

**RECORDING REQUESTED BY AND  
AFTER RECORDATION RETURN TO:**

Clerk of the Board  
East Bay Regional Park District  
2950 Peralta Oaks Court  
Oakland, CA 94605

**NOTICE OF SPECIAL TAX LIEN**

**EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3**

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned, Clerk of the Board of the East Bay Regional Park District (the "District"), hereby gives notice that a lien to secure payment of a special tax which the Board of Directors of the District is authorized to levy has been imposed. The special tax secured by this lien is authorized to be levied for the purpose of paying for the services described on Exhibit A, attached hereto.

The special tax is authorized to be levied within the East Bay Regional Park District Community Facilities District No. A/C-3 (the "CFD"), which has now been officially formed, and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate and method of apportionment, and manner of collection of the authorized special tax is shown on Exhibit B, attached hereto. As set forth in the rate and method of apportionment, the obligation to pay the special tax may not be prepaid and permanently satisfied.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Contra Costa, the obligation to pay the special tax levy shall become a lien upon all Taxable Property (as defined in Exhibit B, attached hereto) within the CFD, in accordance with Section 3115.5 of the Streets and Highways Code.

The names of the owners and the description of the real property included within the CFD as they appear on the records of the County Recorder of the County of Contra Costa as of the date of recording of this notice are as shown in Exhibit C, attached hereto.

Reference is made to the Boundary Map of the CFD recorded in Book 86 of Maps of Assessment and Community Facilities Districts at Page 43 on May 2, 2018, in the office of the County Recorder of the County of Contra Costa, State of California, which is now the final boundary map of the CFD.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the East Bay Regional Park District, 2950 Peralta Oaks Court, Oakland, California 94605, Attention: Chief Financial Officer.

Dated: 1/22/2019

By: 

Debra Auken  
Chief Financial Officer  
East Bay Regional Park District

**EXHIBIT A**

**EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3**

**DESCRIPTION OF SERVICES TO BE FUNDED BY THE CFD**

It is intended that the CFD will be eligible to fund within or in the vicinity of the CFD all or a portion of the direct and incidental costs of the maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvements; public safety protection services; recreation and open-space program services; flood and storm protection services; maintenance and operation of District property, including open space; and the construction, expansion, improvement, or rehabilitation of District property, including park, recreation, open-space, and flood and storm protection facilities.

The CFD may fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; 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, replacements, and for the future provision of services. It is expected that the services will be provided by the District, either with its own employees or by contract with third parties, or any combination thereof. The CFD may also fund administrative fees of the District related to the CFD.

The foregoing description of the types of services eligible to be funded is general in nature and includes any appurtenant work and incidental expenses relating to the operation, maintenance and servicing of facilities. The final nature and location of the services will be determined upon the preparation of final plans and specifications for such services.

**EXHIBIT B**

**EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3**

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

**EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3  
RATE AND METHOD OF APPORTIONMENT**

A Special Tax as hereinafter defined shall be levied and collected in the East Bay Regional Park District Community Facilities District No. A/C-3 ("CFD No. A/C-3") each Fiscal Year, commencing in Fiscal Year 2020-2021, in an amount determined by the application of the procedures described below. All of the real property in CFD No. A/C-3, unless exempted by law or by the provisions hereof, shall be taxed for purposes of CFD No. A/C-3, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meaning:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California, as amended to date and as may be amended from time to time.

**"Administrative Expenses"** means the actual or reasonably estimated costs directly related to the administration of CFD No. A/C-3 including, but not limited to, the following: the costs of computing the Special Tax and preparing the annual Special Tax collection schedules (whether by the District, the CFD Administrator, or both); the costs of collecting the Special Taxes (whether by the County, the District, or otherwise); the costs to the District, CFD No. A/C-3, or any designee thereof of complying with disclosure requirements; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; and the costs of the District, CFD No. A/C-3, or any designee thereof related to any appeal of the levy or application of the Special Tax. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. A/C-3 for any other administrative purposes, including, but not limited to, attorney's fees; costs associated with annexations to CFD No. A/C-3; and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Assessor's Data"** means Use Code, Homeowner Exemption, Secured Roll or other Assessor's Parcel information contained in the records of the County Assessor.

**"Assessor's 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 of the County designating Assessor's Parcels by an Assessor's Parcel number.

**"Authorized Services"** means the public services authorized to be funded by CFD No. A/C-3 as set forth in the resolutions of formation adopted by the Board establishing CFD No. A/C-3.

**"Board"** means the Board of Directors of the East Bay Regional Park District, acting as the legislative body of CFD No. A/C-3.

**“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 Taxes.

**“CFD No. A/C-3”** means the East Bay Regional Park District Community Facilities District No. A/C-3.

**“County”** means either the County of Alameda, the County of Contra Costa, or both.

**“District”** means the East Bay Regional Park District.

**“Dwelling Unit”** means an individual residential living space. The number of Dwelling Units assigned to each Assessor’s Parcel may be determined by (i) referencing Use Code data, (ii) site surveys and physical unit counts, (iii) reviewing County building permit data, and/or (iv) determining the number of Homeowner Exemptions reflected for an Assessor’s Parcel in the Assessor’s Data on the County Secured Roll.

**“Exempt Property”** means all Assessors’ Parcels that are exempt from the Special Tax pursuant to Section E.

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

**“Floating Home Property”** means all Assessor’s Parcels within CFD No. A/C-3 with an Alameda County Use Code of 0750.

**“Homeowner Exemption”** means a property tax exemption that is (i) permitted by the State to be taken against an individual’s primary residence and (ii) reflected in the Assessor’s Data on the County Secured Roll.

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

**“Mobile Home Property”** means all Assessor’s Parcels within CFD No. A/C-3 (i) with an Alameda County Use Code of 0600 or 0700; or (ii) with a Contra Costa County Use Code of 88.

**“Multi-Family Residential Property”** means all Assessor’s Parcels of Taxable Property within CFD No. A/C-3 (i) with an Alameda County Use Code of 1200, 2100, 2200, 2300, 2400, 2440, 2500, 2600, 2700, 2800, 2900, 7100, 7200, 7430, 7500, 7600, 7700, 7701, 7800, or 7900, as those Use Codes may be amended in the future; or (ii) with a Contra Costa County Use Code of 13, 21, 22, 23, 24, 25, 26, 27, or 28, as those Use Codes may be amended in the future.

**“Non-Residential Property”** means all Assessor’s Parcels within CFD No. A/C-3 not classified as Floating Home Property, Mobile Home Property, Multi-Family Residential Property, Public Property, or Single-Family Residential Property.

**“Property Use”** means, in any Fiscal Year, the category of use assigned using the County Assessor’s Data Use Code, as indicated on the Secured Roll.

**“Proportionately”** means, in any Fiscal Year, that the ratio of the Special Tax levy on Taxable Property to the Maximum Annual Special Tax on Taxable Property is equal for all Assessors’ Parcels of Taxable Property authorized to be levied in that Fiscal Year.

**“Public Property”** means any property within the boundaries of CFD No. A/C-3 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and acreage on a final subdivision map as property which will be owned by a 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 shall be taxed and classified in accordance with its use. For purposes of this definition, a “public agency” includes the federal government, the State, the County, the District, or any other public agency.

**“Rate and Method”** means this Rate and Method of Apportionment for CFD No. A/C-3.

**“Secured Roll”** means that Assessor’s Data indicating the current Fiscal Year property value for County tax assessment purposes.

**“Single-Family Residential Property”** means all Assessor’s Parcels of Taxable Property within CFD No. A/C-3 (i) with an Alameda County Use Code of 1100, 1101, 1120, 1130, 1140, 1150, 1160, 1300, 1400, 1440, 1500, 1505, 1520, 1525, 1540, 1545, 1600, 1620, 1640, 1700, 1800, 1820, 1840, 1900, 1901, 5100, 7300, 7301, 7302, 7320, 7321, 7340, 7341, 7342, or 7400, as those Use Codes may be amended in the future; (ii) with a Contra Costa County Use Code of 11, 12, 14, 16, 19, 29 or 61, as those Use Codes may be amended in the future; or (iii) that meet neither of the two criteria listed above, but have a Homeowner Exemption reflected on the County Secured Roll.

**“Special Tax”** means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

**“Special Tax Requirement”** means that amount of Special Tax revenue required in any Fiscal Year, as determined by the CFD Administrator, for the following purposes: (i) to pay the costs of Authorized Services; (ii) to pay Administrative Expenses; (iii) to pay any amounts required to establish or replenish any repair and contingency funds, capital improvement replacement funds, or reserve funds for CFD No. A/C-3; (iv) to pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year. The Special Tax Requirement shall be net of a credit for any funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

**“State”** means the State of California.

**“Taxable Property”** means all Assessor’s Parcels within the boundaries of CFD No. A/C-3 that are not classified as Exempt Property under the Act or Section E below which, in any Fiscal Year, have been assigned an Improvement Value greater than zero dollars (\$0.00) on the County Secured Roll for that Fiscal Year.

**“Use Code”** means (i) the four-digit use code assigned by the Alameda County Assessor’s Office to each Assessor’s Parcel within Alameda County; or (ii) the two-digit use code assigned by the Contra Costa County Assessor’s Office to each Assessor’s Parcel within Contra Costa County.

**B. DETERMINATION OF TAXABLE PARCELS**

On or about July 1 of each Fiscal Year, the CFD Administrator shall determine the valid Assessor's Parcels for all Assessor's Parcels within CFD No. A/C-3. If any Assessor's Parcels are no longer valid from the previous Fiscal Year, the CFD Administrator shall determine the new Assessor's Parcels that are in effect for the current Fiscal Year. To the extent Assessor's Parcels are subdivided, consolidated or otherwise reconfigured, the Maximum Special Tax rates shall be assigned to the new Assessor's Parcels pursuant to Section C. The CFD Administrator shall also determine whether Assessor's Parcels within CFD No. A/C-3 are Taxable Property or Exempt Property and, for all Taxable Property, the Property Use and Dwelling Units.

**C. MAXIMUM ANNUAL SPECIAL TAX**

The Maximum Annual Special Tax for each Assessor's Parcel of Taxable Property shall be assigned according to the table below:

<b>Property Use</b>	<b>Maximum Annual Special Tax Rates</b>
Single-Family Residential Property	\$12.00 per Dwelling Unit
Multi-Family Residential Property	\$8.28 per Dwelling Unit

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

The Special Tax shall be levied each Fiscal Year by the CFD Administrator. The Special Tax Requirement shall be apportioned to each Assessor's Parcel of Taxable Property within CFD No. A/C-3 by the method shown below.

First. Determine the Special Tax Requirement.

Second. Levy the Special Tax on each Assessor's Parcel of Taxable Property, Proportionately, up to the Maximum Special Tax Rates described in Section C to satisfy the Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel of Taxable Property be increased by more than ten percent above the amount that would have been levied in that Fiscal Year had there never been any delinquency or default by the owner(s) of any other Assessor's Parcel within CFD No. A/C-3.

**E. EXEMPTIONS**

The CFD Administrator shall classify Assessor's Parcels with the following Property Use as Exempt Property: Floating Home Property, Mobile Home Property, Non-Residential Property, Public Property, Assessor's Parcels exempt from *ad valorem* taxation, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement shall also be classified as Exempt Property.

If, in any Fiscal Year, the Property Use of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be classified as Taxable Property.

**F. APPEALS AND INTERPRETATION**

Any property owner may file a written appeal of the Special Taxes with the CFD Administrator claiming that the amount or application of the Special Taxes is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the CFD Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the CFD Administrator or subsequent decision by the Board requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

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

**G. 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 that the District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. A/C-3.

**H. NO PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

**I. TERM OF SPECIAL TAX**

The Special Tax shall be levied for a 20-year period, commencing in Fiscal Year 2020-2021 through Fiscal Year 2039-40, as necessary to satisfy the Special Tax Requirement.