

#### CITY OF HAYWARD COMMUNITY FACILITIES DISTRICT NO. 3 (SOUTH HAYWARD BART TOD PROJECT)

#### CFD TAX ADMINISTRATION REPORT FOR FISCAL YEAR 2024-25

November 5, 2024

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# Community Facilities District No. 3 CFD Tax Administration Report

## **TABLE OF CONTENTS**

Section		Page
	Executive Summary	i
I.	Introduction	1
II.	Purpose of Report	2
III.	Special Tax Requirement	3
IV.	Special Tax Levy	4
V.	Development Update	5
VI.	State Reporting Requirements	6

Appendix A – Summary of Fiscal Year 2024-25 Special Tax Levy

- Appendix B Fiscal Year 2024-25 Special Tax Levy for Individual Assessor's Parcels
- Appendix C Rate and Method of Apportionment of Special Tax
- Appendix D Boundary Map of Community Facilities District No. 3
- Appendix E Assessor's Parcel Maps for Fiscal Year 2024-25

# **EXECUTIVE SUMMARY**

The following summary provides a brief overview of the main points from this report regarding the City of Hayward Community Facilities District No. 3 (South Hayward BART TOD Project) ("CFD No. 3"):

#### Fiscal Year 2024-25 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy		
1	\$118,116		

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 2024-25**

Residential Property	Units		
Market-Rate Property	206 units		
Affordable Property	151 units		

For more information regarding the development status of CFD No. 3, please see Section V of this report.

## I. INTRODUCTION

#### **City of Hayward Community Facilities District No. 3**

On May 26, 2015, the City of Hayward (the "City") City Council adopted Resolution No. 15-083, which established CFD No. 3. In a landowner election held on the same day, the then-qualified landowner electors within CFD No. 3 authorized the levy of a Mello-Roos special tax on taxable property within CFD No. 3. Special tax revenue will fund police protection, fire protection and suppression, and ambulance and paramedic services for the residents of CFD No. 3.

CFD No. 3 is located in the eastern portion of the City, adjacent to the South Hayward BART station. CFD No. 3 includes two multifamily projects: the Cadence Apartment project and the Alta Mira Senior and Family Apartment project. The two projects are adjacent to each other and occupy an approximately 4.3-acre site. The Cadence Apartment project includes one building with a total of 206 market-rate, luxury apartment units. The Alta Mira Senior and Family Apartment project consists of two buildings with a total of 151 apartment units, all of which are offered at affordable rates.

#### 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, flood and storm drain protection services, and maintenance of roads, parks, parkways and open space. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

# II. PURPOSE OF REPORT

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 2024-25 special tax levy for CFD No. 3. The Report is intended to provide information to interested parties including the special taxes levied and the status of development within CFD No. 3 in fiscal year 2024-25.

The remainder of the Report is organized as follows:

- Section III identifies the financial obligations of CFD No. 3 for fiscal year 2024-25.
- Section IV presents a summary of the methodology that is used to apportion the special tax among parcels in CFD No. 3.
- Section V provides an update of the development activity occurring within CFD No. 3.
- Section VI provides information on state reporting requirements.

Pursuant to the Rate and Method of Apportionment of Special Tax ("RMA"), which was adopted as an exhibit to the Resolution of Formation for CFD No. 3, the Special Tax Requirement means the amount of revenue needed in any fiscal year to pay for (i) authorized services, (ii) administrative expenses, and (iii) amounts needed to cure any delinquencies in the payment of special taxes which have occurred in the prior fiscal year. For fiscal year 2024-25, the Special Tax Requirement is \$118,116 and is calculated as follows:

#### Community Facilities District No. 3 Special Tax Requirement for Fiscal Year 2024-25\*

Authorized Services	\$111,692
CFD Administrative Expenses	\$6,424
Fiscal Year 2024-25 Special Tax Requirement	\$118,116

\*Totals may not sum due to rounding.

#### **Special Tax Categories**

Special taxes within CFD No. 3 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special taxes may be levied, the maximum special tax rates, and the methodology by which the special taxes are applied. Each Fiscal Year, the Administrator shall identify the current Assessor's Parcel Numbers for all Parcels of Residential Property within the CFD. The Administrator shall also determine: (i) the number of Affordable Units and/or Market-Rate Units on each Parcel of Residential Property; (ii) the Residual Receipt Amount, and (iii) the Special Tax Requirement for the Fiscal Year. (*Capitalized terms, unless otherwise indicated, are defined in the RMA which is attached as Appendix C of this Report.*)

#### Maximum Special Tax Rates

The Maximum Special Tax rates applicable to taxable property in CFD No. 3 are set forth in Section C of the RMA.

The percentage of the maximum special tax rates that will be levied on each land use category in fiscal year 2024-25 are determined by the method of apportionment included in Section D of the RMA. The table in Appendix A identifies the fiscal year 2024-25 maximum and actual special tax rates for Taxable Property in CFD No. 3.

## **Apportionment of Special Taxes**

Each fiscal year, the amount of special tax levied on each parcel in CFD No. 3 will be determined by application of Section D of the RMA. Pursuant to this section, the special tax shall be levied proportionately on each parcel of Residential Property in the CFD up to 100% of the Maximum Special Tax until the total amount levied is equal to the Special Tax Requirement for the fiscal year.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 3 in fiscal year 2024-25, is provided in Appendix B.

# V. DEVELOPMENT UPDATE

As of June 1, 2024, the City has issued certificates of occupancy for all of the 357 units planned within CFD No. 3. The complete special tax levy, identifying individual parcels in CFD No. 3 and their associated tax for fiscal year 2024-25, is shown in Appendix B.

Based on the current status of development within CFD No. 3, the following table summarizes the allocation of parcels to the special tax categories defined in the RMA:

Residential Property	Units
Market-Rate Property	206 units
Affordable Property	151 units

#### Community Facilities District No. 3 Allocation to Special Tax Categories Fiscal Year 2024-25

## Special Tax and Bond Accountability Report (Senate Bill No. 165)

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared 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. Pursuant to the Sections 50075.3 and 53411, the "chief fiscal officer" of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

#### **Government Code 53343.2**

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code ("GC"). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency's website. Pursuant to Section 53343.2, a local agency that has a website shall, within seven months after the last day of each fiscal year of the district, display prominently on its website the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the website would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission ("CDIAC") pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller's Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency's Financial Transactions Report that is prepared for the State Controller's Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

#### **Government Code 65940.1**

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

# **APPENDIX A**

Summary of Fiscal Year 2024-25 Special Tax Levy

#### City of Hayward Community Facilities District No. 3 (South Hayward BART TOD Project) Fiscal Year 2024-25 Special Tax Levy Summary

Special Tax Category	FY 2024-25 Maximum Special Tax Rate	FY 2024-25 Actual Special Tax Rate	Dwelling Units	Total Special Tax Levy
Market-Rate Property	\$573.38 per unit	\$573.38 per unit	206	\$118,116.28
Affordable Property	\$0.00 per unit	\$0.00 per unit	151	\$0.00

Goodwin Consulting Group, Inc.

## **APPENDIX B**

Fiscal Year 2024-25 Special Tax Levy for Individual Assessor's Parcels

## City of Hayward Community Facilities District No. 3 (South Hayward BART TOD Project) Special Tax Levy For Fiscal Year 2024-25

Assessor's Parcel Number	Certificate of Occupancy Issued	Unit Type	Number of Units	Maximum Special Tax Levy	Actual Special Tax Levy
078C-0441-006-00	YES	Affordable	151	\$0.00	\$0.00
078C-0801-001-00	YES	Market-Rate	206	\$118,116.28	\$118,116.28
Total Fiscal Year 2024-25 Special Tax Levy \$118,116.2					\$118,116.28

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# **APPENDIX C**

Rate and Method of Apportionment of Special Tax

#### EXHIBIT B

#### CITY OF HAYWARD COMMUNITY FACILITIES DISTRICT NO. 3 (SOUTH HAYWARD BART TOD PROJECT)

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

Special Taxes applicable to each Assessor's Parcel in the City of Hayward Community Facilities District No. 3 (South Hayward BART TOD Project) shall be levied and collected according to the tax liability determined by the City or its designee, through the application of the appropriate amount or rate for Residential Property, as described below. All Residential Property in the CFD, 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 the CFD unless a separate rate and method of apportionment of Special Tax is adopted for the annexation area.

#### A. <u>DEFINITIONS</u>

The terms hereinafter set forth have the following meanings:

"Accessory Unit" means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

"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 following actual or reasonably estimated costs directly related to the administration of the CFD: the costs of computing Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or any designee thereof or both); the costs of collecting Special Taxes (whether by the City or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Tax; the costs of the City, CFD No. 3, or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 3 for any other administrative purposes of the CFD.

**"Administrator"** means an official of the City, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of Special Taxes.

"Affordable Developer" means Eden Housing Corporation, a California nonprofit public benefit corporation and its successors and assigns, as party to the Owner Participation Agreement.

**"Affordable Unit"** means a Dwelling Unit within the CFD that is part of an Affordable Development, as defined in the Owner Participation Agreement.

**"Affordable Property"** means, in any Fiscal Year, all Parcels: (i) for which a certificate of occupancy was issued by the City on or prior to June 1 of the preceding Fiscal Year for one or more Affordable Units, and (ii) on which there are no Market-Rate Units.

"Assessor's Parcel" or "Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

**"Assessor's Parcel Map"** means an official map of the County Assessor designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" or "APN" means a unique number assigned to an Assessor's Parcel by the County Assessor for purposes of identifying a property.

**"Authorized Services"** means the public services authorized to be funded by the CFD as set forth in the documents adopted by the Council when the CFD was formed.

**"Base Affordable Maximum Special Tax"** means, for each Fiscal Year, the Special Tax determined in accordance with Section C.1.a.

**"Calculated Affordable Maximum Special Tax"** means, for each Fiscal Year, the Special Tax determined in accordance with Section C.1.b.

"CFD" or "CFD No. 3" means the City of Hayward Community Facilities District No. 3 (South Hayward BART TOD Project).

"City" means the City of Hayward.

"Council" means the City Council of the City, acting as the legislative body of CFD No. 3.

"County" means the County of Alameda.

**"Dwelling Unit"** means an individual single-family detached unit, an individual residential unit within a duplex, halfplex, triplex, fourplex, townhome, live/work or condominium structure, or an individual mobile home or apartment unit. An Accessory Unit shall not be considered a separate Dwelling Unit for calculation of the Maximum Special Tax for the Parcel.

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

"Housing Authority Loan Documents" means the Housing Authority Loan Agreement and the Loans Regulatory Agreement, as defined in the Owner Participation Agreement, together

City of Hayward CFD No. 3

with the deeds of trust, the promissory note, a notice of affordability restrictions, and any other document or agreement evidencing a loan to the Affordable Developer.

"Market-Rate Unit" means a Dwelling Unit within CFD No. 3 that is not an Affordable Unit.

**"Market-Rate Property"** means, in any Fiscal Year, all Parcels: (i) for which certificates of occupancy were issued by the City on or prior to June 1 of the preceding Fiscal Year for one or more Market-Rate Units, and (ii) on which there are no Affordable Units.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied in any Fiscal Year.

**"Mixed-Unit Property"** means, in any Fiscal Year, all Parcels for which certificates of occupancy were issued by the City on or prior to June 1 of the preceding Fiscal Year for one or more Affordable Units <u>and</u> one or more Market-Rate Units.

**"Owner Participation Agreement"** means the agreement by that name, between the City and Eden Housing, Inc., Wittek Development, LLC, Montana Property Group, LLC, and Big Sky Holdings, LLC, including subsequent amendments approved by the City, as originally dated June 19, 2012 and as updated from time to time.

**"Proportionately"** means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Residential Property.

**"Public Property"** means, for each Fiscal Year: (i) 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 City or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act, as such section may be amended or replaced, shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of the CFD that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**"Residential Property"** means, collectively, Affordable Property, Market-Rate Property, and Mixed-Unit Property.

**"Residual Receipt Amount"** means, for each Fiscal Year, the amount of Residual Receipts, as defined in the Housing Authority Loan Document, that the City determines the Affordable Developer is permitted to retain under the Housing Authority Loan Documents.

"RMA" means this Rate and Method of Apportionment of Special Tax.

**"Special Tax"** means a special tax levied pursuant to the Act in any Fiscal Year to pay the Special Tax Requirement.

**"Special Tax Requirement"** means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services; (ii) Administrative Expenses; and (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred in the prior Fiscal Year.

#### B. <u>DATA COLLECTION FOR ANNUAL TAX LEVY</u>

Each Fiscal Year, the Administrator shall identify the current Assessor's Parcel Numbers for all Parcels of Residential Property within the CFD. The Administrator shall also determine: (i) the number of Affordable Units and/or Market-Rate Units on each Parcel of Residential Property; (ii) the Residual Receipt Amount, and (iii) the Special Tax Requirement for the Fiscal Year.

In any Fiscal Year, if it is determined that (i) a final map or parcel map for a portion of property in the CFD 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 final map or parcel map was recorded, the Assessor does not yet recognize the new parcels created by the final map or parcel map, and (iii) one or more of the newly-created parcels meets the definition of Residential Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the final map or 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 final map or parcel map.

## C. <u>MAXIMUM SPECIAL TAXES</u>

## 1. Affordable Property

For each Fiscal Year, the Maximum Special Tax for Affordable Property shall be the lesser of (i) the Base Affordable Maximum Special Tax; or (ii) the Calculated Affordable Maximum Special Tax.

## a. <u>Base Affordable Maximum Special Tax</u>

The Base Affordable Maximum Special Tax for Parcels of Affordable Property shall be \$484 per Affordable Unit for Fiscal Year 2015-16. Beginning in Fiscal Year 2016-17 and each Fiscal Year thereafter in which the Residual Receipt Amount exceeds \$0, the Base Affordable Maximum Special Tax for the prior Fiscal Year shall be increased by a percentage equal to the lesser of (i) the increase, if any, from the prior Fiscal Year in the Consumer Price Index (CPI) for All Urban Consumers published by the U.S. Bureau of Labor Statistics for the San Francisco-Oakland-San Jose Area, or any successor thereof; or (ii) two percent (2%). The CPI used shall be determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2015 to April 2016. If the Residual Receipt Amount is \$0 in any Fiscal Year, the Base Affordable Maximum Special Tax for the then-current Fiscal Year shall equal the Base Affordable Maximum Special Tax for the prior Fiscal Year.

## b. Calculated Affordable Maximum Special Tax

For each Fiscal Year, the Calculated Affordable Maximum Special Tax for each Affordable Unit in the CFD shall be determined by (i) multiplying the Residual Receipt Amount for the Fiscal Year by 50%, and (ii) dividing by the total number of Affordable Units on all Parcels of Residential Property in the CFD.

## 2. Market-Rate Property

The Maximum Special Tax for Parcels of Market-Rate Property shall be \$484 per Market-Rate Unit for Fiscal Year 2015-16. Beginning in Fiscal Year 2016-17 and each Fiscal Year thereafter, the Maximum Special Tax per Market-Rate Unit for the prior Fiscal Year shall be increased by a percentage equal to the lesser of (i) the increase, if any, from the prior Fiscal Year in the Consumer Price Index (CPI) for All Urban Consumers published by the U.S. Bureau of Labor Statistics for the San Francisco-Oakland-San Jose Area, or any successor thereof; or (ii) two percent (2%). The CPI used shall be determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2015 to April 2016.

## 3. Mixed-Unit Property

For each Fiscal Year, the Maximum Special Tax for Parcels of Mixed-Unit Property shall be the sum of the Maximum Special Taxes determined for each Affordable Unit on the Parcel by application of Section C.1 and the Maximum Special Taxes determined for each Market Rate Unit by application of Section C.2.

## D. <u>METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES</u>

Each Fiscal Year, the Special Tax shall be levied Proportionately on each Parcel of Residential Property in the CFD up to 100% of the Maximum Special Tax determined pursuant to Section C above until the total amount levied is equal to the Special Tax Requirement for the Fiscal Year.

The Special Tax for the CFD shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD.

## E. <u>EXEMPTIONS</u>

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Parcels within the CFD that are not Residential Property. Furthermore, no Special Tax shall be levied on Public Property, except as otherwise provided in the Act.

## F. INTERPRETATION OF SPECIAL TAX FORMULA

The City 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 or the definition of Residential Property. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

## G. <u>APPEAL OF SPECIAL TAX LEVY</u>

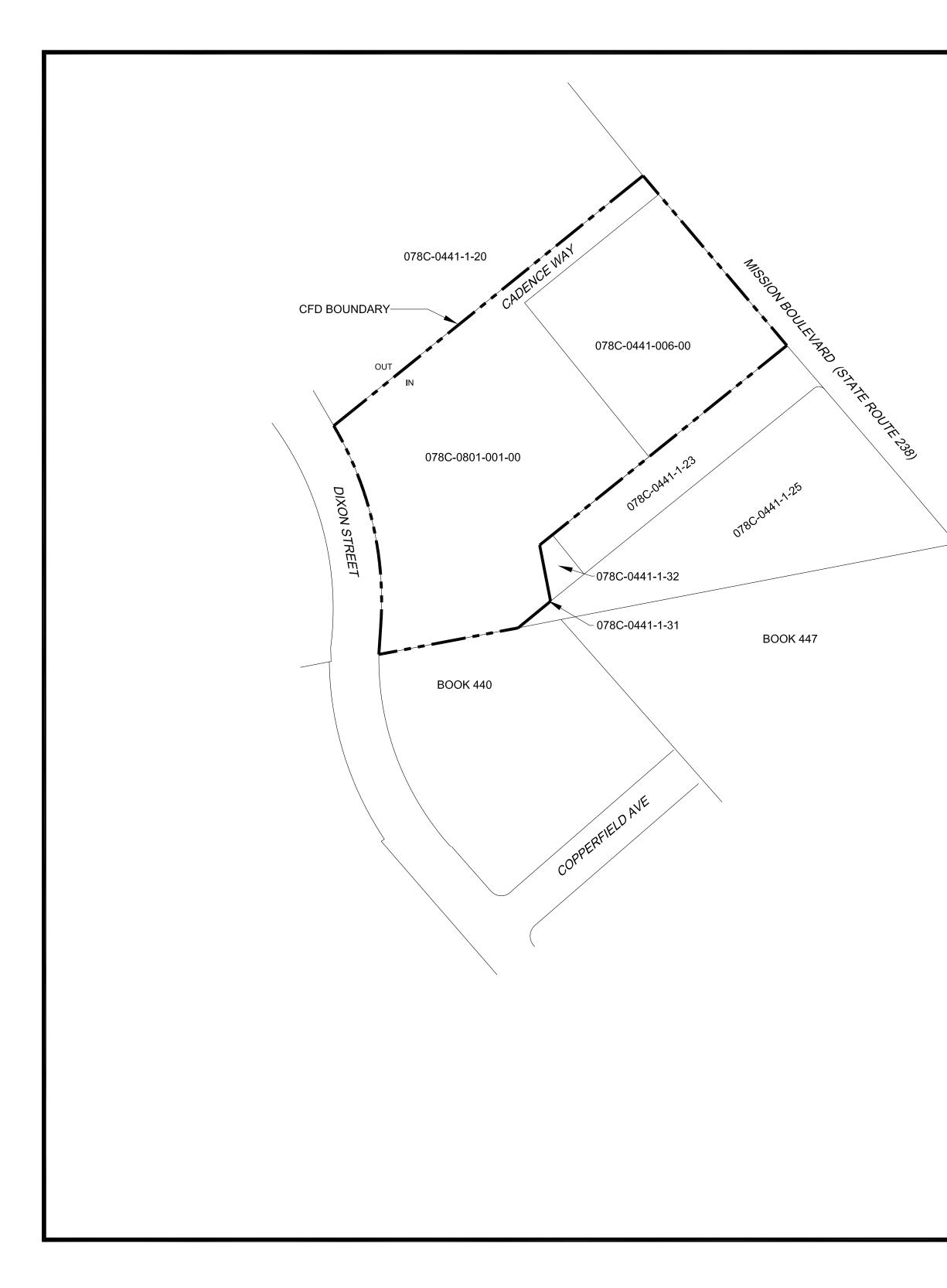
Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Administrator not later than one calendar year after having paid the Special Tax that is disputed. The Administrator shall promptly review the appeal, and if necessary, 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 Council whose subsequent decision shall be binding. If the decision of the Administrator (if the appeal is not filed with the Council) or the Council (if the appeal is filed with the Council) 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). This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to any legal action by such owner.

## H. <u>TERM OF SPECIAL TAX</u>

The Special Tax shall be levied in perpetuity as needed to pay the Special Tax Requirement.

# **APPENDIX D**

Boundary Map of Community Facilities District No. 3



CITY OF HAYWARD COMMUNITY FACILITIES DISTRICT NO. 3 (SOUTH HAYWARD BART TOD PROJECT) Alameda County, State of California 1. Filed in the office of the City Clerk of the City of Hayward this day of \_\_\_\_\_, 2015. City Clerk City of Hayward 2. I hereby certify that the within map showing proposed boundaries of City of Hayward, Community Facilities District No. 3 (South Hayward BART TOD Project), County of Alameda, State of California, was approved by the City Council of the City of Hayward, at a meeting thereof, held on the \_\_\_\_\_ day of \_, 2015, by its Resolution No. City Clerk City of Hayward 3. Filed this \_ \_day of , 2015, at the hour of \_of Maps of Assessment and \_\_o'clock\_\_\_.m, in Book Community Facilities Districts at Page \_in the Office of the County Recorder in the County of Alameda, State of California. SITE County Recorder County of Alameda a**l**e Vista Pa VICINITY MAP N.T.S. LEGEND 078C-0801-001-00 ASSESSOR'S BOOK, PAGE, & NUMBER COMMUNITY FACILITIES DISTRICT BOUNDARY  $\mathbf{\hat{P}}$ Scale 1"=100'

PROPOSED BOUNDARIES OF





# **APPENDIX E**

Assessor's Parcel Maps for Fiscal Year 2024-25

