



GOODWIN CONSULTING GROUP

**CITY OF FREMONT
COMMUNITY FACILITIES DISTRICT NO. 1
(PACIFIC COMMONS)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2022-23**

November 16, 2022

***Community Facilities District No. 1
CFD Tax Administration Report***

TABLE OF CONTENTS

<i>Section</i>	<i>Page</i>
Executive Summary	i
I. Introduction	1
II. Purpose of Report.....	4
III. Special Tax Requirement	5
IV. Special Tax Levy.....	7
V. Prepayments	9
VI. State Reporting Requirements.....	5
 Appendix A - Fiscal Year 2022-23 Special Tax Levy for Individual Assessor’s Parcels	
 Appendix B - Services Cost Estimate for Fiscal Year 2022-23	
 Appendix C – Amended Rate and Method of Apportionment of Special Tax (Third Revised)	
 Appendix D - Boundary Map for CFD No. 1	
 Appendix E - Assessor's Parcel Maps for Fiscal Year 2022-23	

EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City of Fremont Community Facilities District No. 1 (Pacific Commons) (“CFD No. 1” or the “CFD”):

Fiscal Year 2022-23 Special Tax Levy

Facilities Special Tax

Number of Taxed Parcels	Total Special Tax Levy
54	\$4,811,765

Services Special Tax

Number of Taxed Parcels	Total Special Tax Levy
54	\$1,213,889

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

Outstanding Bonds Summary

Bond Issue	Issuance Date	Original Principal	Amount Retired	Current Amount Outstanding
Series 2015	August 2015	\$79,700,000	\$4,290,000*	\$75,410,000*

* As of the date of this report.

I. INTRODUCTION

City of Fremont Community Facilities District No. 1

On October 22, 1996, the City Council (the “Council”) of the City of Fremont (the “City”) established the City of Fremont Community Facilities District No. 1 (Pacific Commons) (“CFD No. 1” or the “CFD”) and authorized bonded indebtedness for the CFD not to exceed \$80 million. Catellus Development Corporation, the sole owner of property within the CFD at that time, voted to authorize the levy of a Mello-Roos special tax on property within the CFD. In May 2000, the Council conducted proceedings to alter the public facilities to be financed and the special tax formula for the CFD. In January 2001, the Council further altered the special tax formula pursuant to an additional action. On June 12, 2001, the Council adopted a Resolution of Issuance for Series 2001 Special Tax Bonds, and on June 20, 2001, special tax bonds in the aggregate principal amount of \$30 million were issued on behalf of the CFD. On April 22, 2003, a second revision to the Rate and Method of Apportionment of Special Tax (“RMA”) was approved by the Council. This second revision to the RMA provided for, among other things, the levy of the facilities special tax in the entirety of the CFD. With this revision, the authorized indebtedness for the CFD was increased from \$80 million to \$200 million. On July 21, 2005, a second series of special tax bonds was issued in the aggregate principal amount of \$38 million on behalf of the CFD.

On June 2, 2015, the Council approved a third revision to the RMA (“Amended RMA”) which simplified the tax formula and reduced the maximum facilities special taxes for properties in the CFD. On the same day, the Council adopted a Resolution of Issuance for a third series of special tax bonds (the “Series 2015 Bonds” or “Bonds”), and on August 25, 2015, the Series 2015 Bonds were issued in the aggregate principal amount of \$79,700,000. Proceeds from the Series 2015 Bonds were used to refund the outstanding principal amounts of the Series 2001 and 2005 Special Tax Bonds and to fund infrastructure within the CFD.

Pursuant to the Resolution of Formation of CFD No. 1, as modified by subsequent proceedings by the City Council, the types of facilities to be funded by special tax revenues generally include: the pay-off of any existing unpaid special assessments or reassessments; public roadways, medians, curbs, gutters, sidewalks, perimeter trails, and pedestrian/public access easements; traffic signals, street signage, monuments, and markers; landscaping; parks, public plazas, water features and open spaces; water distribution and fire suppression facilities; sanitary sewer facilities; storm drains and flood control facilities; the project site preserve, the Stevenson Boulevard site preserve, any other off-site habitat-related acquisitions and enhancements, and the funding of long term maintenance endowments with respect to any of the foregoing improvements; natural gas, electric, telephone and telecommunication facilities; relocation of existing public improvements or utility improvements; acquisition of rights-of-way not owned by Catellus; street lighting; erosion control; and any other improvements identified as public facilities in the development agreement.

In addition, the CFD is authorized to the fund a variety of services. These generally include maintenance of medians, landscaping, signs, monuments, and markers; perimeter trails,

pedestrian/public access easements; the project site preserve, the Stevenson Boulevard site preserve, stormwater facilities, and such other public facilities as the project developer may request.

The Pacific Commons Project

The CFD boundaries encompass an 822-acre site located in the City adjacent to Interstate Highway 880 and the San Francisco Bay. The development, known as Pacific Commons, is intended to be a master-planned business park composed primarily of offices, corporate campuses, a regional shopping center, research and development facilities, and warehouse and industrial facilities. Of the 822 gross acres in the site, 427 acres are designated as wetlands, approximately 50 acres have been designated for municipal or flood control purposes, and approximately 20 acres have been used for streets and other public improvements. The balance of 325 acres is developable land.

ProLogis, which purchased Catellus, acting alone or in conjunction with one of its affiliates, is the master developer of Pacific Commons and expects to construct all project infrastructure. It may, on occasion, sell or ground lease parcels within the property and the purchasers of ground leases might then undertake development of those parcels. In total, the development is slated for construction of 8.3 million square feet of gross building area, including mixed-use industrial, office, retail, and manufacturing/fabrication land uses.

Pacific Commons is intended to be a Class A business park, with amenities that will attract businesses to locate or relocate there. The project is a transit-oriented development that may eventually be connected directly to the regional rail transportation linkages. A proposed rail transit station at the northwestern corner of the project site, proposed bus transit linkages to downtown Fremont and Bay Area Rapid Transit, as well as a potential shuttle system to and through the site will present incentives for employees in Pacific Commons to take public transit, ride a bike, or walk to work.

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.

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency's general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

A community facilities district can also fund a broad range of services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm 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 2022-23 special tax requirement for CFD No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of the CFD, special taxes levied in fiscal year 2022-23, public facilities and services authorized to be funded by the CFD, as well as prepayments.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 1 for fiscal year 2022-23.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in the CFD.
- **Section V** identifies parcels, if any, that have prepaid their facilities special tax obligation.
- **Section VI** provides information on state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Taxes (the “RMA”), which was adopted as an exhibit to the Resolution of Formation for CFD No. 1, the amount collected in any fiscal year will be comprised of a combination of the annual Facilities Special Tax Requirement and annual Services Special Tax Requirement. A detailed description of each annual tax requirement is provided in this section. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix C.)*

Services Special Tax

The Services Special Tax Requirement is defined as the amount of revenue needed in any fiscal year to pay for: (i) Authorized Services, (ii) Administrative Expenses that have not been included in the Facilities Special Tax Requirement for that Fiscal Year, and (iii) amounts needed to cure any delinquencies in the payment of Services Special Taxes which have occurred in the prior Fiscal Year. In any Fiscal Year, the Services Special Tax Requirement shall be reduced by surplus amounts available (as determined by the City) from the levy of the Services Special Tax in prior Fiscal Years, including revenues from the collection of delinquent Services Special Taxes and associated penalties and interest. Therefore, the Services Special Tax Requirement for fiscal year 2022-23 is \$1,213,889. The table below summarizes the calculation of the Services Special Tax Requirement for fiscal year 2022-23:

Fiscal Year 2022-23 Services Special Tax Requirement*

Estimated Fiscal Year 2022-23 Services Costs **	\$1,163,598
CFD Administrative Expenses	\$30,000
County Charge for Placement on Tax Roll @ 1.7% of Tax Levy	\$20,291
Fiscal Year 2022-23 Services Special Tax Requirement	\$1,213,889

**Totals may not sum due to rounding*

***See Appendix B for details.*

Facilities Special Tax

The Facilities Special Tax Requirement is defined as the amount that must be levied in any fiscal year to: (i) pay principal and interest on Bonds that are due in the calendar year that begins in such Fiscal Year; (ii) create and/or replenish reserve funds for the Bonds to the extent such replenishment has not been included in the computation of the Facilities Special Tax Requirement in a previous Fiscal Year; (iii) cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year; (iv) pay Administrative Expenses; and (v) pay directly for the acquisition or construction of Authorized Facilities except that such costs shall not be included in the Facilities Special Tax Requirement until a building permit has been issued for new construction on all Parcels of Taxable Property within the CFD. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by: (a) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to the Indenture; (b) proceeds received from the collection of penalties associated with delinquent Facilities Special Taxes; and (c) any other revenues available to reduce the Facilities Special Tax Requirement as determined by the Administrator. The Facilities Special Tax Requirement for fiscal year 2022-23 is \$4,811,765, as shown in the table below:

Fiscal Year 2022-23 Facilities Special Tax Requirement*

Series 2015 Bond Interest Due March 1, 2023	\$1,811,003
Series 2015 Bond Interest Due September 1, 2023	\$1,811,003
Series 2015 Bond Principal Due September 1, 2023	\$1,115,000
Subtotal - Series 2015 Bonds	\$4,737,006
Administrative Expenses	\$2,000
County Charge For Placement on Tax Roll @ 1.7% of Tax Levy	\$80,433
Letter of Credit Expense	\$8,126
Surplus Balance	(\$15,800)
Fiscal Year 2022-23 Facilities Special Tax Requirement	\$4,811,765

*Totals may not sum due to rounding.

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within CFD No. 1 are levied pursuant to the methodology set forth in the Amended RMA. Taxable Property is defined as all of the assessor's parcels within the boundaries of the CFD which are not exempt from the special taxes. Each Fiscal Year, the Administrator shall: (i) identify the current Assessor's Parcel numbers for all Parcels of Taxable Property within the CFD, (ii) identify the Facilities Special Tax Requirement for the Fiscal Year, and (iii) identify the Services Special Tax Requirement for the Fiscal Year. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix C.)*

Changes to the Rate and Method of Apportionment of Special Tax

On June 2, 2015, the Council and the landowner electors in the CFD approved the Amended RMA, which simplified the special tax formula. Previous versions of the RMA defined tax zones and land use categories which determined the maximum special taxes for each parcel. Additionally, the development status of each property affected its priority for taxation, with developed properties being taxed first and undeveloped properties second. The Amended RMA replaced this formula with a specific maximum special tax assigned to each parcel in the CFD. Under the Amended RMA, all parcels in the CFD have the same priority for taxation, regardless of their development status. The Amended RMA also lowered the maximum facilities special tax for each parcel in the CFD, following a finding that the maximum facilities special tax could be reduced without adversely impacting the proposed financing plan for the CFD.

Maximum Special Tax Rates

The maximum services special tax and maximum facilities special tax rates applicable to each parcel of Taxable Property in CFD No. 1 are set forth in Section C of the Amended RMA. On July 1 of each fiscal year, the maximum facilities special tax for each parcel shall be increased by 2% of the amount in effect for the prior fiscal year. Also on July 1 of each fiscal year, the maximum services special tax for each parcel shall be increased by 4% of the amount in effect for the prior fiscal year. The percentage of the maximum special tax rates that will be levied on each parcel for fiscal year 2022-23 is determined by the method of apportionment included in Section D of the Amended RMA. Appendix A shows the maximum services special tax and maximum facilities special tax that can be levied on each parcel of Taxable Property in fiscal year 2022-23.

Apportionment of Special Taxes

Services Special Tax

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

The special tax roll, which identifies the services special tax to be levied against each parcel in CFD No. 1 in fiscal year 2022-23, is provided in Appendix A.

Facilities Special Tax

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

The special tax roll, which identifies the facilities special tax to be levied against each parcel in CFD No. 1 in fiscal year 2022-23, is provided in Appendix A.

V. PREPAYMENTS

As of June 30, 2022, no property owner in CFD No. 1 has prepaid his/her facilities special tax obligation; therefore, all parcels of taxable property are subject to the facilities special tax levy for fiscal year 2022-23 pursuant to the RMA. The services special tax obligation cannot be prepaid.

VI. STATE REPORTING REQUIREMENTS

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.

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.

APPENDIX A

*Fiscal Year 2022-23 Special Tax Levy
for Individual Assessor's Parcels*

City of Fremont
Community Facilities District No. 1
(Pacific Commons)
Fiscal Year 2022-23 Special Tax Levy

Assessor's Parcel Number	Acreage	2022-23 Maximum Services Special Tax	2022-23 Actual Services Special Tax	2022-23 Maximum Facilities Special Tax	2022-23 Actual Facilities Special Tax	Total Special Tax
525 1326 009 00	18.673	\$35,398.04	\$16,256.14	\$183,207.69	\$169,008.66	\$185,264.80
525 1326 012 00	5.876	\$52,954.04	\$24,318.52	\$98,194.43	\$90,584.12	\$114,902.64
525 1326 032 00	5.247	\$47,279.95	\$21,712.76	\$90,686.44	\$83,658.02	\$105,370.78
525 1326 037 00	1.218	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
525 1326 053 00	0	\$12,114.57	\$5,563.48	\$67,146.63	\$61,942.60	\$67,506.08
525 1326 054 00	0	\$10,465.45	\$4,806.14	\$43,631.42	\$40,249.88	\$45,056.02
525 1326 061 01	5.158	\$47,103.29	\$21,631.64	\$83,679.84	\$77,194.46	\$98,826.10
525 1326 062 01	5.078	\$46,372.72	\$21,296.12	\$82,381.98	\$75,997.18	\$97,293.30
525 1670 001 00	0.935	\$8,429.02	\$3,870.92	\$9,996.60	\$9,221.84	\$13,092.76
525 1670 005 00	18.965	\$170,801.52	\$78,438.60	\$256,973.02	\$237,057.00	\$315,495.60
525 1670 006 00	6.243	\$56,196.18	\$25,807.44	\$129,669.89	\$119,620.16	\$145,427.60
525 1670 007 00	3.653	\$32,897.66	\$15,107.86	\$30,228.81	\$27,886.00	\$42,993.86
525 1670 008 00	12.359	\$111,309.83	\$51,117.74	\$177,187.70	\$163,455.24	\$214,572.98
525 1670 009 00	1.797	\$16,210.70	\$7,444.58	\$20,364.61	\$18,786.30	\$26,230.88
525 1670 010 00	3.178	\$28,638.68	\$13,151.98	\$35,978.14	\$33,189.76	\$46,341.74
525 1670 011 00	6.645	\$59,888.58	\$27,503.14	\$94,740.38	\$87,397.78	\$114,900.92
525 1670 012 00	8.26	\$74,387.20	\$34,161.46	\$117,677.95	\$108,557.64	\$142,719.10
525 1670 016 00	0.746	\$6,753.89	\$3,101.64	\$10,567.20	\$9,748.22	\$12,849.86
525 1670 017 00	3.912	\$35,211.91	\$16,170.66	\$56,210.36	\$51,853.92	\$68,024.58
525 1670 018 00	1.059	\$9,545.77	\$4,383.78	\$4,184.00	\$3,859.72	\$8,243.50
525 1670 019 00	1.693	\$15,219.86	\$6,989.54	\$17,873.66	\$16,488.42	\$23,477.96
525 1670 020 00	2.214	\$28,998.61	\$13,317.28	\$92,839.95	\$85,644.64	\$98,961.92
525 1670 022 00	10.233	\$92,127.96	\$42,308.70	\$160,763.38	\$148,303.84	\$190,612.54
525 1670 023 00	5.104	\$46,019.50	\$21,133.92	\$71,614.16	\$66,063.90	\$87,197.82
525 1670 029 00	9.478	\$85,373.16	\$39,206.62	\$449,390.65	\$414,561.82	\$453,768.44
525 1670 030 00	0.51	\$4,593.83	\$2,109.66	\$24,181.19	\$22,307.08	\$24,416.74
525 1682 002 01	1.096	\$9,905.70	\$4,549.08	\$18,341.16	\$16,919.68	\$21,468.76

**City of Fremont
Community Facilities District No. 1
(Pacific Commons)
Fiscal Year 2022-23 Special Tax Levy**

Assessor's Parcel Number	Acreage	2022-23 Maximum Services Special Tax	2022-23 Actual Services Special Tax	2022-23 Maximum Facilities Special Tax	2022-23 Actual Facilities Special Tax	Total Special Tax
525 1682 004 01	1.448	\$13,058.89	\$5,997.14	\$15,010.13	\$13,846.80	\$19,843.94
525 1682 005 00	0.642	\$5,763.04	\$2,646.62	\$18,084.56	\$16,682.96	\$19,329.58
525 1682 006 00	0.909	\$8,194.99	\$3,763.46	\$7,750.53	\$7,149.84	\$10,913.30
525 1682 007 01	1.96	\$17,561.48	\$8,064.90	\$37,861.00	\$34,926.68	\$42,991.58
525 1682 009 00	1.655	\$14,948.88	\$6,865.10	\$58,334.58	\$53,813.50	\$60,678.60
525 1682 010 00	3.376	\$30,439.71	\$13,979.08	\$33,310.28	\$30,728.66	\$44,707.74
525 1682 011 00	5.103	\$45,929.18	\$21,092.44	\$50,260.67	\$46,365.36	\$67,457.80
525 1691 001 00	1.929	\$18,540.22	\$8,514.38	\$32,937.06	\$30,384.36	\$38,898.74
525 1691 002 00	2.501	\$24,037.90	\$11,039.12	\$42,703.77	\$39,394.14	\$50,433.26
525 1691 003 00	7.514	\$72,219.43	\$33,165.94	\$128,299.13	\$118,355.64	\$151,521.58
525 1691 004 00	8.293	\$79,706.64	\$36,604.34	\$141,600.31	\$130,625.96	\$167,230.30
525 1691 005 00	2.499	\$22,451.36	\$10,310.52	\$39,885.12	\$36,793.94	\$47,104.46
525 1691 006 00	12.086	\$108,582.28	\$49,865.14	\$192,897.82	\$177,947.78	\$227,812.92
525 1691 007 00	6.365	\$61,176.02	\$28,094.38	\$108,680.32	\$100,257.34	\$128,351.72
525 1691 008 00	2.317	\$22,269.42	\$10,226.98	\$39,562.03	\$36,495.88	\$46,722.86
525 1691 009 00	3.883	\$37,446.23	\$17,196.74	\$66,524.03	\$61,368.26	\$78,565.00
525 1691 010 00	4.392	\$42,212.90	\$19,385.78	\$74,991.99	\$69,179.94	\$88,565.72
525 1691 011 00	6.581	\$63,252.06	\$29,047.78	\$112,368.45	\$103,659.62	\$132,707.40
525 1691 012 00	9.055	\$87,030.45	\$39,967.72	\$154,611.21	\$142,628.48	\$182,596.20
525 1691 013 00	9.817	\$94,354.28	\$43,331.10	\$167,622.11	\$154,631.00	\$197,962.10
525 1691 014 00	14.181	\$136,298.06	\$62,593.30	\$242,136.01	\$223,369.90	\$285,963.20
525 1691 015 00	4.008	\$38,651.69	\$17,750.34	\$68,665.54	\$63,343.80	\$81,094.14
525 1691 016 00	0.81	\$7,294.47	\$3,349.90	\$12,958.55	\$11,954.24	\$15,304.14
525 1691 017 00	40.857	\$367,972.63	\$168,987.14	\$653,710.95	\$603,046.80	\$772,033.94
531 0223 029 00	2.773	\$25,035.23	\$11,497.14	\$80,163.76	\$73,950.88	\$85,448.02
531 0223 030 00	4.052	\$36,473.73	\$16,750.14	\$116,786.32	\$107,735.10	\$124,485.24
531 0223 031 00	0.346	\$3,151.81	\$1,447.44	\$10,092.67	\$9,310.46	\$10,757.90

**City of Fremont
Community Facilities District No. 1
(Pacific Commons)
Fiscal Year 2022-23 Special Tax Levy**

Assessor's Parcel Number	Acreage	2022-23 Maximum Services Special Tax	2022-23 Actual Services Special Tax	2022-23 Maximum Facilities Special Tax	2022-23 Actual Facilities Special Tax	Total Special Tax
531 0223 037 00	7.923	\$15,015.94	\$6,895.90	\$80,498.86	\$74,260.00	\$81,155.90
Total Levy	306.61	\$2,643,266.58	\$1,213,889.36	\$5,216,019.01	\$4,811,765.20	<u>\$6,025,654.56</u>

Goodwin Consulting Group, Inc.

APPENDIX B

*Services Cost Estimate for
Fiscal Year 2022-23*

City of Fremont
CFD No. 1 (Pacific Commons)
Services Cost Estimate

Maintenance Activity	Estimated Cost July 2022 - June 2023
Storm Drainage	\$100,000
Permanent Water Treatment Ponds	\$65,416
Medians	\$73,802
Landscaping	\$768,043
Public Plazas and Open Spaces	\$0
Gateway Features	\$18,232
Project Site Preserve Maintenance	\$0
The Block Additional PCOA Areas	\$87,458
Capital Replacement Reserve	\$0
Association Administration	\$50,648
Annual Operating Reserve (10%)	\$0
Annual Maintenance Contingency (5%)	\$0
Estimated Total	\$1,163,598.18

Source: City of Fremont

APPENDIX C

Amended Rate and Method of Apportionment of Special Tax (Third Revised)

APPENDIX D

CITY OF FREMONT COMMUNITY FACILITIES DISTRICT NO. 1 (PACIFIC COMMONS)

SECOND REVISED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A special tax applicable to each Assessor's Parcel in Community Facilities District No. 1 (herein "CFD No. 1") shall be levied and collected according to the tax liability determined by the City Council of the City of Fremont, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 1, 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.

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 not shown on an Assessor's Parcel Map, the total gross square footage of the land area shown or described within the applicable final map, parcel map, lot line adjustment or other map or legal description recorded in the Alameda County Official Records.

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

"Assessor's Parcel" or "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 County Assessor of the County of Alameda designating parcels by Assessor's Parcel Number.

"BCC Property" means that portion of Taxable Property, defined in the Option Agreement as the "BCC Three-Acre Parcel," which the City has the option to purchase from Catellus pursuant to the Option Agreement, or any area in the East Activity Center that may be acquired by the City or another public entity in lieu of acquisition of the BCC Three-Acre Parcel, in accordance with Article 8 of Exhibit G of the Development Agreement.

"Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 1 under the Act.

"Building Square Footage" means the total gross square footage of the floor area of a building determined by calculating the combined floor area contained within a building's exterior walls including the area of an addition where floor area is increased. Parking areas and exterior walkways shall not be included in the calculation of Building Square Footage. The determination of Building Square Footage shall be made by reference to appropriate records kept by the City's Department of Development and Environmental Services.

"Catellus" means Catellus Development Corporation and/or its affiliates.

"City" means the City of Fremont.

“City Option Property” means that portion of the Taxable Property, defined in the Option Agreement as the “BCC Five-Acre Parcel,” which the City has the option to purchase from Catellus pursuant to the Option Agreement.

“City Manager” means the City Manager of the City of Fremont.

“Council” means the City Council of the City of Fremont, acting as the legislative body of CFD No. 1.

“Delinquency Levy” means the semi-annual direct Special Tax levy on Parcels in Zone 1 that will occur if Facilities Special Taxes levied on Parcels in Zone 2 are delinquent, as determined pursuant to Section D.3 below.

“Designated Developed Property” means (i) all Taxable Property not owned by Catellus or the End User; and (ii) all Taxable Property owned by Catellus or the End User, but that is or at any time has been subject to a Long-Term Lease, except as provided otherwise in clause (b) below. Such sale or Long-Term Lease of property shall be evidenced by a recorded document (such as a grant deed or memorandum of agreement, lease or sublease), escrow closing materials, or other executed agreement, such as a purchase and sale agreement or Long-Term Lease, before a Parcel is classified as Designated Developed Property. Notwithstanding the foregoing, (a) any Taxable Property acquired by a Mortgagee through Foreclosure shall not be classified as Designated Developed Property until it has been sold or leased pursuant to a Long-Term Lease to a person or entity other than Catellus, the End User or a Mortgagee; and (b) any Taxable Property within Zone 2 that is owned by Catellus and leased to the End User pursuant to a Long-Term Lease shall not be deemed to be Designated Developed Property solely by virtue of such Long-Term Lease, and shall be taxed as Undeveloped Property until (1) such Taxable Property is either sold or leased pursuant to a Long-Term Lease to a person or entity other than Catellus (in which event such Taxable Property will be reclassified as Designated Developed Property) or (2) a building permit is issued for new construction on such Taxable Property (in which event it will be reclassified as Developed Property).

“Developed Property” means, in any Fiscal Year, all Taxable Property not previously classified as Designated Developed Property for which a building permit for new construction was issued prior to June 1 of the preceding Fiscal Year.

“Development Agreement” means the 2000 Amended and Restated Development Agreement for Pacific Commons between the City and Catellus, as amended from time to time.

“End User” means Cisco Systems, Inc. and/or its affiliates.

“Entitled Square Footage” means the lesser of: (a) the maximum Building Square Footage that may legally be developed under then-existing entitlements on any Taxable Property at the time such Property is classified as Designated Developed Property or (b) the maximum Building Square Footage that may be developed under the terms of any purchase and sale agreement or Long-Term Lease between Catellus or the End User and its buyer or lessee, as evidenced by a recorded document such as a grant deed or memorandum of agreement, lease or sublease. Catellus shall keep a record of the amount of Entitled Square Footage by Land Use Class associated with the sale or Long-Term Lease of property by Catellus or the End User, and Attachment B shall be updated by the City Manager or his/her designee at the time a sale or Long-Term Lease of property by Catellus or the End User occurs.

"Excess Industrial/Warehouse Square Footage" means all Building Square Footage or Entitled Square Footage within Zone 1, as the case may be, classified as Industrial/Warehouse Property after there is already a total of 645,000 square feet of Industrial/Warehouse Property within Zone 1, and all Building Square Footage or Entitled Square Footage within Zone 2, as the case may be, classified as Industrial/Warehouse Property after there is already a total of 400,000 square feet of Industrial/Warehouse Property within Zone 2. If a Parcel of Industrial/Warehouse Property will cause the total Industrial/Warehouse Property square footage within Zone 1 to exceed 645,000, or within Zone 2 to exceed 400,000, the portion of the total square footage within Zone 1 that exceeds 645,000, or within Zone 2 that exceeds 400,000, shall be categorized as Excess Industrial/Warehouse Square Footage and the portion of the total square footage up to and including 645,000 within Zone 1, or up to and including 400,000 within Zone 2, shall be treated as Industrial/Warehouse Property for purposes of setting the Maximum Special Tax pursuant to Section C below.

"Facilities Special Tax" means a Special Tax levied in any Fiscal Year to pay for the acquisition of public facilities and other costs and expenses authorized to be funded by CFD No. 1.

"Facilities Special Tax Requirement" means the amount necessary in any Fiscal Year (i) to pay principal and interest on Bonds, (ii) to create or replenish reserve funds, (iii) to cure any delinquencies in the payment of principal or interest on indebtedness of CFD No. 1 which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are reasonably expected to occur in the Fiscal Year in which the tax will be collected, (iv) to pay administrative expenses of the CFD, and (v) to pay development, construction, acquisition and other expenses to be funded directly from Special Tax proceeds.

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

"Floor Area Ratio (FAR)" means 0.658 for R&D/Office/Hotel/Retail Property, 0.285 for Industrial/Warehouse Property, or other such floor area ratios that may be set forth in the Planned District Development Standards and Guidelines for the Pacific Commons project, as amended from time to time.

"Fremont Auto Mall" means that certain real property situated outside the boundaries of the CFD which is owned and operated as, and is commonly known as, the Fremont Auto Mall. The Fremont Auto Mall is shown on sheet 1 of Attachment A.

"Fremont Auto Mall Property" means that Taxable Property that becomes part of real property within the Fremont Auto Mall, whether by deed, lot line adjustment or other means. The Taxable Property that is eligible to become Fremont Auto Mall Property is identified on sheet 1 of Attachment A.

"Hotel Property" means all Developed Property for which a building permit has been issued for a non-residential structure that constitutes a place of lodging providing sleeping accommodations and related facilities for travelers.

"Industrial/Warehouse Property" means all Developed Property for which a building permit has been issued for a building that meets both of the following criteria: (i) less than thirty-five percent (35%) of the Building Square Footage is to be used as Office Space, as determined by the City's Department of Development and Environmental Services; and (ii) the building is not Hotel Property or Retail Property.

"Land Use Class" means any of the three land use classes listed in Table 1 and Table 2 of Section C below.

"Long-Term Lease" means any lease or sublease for Taxable Property having a term of five years or longer that is entered into between Catellus or the End User and a lessee or sublessee.

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

"Mortgagee" means any Mortgagee (as defined in the Development Agreement) of Catellus or the End User that acquires title to all or any portion of the Taxable Property through Foreclosure (as defined in the Development Agreement), any assignee of such Mortgagee, and any person or entity that acquires title to all or any portion of the Taxable Property directly from the Mortgagee or pursuant to a Foreclosure proceeding brought by the Mortgagee.

"Office Space" means the area of a building that is used for offices, including cubicles or other modular office space. The determination of the amount of Office Space within a building shall be made by the Department of Development and Environmental Services using reasonable and established standards, and the determination of the amount of Office Space within any particular building, and thus the Land Use Classification, may be subject to change by the City based on future improvements and/or alterations, subject to the last paragraph of Section B below.

"Other Property" means any Developed Property that is not R&D/Office/Retail/Hotel Property or Industrial/Warehouse Property, including any land uses not anticipated as of the formation date of CFD No. 1.

"Option Agreement" means the Option Agreement between the City and Catellus, the form of which is attached as Exhibit I of the Development Agreement, as amended from time to time.

"Proportionately" means, for Developed Property and Designated Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Developed Property and Designated Developed Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Undeveloped Property.

"Public Property" means any property within the boundaries of CFD No. 1 that is owned by the federal government, State of California, the City, the Redevelopment Agency or other local governments or public agencies.

"R&D/Office/Hotel/Retail Property" means all Developed Property for which a building permit has been issued for a building that meets either of the following criteria: (i) thirty-five percent (35%) or more of the Building Square Footage is to be used as Office Space, as determined by the City's Department of Development and Environmental Services; or (ii) the building is Hotel Property or Retail Property.

"Retail Property" means all Developed Property for which a building permit has been issued for a commercial establishment which sells general merchandise, hard goods, personal services, and other items directly to consumers, including but not limited to travel agencies, hardware stores, food stores, automotive dealers, service stations, home furnishing stores, restaurants, bars, banks, repair shops, movie theaters, day care centers, and art galleries.

"Series 2001 Bonds" means the City of Fremont Community Facilities District No. 1 (Pacific Commons) Special Tax Bonds, Series 2001.

"Series 2001 Special Tax Component" means, in any Fiscal Year, that portion of the Facilities Special Tax that is being levied to pay debt service on the Series 2001 Bonds. The Series 2001 Special Tax Component of the total Facilities Special Tax levied on an Assessor's Parcel in any Fiscal Year shall be determined by (i) dividing the total debt service due in that Fiscal Year on the Series 2001 Bonds by the total Facilities Special Tax Requirement for the Fiscal Year, and (ii) multiplying the quotient determined in (i) by the Facilities Special Tax levied on the Parcel in that Fiscal Year.

"Services Special Tax" means a Special Tax levied in any Fiscal Year to pay for maintenance of parks and open spaces, storm drains, environmental preserves, medians, landscaping, non-standard signs, monuments and markers, and other items that are authorized to be maintained by the CFD.

"Services Special Tax Requirement" means the amount necessary in any Fiscal Year (i) to pay for authorized maintenance expenses, and (ii) to cure any delinquencies in the payment of Services Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of Special Taxes which have already taken place) are reasonably expected to occur in the Fiscal Year in which the tax will be collected.

"Special Tax" means any special tax to be levied each Fiscal Year on Assessor's Parcels of Taxable Property to fund the Facilities Special Tax Requirement and/or the Services Special Tax Requirement.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Public Property" means all Public Property, including without limitation the City Option Property if and at such time as it is acquired by the City or its assignee, which has not been exempted pursuant to Section E below.

"Transaction Effective Date" means (i) with respect to a sale by Catellus or the End User of any Undeveloped Property to be reclassified as Designated Developed Property, the date that the grant deed is recorded in the Alameda County Official Records; and (ii) with respect to a Long-Term Lease by Catellus or the End User of any Undeveloped Property to be reclassified as Designated Developed Property, the date on which the lessee or sublessee becomes responsible for the payment of rent.

"Undeveloped Property" means all Taxable Property not classified as Developed Property, Designated Developed Property, or Taxable Public Property.

"Zone 1" means the geographic area identified as Zone 1 on sheet 1 of Attachment A, which includes Parcels or portions of Parcels, and any Parcel subsequently formed by the subdivision of these Parcels.

"Zone 2" means the geographic area identified as Zone 2 on sheet 1 of Attachment A, which includes Parcels or portions of Parcels, and any Parcel subsequently formed by the subdivision of these Parcels.

B. ASSIGNMENT OF CLASSIFICATIONS AND LAND USE CATEGORIES

All Taxable Property within CFD No. 1 shall be classified as Developed Property, Designated Developed Property, Undeveloped Property, or Taxable Public Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. If the City (or its assignee) exercises its option to purchase the City Option Property from Catellus pursuant to the Option Agreement, the City Option Property shall be classified as Designated Developed Property at and after the date the grant deed to the City or its assignee is recorded in the Alameda County Official Records.

Catellus shall report to the City Manager within a reasonable time period the completion of any sales or Long-Term Leases of Undeveloped Property so that such Undeveloped Property can be reclassified as Designated Development Property. Catellus shall provide the City Manager with reasonable documentation of all such sales or Long-Term Leases (e.g., certified copies of recorded grant deeds or memoranda of leases or subleases) and shall certify to the City the Transaction Effective Date and the Entitled Square Footage allocated to each such sold or leased or subleased portion of the Taxable Property. Upon the presentation to the City of satisfactory documentation, the Undeveloped Property shall be reclassified as Designated Developed Property effective as of the Transaction Effective Date. Once an Assessor's Parcel is classified as Designated Developed Property, its classification shall not change.

For purposes of determining the applicable Maximum Special Tax for each Assessor's Parcel of Developed Property or Designated Developed Property, all Developed Property and Designated Developed Property shall be assigned to one of the Land Use Classes set forth in Table 1 and Table 2 of Section C below. The assignment of Developed Property and Designated Developed Property to a particular Land Use Class shall be made by the Department of Development and Environmental Services. The Land Use Class to which Taxable Property is assigned for purposes of the Special Tax levy shall be consistent with the Planned District Development Standards and Guidelines for the Pacific Commons project, as amended from time to time, unless the Department of Development and Environmental Services determines that there is an appropriate reason for the classifications to be inconsistent. The City may subsequently change the Land Use Class to which an Assessor's Parcel has been assigned if there are future alterations and/or changes in use, subject to the limitations set forth in the last paragraph of Section C below; provided, however, that notwithstanding the foregoing, Catellus, with respect to Zone 1, and the End User, with respect to Zone 2, may elect to make the Land Use Class assignment of any Industrial/Warehouse Property permanent by written notice to the City, and in such event, the Industrial/Warehouse Property so designated shall not under any circumstances be assigned to a different Land Use Class at any time thereafter.

C. MAXIMUM SPECIAL TAX

1. Services Special Tax

a. *Developed Property and Designated Developed Property in Zone 1*

The maximum Services Special Tax for each Assessor's Parcel in Zone 1 classified as Developed Property or Designated Developed Property shall be levied on a per-Acre basis, calculated on the basis of the total number of gross square feet of land area within the Parcel, and shall be determined by reference to Table 1 below:

TABLE 1
MAXIMUM ANNUAL SERVICES SPECIAL TAXES

Land Use Class	Description	Maximum Annual Services Special Tax Fiscal Year 2000-01
1	R&D/ Office/ Hotel/Retail	\$3,800 per Acre (\$0.101 per square foot of Building Square Footage assuming an FAR of 0.86)
2a	Industrial/Warehouse (not including Acreage associated with Excess Industrial/Warehouse Square Footage)	\$800 per Acre (\$0.083 per square foot of Building Square Footage assuming an FAR of 0.22)
2b	Acreage Associated with Excess Industrial/Warehouse Square Footage	\$3,800 per Acre
3	Other Property	\$3,800 per Acre

The maximum Services Special Taxes set forth in Table 1 above shall be increased each Fiscal Year to an amount equal to 104% of the amount in effect in the prior Fiscal Year.

b. *Developed Property and Designated Developed Property in Zone 2*

The maximum Fiscal Year 2000-01 Services Special Tax for each Assessor's Parcel in Zone 2 classified as Developed Property or Designated Developed Property shall be \$3,800 per Acre, calculated on the basis of the total number of gross square feet of land area within the Parcel. This maximum Services Special Tax shall be increased each Fiscal Year to an amount equal to 104% of the amount in effect in the prior Fiscal Year.

c. *Undeveloped Property*

The maximum Services Special Tax for Undeveloped Property in Zone 1 and Zone 2 shall be \$3,800 per Acre for Fiscal Year 2000-01, calculated on the basis of the total number of gross square feet of land area within the Parcel, increasing each Fiscal Year to an amount equal to 104% of the amount in effect in the prior Fiscal Year.

2. Facilities Special Tax

a. *Developed Property and Designated Developed Property*

The maximum Facilities Special Tax for each Assessor's Parcel in Zone 1 or Zone 2 classified as Developed Property or Designated Developed Property shall be determined by reference to Table 2 below.

TABLE 2
MAXIMUM ANNUAL FACILITIES SPECIAL TAXES

Land Use Class	Description	Maximum Annual Services Special Tax Fiscal Year 2000-01
1	R&D/Office/Hotel/Retail	\$1.59 per square foot of Building Square Footage for Developed Property and Entitled Square Footage for Designated Developed Property (\$59,610 per acre of land area assuming an FAR of 0.86)
2a	Industrial/Warehouse (not including Excess Industrial/Warehouse Square Footage)	\$0.80 per square foot of Building Square Footage for Developed Property and Entitled Square Footage for Designated Developed Property (\$7,660 per acre of land area assuming an FAR of 0.22)
2b	Excess Industrial/Warehouse Square Footage	\$1.59 per square foot of Building Square Footage for Developed Property and Entitled Square Footage for Designated Developed Property, or such lower amount determined by the City to be necessary to maintain the debt service coverage required by the Bond indenture(s), which amount shall not be less than \$0.80 per square foot
3	Other Property	\$1.59 per square foot of Building Square Footage for Developed Property and Entitled Square Footage for Designated Developed Property

The maximum Facilities Special Taxes set forth in Table 2 above shall be increased each Fiscal Year to an amount equal to 102% of the amount in effect in the prior Fiscal Year.

b. *Undeveloped Property*

The maximum Facilities Special Tax for Undeveloped Property in Zone 1 or Zone 2 shall be \$62,550 per Acre for Fiscal Year 2000-01, calculated on the basis of the total number of gross square feet of land area within the Parcel, increasing each Fiscal Year to an amount equal to 102% of the amount in effect in the prior Fiscal Year.

3. Multiple Land Use Classes of Developed Property and Designated Developed Property

In the event that an Assessor's Parcel of Developed Property or Designated Developed Property contains more than one Land Use Class, the Maximum Special Taxes that can be levied on the Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classes located on that Assessor's Parcel, as follows:

a. *Services Special Tax*

The following steps shall be applied to determine the Maximum Services Special Tax for an Assessor's Parcel with multiple Land Use Classes:

(i) For Developed Property, divide the Building Square Footage for each building on the Parcel by the Floor Area Ratio for the Land Use Class in which each building is categorized; for Designated Developed Property, divide the Entitled Square Footage for each Land Use Class on the Parcel by the Floor Area Ratio for that Land Use Class;

(ii) Divide the quotient determined in (i) for each building by 43,560;

(iii) Add together the quotients determined in (ii);

(iv) Divide the quotient determined in (ii) for each building (Developed Property) or Land Use Class (Designated Developed Property) by the amount determined in (iii) to determine each building's (Developed Property) or Land Use Class's (Designated Developed Property) percentage share of the Parcel Acreage;

(v) Multiply each building's (Developed Property) or Land Use Class's (Designated Developed Property) percentage share as determined in (iv) by the total Parcel Acreage to determine the Acreage to be allocated to each building (Developed Property) or Land Use Class (Designated Developed Property);

(vi) For Developed Property, multiply the Acreage allocated to each building in (v) by the appropriate Maximum Services Special Tax from Table 1 for the Land Use Class that applies to each building; for Designated Developed Property, multiply the Acreage allocated to each Land Use Class on the Parcel in (v) by the appropriate Maximum Services Special Tax from Table 1; and

(vii) Add together the Maximum Services Special Tax determined in (vi) for each building or each Land Use Class, as applicable, on the Assessor's Parcel to determine the Maximum Services Special Tax for the Assessor's Parcel.

b. *Facilities Special Tax*

The following steps shall be applied to determine the Maximum Facilities Special Tax for an Assessor's Parcel with multiple Land Use Classes:

(i) Determine the Building Square Footage or Entitled Square Footage, as applicable, of each Land Use Class on the Parcel;

(ii) Multiply the amount determined in (i) for each Land Use Class by the applicable Maximum Special Tax from Table 2; and

(iii) Add together the Maximum Facilities Special Tax determined in (ii) for each Land Use Class, as applicable, on the Assessor's Parcel to determine the Maximum Facilities Special Tax for the Assessor's Parcel.

4. Developed Property and Undeveloped Property on the Same Parcel

In the event that an Assessor's Parcel contains Developed Property and Undeveloped Property, the Maximum Special Taxes that can be levied on the Parcel shall be the sum of the Maximum Special Taxes that can be levied for each type of property located on that Assessor's Parcel, as follows:

a. *Services Special Tax*

The following steps shall be applied to determine the Maximum Services Special Tax for an Assessor's Parcel with a combination of Developed Property and Undeveloped Property:

(i) Divide the Building Square Footage for each building on the Parcel by the Floor Area Ratio for the Land Use Class in which each building is categorized;

(ii) Divide the quotient determined in (i) for each building by 43,560;

(iii) Add the quotients determined in (ii) for each building to determine the Acreage of Developed Property;

(iv) Subtract the Acreage determined in (iii) from the total Acreage of the Parcel to determine the Acreage of Undeveloped Property;

(v) Multiply the Acreage for each Land Use Class determined in (ii) by the appropriate Maximum Services Special Tax from Table 1;

(vi) Multiply the Acreage of Undeveloped Property in (iv) by the Maximum Services Special Tax from Section C.1.b; and

(vii) Add together the Maximum Services Special Tax from (v) and (vi) to determine the Maximum Services Special Tax for the Assessor's Parcel.

b. *Facilities Special Tax*

The following steps shall be applied to determine the Maximum Facilities Special Tax for an Assessor's Parcel with a combination of Developed Property and Undeveloped Property:

(i) Determine the Building Square Footage of each Land Use Class on the Parcel;

(ii) Multiply the amount determined in (i) for each Land Use Class by the applicable Special Tax from Table 2;

(iii) Determine the Acreage of Developed Property by reference to Section C.4.a.(iii) above;

(iv) Subtract the Acreage determined in (iii) from the total Acreage of the Parcel to determine the Acreage of Undeveloped Property;

(v) Multiply the Acreage of Undeveloped Property in (iv) by the Maximum Facilities Special Tax from Section C.2.b; and

(vi) Add together the Maximum Facilities Special Tax from (ii) and (v) to determine the Maximum Facilities Special Tax for the Assessor's Parcel.

Once an Assessor's Parcel has been designated as Developed Property or Designated Developed Property and a Special Tax has been levied on the Parcel, the total Maximum Special Tax (both Facilities Special Tax and Services Special Tax) that can be levied on that Assessor's Parcel for any Fiscal Year shall not be less than the total Maximum Special Tax that could have been levied on the Parcel in any prior Fiscal Year, regardless of changes in Land Use Class, Entitled Square Footage or Building Square Footage. The Maximum Special Tax that can be levied on a Parcel of Developed Property may increase in future years if the Land Use Class, Entitled Square Footage or Building Square Footage for the Parcel changes and, after application of the Maximum Special Taxes set forth in Tables 1 and 2 above, the total Special Tax that can be levied on the Parcel is higher than it was in prior Fiscal Years.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. Services Special Tax

Commencing with Fiscal Year 2000-01 and for each following Fiscal Year, the City Manager or his/her designee shall determine the Services Special Tax Requirement to be collected from Taxable Property in Zone 1 and Zone 2 of CFD No. 1 in the Fiscal Year. The Services Special Tax shall then be levied as follows:

First: The Services Special Tax shall be levied Proportionately on each Assessor's Parcel or portion of each Assessor's Parcel of Developed Property and Designated Developed Property up to 100% of the maximum Services Special Tax for Developed Property and Designated Developed Property, as determined by reference to Table 1 above; and

Second: If additional monies are needed to satisfy the Services Special Tax Requirement after the first step has been completed, the Services Special Tax shall be levied Proportionately on each Assessor's Parcel or portion of each Assessor's Parcel of Undeveloped Property up to 100% of the maximum Services Special Tax for Undeveloped Property, as determined by reference to Section C.1.b. above.

2. Facilities Special Tax

Commencing with Fiscal Year 2000-01 and for each following Fiscal Year, the City Manager or his/her designee shall determine the Facilities Special Tax Requirement to be collected from Taxable Property in Zone 1 and Zone 2 of CFD No. 1 in the Fiscal Year. The Facilities Special Tax shall then be levied as follows:

First: The Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel or portion of each Assessor's Parcel of Developed Property and Designated Developed Property in Zone 1 or Zone 2 up to 100% of the maximum Facilities Special Tax for Developed Property and Designated Developed Property, as determined by reference to Table 2 above; and

Second: If additional monies are needed to satisfy the Facilities Special Tax Requirement after the first step has been completed, the Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel or portion of each Assessor's

Parcel of Undeveloped Property in Zone 1 or Zone 2 up to 100% of the maximum Facilities Special Tax for Undeveloped Property, as determined by reference to Section C.2.b. above.

3. Delinquency Levy

In addition to the Facilities Special Tax levied pursuant to Section D.2 above, if, in any Fiscal Year, Facilities Special Tax payments due from one or more Parcels in Zone 2 are delinquent, the Series 2001 Special Tax Component of the delinquent Facilities Special Taxes shall be immediately levied on all Taxable Property within Zone 1. Before March 1 and June 30 of each Fiscal Year, the Administrator shall determine and allocate the Delinquency Levy pursuant to the following steps:

First: The Administrator shall coordinate with the County and determine if any Parcels in Zone 2 have not paid the Facilities Special Taxes that became delinquent the prior December 10th and April 10th.

Second: If the Administrator identifies delinquencies in Zone 2, the Administrator shall determine the Series 2001 Special Tax Component associated with each delinquent Facilities Special Tax payment in Zone 2.

Third: The Administrator shall sum the Series 2001 Special Tax Component for all delinquent Parcels in Zone 2 to determine the total Delinquency Levy to be allocated to Parcels in Zone 1.

Fourth: The Administrator shall determine whether the maximum Facilities Special Tax was levied on Parcels of Developed Property and Designated Developed Property in Zone 1 in the then current Fiscal Year. (The designation of Developed Property and Designated Developed Property shall be based on the status of the Parcel at the time the Facilities Special Tax was levied for the Fiscal Year, not at the time the Delinquency Levy is being prepared). If the maximum Facilities Special Tax was levied, the Administrator shall apply the fifth step below. If less than the maximum Facilities Special Tax had been levied, the Delinquency Levy shall be spread Proportionately to each Assessor's Parcel or portion of each Assessor's Parcel of Developed Property and Designated Developed Property in Zone 1 until the Delinquency Levy is fully allocated or each Parcel of Developed Property and Designated Developed Property in Zone 1 has been levied the maximum Facilities Special Tax. Notwithstanding the foregoing, the Delinquency Levy allocated to a Parcel, combined with the Facilities Special Tax that was levied on the Parcel to pay the Facilities Special Tax Requirement for the Fiscal Year, shall not exceed the maximum Facilities Special Tax for the Parcel as determined by reference to Section C.2.a. above.

Fifth: If additional monies are needed to satisfy the Delinquency Levy after the fourth step has been completed, the Delinquency Levy shall be spread Proportionately to each Assessor's Parcel or portion of each Assessor's Parcel of Undeveloped Property within Zone 1. (The designation of Undeveloped Property shall be based on the status of the Parcel at the time the Facilities Special Tax was levied for the Fiscal Year, not at the time the Delinquency Levy is being prepared). Notwithstanding the foregoing, the Delinquency Levy allocated to a Parcel, combined with the Facilities Special Tax that was levied on the Parcel to pay the Facilities Special Tax Requirement for the Fiscal Year, shall not exceed the maximum Facilities Special Tax for the Parcel as determined by reference to Section C.2.b. above.

This Section D.3 shall not apply, and no Delinquency Levy shall take place, in any Fiscal Year in which the aggregate Facilities Special Tax levied within Zone 1 to pay the Facilities Special Tax Requirement is sufficient to (i) pay the full debt service due on the Series 2001 Bonds in that Fiscal Year, (ii) replenish Bond reserves to the reserve requirement, and (iii) pay Administrative Expenses for the Fiscal Year. In addition, this Section D.3 shall no longer be applied after the Series 2001 Bonds have been refunded or otherwise fully redeemed or defeased.

4. Credit for Recovered Delinquencies

If, in any Fiscal Year, a Delinquency Levy occurs pursuant to Section D.3 above, the Administrator shall keep track of (i) the Assessor's Parcels which were subject to such Delinquency Levy, and (ii) the specific amount levied on each Parcel because of the Delinquency Levy. When a delinquent Special Tax which necessitated a Delinquency Levy is paid by a Parcel in Zone 2, the Parcels in Zone 1 which were subject to the Delinquency Levy shall receive a credit against the next Facilities Special Tax levied within the CFD. The Administrator shall apply the following steps to implement such a credit:

First: When delinquent Special Taxes are paid by a Parcel in Zone 2, the Administrator shall identify the Series 2001 Special Tax Component that had been included in the Delinquency Levy on Parcels in Zone 1.

Second: Looking at the total Delinquency Levy that had occurred, the Administrator shall determine the proportional share of the levy that was assigned to each Parcel in Zone 1 that was subject to the Delinquency Levy.

Third: The Administrator shall multiply the Series 2001 Special Tax Component determined in the first step by the percentages determined in the second step to calculate the credit to each Parcel in Zone 1 which paid a portion of the Delinquency Levy.

Fourth: When the next Special Tax levy is prepared, the Administrator shall determine the gross Facilities Special Tax Levy for Parcels in the CFD pursuant to Section D.2 above and subtract the credit determined in the third step above for Zone 1 Parcels that qualify for a credit.

If a Parcel in Zone 1 that had been subject to a Delinquency Levy has subdivided and a credit for such Delinquency Levy is going to be applied pursuant to this Section D.4, the credit shall be allocated on a per-Acre basis to all Parcels of Taxable Property created by the subdivision. In no event shall the total amount credited to Parcels in Zone 1 pursuant to this Section D.4 exceed the original amount of the Delinquency Levy.

5. Levy and Collection of Special Taxes

The rate shall be calculated and method of apportionment applied separately for the annual Services Special Tax and Facilities Special Tax, and the two Special Taxes shall be reflected as separate line items on the tax bill for each Parcel.

E. EXEMPTIONS

The Council shall not levy a Special Tax on Public Property, except as otherwise provided in Sections 53317.3, 53317.5, and 53340.1 of the Act, and except for the City Option Property, which shall be subject to the Special Tax and shall be treated as Designated Developed Property effective on and after the date the grant deed to the City or its assignee is recorded in the Official Records of Alameda County. Notwithstanding anything to the

contrary in the foregoing, the Council shall not under any circumstances levy a Special Tax on the BCC Property effective on and after the date the grant deed to the City or its assignee is recorded in the Official Records of Alameda County. In addition, any Fremont Auto Mall Property shall be exempt from the Special Tax effective on and after the date the grant deed, lot line adjustment or other instrument conveying title to any Fremont Auto Mall Property to an owner of real property within the Fremont Auto Mall is recorded in the Alameda County Official Records.

F. APPEALS AND INTERPRETATIONS

Any landowner, any nonexempt lessee or holder of a possessory interest in property otherwise exempt because it is exempt property of a public agency, and any lessee on a Long-Term Lease may file a written appeal of the Special Tax on its property with the City Manager or his/her designee, 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. The City Manager or his/her designee shall review the appeal, meet with the appellant if the City Manager or his/her designee deems necessary, and advise the appellant of its determination. If the City Manager or his/her designee agrees with the appellant, the City Manager or his/her designee shall make a recommendation to the Council to eliminate or reduce the Special Tax on the appellant's property or to provide a refund to appellant. The approval of the Council or its designee must be obtained prior to any such elimination or reduction. If the City Manager or his/her designee disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that appellant is current in his/her payments of the Special Taxes. The second appeal must specify the reasons for its disagreement with the City Manager or his/her designee's determination. The City Clerk shall schedule the appeal to be heard before the Council or an appeals board designated by the Council.

Interpretations may be made by the City Manager or his/her designee for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

1. Annual Facilities Special Tax and Services Special Tax

The Special Tax levied each Fiscal Year to pay the Facilities Special Tax Requirement and Services Special Tax Requirement will be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that prepayments are permitted as set forth in Section H below and provided further that the City Manager or his/her designee may bill the Special Tax directly to the property owner (or leasehold owner in the event of a Long-Term Lease), may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

2. Supplemental Tax Levy

In addition to the annual Special Tax, a supplemental Special Tax bill may be levied when a Parcel becomes Designated Developed Property, as follows:

Within 60 days of receiving a written request by Catellus, the City shall issue a supplemental Special Tax bill to the owner or lessee or sublessee of Designated Developed Property for the period between the Transaction Effective Date and the beginning of the following Fiscal Year (or, if later, the beginning of the Fiscal Year in which it is anticipated that the change in classification will be reflected in the Alameda County Tax Roll), unless the City cannot reasonably do so. The supplemental Special Tax shall be calculated according to the following steps:

1. Identify the Fiscal Year in which a transaction occurs that causes a Parcel to become Designated Developed Property. If the transaction occurs in June, use the Fiscal Year following the Fiscal Year in which the transaction occurs.
2. Determine the Special Tax levied on the Parcel in the Fiscal Year identified in Step 1.
3. Determine the Special Tax that would have been levied on the Parcel in the Fiscal Year identified in Step 1 had the Parcel been classified as Designated Developed Property during such Fiscal Year for purposes of levying the Special Tax.
4. Calculate a ratio, the numerator of which is the number of days remaining in the Fiscal Year identified in Step 1 as of the Transaction Effective Date of the transaction identified in Step 1, and the denominator of which is 365 days. If the Transaction Effective Date occurs in June, add the number of days in June remaining after the Transaction Effective Date to the numerator.
5. Multiply the ratio calculated in Step 4 times the Special Tax determined in Step 3. Multiply the remainder ratio (1 - the ratio calculated in Step 4) times the Special Tax determined in Step 2. Add these two amounts together to determine the pro rata Special Tax. If the transaction occurs in June, simply multiply the ratio calculated in Step 4 times the Special Tax determined in Step 3 to determine the pro rata Special Tax.
6. Compare the pro rata Special Tax determined in Step 5 to the Special Tax determined in Step 2. If the amount from Step 5 is greater than the amount from Step 2, the supplemental Special Tax shall be the difference between the Step 5 amount and the Step 2 amount. If the amount from Step 5 is less than or equal to the amount from Step 2, there is no supplemental Special Tax.

The amount required to be paid pursuant to issuance of the supplemental Special Tax bill shall be due and payable within ninety (90) days after the Special Tax bill was issued to the owner or lessee.

3. Delinquency Levy

The Delinquency Levy determined pursuant to Section D.3 above shall be billed directly to then-current record owners of Parcels within Zone 1. The Administrator shall prepare a separate bill for each Parcel which will be mailed via certified mail and shall be due and payable within thirty (30) days of the date on which the bill was mailed.

H. PREPAYMENT OF FACILITIES SPECIAL TAX

The following definitions apply to this Section H:

"Future Facilities Costs" means the Public Facilities Requirements minus public facility costs funded by Previously Issued Bonds, interest earnings on the construction fund of CFD No. 1 actually earned prior to the date of prepayment, Developed Property Special Taxes, developer equity, and/or any other source of funding.

"Outstanding Bonds" means all Previously Issued Bonds which remain outstanding, with the following exception: if a Special Tax has been levied against, or already paid by, an Assessor's Parcel making a prepayment, and a portion of the Special Tax will be used to pay a portion of the next principal payment on the Bonds that remain outstanding (as determined by the City Manager or his/her designee), that next principal payment shall be subtracted from the total Bond principal that remains outstanding, and the difference shall be used as the amount of "Outstanding Bonds" for purposes of this prepayment formula.

"Previously Issued Bonds" means all Bonds that have been issued by CFD No. 1 prior to the date of prepayment.

"Public Facilities Requirements" means either \$118,571,541 in Year 2000 dollars, which shall increase by three percent (3%) on July 1, 2001, and on each July 1 thereafter, or such lower number as (i) shall be determined by the City Manager or his/her designee as sufficient to provide the public facilities to be provided by CFD No. 1 under the authorized bonding program for CFD No. 1 or, (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment for CFD No. 1.

Only the Facilities Special Tax may be prepaid; the Services Special Tax shall continue to be levied on an annual basis on all Taxable Property in CFD No. 1.

For Developed Property or Designated Developed Property, or Undeveloped Property for which a building permit has been issued, the prepayment amount shall be based on the Land Use Class assigned to the Parcel requesting prepayment. For Undeveloped Property, the Parcel shall be assumed to be planned for development as R&D/Office/Hotel/Retail Property and, therefore, shall be assigned to Land Use Class 1; the Maximum Special Tax per Acre of land area (as shown in Table 2), calculated on the basis of the total number of gross square feet of land area within the Parcel, shall be used to determine the Maximum Facilities Special Tax for the Parcel requesting prepayment.

The Facilities Special Tax obligation applicable to such Assessor's Parcel may be prepaid and the obligation of the Assessor's Parcel to pay the Facilities Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner or lessee or sublessee under a Long-Term Lease intending to prepay the Facilities Special Tax obligation shall provide the City Manager or his/her designee with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City Manager or his/her designee shall notify such owner or lessee or sublessee of the prepayment amount for such Assessor's Parcel. Prepayment must be made not less than 75 days prior to any redemption date for any Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

Revenues from prepayment of Special Taxes may be used by CFD No. 1 for any purpose allowed under the Act, including but not limited to the following: (i) to redeem Bonds; (ii) to pay for public facilities; and (iii) to escrow and be used to defease Bonds. The prepayment calculation shall be performed by the City Manager or his/her designee, including an independent financial consultant selected by the City Manager or his/her designee and retained by the City in its sole discretion.

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment. The Maximum Special Tax that can be levied on a Parcel after a partial prepayment is made is equal to the Maximum Special Tax that could have been levied prior to the prepayment, reduced by the percentage of the full prepayment that the partial prepayment represents, all as determined by or at the direction of the City Manager or his/her designee.

The Prepayment Amount shall be calculated as follows (capitalized terms as defined below):

Bond Redemption Amount	
plus	Future Facilities Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fees and Expenses
less	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount shall be determined by application of the following steps:

Step Number:

1. Determine the greater of (i) the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax based on the Parcel's Land Use Class and development status in the Fiscal Year in which prepayment would be received by CFD No. 1, or (ii) the total Maximum Special Tax that could be collected from the Assessor's Parcel prepaying the Special Tax based on land uses expected on the Parcel when the entire Parcel becomes Developed Property, as determined by the City Manager or his/her designee.

2. Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor's Parcel by the lesser of (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year from all Taxable Property in CFD No. 1, or (ii) the Maximum Special Tax revenues that could be generated at buildout of property in CFD No. 1, based on anticipated land uses at buildout of the CFD.

3. Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").

4. Compute the current Future Facilities Costs.

5. Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").

6. Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").

7. Compute the amount needed to pay interest on the Bond Redemption Amount from the last interest payment date on the Outstanding Bonds until the earliest redemption date for the Outstanding Bonds.

8. Compute the minimum amount the City Manager or his/her designee reasonably expects to derive from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the redemption date for the Outstanding Bonds that the City Manager or his/her designee expects to redeem with the prepayment.

9. Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (the "Defeasance").

10. The administrative fees and expenses of CFD No. 1 are as calculated by the City Manager or his/her designee and include the costs of computation of the prepayment, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses") .

11. If required reserve funds are at or above 95% of the defined reserve requirement, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment. If reserve funds are between 95% and 100% of the reserve requirement, the reserve fund credit shall be reduced in proportion to the amount of the deficiency (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 95% of the reserve requirement.

12. The Special Tax prepayment is equal to the sum of amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the "Prepayment Amount").

Attachment B

City of Fremont
Community Facilities District No. 1
(Pacific Commons)

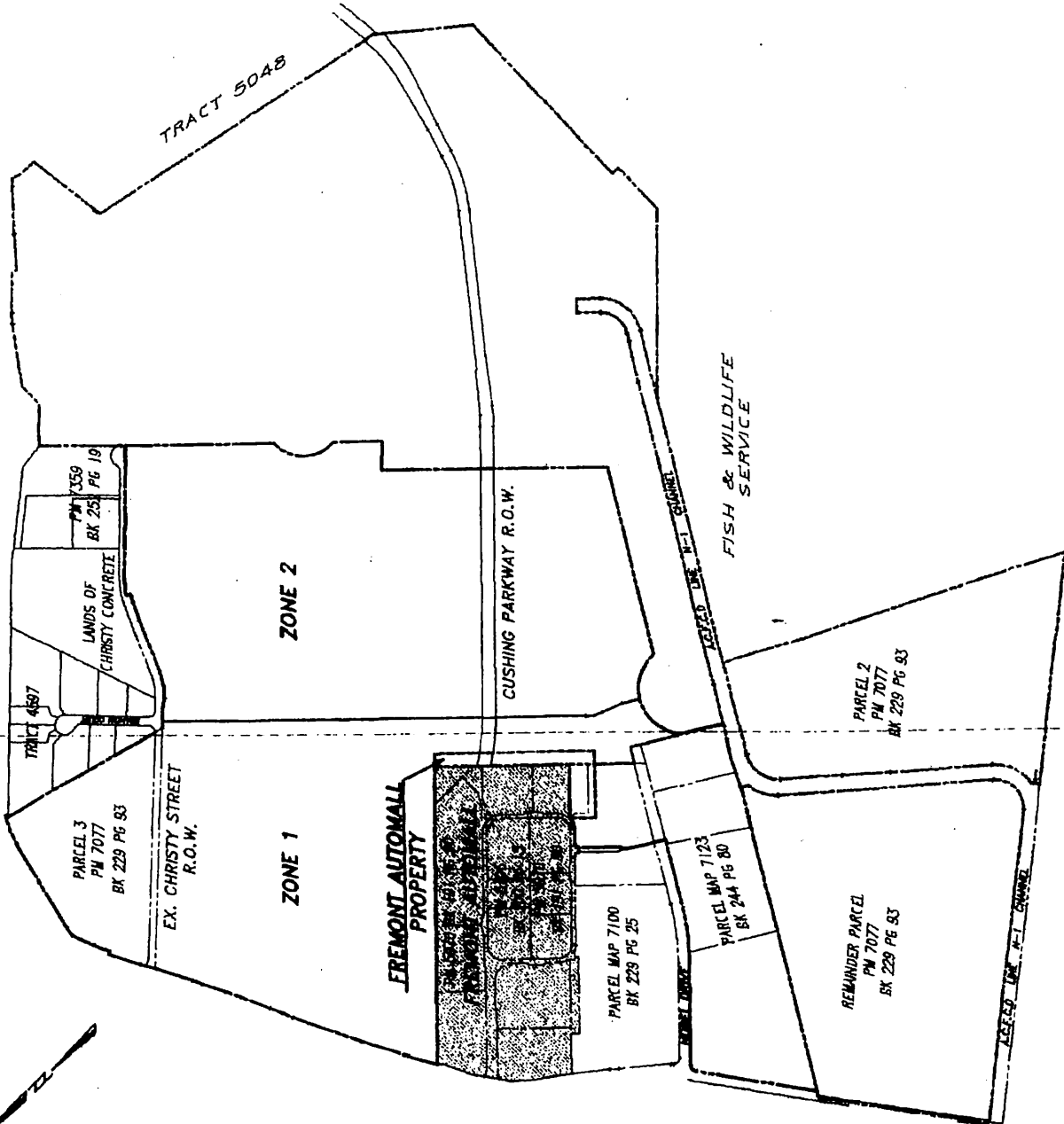
Work Sheet for Tracking
Designated Developed Property

Assessor's Parcel Number	Owner	Entitled Square Footage		Total Square Footage
		Land Use Class		
		1	2	

Total:

APPENDIX D

Boundary Map of CFD No. 1



LEGEND

- EXISTING CFD BOUNDARY LINE
- EXISTING PARCEL LINE
- ZONE DELINEATION

ZONE AREAS

ZONE 1	194,924 +/- AC
ZONE 2	159,816 +/- AC

ATTACHMENT 'A'

JMH WEISS, INC.
 10000 WILSON AVENUE
 SUITE 100
 BOSTON, MASSACHUSETTS 02116

DATE	SCALE	BY	CHKD
10/1/01	AS SHOWN	JMW	JMW
DATE	SCALE	BY	CHKD
10/1/01	AS SHOWN	JMW	JMW

APPENDIX E

*Assessor's Parcel Maps for
Fiscal Year 2022-23*

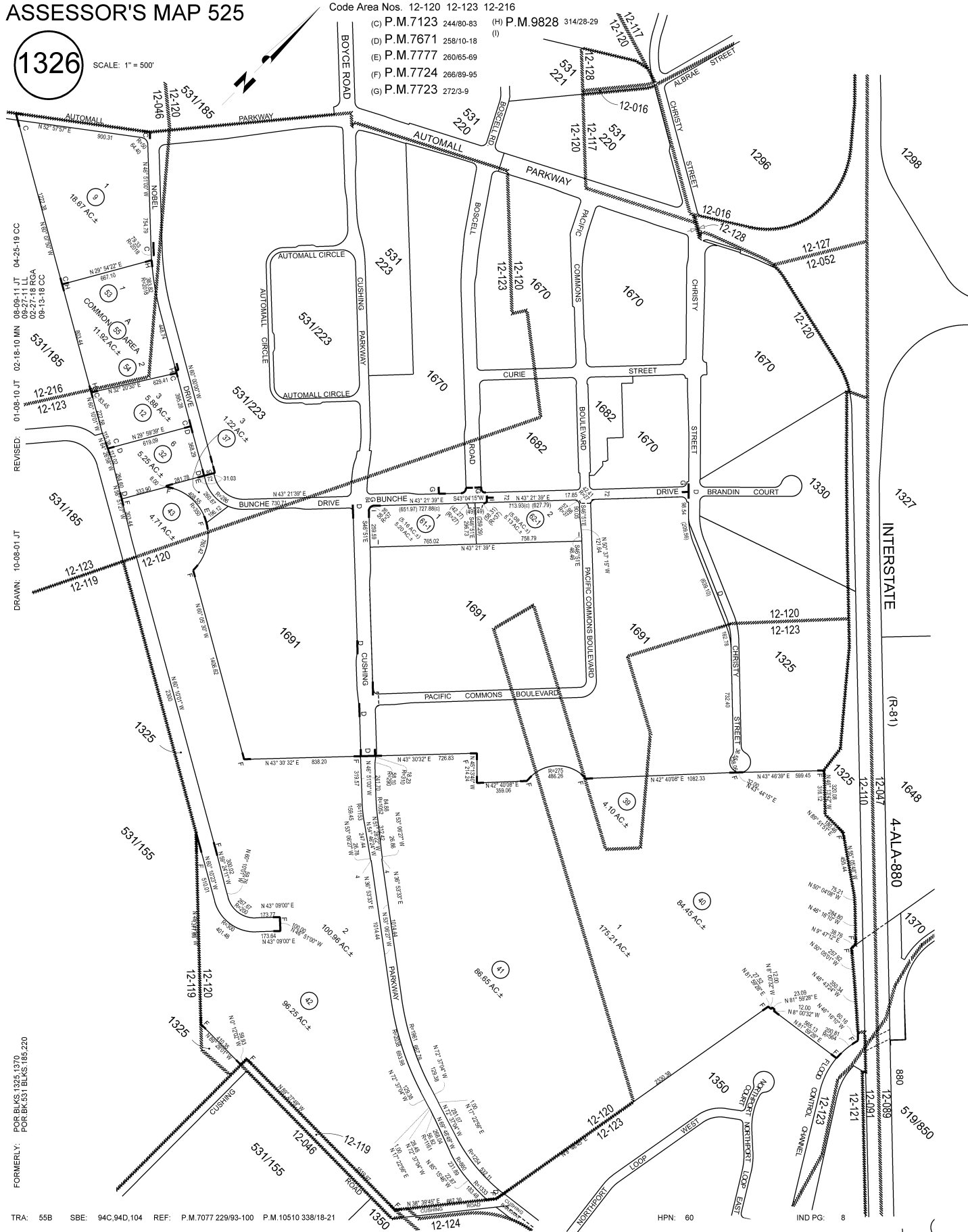
ASSESSOR'S MAP 525

1326

SCALE: 1" = 500'

Code Area Nos. 12-120 12-123 12-216

- (C) P.M.7123 244/80-83
- (D) P.M.7671 258/10-18
- (E) P.M.7777 260/65-69
- (F) P.M.7724 266/89-95
- (G) P.M.7723 272/3-9
- (H) P.M.9828 314/28-29
- (I)



REVISSED: 01-08-10 JT 02-18-10 MN 08-09-11 JT 04-25-19 CC
 09-27-11 LL 02-27-18 RGA
 09-13-18 CC

DRAWN: 10-08-01 JT

FORMERLY: FOR BLKS 1325, 1370
 FOR BK 331 BLKS 185, 220

ASSESSOR'S MAP 525

1670

SCALE: 1" = 300'



Code Area Nos.		12-120	12-123
(A)	P.M.8124	272/50-55	(D) P.M.7723 272/3-9
(B)	TR.7472	275/33-42	(E) P.M.9324 296/66-69
(C)	P.M.7776	268/38-49	(F) P.M. 9991 316/85-87
			(G) P.M. 10496 334/35/36

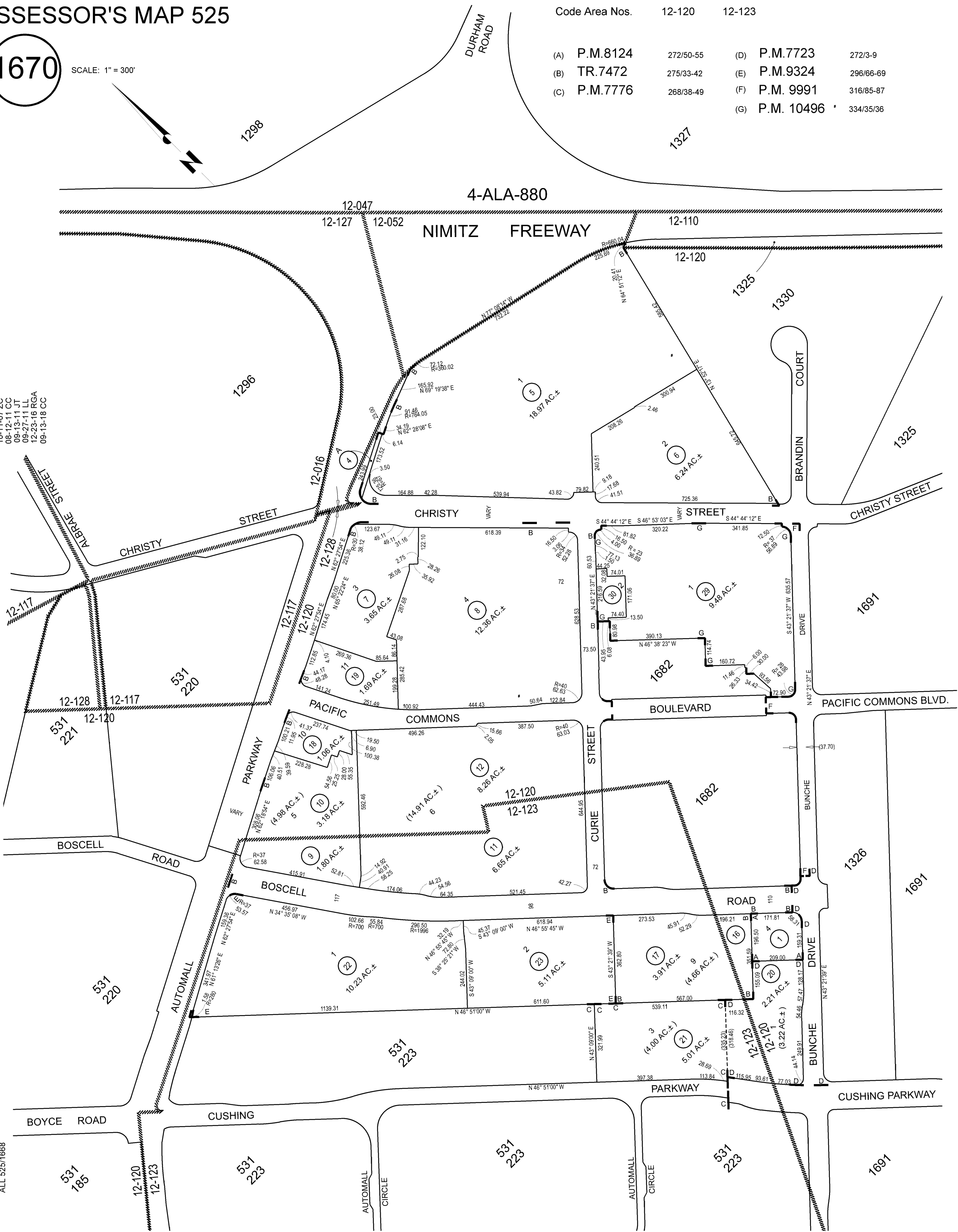
06-23-05 LL
10-11-07 ZC
08-12-11 CC
09-13-11 JT
09-27-11 LL
12-23-16 RGA
09-13-18 CC

REVISED:

DRAWN: 01-04-05 JT

FORMERLY: POR.525/1330
ALL 525/1668

FORMERLY: POR.525/1330
ALL 525/1668



ASSESSOR'S MAP 525

Code Area Nos. 12-120 12-123

1682

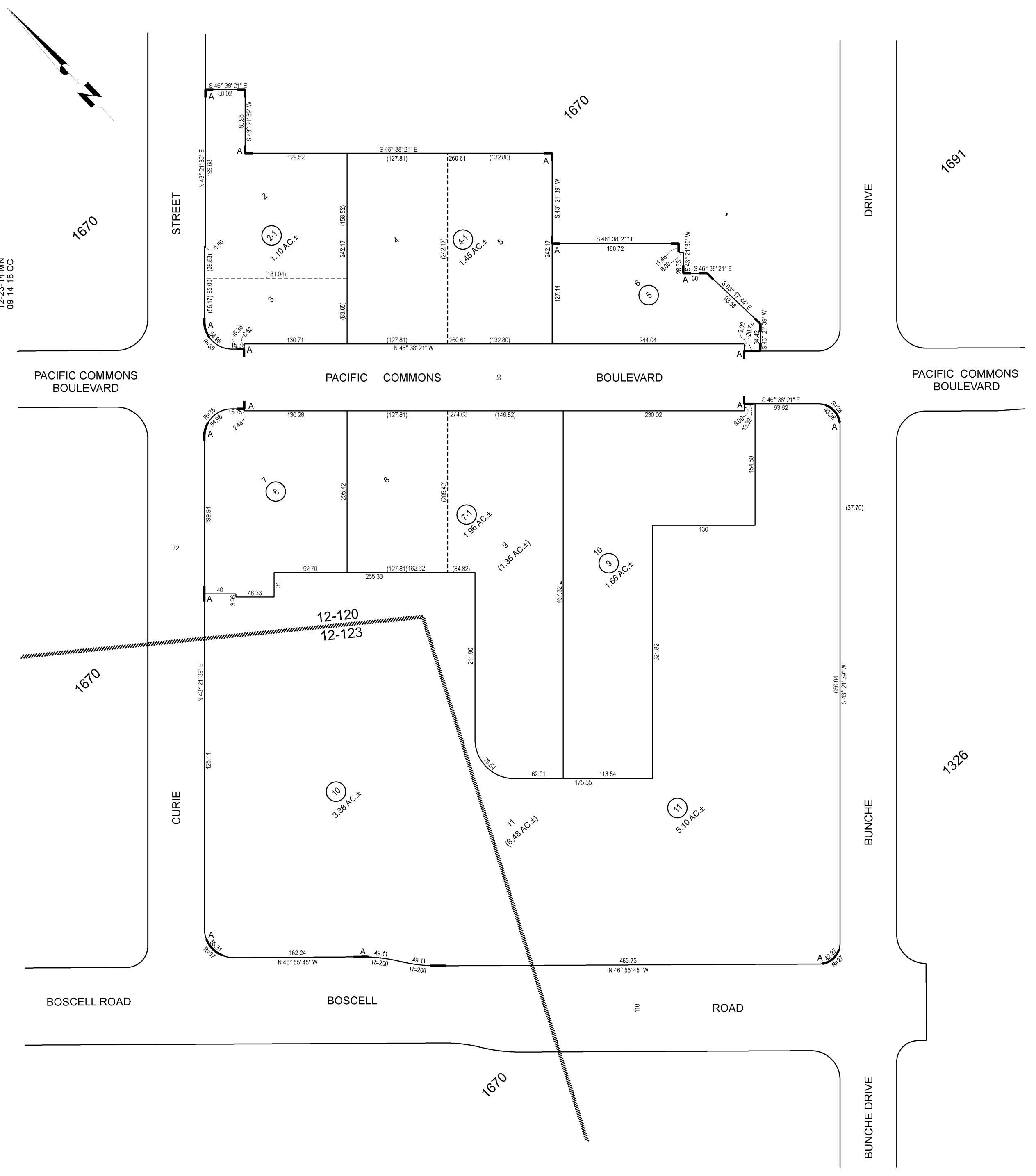
SCALE: 1" = 100'

(A) TR. 8049 309/84-91

REVISED: 10-28-13 CC
12-23-14 MN
09-14-18 CC

DRAWN: 09-27-11 LL

FORMERLY: POR.BLK. 1670



ASSESSOR'S MAP 525

Code Area Nos. 12-120 12-123

1691

SCALE: 1" = 300'

(A) TR. 8348 335/23-36

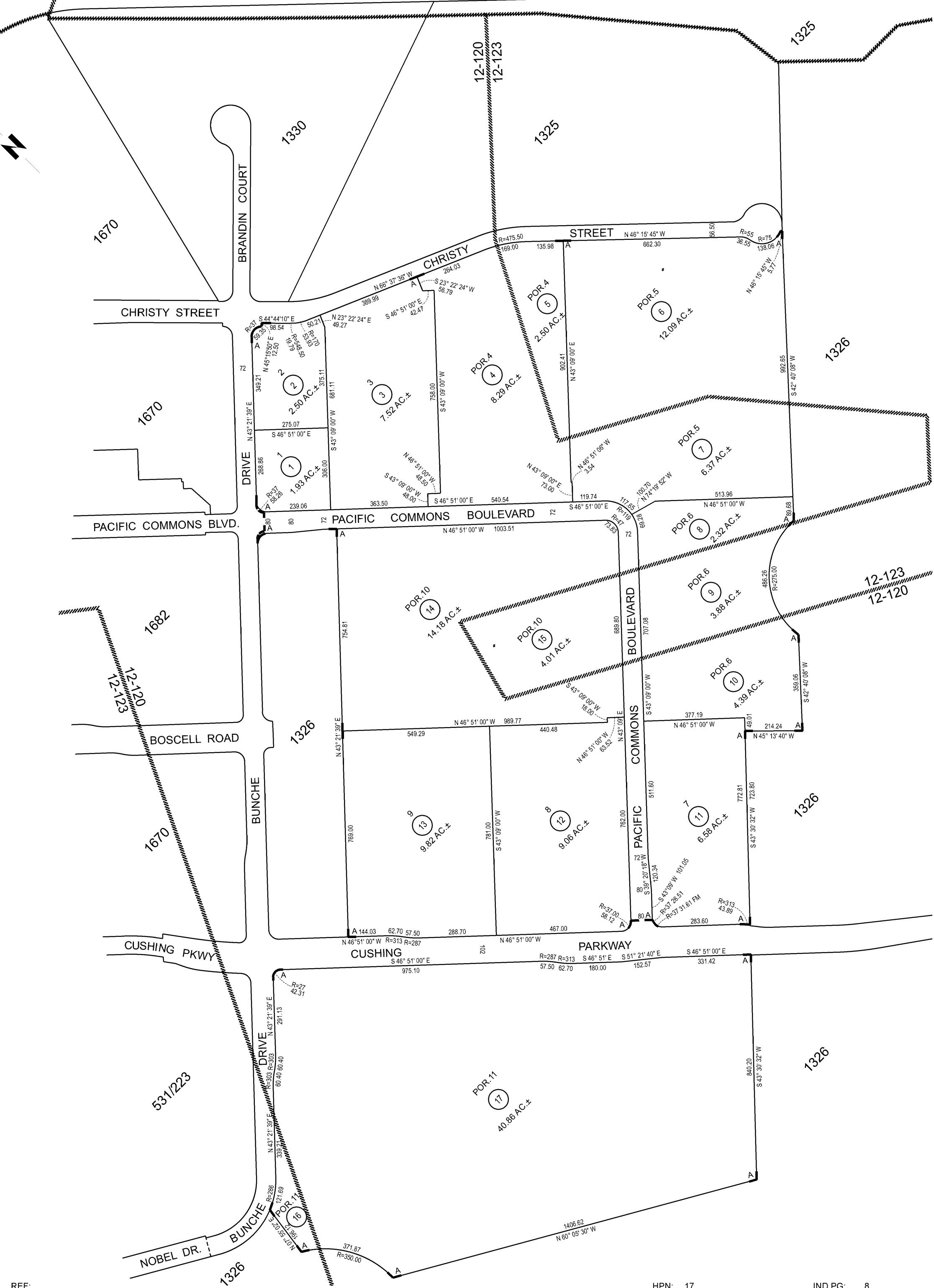
12-047
12-110

INTERSTATE 880 (R-81)

REVISOR: 09-11-18 CC

FORMERLY: POR. BLK. 1326

TRA: 055B



HPN: 17

IND PG: 8

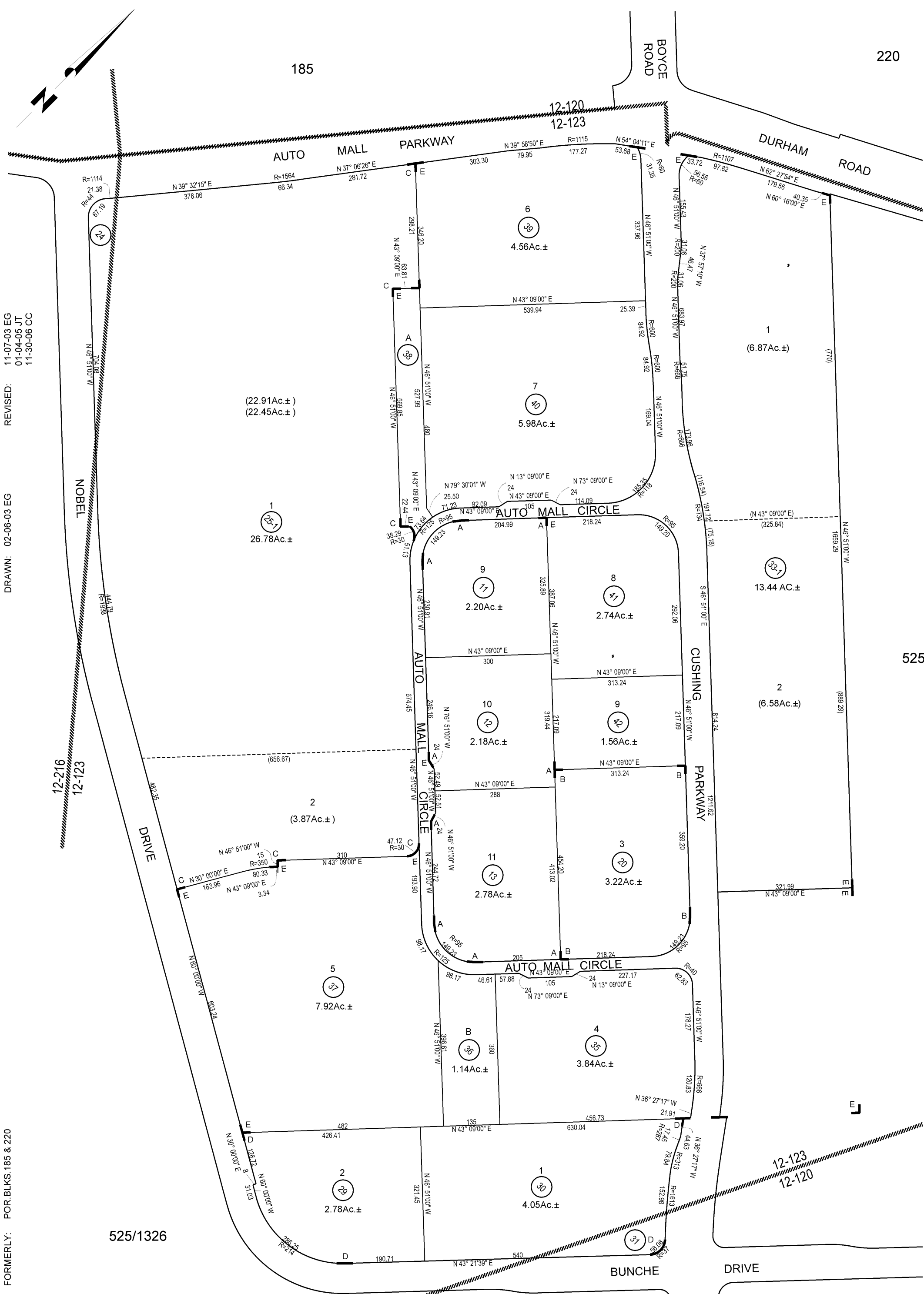
ASSESSOR'S MAP 531

Code Area Nos. 12-120 12-123 12-216

223

SCALE: 1" = 200'

- (A) P.M.5970 191/90 (D) P.M.7984 268/8-11
- (B) P.M.6106 200/15 (E) P.M.7776 268/38-49
- (C) P.M.7100 229/25



REVISIED: 11-07-03 EG
 01-04-05 JT
 11-30-06 CC

DRAWN: 02-06-03 EG

FORMERLY: FOR BLKS. 185 & 220

525/1668

525/1326

12-123
12-120