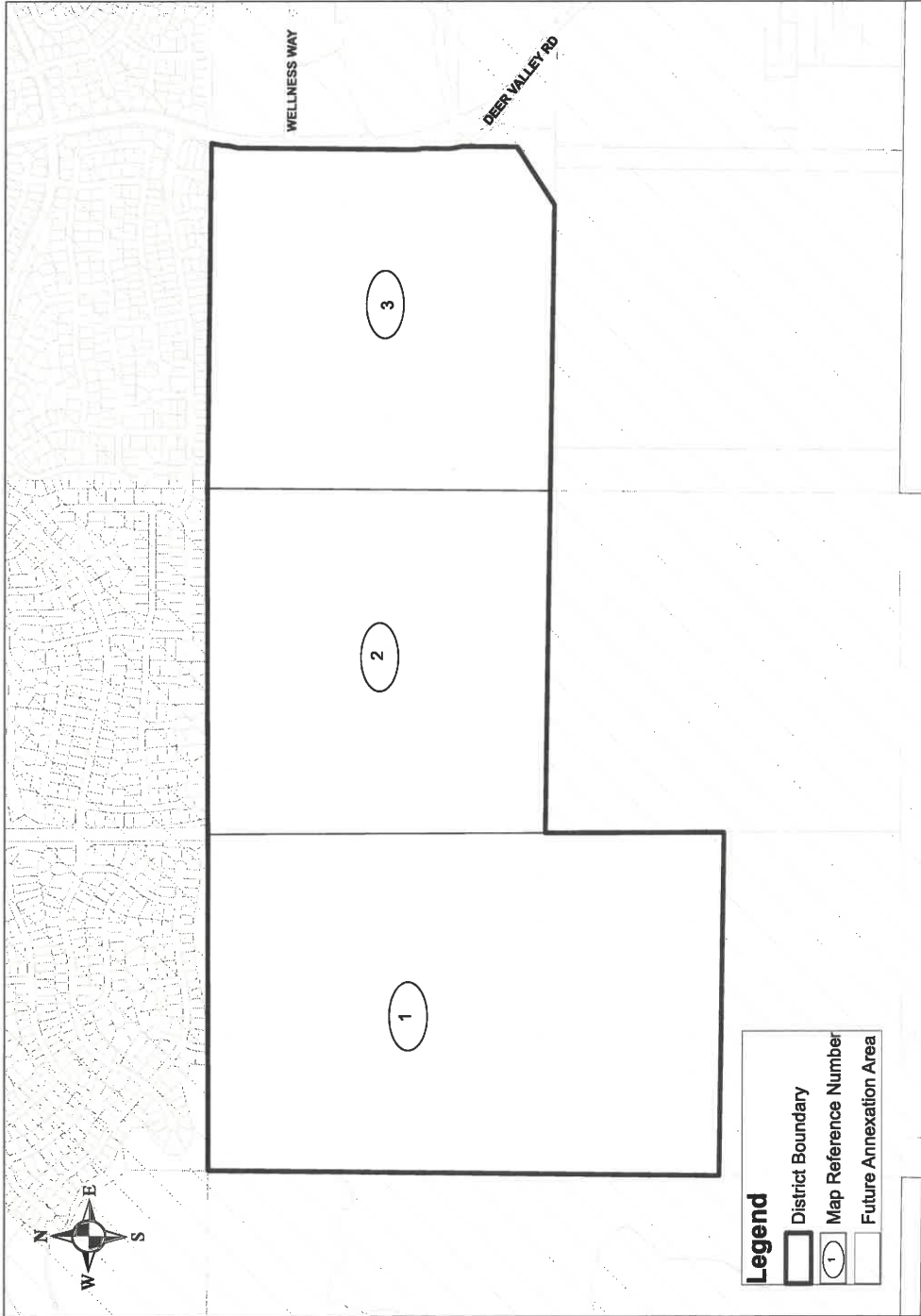
ADMINISTRATIVE OFFICER _____
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT

FILED THIS _____ DAY OF _____, 20____ AT THE
HOUR OF _____ O'CLOCK _____ M. IN BOOK _____ AT PAGE
_____ OF _____ MAPS OF ASSESSMENT AND COMMUNITY
FACILITIES DISTRICTS AND AS INSTRUMENT NO. _____
IN THE OFFICE OF THE COUNTY RECORDER
IN THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

BY DEPUTY
COUNTY RECORDER
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL
ENCOMPASSED BY THIS MAP SHALL BE THOSE LINES AND
DIMENSIONS AS SHOWN ON THE CONTRA COSTA COUNTY
ASSESSOR'S MAPS.

THE CONTRA COSTA COUNTY ASSESSOR'S MAPS SHALL GOVERN
FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF
SUCH LOTS OR PARCELS.



MAP REFERENCE	ASSESSOR'S
1	057-010-002
2	057-010-003
3	057-021-003



**PROPOSED BOUNDARY MAP AND FUTURE ANNEXATION AREA OF
CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2022-1
(ANTIOCH FIRE PROTECTION AND EMERGENCY RESPONSE SERVICES)**

COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

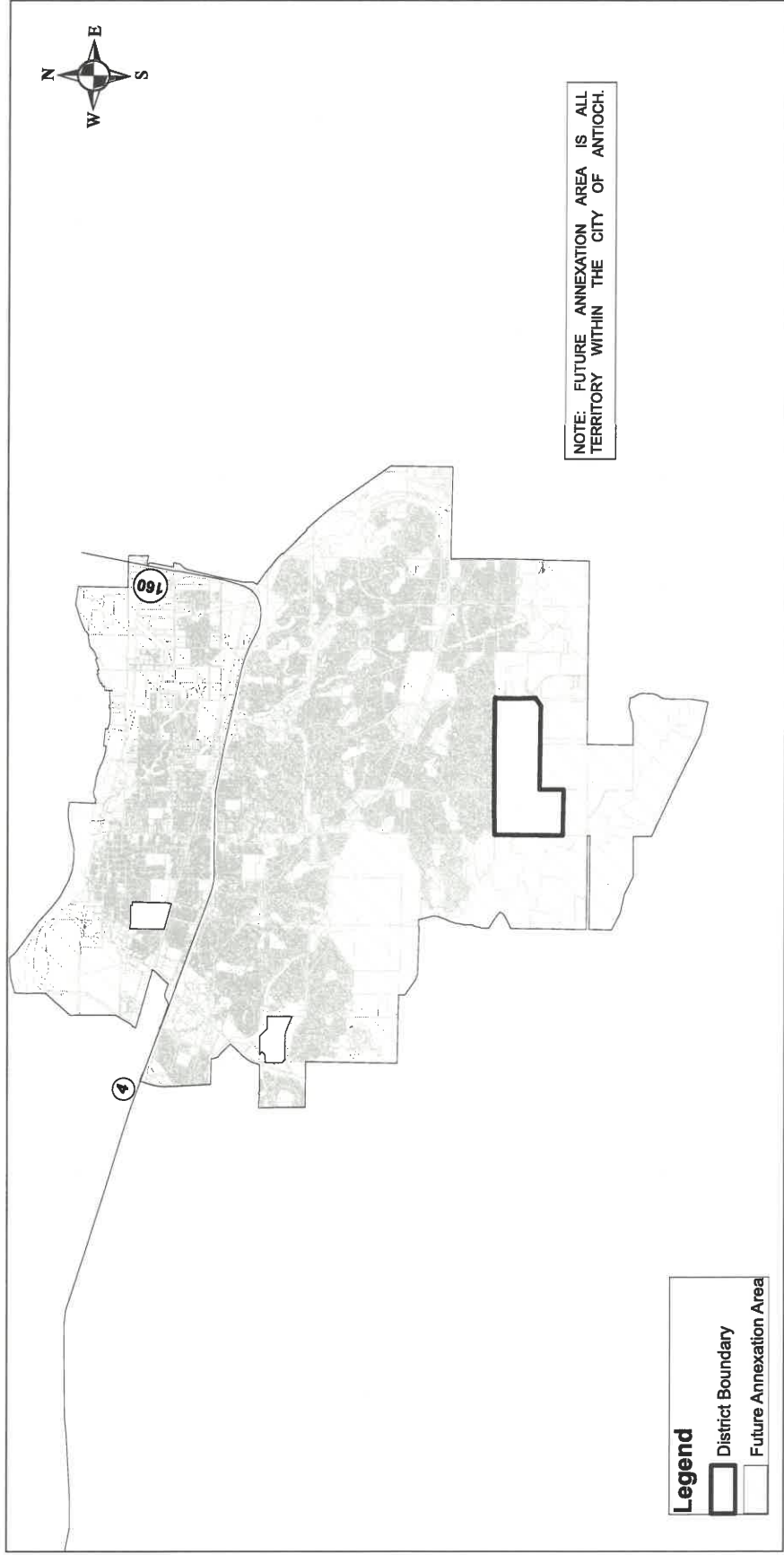


EXHIBIT B

CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services)

DESCRIPTION OF PROPOSED SERVICES

Services:

The services to be funded, in whole or in part, by the community facilities district (the "CFD") include: (a) fire protection and suppression services, and (b) ambulance and paramedic services ("Services"). The Services include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the CFD and areas adjacent to or in the vicinity of such areas. The CFD may fund any of the following related to the Services: furnishing, operating, and maintaining equipment, apparatus, or facilities related to providing the Services, paying the salaries and benefits of personnel necessary or convenient to provide the Services, payment of insurance costs and other related expenses, and the provision of reserves for repairs and replacements and for the future provision of Services. It is expected that the Services will be provided by the Contra Costa County Fire Protection District (the "District"), either with its own employees or by contract with third parties, or any combination thereof.

Administrative Expenses:

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

Other:

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

EXHIBIT C

**CONTRA COSTA COUNTY FIRE PROTECTION DISTRICT
Community Facilities District No. 2022-1
(Antioch Fire Protection and Emergency Response Services)**

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

For the Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), County of Contra Costa, State of California

The Special Tax as hereinafter defined shall be levied on all Assessor's Parcels within the boundaries of Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services), ("CFD No. 2022-1"), other than Assessor's Parcels classified as Exempt Property as defined herein, and collected each Fiscal Year commencing in Fiscal Year 2021-22, in an amount determined by the CFD Administrator through the application of the procedures described below. All of the real property within the boundaries of CFD No. 2022-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Act" means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated expenses related to the administration of CFD No. 2022-1: the costs of determining the amount of the levy of the Special Tax; the collection of Special Taxes, including the expenses of collecting delinquencies and pursuing foreclosures; the payment of a proportional share of salaries and benefits of any District employee, including District overhead, whose duties are directly related to the administration of CFD No. 2022-1; fees and expenses for counsel, audits, and costs associated with responding to public inquiries regarding CFD No. 2022-1; and any and all other costs incurred in connection with the administration of CFD No. 2022-1.

"Annual Escalation Factor" means the annual percentage increase of the All Urban Consumers Consumer Price Index ("CPI") or two percent (2%), whichever is greater. The annual CPI used shall be for the area of San Francisco-Oakland-Hayward as determined by the Bureau of Labor Statistics for the 12 months ending the preceding December 31, or such other replacement index as may be determined by the District.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned assessor's parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by assessor's parcel number.

"Building Permit" means a permit issued for new construction of a residential dwelling or non-residential structure. For purposes of this definition, "Building Permit" shall not include permits

for construction or installation of retaining walls, grading, utility improvements, or other such improvements not intended for human habitation.

“CFD Administrator” means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax for CFD No. 2022-1.

“CFD No. 2022-1” means Contra Costa County Fire Protection District Community Facilities District No. 2022-1 (Antioch Fire Protection and Emergency Response Services) established by the Board under the Act.

“District” means the Contra Costa County Fire Protection District.

“Board” means the Board of Directors of the Contra Costa County Fire Protection District, acting as the legislative body of CFD No. 2022-1.

“County” means the County of Contra Costa.

“Developed Property” means an Assessor’s Parcel of Taxable Property for which a Building Permit was issued on or before the May 1 preceding the Fiscal Year for which the Special Tax is being levied.

“Exempt Property” means all Assessor’s Parcels within CFD No. 2022-1 that are exempt from the Special Tax pursuant to the Act or Section F herein.

“Fiscal Year” means the period commencing on July 1 of any year and ending the following June 30.

“Land Use Type” means any of the land use types listed in Table 1 below.

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

“Multi-Family Residential Property” means all Assessor’s Parcels of Residential Property for which a Building Permit has been issued for the purpose of constructing a building or buildings comprised of attached Residential Units available for rent by the general public, not for sale to an end user, and under common management.

“Non-Residential Property” means any Assessor’s Parcel classified as Developed Property, which is not classified as Residential Property, Public Property, or Property Owner Association Property.

“Property Owner Association Property” means for each Fiscal Year any property within the boundaries of CFD No. 2022-1 that was owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to, a property owner association, including any master or sub-association, as of June 1.

“Proportionately” means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels within each Land Use Class.

“Public Property” means any property that is owned by, dedicated to, or irrevocably dedicated to, a city, the federal government, the State of California, the County, or any other public agency.

“Public Safety Services” means those authorized services that may be funded by CFD No. 2022-1 pursuant to the Act, as amended, including but not limited to (a) fire protection and suppression services and (b) ambulance and paramedic services.

“Residential Property” means all Assessor’s Parcels of Developed Property within CFD No. 2022-1 for which a Building Permit has been issued for purposes of constructing one or more Residential Unit(s).

“Residential Unit” means any residence in which a person or persons may live, which is not used for non-residential purposes.

“Single-Family Residential Property” means all Assessor’s Parcels of Residential Property not classified as Multi-Family Residential Property.

“Special Tax” means the special tax authorized to be levied within CFD No. 2022-1 pursuant to the Act to fund the Special Tax Requirement.

“Special Tax Requirement” means the amount, as determined by the CFD Administrator, for any Fiscal Year to: (i) pay the costs of providing the Public Safety Services during the Fiscal Year, (ii) pay Administrative Expenses associated with the Special Tax, (iii) establish or replenish any operational reserve fund established for Public Safety Services, (iv) pay incidental expenses related to the Public Safety Services as authorized pursuant to the Act, (v) fund an amount equal to a reasonable estimate of delinquencies expected to occur in the Fiscal Year in which the Special Tax will be levied (“Estimated Special Tax Delinquency Amount”) and (vi) fund the shortfall, if any, in the Special Tax revenues collected in the preceding Fiscal Year necessary to fund the Special Tax Requirement for the preceding Fiscal Year where the shortfall resulted from delinquencies in the payment of the Special Tax in the preceding Fiscal Year that exceeded the Estimated Special Tax Delinquency Amount included in the Special Tax Requirement for the preceding Fiscal Year.

“Taxable Property” means all Assessor’s Parcels that are not exempt from the Special Tax pursuant to the Act or Section F.

“Undeveloped Property” means an Assessor’s Parcel of Taxable Property which is not classified as Developed Property.

B. CLASSIFICATION OF ASSESSOR’S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2021-22, each Assessor’s Parcel within the boundaries of CFD No. 2022-1 shall be classified by the CFD Administrator as Taxable Property or Exempt Property. In addition, for each Fiscal Year, each Assessor’s Parcel of Taxable Property shall be further classified by the CFD Administrator as Developed Property or Undeveloped Property. Commencing with Fiscal Year 2021-22 and for each subsequent Fiscal Year, all Taxable Property shall be assigned a Land Use Type and be subject to the levy of the Special Tax pursuant to Section C below.

C. SPECIAL TAX RATES

1. Developed Property

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor's Parcel of Developed Property shall be subject to the Special Tax.

The Maximum Special Tax for Developed Property for Fiscal Year 2021-22 is shown below in Table 1.

TABLE 1

Land Use Type	Maximum Special Tax
Single-Family Residential Property	\$381 per Residential Unit
Multi-Family Residential Property	\$267 per Residential Unit

For each subsequent Fiscal Year following Fiscal Year 2021-22, the Maximum Special Tax rates shall be increased from the Maximum Special Tax rate in effect for the prior Fiscal Year by the Annual Escalation Factor.

2. Undeveloped Property

Each Fiscal Year commencing in Fiscal Year 2021-22, each Assessor's Parcel classified as Undeveloped Property shall be exempt from the levy of the Special Tax.

3. Exempt Property

No Special Tax shall be levied on Exempt Property as defined in Section F.

For each Fiscal Year, if the use or ownership of an Assessor's Parcel of Exempt Property changes so that the Assessor's Parcel is no longer classified as one of the uses set forth in Section F, therefore making the Assessor's Parcel no longer eligible to be classified as Exempt Property, the Assessor's Parcel shall be deemed to be Taxable Property and shall be taxed pursuant to the provisions of Section C.

D. METHOD OF APPORTIONMENT OF SPECIAL TAX

Commencing in Fiscal Year 2021-22 and for each subsequent Fiscal Year, the CFD Administrator shall levy the Special Tax on all Taxable Property within the boundaries of CFD No. 2022-1 until the total amount of Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property within the boundaries of CFD No. 2022-1 up to 100% of the Maximum Special Tax to satisfy the Special Tax Requirement.

Notwithstanding any provision of this Section D to the contrary, under no circumstances will the Special Tax levied against any Assessor's Parcel of Developed Property that is classified as Residential Property be increased by more than ten percent (10%) per Fiscal Year as a consequence of delinquency or default

in the payment of the Special Tax by the owner of any other Assessor's Parcel within the boundaries of CFD No. 2022-1.

E. PREPAYMENT OF SPECIAL TAX

The Special Tax shall be levied in perpetuity for the purpose of financing ongoing authorized services and therefore may not be prepaid.

F. EXEMPTIONS

Notwithstanding any other provision of the Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on any of the following Exempt Property: (i) Public Property, provided that if the public entity owning or controlling a Public Property grants a lease or other possessory interest in the Public Property to a private entity, and the Public Property is thereby subject to taxation pursuant to Section 53340.1 of the Act, the leasehold or possessory interest shall be classified and taxed according to the use thereof; (ii) Property Owner Association Property; (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, including but not limited to property designated for open space, trails, pathways, parks, or park and recreation-related facilities; (iv) property reasonably designated by the District or CFD Administrator as Exempt Property due to deed restrictions, conservation easement, or similar factors.

G. APPEALS

Any property owner claiming that the amounts or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator not later than 12 months after having paid the first installment of the Special Tax. The CFD 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 rule on the appeal. If the decision of the CFD Administrator requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made but an adjustment shall be made to the Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) to compensate for the overpayment of the Special Tax.

H. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the Special Tax may be billed and collected at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2022-1.

I. DURATION OF TAX

The Special Tax shall be levied in perpetuity to fund the Special Tax Requirement unless such tax is no longer required as determined by the Board.