



GOODWIN CONSULTING GROUP

**CITY OF FREMONT  
COMMUNITY FACILITIES DISTRICT NO. 3  
(WARM SPRINGS PUBLIC SERVICES)**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2020-21**

**November 2, 2020**

***Community Facilities District No. 3  
CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the City of Fremont Community Facilities District No. 3 (Warm Springs Public Services) (“CFD No. 3” or the “CFD”):

### **Fiscal Year 2020-21 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
5	\$183,651

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

### **Delinquency Summary**

<b>Delinquent Amount for FY 2019-20 (as of June 30, 2020)</b>	<b>Number of Parcels Delinquent</b>	<b>Total Levy for FY 2019-20</b>	<b>Delinquency Rate</b>
\$0	0	\$178,302	0.00%

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

## ***I. INTRODUCTION***

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

On June 19, 2018, the City of Fremont (the “City”) City Council adopted Resolution No. 2018-40, 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 the CFD. Special tax revenue will fund the maintenance of public street improvements within the Warm Springs development.

CFD No. 3 is located in the southern portion of the City, near the Warm Springs/South Fremont BART station. The CFD encompasses a non-contiguous, 241-acre area within the larger Warm Springs/South Fremont planning area. CFD No. 3 includes approximately 4 acres planned for commercial office development. The existing Tesla Factory occupies the remaining 237 acres within the CFD.

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

The reduction in property tax revenues that resulted from the passage of Proposition 13 in 1978 required public agencies and real estate developers to look for other means to generate funding for public infrastructure. The funding available from traditional assessment districts was limited by certain requirements of the assessment acts, and it became clear that a more flexible funding tool was needed. In response, the California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 (the “Act”) that provides for the levy of a special tax within a defined geographic area, namely a community facilities district, if such a levy is approved by two-thirds of the qualified electors in the area. The Act can generate funding for a broad range of facilities and services, and special taxes for a community facilities district can be allocated to property in any “reasonable” manner other than on an ad valorem basis.

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2020-21 special tax levy for CFD No. 3. The Report is intended to provide information to interested parties regarding CFD No 3, including the special taxes levied in fiscal year 2020-21, the public services authorized to be funded by the CFD, and information regarding the special tax delinquencies within CFD No. 3.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 3 for fiscal year 2020-21.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** provides information regarding services to be funded with special tax revenues.
- **Section VI** provides information regarding delinquent special taxes.
- **Section VII** provides a summary of the City’s annual reporting requirements as set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.
- **Section VIII** provides information on state reporting requirements.

### ***III. FISCAL YEAR 2020-21 SPECIAL TAX REQUIREMENT***

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Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 3, the Special Tax Requirement means the amount necessary in any fiscal year to (i) pay for authorized services, (ii) pay administrative expenses of the CFD, and (iii) cure any delinquencies in the payment of the special tax which have occurred in the prior fiscal year. In any fiscal year, the Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the special tax in prior fiscal years, including revenues from the collection of delinquent special taxes and associated penalties and interest. For fiscal year 2020-21, the Special Tax Requirement is \$183,651, as shown in the table below

#### **Fiscal Year 2020-21 Special Tax Requirement\***

Maintenance Costs	\$0
Capital Replacement Reserve	\$176,462
Administrative Expenses	\$4,120
County Charge For Placement on Tax Roll @ 1.7% of Tax Levy	\$3,070
<b>Fiscal Year 2020-21 Special Tax Requirement</b>	<b>\$183,651</b>

*\*Totals may not sum due to rounding.*

## ***IV. FISCAL YEAR 2020-21 SPECIAL TAX LEVY***

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### **Special Tax Methodology**

Special taxes within CFD No. 3 are levied pursuant to the methodology set forth in the RMA, which defines Taxable Property as all parcels within the boundaries of the CFD that are not exempt from the special tax. The RMA establishes a maximum special tax rate for each parcel of Taxable Property in the CFD. In any fiscal year, if parcels have subdivided, the maximum special tax shall be reallocated to the new parcels using one of two procedures detailed in the RMA. The first procedure applies to subdivisions that do not create Airspace Parcels, which are defined as parcels that constitute vertical space of an underlying land parcel. In this scenario, the maximum special tax shall be reallocated to the new parcels on an acreage basis. The second procedure applies to subdivisions that create Airspace Parcels, and it states that the maximum special tax shall be reallocated to the new parcels based on the net square footage of all existing and expected buildings within the subdivided area. Under no circumstance shall the aggregate maximum special taxes assigned to successor parcels upon subdivision of an original parcel be less than the maximum special tax that applied to the original parcel prior to the subdivision.

### **Maximum Special Tax Rates**

Section C of the RMA sets forth the maximum annual special tax applicable to each parcel of Taxable Property as of the date the CFD was formed. Appendix A shows the maximum special tax that can be levied on each parcel of Taxable Property in fiscal year 2020-21. The percentage of the maximum special tax that will be levied on each parcel for fiscal year 2020-21 is determined by the method of apportionment included in Section D of the RMA.

### **Apportionment of the Special Tax for Fiscal Year 2020-21**

The amount of special tax levied on each parcel in the CFD each fiscal year will be determined by application of Section D of the RMA. Pursuant to this section, the special tax shall be levied proportionately on each parcel of Taxable Property within the CFD up to 100% of the maximum special tax for each parcel for such fiscal year.

Application of the maximum special tax on all Taxable Property in the CFD would generate \$235,108 in special tax revenue. This amount is greater than the Special Tax Requirement of \$183,651. Thus, for fiscal year 2020-21, the actual tax levied is 78.11% of the maximum special tax for each parcel. Appendix A shows the actual amount of special tax levied on each parcel in fiscal year 2020-21.

## *V. AUTHORIZED SERVICES*

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Resolution No. 2018-40, adopted by the City Council on June 19, 2018, authorizes CFD No. 3 to finance, in whole or in part, the following services:

Maintenance, operation and repair/replacement of enhanced public street improvements in those certain streets located in Tract 8253 (as described in that certain map recorded on September 22, 2016 in Book 343 of Maps, at Pages 27 through 40 under Series No. 2016-242297) identified in the CFD formation proceedings, including but not limited to the following:

- Pavement
- Sidewalk
- Pavers at intersections
- Striping markers on streets and sidewalks
- Concrete Landscape walls
- Trench Drain
- Stormwater drains and filters
- Street lighting improvements
- Street furniture, including but not limited to benches, trash/recycling receptacles and bicycle racks
- Street barriers, including bollards
- Gateway monuments, including gateway entry monuments and enhanced street name signs
- Landscape-related improvements, including but not limited to trellises
- Landscaping and irrigation, including but not limited to trees, shrubs and other plantings

Special taxes collected in the CFD will also fund incidental costs associated with the services, including, but not limited to: (i) administrative expenses associated with the CFD, (ii) amounts needed to cure delinquent special taxes, and (iii) reimbursement of costs related to the formation of the CFD.

## ***VI. DELINQUENCIES***

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As of June 30, 2020, the Alameda County Auditor's Office reports the following delinquencies for CFD No. 3:

### **Delinquencies as of June 30, 2020**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2019-20	0	\$0	\$178,302	0.00%

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

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On September 18, 2000, Governor Gray Davis approved Senate Bill (SB) 165 which enacted the “Local Agency Special Tax and Bond Accountability Act”. In approving the bill, the Legislature pointed out that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. The reporting requirements in SB 165 are provided below.

Pursuant to Sections 50075.3 and 53411, the “chief fiscal officer” of the City will, by January 1, 2002, and at least once a year thereafter, file a report with the City Council setting forth the following information:

### **Section 50075.3**

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

In fiscal year 2019-20, the total special tax levy of \$178,302 was collected, as no property owners were delinquent in the payment of the special tax. Of this amount \$2,980 was retained by Alameda County for placing the taxes on the tax roll. CFD revenue in the amount of \$171,322 was allocated to a capital replacement reserve for the replacement of the items listed in Section V of this Report. The remaining \$4,000 was expended on administrative expenses of the CFD.

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

The special taxes levied in CFD No. 3 pay for the ongoing maintenance and replacement of public street improvements. For additional details on what services are authorized to be funded, please refer to Section V of this report.

## ***VIII. STATE REPORTING REQUIREMENTS***

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### **Assembly Bill No. 1666**

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 web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site 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 web site 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.

### **Assembly Bill No. 1483**

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.

## **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.

## **APPENDIX A**

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*Fiscal Year 2020-21 Special Tax Levy  
for Individual Assessor's Parcels*

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**City of Fremont  
Community Facilities District No. 3  
(Warm Springs Public Services)  
Fiscal Year 2020-21 Special Tax Levy**

Assessor's Parcel Number	Acreage	2020-21 Maximum Special Tax	2020-21 Actual Special Tax
519 1747 011 01	236.71	\$79,783.92	\$62,322.12
519 1753 012 00	1.081	\$38,831.06	\$30,332.34
519 1753 013 00	1.046	\$38,831.06	\$30,332.34
519 1753 014 00	1.084	\$38,831.06	\$30,332.34
519 1753 015 00	1.018	\$38,831.06	\$30,332.34
<b>Total Levy</b>	<b>240.94</b>	<b>\$235,108.17</b>	<b>\$183,651.48</b>

*Goodwin Consulting Group, Inc.*

## **APPENDIX B**

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

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## **EXHIBIT B**

### **CITY OF FREMONT COMMUNITY FACILITIES DISTRICT NO. 3 (WARM SPRINGS PUBLIC SERVICES)**

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

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A Special Tax applicable to each Assessor's Parcel in the City of Fremont Community Facilities District No. 3 (Warm Springs Public Services) 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 Taxable Property, as described below. All of the property in the CFD, unless exempted by law or by the provisions of Section F below, 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:

**“Acre” or “Acreage”** means the total gross square footage of the land area within an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the total gross square footage of the land area shown or described on the applicable final map, parcel map, lot line adjustment, or other map or legal description recorded in the Alameda County Recorder's Office.

**“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 California Government Code.

**“Administrative Expenses”** means any or all of the following: (i) the expenses of the City in carrying out its duties with respect to the CFD including, but not limited to, the levy and collection of the Special Tax, the review of any appeals by property owners, the fees and expenses of its legal counsel, charges levied by the County in connection with the levy and collection of the Special Tax, costs related to property owner inquiries regarding the Special Tax, and all other costs and expenses of the City and County in any way related to the administration of the CFD.

**“Administrator”** shall mean the person or firm designated by the City to administer the Special Tax according to this RMA.

**“Airspace Parcel”** means a parcel with an assigned Assessor's Parcel number that constitutes vertical space of an underlying land Parcel.

**“Assessor's Parcel” or “Parcel”** means a lot or parcel, including an Airspace 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.

**“Authorized Services”** means those services that are authorized to be funded by Special Taxes collected within the CFD.

**“CFD”** means the City of Fremont Community Facilities District No. 3 (Warm Springs Public Services).

**“CFD Formation”** means the date on which the Resolution of Formation to form the CFD was adopted by the City Council.

**“City”** means the City of Fremont.

**“City Council”** means the City Council of the City of Fremont, acting as the legislative body of the CFD.

**“County”** means the County of Alameda.

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

**“Maximum Special Tax”** means the greatest amount of Special Tax that can be levied on a Parcel in any Fiscal Year, as determined in accordance with Section C below.

**“Net Square Footage”** means, for a non-residential building, the total gross floor area within the exterior walls of the building, not including space devoted to stairwells, elevator shafts, accessory parking, required corridors, public restrooms, basement storage, light courts, mechanical equipment, atriums, lobbies, decks, patios, plazas, and similar areas. For a residential building, Net Square Footage means the square footage of living area within the perimeter of a residential structure, not including common areas and space devoted to a garage, carport, walkway, overhang, patio, or similar area. Net Square Footage shall be determined by the Administrator by reference to building permits, site plans, condominium plans, or other such map, permit, or plan that identifies the square footage within various areas of the building.

**“Original Parcel”** means an Assessor’s Parcel included in the CFD at the time of CFD Formation, as identified in Table 1 in Section C below. A Successor Parcel that is further subdivided shall also be considered an Original Parcel for the purposes of determining the Maximum Special Tax pursuant to Section C.

**“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 Parcels of Taxable Property.

**“Public Property”** means any property within the boundaries of the CFD that is owned by the federal government, State of California, County, City, or other local governments or public agencies.

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

“**Special Tax**” means a special tax levied 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: (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. In any Fiscal Year, the Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Special Tax in prior Fiscal Years, including revenues from the collection of delinquent Special Taxes and associated penalties and interest.

“**Successor Parcel**” means a Parcel of Taxable Property created from subdivision or reconfiguration of an Original Parcel.

“**Taxable Property**” means all of the Assessor’s Parcels within the boundaries of the CFD which are not exempt from the Special Tax pursuant to law or Section F below.

“**Taxable Public Property**” means, in any Fiscal Year, any Parcel of Public Property that satisfies both of the following conditions: (i) the Parcel had, in its entirety, been a Parcel of Taxable Property and, as such, had been subject to the levy of the Special Tax when the public agency took ownership of the Parcel, and (ii) if the Parcel were to be exempt from the Special Tax because it has become Public Property, the revenues available from the levy of the Maximum Special Tax on Taxable Property in the CFD would be insufficient to pay the Special Tax Requirement in the current and/or future Fiscal Years, as determined in the sole discretion of the City.

**B. DATA FOR ADMINISTRATION OF SPECIAL TAX**

On or about July 1 of each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property within the CFD, and (ii) identify the Special Tax Requirement for the Fiscal Year. If, in any Fiscal Year, it is determined that: (i) a parcel map for 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), and (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, then the Administrator shall calculate the Special Tax separately for each Successor Parcel and levy the sum of these amounts on the Original Parcel that was subdivided by recordation of the parcel map.

**C. MAXIMUM SPECIAL TAX**

**1. *Original Parcels***

Table 1 below identifies the Maximum Special Tax assigned to each Original Parcel in the CFD for Fiscal Year 2018-19:

**TABLE 1  
MAXIMUM SPECIAL TAX  
FISCAL YEAR 2018-19**

<i>Fiscal Year 2018-19 Assessor's Parcel Number</i>	<i>Fiscal Year 2018-19 Maximum Special Tax*</i>
519-1753-012	\$36,602
519-1753-013	\$36,602
519-1753-014	\$36,602
519-1753-015	\$36,602
519-1753-020	\$75,204

**\* On July 1, 2019 and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by an amount equal to 3.0% of the amount in effect for the prior Fiscal Year.**

**2. *Successor Parcels Without Airspace Parcels***

If an Original Parcel is subdivided or reconfigured and none of the Successor Parcels are Airspace Parcels, the Administrator shall assign the Maximum Special Tax applicable to the Original Parcel to Successor Parcels by applying the following steps:

- Step 1.** Determine the aggregate Acreage of Taxable Property within all Successor Parcels created from subdivision or reconfiguration of the Original Parcel.
- Step 2.** Divide the Maximum Special Tax assigned to the Original Parcel by the Acreage of Taxable Property determined in Step 1 to calculate a Maximum Special Tax per acre.
- Step 3.** Multiply the Maximum Special Tax per acre calculated in Step 2 by the Acreage of Taxable Property within each Successor Parcel to determine the Maximum Special Tax for each Successor Parcel.

**3. *Successor Parcels Including Airspace Parcels***

If, in any Fiscal Year, an Original Parcel is subdivided or reconfigured and some or all of the Successor Parcels are Airspace Parcels, the Administrator shall apply the following steps to allocate the Maximum Special Tax applicable to the Original Parcel to each Successor Parcel:

- Step 1.** Identify the Maximum Special Tax that was assigned to the Original Parcel prior to subdivision.
- Step 2.** Review the building permit, site plans, and condominium plans, if applicable, to determine the aggregate Net Square Footage within the building(s) to be developed on all Successor Parcels that were created by subdivision of the Original Parcel.

- Step 3.** Determine the Net Square Footage for each of the Successor Parcels. Successor Parcels that are not expected to have Net Square Footage shall not have a Maximum Special Tax assigned to them.
- Step 4.** Divide the estimated Net Square Footage for each Successor Parcel from Step 3 by the aggregate Net Square Footage in the building from Step 2 to determine a quotient for each Successor Parcel.
- Step 5.** For a Successor Parcel, multiply the quotient calculated in Step 4 for such Successor Parcel by the Maximum Special Tax identified in Step 1 for the Original Parcel to calculate the Maximum Special Tax for such Successor Parcel.

Once a Successor Parcel is created, if such Successor Parcel is further subdivided or reconfigured, the Parcel will be considered an Original Parcel and the applicable steps above will be used to determine the Maximum Special Tax for the Parcels created from the subdivision or reconfiguration. If, at any time, an Original Parcel or a Successor Parcel is assigned a different Assessor's Parcel number, the Maximum Special Tax assigned to that Parcel shall continue to apply. Under no circumstance shall the aggregate Maximum Special Taxes assigned to Successor Parcels upon subdivision of an Original Parcel be less than the Maximum Special Tax that applied to the Original Parcel prior to the subdivision.

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

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for the Fiscal Year, and the Special Tax shall be levied Proportionately on each Parcel of Taxable Property within the CFD up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year.

**E. 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 City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods. The Special Tax may be levied in perpetuity.

**F. EXEMPTIONS**

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Public Property, except Taxable Public Property, as defined herein. In addition, no Special Taxes shall be levied on Parcels that (i) are designated as permanent open space or common space on which no structure is permitted to be constructed, (ii) are owned by a public utility for an unmanned facility, or (iii) are subject to an easement that precludes any other use on the Parcels.

## **G. APPEALS AND INTERPRETATIONS**

The City may interpret, clarify, and revise this RMA to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, that does not materially affect the levy and collection of the Special Tax. Any taxpayer within the CFD may file a written appeal of the Special Tax on his/her property with the City, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously 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 Tax is in error. City staff shall review the appeal, meet with the appellant if deemed necessary, and advise the appellant of its determination. If City staff agrees with the appellant, staff shall make a recommendation to the City Council to eliminate or reduce the Special Tax on the appellant's property or to provide a refund to appellant. The approval of the City Council or its designee must be obtained prior to any such elimination or reduction. If City staff disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the City Council by filing a written notice of appeal with the City Clerk, provided that appellant is current in his/her payments of the Special Tax. The second appeal must specify the reasons for its disagreement with City staff. The City Clerk shall schedule the appeal to be heard before the City Council or an appeals board designated by the City Council.

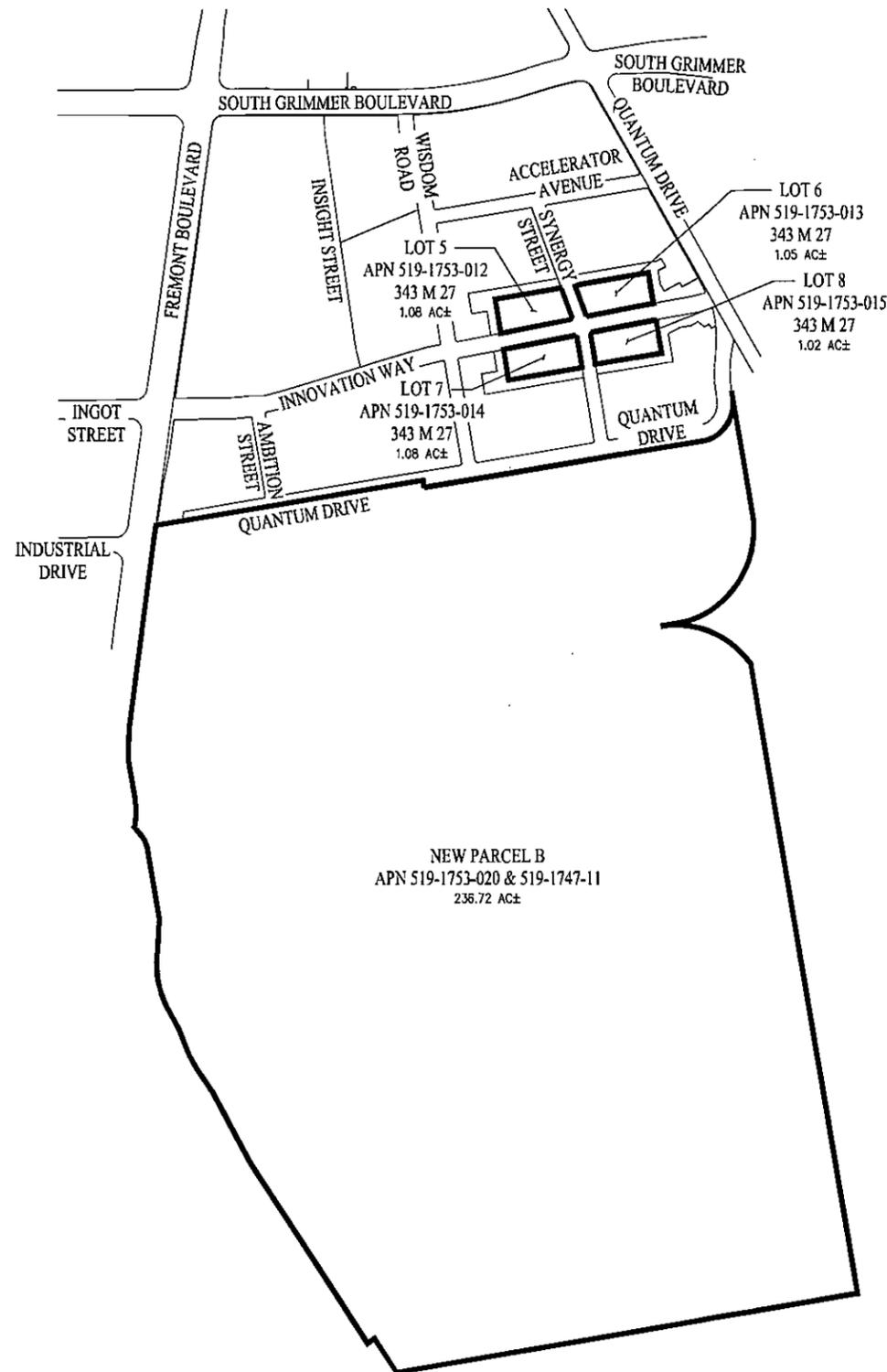
The City Council may adopt written policies and procedures to govern the appeal process.

## **APPENDIX C**

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### ***Boundary Map of CFD No. 3***

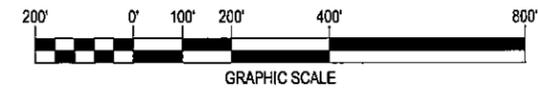
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PROPOSED BOUNDARIES OF  
**CITY OF FREMONT**  
**COMMUNITY FACILITIES DISTRICT NO. 3**  
**(WARM SPRINGS MAINTENANCE)**  
 CITY OF FREMONT, COUNTY OF ALAMEDA, STATE OF CALIFORNIA

**Carlson, Barbee & Gibson, Inc.**  
 CIVIL ENGINEERS • SURVEYORS • PLANNERS  
 SAN RAMON • WEST SACRAMENTO

SCALE: 1" = 200'      MAY 2018



**LEGEND**

- PARCEL BOUNDARY
- ▭ COMMUNITY FACILITIES DISTRICT NO. 3 BOUNDARY

**CITY CLERK'S STATEMENTS**

1. FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF FREMONT, THIS 29<sup>th</sup> DAY OF May, 2018.

*[Signature]*  
 CITY CLERK

2. I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CITY OF FREMONT COMMUNITY FACILITIES DISTRICT NO. 3 (WARM SPRINGS MAINTENANCE), CITY OF FREMONT, COUNTY OF ALAMEDA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF FREMONT AT A MEETING THEREOF HELD ON THE 15<sup>th</sup> DAY OF May, 2018, BY ITS RESOLUTION NO. 2018-27

*[Signature]*  
 CITY CLERK

**RECORDER'S STATEMENT**

FILED THIS 31<sup>st</sup> DAY OF MAY, 2018, AT THE HOUR OF 11:40 A.M. 0 O'CLOCK M., IN BOOK 18 OF MAPS OF THE ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 99 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA.

Fee: \$ 83.00  
 INSTRUMENT #: 2018107619

*[Signature]*  
 COUNTY RECORDER Steve Flanning  
 COUNTY OF ALAMEDA  
 State of California

COPY of map to be recorded  
 Has not been compared with Original

**APPENDIX D**

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*Assessor's Parcel Maps for  
Fiscal Year 2020-21*

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1747

SCALE: 1" = 500'

- (A) Rancho del Agua Caliente (Fulgencio Higuera) Bk.A Pat.-Pg.82
- (B) Record of Survey (General Motors Corporation) R.S BK.4 PG.30
- (C) P.M. 4138 141/99-100
- (D) TR. 8253 343/27-40

REVISOR: 04-08-13 LL 03-26-19 GH  
 05-12-14 LL  
 03-06-15 CC  
 04-19-16 CC  
 06-20-16 LL  
 12-22-16 JL  
 02-24-17 LL

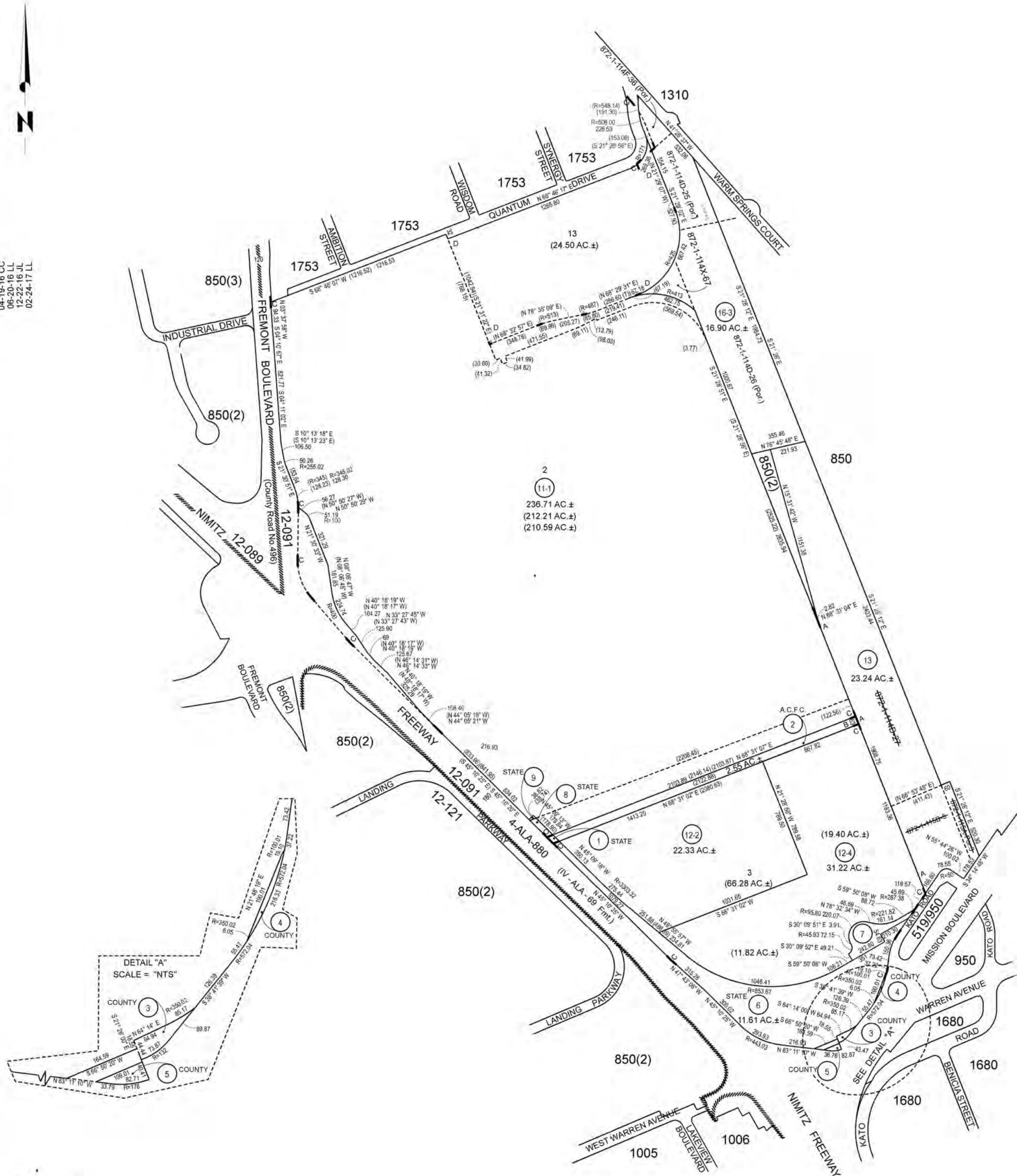
REVISOR: 07-23-12 LL

FORMERLY: POR. BLK.850

TRA: 55B, 56A REF:

HPN: 16

IND PG: 1



REVISOR: 04-08-13 LL 03-26-19 GH

ASSESSOR'S MAP 519

Code Area Nos. 12-091

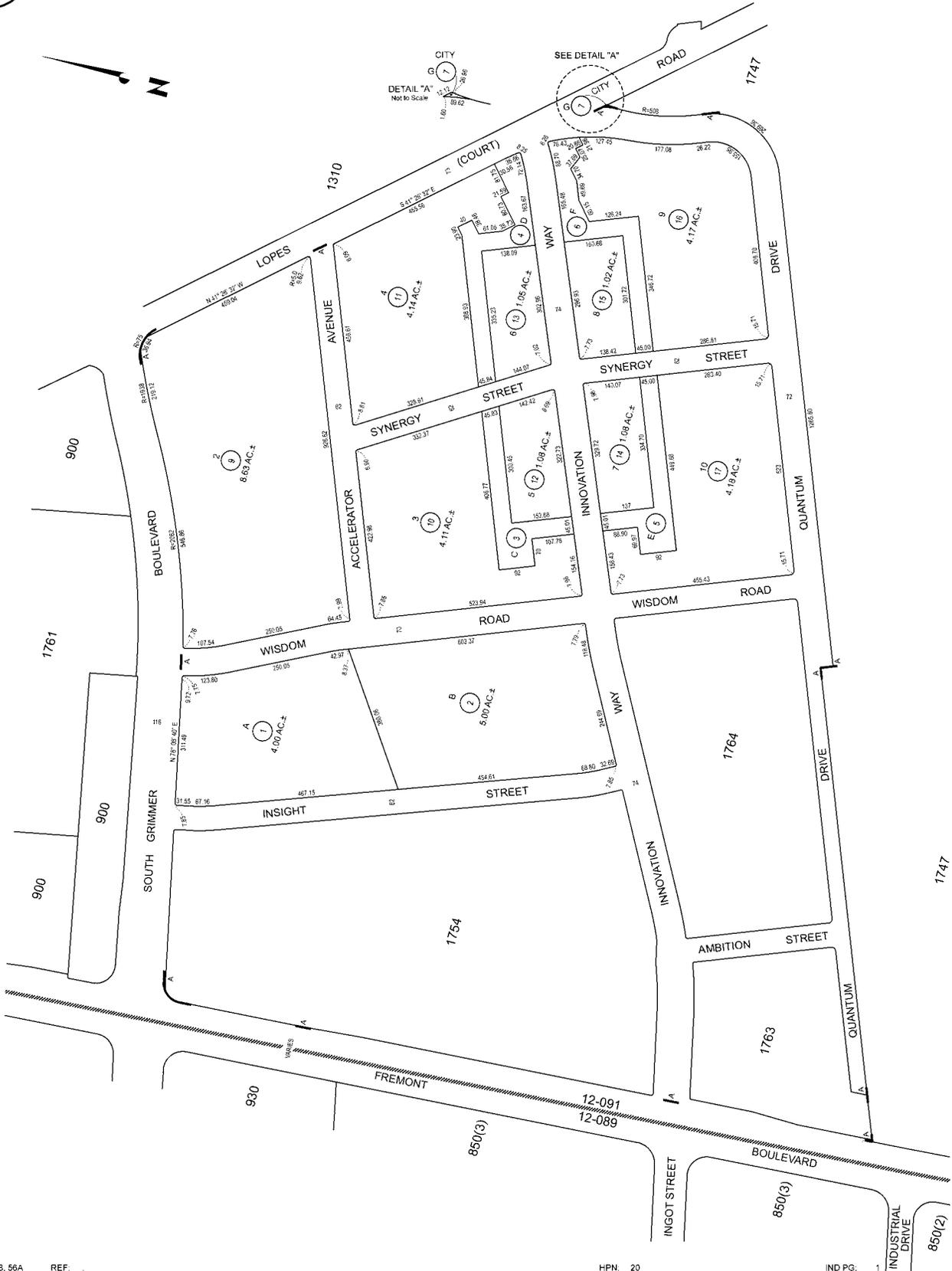
(A) TR. 8253 343/27-40

1753

SCALE: 1" = 200'

REVISIONS:  
12/27/17 L.L.  
3-26-19 G.H.B.  
8-12-19 J.L.  
09-03-20 J.L.  
01-03-20 L.L.

DRAWN: 02-24-17 L.L.



FORMERLY: FOR BLK. 1747

TRA: 55B, 56A REF.

HPN: 20

IND PG: 1