



AGENDA
Oakley City Council

Tuesday, November 15, 2022
6:30 PM

Special Meeting - Oakley Council Chambers located at 3231 Main Street, Oakley, California 94561

MISSION STATEMENT: The City of Oakley will create a resilient future that fosters and attracts a vibrant and evolving community that welcomes and values all people.

VISION STATEMENT: The City of Oakley celebrates our unique Delta lifestyle and small-town feel where we **Live** in a safe, dynamic community, **Work** together to build the future, and **Play** in our own backyard.

Agendas are posted in Oakley at Oakley City Hall-3231 Main Street, outside the gym at Delta Vista Middle School-4901 Frank Hengel Way and outside the Library at Freedom High School-1050 Neroly Road. Agendas are also posted on the City's Internet Website www.ci.oakley.ca.us.

A complete packet of information containing staff reports and exhibits related to each item is available for public review prior to an Oakley City Council and/or City Council Acting as the Successor Agency to the Oakley Redevelopment Agency/Oakley Public Financing Authority meeting at Oakley City Hall, 3231 Main Street, Oakley, CA 94561. Any writings or documents provided to a majority of the Oakley City Council, Oakley City Council Acting as the Successor Agency to the Oakley Redevelopment Agency or Oakley Public Financing Authority regarding any item on this agenda will be made available for public inspection, during regular business hours, at the front counter in the Main Lobby of the Oakley City Hall located at 3231 Main Street, Oakley, CA 94561. Agendas may be picked up at the Oakley City Hall located at 3231 Main Street, Oakley, CA 94561 for no charge. To request information regarding placement on the City's agenda e-mail distribution list, please contact us at (925) 625-7000.

The City of Oakley provides social media options to stay connected to City Hall through Facebook, Twitter, Next Door and Instagram. Other opportunities to connect with City Hall include Engage In Oakley, Oakley OnDemand on the City's website, and by emailing info@ci.oakley.ca.us.

If you have a physically challenging condition and require special accommodations, please call the City Clerk's office at (925) 625-7000.

Please keep cell phones/electronic devices turned off during the meeting. Please be advised that City Council meetings are video recorded and attendees may appear on video.

Information Regarding Public Comment

Members of the public may address the Council on items of interest that are within the City's jurisdiction. In compliance with State law, the council may not take action or have discussion on any item that is not specifically listed on the agenda. Public comment on items not listed on the agenda will be heard under the Public Comments section of the agenda. Public comments on items listed on the agenda will be heard as the Mayor calls the items. In compliance with State law, the Council may not take action on an item that is not specifically listed on the agenda. If you would like to speak on any agenda item, please fill out a public speaker card available in the lobby and submit it to the City Clerk seated in the Council Chamber **prior to the agenda item being called**. The Mayor will call you by name to the podium to hear your comment. PUBLIC COMMENTS ARE LIMITED TO THREE (3) MINUTES. Online public comments are accepted until 5 p.m. the day of the meeting and can be submitted at <https://www.ci.oakley.ca.us/online-public-comment-card/>.

1. CALL TO ORDER AND ROLL CALL

2. PLEDGE OF ALLEGIANCE TO THE FLAG

3. OPENING MATTERS

3.1 Presentation of Oakley Flag to Freedom High School Football Team

4. PUBLIC COMMENTS

At this time, the public is permitted to address the Oakley City Council/Oakley City Council Acting as the Successor Agency to the Oakley Redevelopment Agency/Oakley Public Financing Authority on non-agendized items.

5. CONSENT CALENDAR

5.1 Adopt a Resolution to authorize execution of the Joint Community Facilities Agreement between the City of Oakley and Reclamation District 799 for Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (Kevin Rohani, P.E., Public Works Director/City Engineer)

[Staff Report](#)

[1. JCFA Resolution](#)

[1a. Joint Community Facilities Agreement](#)

5.2 Consideration of a Resolution Approving an Amendment to the City of Oakley Fiscal Year 2022/2023 Budget to Appropriate \$80,000 of Community Development Block Grant (CBDG) Funds to Complete Capital Improvement Project Number 288 (Kevin Rohani, P.E., Public Works Director/City Engineer)

[Staff Report](#)

[1. Resolution](#)

6.PUBLIC HEARINGS

- 6.1 Approve the Formation of the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services), hold a Public Hearing and Special Landowner Election, Declare the Results of the Election and Introduce an Ordinance to Levy a Special Tax for Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (Kevin Rohani, P.E., Public Works Director/City Engineer)**

Suggested Action: Order of Proceedings for Hearing and Actions: 1) Mayor opening remarks; 2) Call for any written protests of property owners or registered voters; 3) Open the public hearing; 4) Receive staff report; 5) Receive comments, questions and any oral protests from audience; 6) Close the Public Hearing; 7) Council considers for adoption: a) Resolution of Formation of Community Facilities District and b) Resolution Calling Special Landowner Election for Community Facilities District; 8) Clerk announces result of property owner vote and completes the canvass; 9) Mayor announcement of action for record and final action; 10) Council considers for adoption a Resolution Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien; 11) First Reading of Ordinance of the City of Oakley Levying Special Tax.

[Staff Report](#)

- [1. CFD Report](#)
- [2. Resolution of Formation](#)
- [3. Resolution Calling Special Landowner Election](#)
- [4. Resolution Declaring Results of Election](#)
- [5. Ordinance](#)

7.CLOSED SESSION

- 7.1 CONFERENCE WITH LEGAL COUNSEL-EXISTING LITIGATION
Pursuant to Government Code Section 54956.9(d)(1)
Schaefer, et al. v. City of Oakley, et al.**

8.ADJOURN

STAFF REPORT

DATE: November 15, 2022

TO: Joshua McMurray, City Manager

Approved and Forwarded to the City Council

FROM: Kevin Rohani, P.E., Public Works Director/City Engineer

SUBJECT: Adopt a Resolution to authorize execution of the Joint Community Facilities Agreement between the City of Oakley and Reclamation District 799 corresponding to Community Facilities District No. 2022-2 for the financing of Summer Lake North Maintenance Services

Background and Analysis

The property located north of East Cypress Road, east of Bethel Island Road, and south and west of Sandmound Boulevard known as Summer Lake North (the "Project") is within Planning Area 2 of the East Cypress Corridor Specific Plan. The Project is expected to be comprised of 817 single-family residential units at build-out.

The applicant for the Project, Civic Summer Lake North, LLC (the "Developer"), is conditioned to mitigate the Project's financial impact on the City's parks, streetlighting, landscape and stormwater services budgets. The applicant is also conditioned to mitigate the Project's financial impact on the Reclamation District 799 ("RD 799") budget related to maintenance services for levee and stormwater improvements to be constructed with the Project.

The Developer has requested the City assist with the formation of Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) ("CFD No. 2022-2") to satisfy the Project's conditions related to the costs associated with regional park, community park, neighborhood park, streetlighting, landscaping, and stormwater services and also services related to the operation, maintenance, and inspection of the levee, drainage pump stations, and storm drainage improvements. Pursuant to Section 53316.2 of the California Government Code, the City may fund the proposed services to be performed by RD 799 (the "RD 799 Services") through CFD No. 2022-2 only pursuant to a Joint Community Facilities Agreement ("JCFA") between the City, as the public agency forming CFD No. 2022-2, and RD 799, as the public agency that will provide the RD 799 Services. Executing the JCFA will allow the City to disburse a specified portion of the CFD No. 2022-2 special tax revenues to RD 799 each fiscal year beginning with FY 2023-24.

The Board of Directors for RD 799 adopted a Resolution authorizing RD 799 to execute the attached JCFA with the City at their October 27, 2022 Board meeting. The purpose of this agenda item is to receive City Council's authorization to execute the JCFA to ratify the agreement.

Consistency with the Oakley Strategic Plan 27+

This item is consistent with the Strategic Plan 27+ Park and Open Space and Finance and Fiscal Responsibility section goals.

Local Goals & Policies

On December 9, 2014, the City adopted Resolution No. 126-14, which amended the "City of Oakley's Statement of Local Goals and Policies and Appraisal Standards Concerning the Use of the Mello-Roos Community Facilities Act of 1982". In the future, if it is determined that the "Amended and Restated Local Goals and Policies and Appraisal Standards Concerning the Use of Mello-Roos Community Facilities Act of 1982" need to be further amended, the Council has the authority to amend them at any time. The proposed formation of CFD No. 2022-2 complies with the City's "Amended and Restated Local Goals and Policies and Appraisal Standards Concerning the Use of Mello-Roos Community Facilities Act of 1982".

Fiscal Impact

There will be no financial impact to the City's General Fund. The Developer for the Project has funded all costs associated with the formation of CFD No. 2022-2. The proposed maximum annual special tax rates per Single-Family Residential Parcel for CFD No. 2022-2, in FY 2022-23 dollars, to fund the Authorized Services are shown in the table below:

Special Tax Component	Proposed FY 2022-23 Maximum Special Tax
City Regional Parks	\$157.30
City Community Parks	\$347.37
City Streetlighting	\$68.58
City Landscaping, Neighborhood Parks, and Stormwater	\$1,238.19
RD 799 Services	<u>\$492.63</u>
Total:	\$2,304.07

The Project is expected to consist of 817 Single-Family Residential Parcels at build-out. Therefore, successful formation of CFD No. 2022-2 would provide approximately \$1.88 million (in FY 2022-23 dollars) in revenue annually at build-out. The CFD special taxes are anticipated to be placed on the property tax rolls commencing in FY 2023-24.

As specified in Exhibit "C" (Rate and Method of Apportionment of Special Tax) of the attached Joint Community Facilities Agreement, the maximum annual special tax shall be increased by applying the percentage increase, if any, in the Consumer

Price Index for San Francisco-Oakland-Hayward, CA (All Urban Consumers) for the prior year (February to February) to the maximum special tax in effect for the current fiscal year. Each annual adjustment of the maximum annual special tax shall become effective on the subsequent July 1.

The City will annually transfer a minimum of \$394,584, increased annually by the Consumer Price Index described above, to RD 799 to fund RD 799 maintenance services and related administration costs.

Staff Recommendation

Staff recommends that City Council adopt the Resolution to authorize execution of the Joint Community Facilities Agreement between the City and RD 799 corresponding to CFD No. 2022-2 for the financing of RD 799 Services.

If the City Council adopts the resolution to authorize execution of the JCFA between the City and RD 799 corresponding to CFD No. 2022-2 for the financing of RD 799 Services, the remaining process (Council meetings in bold) for the formation of CFD No. 2022-2 will be as follows:

November 15, 2022	City Council holds Public Hearing and considers the following actions: 1) Adopt Resolution of Formation of CFD; 2) Adopt Resolution Calling Special Landowner Election for CFD; 3) Conduct Election; 4) Adopt Resolution Declaring Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien within CFD; 5) Take First Reading of Ordinance Levying Special Tax within CFD.
November 30, 2022	City Clerk files the Notice of Special Tax Lien with the County Recorder's Office (must be completed within 15 days of the adoption of the Resolution Confirming Results of Election and directing the recordation of the Notice of Special Tax Lien)
December 13, 2022	Second Reading of Ordinance Levying Special Tax within CFD
December 28, 2022	Publication of Ordinance (within 15 days after its passage)

Attachments

- 1) Resolution to authorize execution of the JCFA between the City of Oakley and Reclamation District 799 corresponding to Community Facilities District No. 2022-2 for the financing of RD 799 Services;
 - a. Joint Community Facilities Agreement
 - i. CFD Services
 - ii. Boundary Map
 - iii. Rate and Method of Apportionment of the Special Tax

RESOLUTION NO. XX-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY ADOPTING JOINT COMMUNITY FACILITIES AGREEMENT

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code (the “Act”), the City Council (the “Council”) of the City of Oakley (the “City”) is authorized to establish a community facilities district and to act as its legislative body;

WHEREAS, the City is in the process of forming a community facilities district that is expected to be named “City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)” (the “CFD”) for the purpose of levying a special tax (the “CFD Special Tax”) to finance certain services provided by Reclamation District 799 (“RD 799”) including, but not limited to, operation, maintenance, and inspection of the levee, drainage pump stations, and storm drainage improvements (the “CFD RD 799 Services”);

WHEREAS, RD 799 desires to provide the CFD RD 799 Services;

WHEREAS, Pursuant to Section 53316.2 of the Act, the City of Oakley may finance the RD 799 Services through the CFD only pursuant to a joint community facilities agreement between the City of Oakley, as the public agency forming the CFD, and RD 799, as the public agency that will provide the CFD RD 799 Services; and

WHEREAS, the City of Oakley and RD 799 have determined that it would be of benefit to the residents of each of their respective jurisdictions to enter into a Joint Community Facilities Agreement to provide for the financing of the CFD RD 799 Services by the City of Oakley through the CFD.

NOW, THEREFORE, the City Council of the City of Oakley resolves as follows:

1. Joint Community Facilities Agreement. This Council hereby authorizes and directs the Mayor, the City Manager, the Finance Director, and the City Attorney (each, an “Authorized Officer”) to execute, and the City Clerk is directed to attest, on behalf of the City, the Joint Community Facilities Agreement attached hereto as Exhibit A, together with any changes therein or additions thereto deemed advisable by any Authorized Officer, whose execution thereof shall be conclusive evidence of the approval of any such changes or additions.
2. Effective Date. This resolution shall take effect upon its adoption.

PASSED APPROVED AND ADOPTED this 15th day of November 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

EXHIBIT A
JOINT COMMUNITY FACILITIES AGREEMENT

JOINT COMMUNITY FACILITIES AGREEMENT

for

**City of Oakley Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)
City of Oakley
Reclamation District 799**

THIS JOINT COMMUNITY FACILITIES AGREEMENT (this "**Agreement**"), dated as of _____, 2022, is by and between the City of Oakley, a California municipal corporation, and Reclamation District 799, a reclamation district organized under the laws of California. City of Oakley and Reclamation District 799 may be referred to individually as a "**Party**" or collectively as the "**Parties**."

BACKGROUND

A. On March 13, 2006, the City of Oakley ("**City**") adopted the East Cypress Corridor Specific Plan ("**Specific Plan**"). The Specific Plan provides a comprehensive development plan and regulatory structure for the development of approximately 2,546 acres located in City limits; and

B. DeNova Homes Inc., a landowner in Planning Area 2 (Summer Lake North) of the Specific Plan ("**Developer**"), has submitted development applications to City to construct a residential subdivision and supporting public improvements, in accordance with the Specific Plan and Vesting Tentative Map – Tract 9307; and

C. Reclamation District 799 ("**District**") is a special district located in Contra Costa County, whose boundaries include the boundaries of the Specific Plan. District is responsible for operating and maintaining levees and other flood control and drainage facilities; and

D. The buildout of the Specific Plan will require new public services and improvements, with City and District each in charge of different service and maintenance obligations; and

E. The Specific Plan describes public financing mechanisms that must be established to provide ongoing funding to affected public agencies, so affected public agencies will have adequate funds to provide services and maintain public facilities in the Specific Plan area; and

F. The Parties agree that a new Community Facilities District ("**CFD**") can be established to provide ongoing funding to City and District for their respective service and maintenance obligations, pursuant to the Mello-Roos Community Facilities Act of 1982 (commencing with Section 53311 of the Government Code) (the "**Act**"), as further described herein; and

G. The City services under the CFD will include, without limitation, maintenance of landscaping, parks, open space, streetlighting, and stormwater improvements (the "**City Services**"). The District services under the CFD will include maintenance of new levee

improvements, as well as flood control and drainage facilities (the "**District Services**"). The City Services and the District Services may collectively be referred to as the "**CFD Services**", which are further described in **Exhibit A** attached hereto; and

H. The CFD, which the Parties expect to be named "City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)", shall include the territory described and depicted on the boundary map attached hereto as **Exhibit B** (the "**Service Area**"); and

I. Upon receiving a petition from Developer, City will conduct the proceedings to form the CFD for the purpose of levying a special tax in the Service Area to finance the CFD Services, in accordance with the Act; and

J. Pursuant to Section 53316.2 of the Government Code, with City being the public agency forming the CFD and both City and District receiving the special tax revenues, City and District may only finance the CFD Services through the CFD pursuant to a joint community facilities agreement between City and District; and

K. City and District have determined that it would benefit the residents of each of their respective jurisdictions to enter into this Agreement to provide for the financing of the CFD Services.

AGREEMENT

In consideration of the mutual promises and covenants set forth herein, and for other valuable consideration, the sufficiency of which is hereby acknowledged, City and District agree as follows:

1. **CFD Compliance.** This Agreement shall constitute a "joint community facilities agreement" within the meaning of Sections 53316.2, 53316.4, and 53316.6 of the Government Code, pursuant to which the CFD will be authorized to finance the CFD Services. The Parties acknowledge that, pursuant to Section 53313 of the Government Code, because the CFD special tax will be approved by a landowner vote, the special tax revenues may only finance the CFD Services to the extent that they are in addition to the services provided in the Service Area before the CFD was created, and the CFD Services may not supplant public services already available within the Service Area prior to the CFD being created.

2. **Rate and Method of Apportionment.**

(a) The Parties agree that, upon a petition submitted by Developer to form the CFD for the purpose of financing the CFD Services in the Service Area, that the CFD Services shall be financed by the levy of special taxes within the Service Area in accordance with the Rate and Method of Apportionment ("**RMA**") attached hereto as **Exhibit C**. In no event shall City amend the RMA in a manner which decreases the maximum amount of special taxes levied for the District Services without the express written consent of District, which shall be in District's sole and absolute discretion.

(b) City represents and warrants that the attached RMA is formulated to provide District with at least \$394,584 each year in perpetuity commencing in Fiscal Year 2023-24, subject to an annual increase based on the change in the Consumer Price Index specified in the RMA.

3. Formation & Administration of CFD. The Parties agree that City shall be solely responsible for the formation and administration of the CFD, and all costs associated therewith. City shall have the power, duty, and responsibility to provide for the administration of the CFD, subject to the terms of this Agreement. It is understood by the Parties that District will not be considered a participant in the proceedings related to the formation of the CFD or future proceedings related to the CFD. If the CFD is successfully formed, City shall levy, collect, and remit special taxes in accordance with the RMA to finance the District Services.

4. Determination of Annual Special Tax Levy. Each June 1, City shall notify District in writing of the estimated CFD maximum special tax revenue corresponding to the District Services for the subsequent fiscal year, taking into account any annual increases due to the change in the Consumer Price Index provided in the RMA. No later than each June 30, District shall send a written request to City of District's desired amount of the special tax revenue for the subsequent fiscal year. If District has not sent such a written request to City by June 30, City shall levy the special tax at the maximum special tax rate then established by the RMA.

5. Allocation of CFD Special Tax Revenues.

(a) CFD special tax revenues received by City each fiscal year shall be allocated as follows: (i) first to City, to pay for the City Services, including City's costs to administer the CFD; and (ii) second to District, to pay for the District Services.

(b) City will annually transmit CFD special tax revenues to District, as identified in item (ii) above, in a minimum amount of \$394,584, commencing with Fiscal Year 2023-24, increased each fiscal year by the change in the Consumer Price Index as provided in the RMA, unless otherwise directed by District. District acknowledges that City will not transmit CFD special tax revenues to District in any fiscal year beyond the amount that City receives from the Contra Costa County Auditor-Controller/Treasurer-Tax Collector ("County").

(c) The Parties agree that in the event City does not receive from County the total annual amount levied for both the City Services and District Services, then each Party's annual CFD allocation will be proportionally reduced based on the difference between the total amount levied and the amount actually received from County. For example, in any given fiscal year, if \$400,000 is levied for the District Services, and if \$800,000 is levied for the City Services, and if City only receives \$1,000,000 from County (instead of \$1,200,000), then District will receive \$333,333 (equal to $1/3 \times \$1,000,000$), and City will receive \$666,667 (equal to $2/3 \times \$1,000,000$). Any future transfers received by City to compensate the difference between the total amount levied and the amount actually received (e.g., penalties and fees from special tax delinquencies) will be shared proportionally, up to the amount levied for the City Services and District Services for that fiscal year.

6. Future Annexations. This Agreement shall only apply to the boundaries of the CFD set forth in **Exhibit B**. In the event any landowner desires to annex future territory into the CFD, such annexation shall not be applicable under this Agreement without the mutual written agreement of the Parties. City acknowledges that District may request that City amend the RMA for future annexations into the CFD (for example, to increase the amount of special taxes levied for the District Services for any such future annexation).

7. Representations and Covenants.

(a) City makes the following representations and covenants for the benefit of District:

(i) Authority. City represents that City has the power and authority to enter into this Agreement, and has taken all actions necessary to cause this Agreement to be executed and delivered.

(ii) Binding Obligation. City represents that this Agreement is a valid and binding obligation of City and is enforceable against City in accordance with its terms.

(b) District makes the following representations and covenants for the benefit of City:

(i) Authority. District represents that District has the power and authority to enter into this Agreement, and has taken all actions necessary to cause this Agreement to be executed and delivered.

(ii) Binding Obligation. District represents that this Agreement is a valid and binding obligation of District and is enforceable against District in accordance with its terms.

(iii) Use of CFD Special Tax. District covenants that it will use the CFD special tax revenues that it receives solely to finance the District Services in accordance with this Agreement.

8. Indemnification. City shall have the sole responsibility for the City Services. District shall have the sole responsibility for the District Services. City agrees to indemnify and hold District harmless from any and all liability, including attorney fees and costs, with respect to the City Services. District agrees to indemnify and hold City harmless from any and all liability, including attorney fees and costs, with respect to the District Services. City further agrees to defend, indemnify, and hold District harmless from any and all liability, including attorney fees and costs, in the event of any challenge by any person or entity regarding (i) the legal sufficiency of the proceedings for the formation of the CFD, (ii) the authority of City to levy special taxes in the Service Area, and (iii) the legal proceedings and agreements required to finance the District Services.

9. Term. Unless otherwise agreed in writing by City and District, this Agreement and the CFD shall continue in perpetuity. City may undertake proceedings to dissolve the CFD, and upon such dissolution this Agreement shall terminate, at such time that each Party agrees that adequate funding will be provided for the City Services and District Services through a means other than the CFD described in this Agreement.

10. Notices. Any notice or communication required hereunder between City or District must be in writing and may be given either personally, by Federal Express or United Parcel Service (UPS), or by email. If personally delivered, a notice shall be deemed to have been given when delivered to the Party to whom it is addressed. If given by Federal Express or UPS, the same shall be deemed to have been given and received on actual receipt. If given by email, the same shall be deemed to have been received based on the date delivered as shown on the sent email. Any Party hereto may at any time, by giving ten (10) days written notice to the other Party hereto in the manner described in this Section, designate any other address in substitution of the address to which such notice or communication shall be given. Thereafter, notices, demands and other pertinent correspondence shall be addressed and transmitted to the new address. Such notices or communications shall be given to the parties at their addresses set forth below:

If to City: City of Oakley
3231 Main Street
Oakley, CA 94561
Attn: City Manager
Email: mcmurray@ci.oakley.ca.us

with copy to: City of Oakley
3231 Main Street
Oakley, CA 94561
Attn: Public Works Director
Email: rohani@ci.oakley.ca.us

with copy to: Cole Huber LLP
2281 Lava Ridge Court, Suite 300
Roseville, CA 95661
Attn: Derek Cole, Oakley City Attorney
Email: dcole@colehuber.com

If to District: Reclamation District 799
6325 Bethel Island Road
Bethel island, CA 94511
Attn: District Manager
Email: dholder@rd799.com

with copy to: White Brenner LLP
1414 K St, 3rd Floor
Sacramento, CA 94814
Attn: Barbara Brenner, RD 799 General Counsel
Email: barbara@whitebrennerllp.com

11. General Provisions.

(a) Recitals. The Recitals set forth above are hereby incorporated and made part of this Agreement. In the event of any inconsistency between the Recitals and provisions contained in this Agreement, the provisions shall govern.

(b) Governing Law. This Agreement will be governed by and construed in accordance with the laws of the State of California. Venue for any legal proceedings initiated in connection with this Agreement shall be in the Superior Court for the County of Contra Costa.

(c) Severability. If any part of this Agreement is held to be illegal or unenforceable by a court of competent jurisdiction, the remainder of this Agreement shall be given effect to the fullest extent reasonably possible.

(d) Successors and Assigns. This Agreement shall be binding upon and inure to the benefit of the successors and assigns of the parties hereto. This Agreement may not be assigned by either of the parties thereto.

(e) Waiver. The waiver by either Party of a breach by the other Party of any provision of this Agreement shall not constitute a continuing waiver or a waiver of any subsequent breach of the same or a different provision of this Agreement. No Party shall be deemed to have made any such waiver unless it is in writing and signed by the Party so waiving.

(f) Integration. This Agreement, and those documents referenced herein, are intended to reflect the entire understanding between the Parties, and no alteration or modification shall be valid unless made in writing and signed by the Parties.

(g) Further Acts. The Parties agree to cooperate with each other, and execute and deliver any additional documents or instruments, and perform any further acts as may be reasonably necessary to carry out the purposes and objectives of this Agreement.

(h) Construction and Interpretation. It is agreed and acknowledged that each Party has reviewed this Agreement with its own legal counsel, and based upon the advice of that counsel, freely entered into this Agreement. No presumption or rule that ambiguities shall be construed against the drafting Party shall apply to the interpretation or enforcement of this Agreement. The singular includes the plural; the masculine gender includes the feminine; "shall" is mandatory; "may" is permissive.

(i) Amendments. Amendments to this Agreement shall be made only by written instrument executed by each of the parties hereto.

(j) Counterparts. This Agreement may be executed in counterparts, each of which shall be deemed an original.

[Signatures on next page]

IN WITNESS WHEREOF, the Parties have executed this Agreement as of the day and year written above.

CITY:

City of Oakley,
a California municipal corporation

By: _____

Print: _____

Title: _____

Date: _____

DISTRICT:

Reclamation District 799,
a California reclamation district

By: _____

Print: Tim Price

Title: President, Board of Directors

Date: 10/27/22

ATTEST:

By: _____

Print: _____

City Clerk

Date: _____

ATTEST:

By: Dina Holder

Print: Dina Holder

District Secretary

Date: 10/27/22

APPROVED AS TO FORM:

By: _____

Derek Cole, City Attorney

Date: _____

APPROVED AS TO FORM:

By: Barbara A. Brenner

Barbara A. Brenner, General Counsel

Date: 10/28/2022

EXHIBIT A
CFD SERVICES

CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)

DESCRIPTION OF AUTHORIZED SERVICES

The City of Oakley (the "City") is establishing the captioned community facilities district (the "CFD") to finance, in whole or in part, the following services ("services" shall have the meaning given that term in the Mello-Roos Community Facilities Act of 1982), including all related administrative costs, expenses and related reserves for replacement of vehicles, equipment and facilities, and related costs:

City Regional Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley regional park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbecues, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Community Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley community park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbecues, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Streetlighting Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley streetlights (includes poles, fixtures, bulbs, conduits, equipment, including guys, anchors, posts, pedestals and metering devices, etc.). Maintenance also includes cleaning and removal of graffiti and associated electric and other utility costs.

City Landscaping, Neighborhood Parks, and Stormwater Maintenance

Maintenance, including servicing, repair, and replacement of parkways, landscape setbacks, landscaped roadway medians, open space, environmental preserves (including performance and management of environmental mitigation monitoring and annual reporting), publicly owned masonry walls, fences, monuments and features, trails, bike paths, etc. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of neighborhood park improvements (includes park amenities such as playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbecues, etc.) associated with the CFD. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of City of Oakley bio-retention facilities, drainage facilities, and other stormwater improvements (includes field inspections, record keeping, cost of permits and regulatory fees, environmental mitigation monitoring, annual reporting, vegetation management, removal of silt, sediment, trash and debris from the lake, drainage areas, bio-retention basins and City catch basins, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Reclamation District 799 Services

Reclamation District 799 ("RD 799") is a special district in Contra Costa County, whose boundaries include the boundaries of the CFD. RD 799 manages the drainage and flood water produced on Hotchkiss Tract. The services to be provided by RD 799 include but are not limited to the following:

- Levee operation, maintenance, and inspection.
- Operation, maintenance, servicing, and replacement of drainage pump stations and other storm drainage improvements.

Administrative Services and Reserve Collection

In addition, the following expenses will also be financed by the special taxes levied within the CFD and will be allocated to each of the services described above based upon their pro-rata share of administrative costs, operating reserves, capital reserves, and actual or estimated delinquencies:

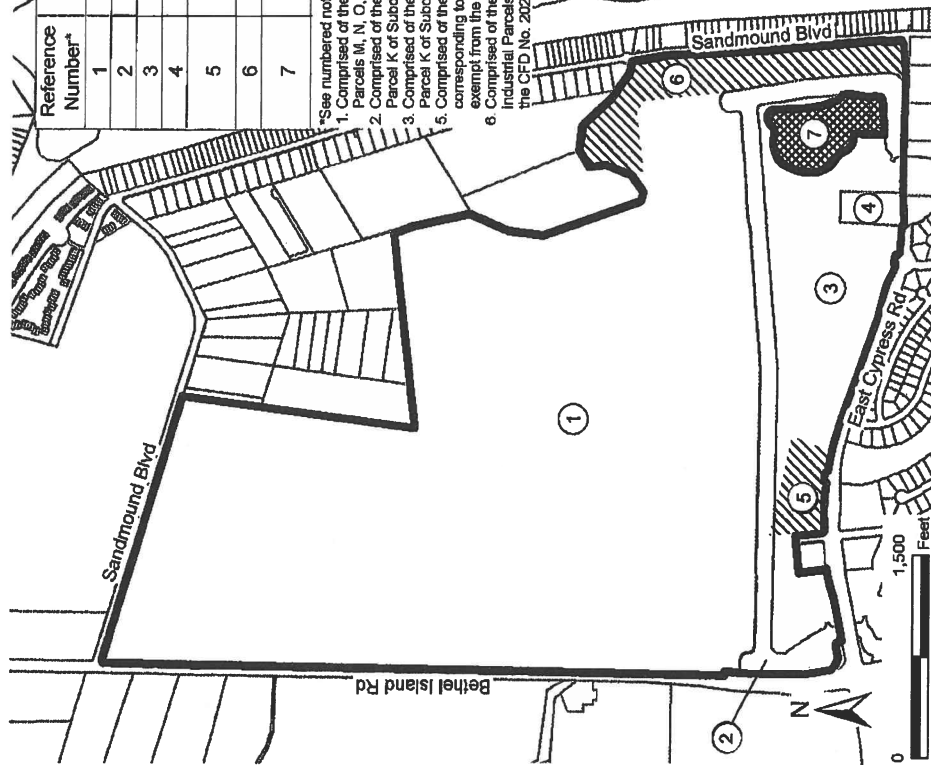
- Administrative expenses including costs incurred to determine, levy and collect the special taxes, including compensation of City staff for administrative work performed in relation to the CFD and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the property tax rolls, preparation of required reporting, the costs needed to cure actual or estimated delinquencies in CFD special taxes for the current or previous fiscal years, and any other costs incurred by the City for the administration of the CFD.
- Any amounts needed to establish or replenish operating reserves and capital reserves.

EXHIBIT B
CFD BOUNDARY MAP

PROPOSED BOUNDARY MAP CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT No. 2022-2 (SUMMER LAKE NORTH MAINTENANCE SERVICES) CITY OF OAKLEY COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA

Reference Number*	Assessor's Parcel Number Description	Acres (+/-)
1	Portion of APN 032-370-033-6	309.0
2	Portion of APN 032-370-036-9	21.8
3	Portion of APN 032-370-035-1	43.6
4	APN 032-340-006-9	2.6
5	Portion of APNs 032-370-035-1 and 032-370-036-9	4.3
6	Portion of APN 032-370-033-6	18.1
7	APNs 032-370-006-2 and 032-370-019-5	7.6

*See numbered notes below corresponding to reference numbers in the table above:
 1. Comprised of the portion of APN 032-370-033-6 excluding future Industrial Parcels M, N, O, and P of Subdivision 9307.
 2. Comprised of the portion of APN 032-370-036-9 excluding future commercial Parcel K of Subdivision 9307.
 3. Comprised of the portion of APN 032-370-035-1 excluding future commercial Parcel K of Subdivision 9307.
 4. Comprised of the portions of APNs 032-370-035-1 and 032-370-036-9 corresponding to future commercial Parcel K of Subdivision 9307, which will be exempt from the CFD No. 2022-2 Special Tax.
 5. Comprised of the portion of APN 032-370-033-6 corresponding to future Industrial Parcels M, N, O, and P of Subdivision 9307, which will be exempt from the CFD No. 2022-2 Special Tax.



Prepared by Francisco & Associates

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF OAKLEY THIS
DAY OF _____, 2022

LIBBY VREONIS, CITY CLERK
CITY OF OAKLEY
CONTRA COSTA COUNTY
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED
BOUNDARIES OF CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT
No. 2022-2, CITY OF OAKLEY, COUNTY OF CONTRA COSTA, STATE
OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE
CITY OF OAKLEY, AT A REGULAR MEETING THEREOF, HELD ON
THE _____ DAY OF _____, 2022, BY ITS RESOLUTION
No. _____

LIBBY VREONIS, CITY CLERK
CITY OF OAKLEY
CONTRA COSTA COUNTY
STATE OF CALIFORNIA

FILED THIS _____ DAY OF _____, 2022, AT THE HOUR
OF _____ IN BOOK _____ OF MAPS OF ASSESSMENT
AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ DOCUMENT
No. _____ IN THE OFFICE OF THE COUNTY RECORDER
IN CONTRA COSTA COUNTY, STATE OF CALIFORNIA.

COUNTY RECORDER
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

ASSESSOR PARCELS WITHIN BOUNDARY FOR PARTICULARS OF
LINES AND DIMENSIONS OF PARCELS. REFERENCE IS MADE
TO THE ASSESSOR PARCEL MAPS OF CONTRA COSTA COUNTY.

EXHIBIT C**RATE AND METHOD APPORTIONMENT OF CFD**

CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes (as hereafter defined) in the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (the "CFD" or "CFD No. 2022-2") shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2022-2, unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2022-2, unless a separate Rate and Method of Apportionment of Special Tax is adopted for such annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area of 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 land area shown on the applicable Final Map, Parcel Map or functionally equivalent map or instrument recorded in the Office of the County Recorder. In the absence of such map, the Administrator will make the final "Acre" or "Acreage" determination as needed, utilizing in the Administrator's discretion, available resources, including but not limited to available spatial and Geographic Information Systems (GIS) data.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City staff and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City, public agency, or the CFD for any other administrative purposes related to the CFD.

"Administrator" means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

“Assessor’s Parcel” or “Parcel” means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating Parcels by Assessor’s Parcel Number.

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

“Authorized Services” means the public services authorized to be funded by CFD No. 2022-2 as set forth in the documents adopted by the Council when CFD No. 2022-2 was formed.

“Building Permit” means a building permit issued by the City to construct a building structure improvement with a valuation over \$50,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

“CFD” or “CFD No. 2022-2” means the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services).

“City” means the City of Oakley.

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

“Commercial Parcel” means a Parcel designated by the County Assessor as having a commercial land use (e.g., stores, markets, shopping centers, motels, hotels, restaurants, fast food, bars, service stations, auto sales and service centers, private recreational facilities, theaters, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Condominium Parcel” means a Parcel designated by the County Assessor as having a condominium, townhome, cluster home or co-op Land Use Classification. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Council” means the City Council of the City of Oakley, acting as the legislative body for CFD No. 2022-2.

“County” means the County of Contra Costa.

“County Assessor” means the Contra Costa County Assessor.

“County Land Use Code” means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor.

“Developed Property” means, in any Fiscal Year, all Taxable Parcels for which a Building Permit has been issued by the City on or prior to June 30 of the preceding Fiscal Year

in which Special Taxes are to be levied. In the absence of a Building Permit, any Taxable Parcel shall be classified as "Developed Property" if it has been occupied by a user as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year.

"Final Map" or "Parcel Map" means a final Subdivision Map, parcel map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a Building Permit for a residential structure. The term "Final Map" or "Parcel Map" shall not include an Assessor's Parcel Map or subdivision map or portion thereof, that does not create lots that are in their final configuration, including Assessor's Parcels that are designated as remainder parcels.

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

"Industrial Parcel" means a Parcel designated by the County Assessor as having an industrial land use (e.g., light and heavy industrial, food processing, storage yards, warehouses, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

"Institutional Parcel" means a Parcel designated by the County Assessor as having an institutional land use (e.g., churches, hospitals, assisted living, schools, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

"Land Use Classification" means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel's County Land Use Code.

"Maximum Special Tax" means, for each Special Tax Component, the maximum Special Tax determined in accordance with Section C herein, which can be levied in any Fiscal Year.

"Mixed Use Parcel" means a Parcel designated by the County Assessor as having multiple land uses such as a residential land use and a commercial land use, a multi-family land use and a commercial land use, etc.

"Multi-Family Parcel" means a Parcel designated by the County Assessor as having a multi-family residential Land Use Classification which includes duplexes, triplexes, fourplexes and apartments. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

"Non-Residential Parcel" means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as a Commercial Parcel, Industrial Parcel, Institutional Parcel, or Office/Medical Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the

Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Office/Medical Parcel” means a Parcel designated by the County Assessor as having an office, medical or dental land use (e.g., office buildings, office condominiums, hospitals, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Property Owner” means the Property Owner of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

“Proportionately” means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property.

“Public Property” means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2022-2 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2022-2 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Residential Parcel” means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as having residential land use such as a Condominium Parcel, Single-Family Parcel, or Multi-Family Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Residential Unit” means an individual residential dwelling unit such as a Single-Family Parcel, Condominium Parcel, townhome, apartment, co-op, etc.

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

“Single-Family Parcel” means a Parcel designated by the County Assessor as having a single-family residential land use. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Special Tax” means the tax levied on Taxable Property within CFD No. 2022-2 to pay the annual Special Tax Requirement for each Special Tax Component.

“Special Tax Component” means one of the following components of the Special Tax: City Regional Parks Maintenance Tax; City Community Parks Maintenance Tax; City Streetlighting Maintenance Tax; City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax; or Reclamation District 799 Services Tax.

“Special Tax Requirement” means, for each Special Tax Component, the amount of revenue needed in any Fiscal Year for each Tax Zone to pay for the following: (i) Authorized Services corresponding to the Special Tax Component; (ii) Administrative Expenses attributable to the Special Tax Component; and (iii) amounts needed to cover any delinquencies in the payment of the Special Tax Component which occurred in the previous Fiscal Year or, based on delinquency rates in prior years, that may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

“Taxable Property” or “Taxable Parcels” means all Assessors’ Parcels within the boundaries of CFD No. 2022-2 that are not exempt from the Special Tax pursuant to law or Section E herein.

“Tax Zone” means a mutually exclusive geographic area within CFD No. 2022-2 designated on the CFD boundary or annexation map. All property within CFD No. 2022-2 at the time of CFD Formation is within Tax Zone 1. Additional Tax Zones may be created when property is annexed to CFD No. 2022-2, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to CFD No. 2022-2 shall be identified by Assessor’s Parcel Number at the time of annexation.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2022-2 that are not classified as Developed Property.

B. DATA FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2022-2, (ii) determine the Land Use Classification for each Taxable Parcel, (iii) determine whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, (iv) determine if a Final Map or Parcel Map has been recorded with the County for Undeveloped Property, (v) determine which Tax Zone each Parcel of Taxable Property is located in, (vi) determine the Special Tax Requirement for each Special Tax Component. Each Special Tax Component shall be levied only to pay for their respective Special Tax Requirement.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2022-2 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

C. MAXIMUM SPECIAL TAXES

1. **Developed Property** - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Developed Property shall be as shown in Table 1 below:

Table 1: Developed Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Single-Family Parcel	\$157.30 per Parcel
City Regional Parks Maintenance Tax	Condominium Parcel	\$117.97 per Parcel
City Regional Parks Maintenance Tax	Multi-Family Parcel	\$78.65 per Residential Unit
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Single-Family Parcel	\$347.37 per Parcel
City Community Parks Maintenance Tax	Condominium Parcel	\$260.52 per Parcel
City Community Parks Maintenance Tax	Multi-Family Parcel	\$173.69 per Residential Unit
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Single-Family Parcel	\$68.58 per Parcel
City Streetlighting Maintenance Tax	Condominium Parcel	\$51.44 per Parcel
City Streetlighting Maintenance Tax	Multi-Family Parcel	\$34.30 per Residential Unit
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Single-Family Parcel	\$1,238.19 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Condominium Parcel	\$928.64 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Multi-Family Parcel	\$619.09 per Residential Unit
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Single-Family Parcel	\$492.63 per Parcel
Reclamation District 799 Maintenance Tax	Condominium Parcel	\$369.47 per Parcel
Reclamation District 799 Maintenance Tax	Multi-Family Parcel	\$246.31 per Residential Unit
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

Mixed Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon their combined uses on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments are constructed on the second and third floors, the Parcel will be taxed the Non-Residential Parcel Special Tax rate based upon the total commercial footprint and the Multi-Family Parcel Special Tax rate for the 50 apartments.

2. Undeveloped Property - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Undeveloped Property shall be as shown in Table 2 below:

Table 2: Undeveloped Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Residential Parcel	\$471.90 per Acre
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Residential Parcel	\$1,042.10 per Acre
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Residential Parcel	\$205.75 per Acre
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Residential Parcel	\$7,554.89 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Residential Parcel	\$3,005.79 per Acre
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

3. Escalation of Maximum Special Tax

Commencing on July 1, 2023, and each July 1 thereafter, the Maximum Special Tax for each Special Tax Component for the current Fiscal Year for Developed Property and Undeveloped Property shall be increased from the Maximum Special Tax for the respective Special Tax Component for the previous Fiscal Year by Consumer Price Index – All Urban Consumers (San Francisco-Oakland-Hayward, CA) (from February) with a minimum annual increase of three (3.00%) percent and a maximum annual increase of five (5.00%) percent for any given year.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Special Tax Component for that Fiscal Year and levy each Special Tax Component on all Parcels of Taxable Property as follows:

Step 1: Each Special Tax Component shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement for such Special Tax Component;

Step 2: If additional revenue is needed after Step 1, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has been recorded with the County, for such Fiscal

Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1, is equal to the Special Tax Requirement for such Special Tax Component;

Step 3: If additional revenue is needed after Step 2, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, for such Fiscal Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1 and Step 2, is equal to the Special Tax Requirement for such Special Tax Component.

The Special Tax for CFD No. 2022-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2022-2.

E. EXEMPTIONS

No Special Tax shall be levied on Parcels of Public Property, mineral rights Parcels, or any privately-owned Parcels that are non-developable, such as common areas, wetlands, open space, preserve areas, parks, etc. except as otherwise provided in this RMA and in the Act.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

G. TERM OF THE SPECIAL TAX

The Special Tax shall be levied indefinitely if Authorized Services are being provided and is necessary to pay the Special Tax Requirement.

H. PREPAYMENT OF SPECIAL TAX

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section D of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2022-2 for the purpose of funding ongoing Authorized Services.

I. REVIEW/APPEALS OF THE SPECIAL TAX

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate, or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any) by the Administrator, the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any) by the City Manager, the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

J. SEVERABILITY

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

STAFF REPORT

DATE: November 15, 2022

TO: Joshua McMurray, City Manager

Approved and Forwarded to the City Council

FROM: Kevin Rohani, P.E. Public Works Director/City Engineer

SUBJECT: Consideration of a Resolution Approving an Amendment to the City of Oakley Fiscal Year 2022/2023 Budget to Appropriate \$80,000 of Community Development Block Grant (CBDG) Funds to Complete Capital Improvement Project Number 288

Background and Analysis

The City was awarded a Community Development Block Grant (CBDG) in the amount of \$80,000 to help fund the roof repair and installation of a new HVAC system for the Oakley Senior Center. This project agreement between Contra Costa County and the City of Oakley was entered into on July 1, 2019.

In 2017, the City of Oakley used the CDBG Program to perform improvements to this facility's parking lot and ADA access improvements. Earlier this year, staff successfully secured an additional round of CDBG grant funds to renovate the building roof and replace the broken and debilitated HVAC system.

As part of the Fiscal Year (FY) 2022/23 Budget process the CDBG grant was not included in the approved budget for CIP 288 – Senior Center Roof and HVAC Repair and Replacement Project. This budget amendment will increase the CIP 288 project budget to \$90,000, with \$80,000 coming from CDBG (the amount for which staff is seeking approval) and \$10,000 coming from the Public Facilities Impact Fee Fund, which \$10,000 was included in the budget.

Consistency with the Oakley Strategic Plan 27+

This FY 2022/23 Capital Improvement Program (CIP) adheres to the City's adopted Strategic Plan 2027+ Finance and Fiscal Responsibility section.

Fiscal Impact

The approval of this resolution will appropriate \$80,000 of available CDBG reimbursement grant revenue to Fund 201 for the completion of CIP 288.

Staff Recommendation

Staff recommends that the City Council adopt the attached resolution approving the budget amendment for CIP 288 - Senior Center Roof and HVAC Repair and Replacement Project.

Attachments

1. Resolution

RESOLUTION NO. __-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY APPROVING THE FISCAL YEAR 2022-2023 BUDGET AMENDMENT AND TO APPROPRIATE \$80,000 OF COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) FUNDS TO COMPLETE CAPITAL IMPROVEMENT PROJECT NUMBER 288

WHEREAS, the City Council approved the Fiscal Year (FY) 2022-23 Capital Budget and 5-Year Capital Improvement Plan (CIP) on June 14, 2022; and

WHEREAS, the Community Development Block Grant (CDBG) was not initially included with the FY 2022-23 Capital Budget for CIP 288; and

WHEREAS, the City was awarded a CDBG grant in the amount of \$80,000 to help fund CIP 288 – Senior Center Roof and HVAC Repair and Replacement Project; and

WHEREAS, the City Council has awarded the contract for the construction of CIP 288 – Senior Center Roof and HVAC repair and Replacement Project and wishes to now approve a necessary budget amendment of \$80,000 in the project budget;

NOW, THEREFORE, BE IT RESOLVED, that the City Council of the City of Oakley hereby approves the budget amendment to recognize \$80,000 of CDBG reimbursement grant revenue and appropriate \$80,000 for the construction of CIP 288 – Senior Center Roof and HVAC Repair and Replacement Project in the General Capital Projects Fund.

PASSED AND ADOPTED by the City Council of the City of Oakley at a meeting held on the 15th of November 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

STAFF REPORT

DATE: November 15, 2022

TO: Joshua McMurray, City Manager

Approved and Forwarded to the City Council

FROM: Kevin Rohani, P.E., Public Works Director/City Engineer

SUBJECT: Approve the Formation of the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services), hold a Public Hearing and Special Landowner Election, Declare the Results of the Election and Introduce an Ordinance to Levy a Special Tax for Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)

Background and Analysis

The property located north of East Cypress Road, east of Bethel Island Road, and south and west of Sandmound Boulevard known as Summer Lake North (the "Project") is within Planning Area 2 of the East Cypress Corridor Specific Plan. The Project is expected to be comprised of 817 single-family residential units at build-out.

The applicant for the Project, Civic Summer Lake North, LLC (the "Developer"), is conditioned to mitigate the Project's financial impact on the City's parks, streetlighting, landscape and stormwater services budgets. The applicant is also conditioned to mitigate the Project's financial impact on the Reclamation District 799 ("RD 799") budget related to maintenance services for levee and stormwater improvements to be constructed with the Project.

The Developer has requested the City assist with the formation of Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) ("CFD No. 2022-2") to satisfy the conditions related to the City's parks, streetlighting, landscaping, and stormwater maintenance services and also maintenance of the levee associated with the Project that will be maintained by RD 799.

The City has received a signed petition from the Developer requesting the formation of CFD No. 2022-2 and on October 11, 2022, the City Council adopted Resolution No. 113-22 ("Resolution of Intention"), declaring its intention to establish CFD No. 2022-2. The Public Hearing pursuant to the Resolution of Intention was set for Tuesday, November 15, 2022, and the Notice of Public Hearing was published in the East County Times on October 17, 2022. The rate and method of apportionment of special

tax is included as Exhibit “B” to the attached Resolution of Formation. The proposed boundary of CFD No. 2022-2 encompasses existing Assessor Parcel Numbers 032-340-006, 032-370-033, 032-370-035, and 032-370-036 as shown on the Boundary Map included as Exhibit “B” to the attached Community Facilities District Report.

CFD No. 2022-2 will fund the services described in the attached Resolution of Formation Exhibit “A” (Description of Authorized Services) to be performed by the City and RD 799. Pursuant to Section 53316.2 of the California Government Code, the City may fund the proposed services to be performed by RD 799 (“RD 799 Services”) through CFD No. 2022-2 only pursuant to a Joint Community Facilities Agreement (“JCFA”) between the City, as the public agency forming CFD No. 2022-2, and RD 799, as the public agency that will provide the RD 799 Services. The Board of Directors for RD 799 adopted a Resolution authorizing RD 799 to execute a JCFA with the City at their October 27, 2022, Board meeting. City Council is scheduled to adopt a Resolution authorizing execution of the JCFA at the November 15, 2022, City Council meeting to ratify the agreement.

The remaining process that must be followed to finalize the formation of CFD No. 2022-2 is described below. Following the opening of the Public Hearing at the November 15, 2022, City Council meeting, any comments from the public are to be solicited and heard by City Council. After taking the public testimony, the hearing will be considered closed, and City Council is requested to consider the attached two Resolutions.

- Resolution of Formation that approves the formation of CFD No. 2022-2 (Attachment 2);
- Resolution Calling the Special Landowner Election (Attachment 3);

Should the above Resolutions be adopted by City Council, the landowner special election would then be conducted. Civic Summer Lake North, LLC is the only qualified elector within CFD No. 2022-2 at this time. Therefore, Civic Summer Lake North, LLC’s ballot will be opened, and the vote tallied by the City Clerk at the City Council meeting. Following the vote, and assuming the election is successful, City Council is requested to consider the following:

- Resolution Declaring the Results of the Special Landowner Election and Directing Recording of Notice of Special Tax Lien (Attachment 4); and
- Introduction of Ordinance Establishing the Levy of the Special Tax (Attachment 5).

Should City Council adopt the Resolutions and introduce the Ordinance, the City Clerk would subsequently record the Notice of Special Tax Lien with the Contra Costa County Recorder’s office. A second reading of the Ordinance would be scheduled for the December 13, 2022, City Council Meeting. Final publication of the Ordinance would then take place within 15 days after the December 13, 2022, City Council meeting, completing the formation of CFD No. 2022-2.

Consistency with the Oakley Strategic Plan 27+

This item is consistent with the Strategic Plan 27+ Park and Open Space and Finance and Fiscal Responsibility section goals.

Local Goals & Policies

On December 9, 2014, the City adopted Resolution No. 126-14, which amended the “City of Oakley’s Statement of Local Goals and Policies and Appraisal Standards Concerning the Use of the Mello-Roos Community Facilities Act of 1982”. In the future, if it is determined that the “Amended and Restated Local Goals and Policies and Appraisal Standards Concerning the Use of Mello-Roos Community Facilities Act of 1982” need to be further amended, the Council has the authority to amend them at any time. The proposed formation of CFD No. 2022-2 complies with the City’s “Amended and Restated Local Goals and Policies and Appraisal Standards Concerning the Use of Mello-Roos Community Facilities Act of 1982”.

Fiscal Impact

There will be no financial impact to the City's General Fund. The Developer for the Project has funded all costs associated with the formation of CFD No. 2022-2. The proposed maximum annual special tax rates per Single-Family Residential Parcel for CFD No. 2022-2, in FY 2022-23 dollars, to fund the Authorized Services are shown in the table below:

Special Tax Component	Proposed FY 2022-23 Maximum Special Tax
City Regional Parks	\$157.30
City Community Parks	\$347.37
City Streetlighting	\$68.58
City Landscaping, Neighborhood Parks, and Stormwater	\$1,238.19
RD 799 Services	<u>\$492.63</u>
Total:	\$2,304.07

The Project is expected to consist of 817 Single-Family Residential Parcels at build-out. Therefore, successful formation of CFD No. 2022-2 would provide approximately \$1.88 million (in FY 2022-23 dollars) in revenue annually at build-out. The CFD special taxes are anticipated to be placed on the property tax rolls commencing in FY 2023-24.

As specified in the attached Resolution of Formation Exhibit “B” (Rate and Method of Apportionment of Special Tax), the maximum annual special tax shall be increased by applying the percentage increase, if any, in the Consumer Price Index for San Francisco-Oakland-Hayward, CA (All Urban Consumers) for the prior year (February to February) to the maximum special tax in effect for the current fiscal year. Each annual adjustment of the maximum annual special tax shall become effective on the subsequent July 1.

The City will annually transfer a minimum of \$394,584, increased annually by the Consumer Price Index described above, to RD 799 to fund RD 799 maintenance services and related administration costs.

Staff Recommendation

Staff recommends that the City Council adopt the following three Resolutions and introduce one Ordinance:

1. Adopt Resolution of Formation approving the formation of CFD No. 2022-2;
2. Adopt Resolution Calling the Special Landowner Election;
3. Adopt Resolution Declaring the Results of the Special Landowner Election and Directing Recording of Notice of Special Tax Lien; and
4. Introduce Ordinance Establishing the Levy of the Special Tax.

Attachments

1. Community Facilities District Report;
 - a. Exhibit A - Description of Services;
 - b. Exhibit B - Boundary Map;
 - c. Exhibit C - Cost Estimate; and
 - d. Exhibit D - Rate and Method of Apportionment of Special Tax
2. Resolution of Formation;
 - a. Exhibit A - Description of Services; and
 - b. Exhibit B - Rate and Method of Apportionment of Special Tax.
3. Resolution of Calling the Special Landowner Election;
 - a. Exhibit A - Official Ballot Special Tax Election.
4. Resolution Declaring the Results of Special Landowner Election and Directing Recording of Notice of Special Tax Lien; and
5. Ordinance Establishing the Levy of the Special Tax.

**CITY OF OAKLEY
COMMUNITY FACILITIES DISTRICT NO. 2022-2
(Summer Lake North Maintenance Services)**

COMMUNITY FACILITIES DISTRICT REPORT

CONTENTS

Introduction

- A. Description of Services
- B. Proposed Boundaries of the Community Facilities District
- C. Cost Estimate
- D. Rate and Method of Apportionment of Special Tax

* * * * *

EXHIBIT A – Description of Services

EXHIBIT B – Boundary Map

EXHIBIT C – Cost Estimate

EXHIBIT D – Rate and Method of Apportionment of Special Tax

CITY OF OAKLEY
COMMUNITY FACILITIES DISTRICT NO. 2022-2
(Summer Lake North Maintenance Services)

INTRODUCTION

On October 11, 2022, the City Council (the "Council") of the City of Oakley (the "City") adopted a "Resolution of Intention to Establish a Community Facilities District" (the "Resolution of Intention"), stating its intention to form the City of Oakley Community Facilities District No. 2022-2 (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, Sections 53311 et. seq., California Government Code (the "Act") to finance certain public services (the "Services") to be provided by the City of Oakley and Reclamation District 799 by levying special taxes (the "Special Taxes") in the area within the boundaries of the CFD.

In the Resolution of Intention, the Council expressly ordered the preparation of a written report (the "Report"), for the CFD containing the following:

1. A Description of the Services by type which will be required to adequately meet the needs of the CFD; and
2. An estimate of the fair and reasonable cost of the Services included therewith.

For particulars, reference is made to the Resolution of Intention, as previously approved and adopted by the Council.

NOW, THEREFORE, the undersigned does hereby submit the following data:

A. DESCRIPTION OF SERVICES. A general description of the proposed services is set forth in Exhibit "A" attached hereto and hereby made a part hereof.

B. PROPOSED BOUNDARIES OF THE COMMUNITY FACILITIES DISTRICT. The proposed boundaries of the CFD are those properties and parcels in which special taxes may be levied to pay for the costs and expenses of the Services. The proposed boundaries of the CFD are described on the boundary map on file with the City Clerk, to which reference is hereby made.

A reduced copy of the proposed boundaries of the CFD is set forth in Exhibit "B" attached hereto and hereby made a part hereof.

C. COST ESTIMATE. The cost estimate for the Services for the CFD is set forth in Exhibit "C" attached hereto and hereby made a part hereof.

D. RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX. The method of financing the Services is through the imposition and levy of a special tax to be apportioned on the properties in the CFD under the rate and method of apportionment of special tax for the CFD (the "Rate and Method"). The proposed Rate and Method was attached as Exhibit "B" to the Resolution of Intention and is attached hereto as Exhibit "D".

Dated as of _____, 2022

For and on behalf of the City Administrator
of the City of Oakley

By: _____

EXHIBIT A

CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT NO. 2022-2 (SUMMER LAKE NORTH MAINTENANCE SERVICES)

DESCRIPTION OF SERVICES

The City of Oakley (the "City") is establishing the captioned community facilities district (the "CFD") to finance, in whole or in part, the following services ("services" shall have the meaning given that term in the Mello-Roos Community Facilities Act of 1982), including all related administrative costs, expenses and related reserves for replacement of vehicles, equipment and facilities, and related costs:

City Regional Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley regional park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Community Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley community park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Streetlighting Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley streetlights (includes poles, fixtures, bulbs, conduits, equipment, including guys, anchors, posts, pedestals and metering devices, etc.). Maintenance also includes cleaning and removal of graffiti and associated electric and other utility costs.

City Landscaping, Neighborhood Parks, and Stormwater Maintenance

Maintenance, including servicing, repair, and replacement of parkways, landscape setbacks, landscaped roadway medians, open space, environmental preserves (including performance and management of environmental mitigation monitoring and annual reporting), publicly owned masonry walls, fences, monuments and features, trails, bike paths, etc. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of neighborhood park improvements (includes park amenities such as playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.) associated with the CFD. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of City of Oakley bio-retention facilities, drainage facilities, and other stormwater improvements (includes field inspections, record keeping, cost of permits and regulatory fees, environmental mitigation monitoring, annual reporting, vegetation management, removal of silt, sediment, trash and debris from the lake, drainage areas, bio-retention basins and City catch basins, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Reclamation District 799 Services

Reclamation District 799 ("RD 799") is a special district in Contra Costa County, whose boundaries include the boundaries of the CFD. RD 799 manages the drainage and flood water produced on Hotchkiss Tract. The services to be provided by RD 799 include but are not limited to the following:

- Levee operation, maintenance, and inspection.
- Operation, maintenance, servicing, and replacement of drainage pump stations and other storm drainage improvements.

Administrative Services and Reserve Collection

In addition, the following expenses will also be financed by the special taxes levied within the CFD and will be allocated to each of the services described above based upon their pro-rata share of administrative costs, operating reserves, capital reserves, and actual or estimated delinquencies:

- Administrative expenses including costs incurred to determine, levy and collect the special taxes, including compensation of City staff for administrative work performed in relation to the CFD and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the property tax rolls, preparation of required reporting, the costs needed to cure actual or estimated delinquencies in CFD special taxes for the current or previous fiscal years, and any other costs incurred by the City for the administration of the CFD.
- Any amounts needed to establish or replenish operating reserves and capital reserves.

EXHIBIT B

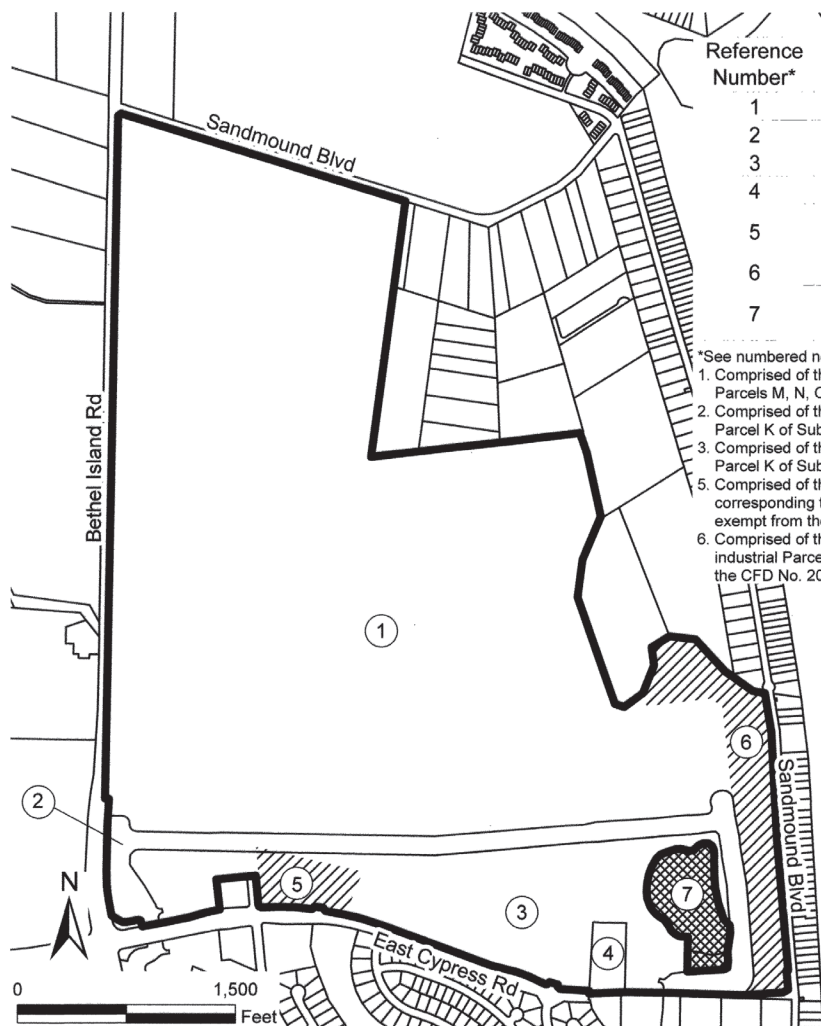
**CITY OF OAKLEY
COMMUNITY FACILITIES DISTRICT NO. 2022-2
(SUMMER LAKE NORTH MAINTENANCE SERVICES)**

BOUNDARY MAP

Reference is hereby made to the map on file in the office of the City Clerk for a description of the boundaries of the CFD. A reduced copy of the boundary map for Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) is included on the following page.

PROPOSED BOUNDARY MAP CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT No. 2022-2 (SUMMER LAKE NORTH MAINTENANCE SERVICES)

CITY OF OAKLEY
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA



Reference Number*	Assessor's Parcel Number Description	Acres (+/-)
1	Portion of APN 032-370-033-6	309.0
2	Portion of APN 032-370-036-9	21.8
3	Portion of APN 032-370-035-1	43.6
4	APN 032-340-006-9	2.6
5	Portion of APNs 032-370-035-1 and 032-370-036-9	4.3
6	Portion of APN 032-370-033-6	18.1
7	APNs 032-370-006-2 and 032-370-019-5	7.6

*See numbered notes below corresponding to reference numbers in the table above:

1. Comprised of the portion of APN 032-370-033-6 excluding future industrial Parcels M, N, O, and P of Subdivision 9307.
2. Comprised of the portion of APN 032-370-036-9 excluding future commercial Parcel K of Subdivision 9307.
3. Comprised of the portion of APN 032-370-035-1 excluding future commercial Parcel K of Subdivision 9307.
5. Comprised of the portions of APNs 032-370-035-1 and 032-370-036-9 corresponding to future commercial Parcel K of Subdivision 9307, which will be exempt from the CFD No. 2022-2 Special Tax.
6. Comprised of the portion of APN 032-370-033-6 corresponding to future industrial Parcels M, N, O, and P of Subdivision 9307, which will be exempt from the CFD No. 2022-2 Special Tax.

Legend

- ① Reference Number
- CFD No. 2022-2 Boundary
- Future Commercial and Industrial Parcels
- Not a Part of CFD No. 2022-2
- Assessor Parcel Lines

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF OAKLEY THIS 12th DAY OF October, 2022.


LIBBY VREONIS, CITY CLERK
CITY OF OAKLEY
CONTRA COSTA COUNTY
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT No. 2022-2, CITY OF OAKLEY, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF OAKLEY, AT A REGULAR MEETING THEREOF, HELD ON THE 11th DAY OF October, 2022, BY ITS RESOLUTION No. 113-22.


LIBBY VREONIS, CITY CLERK
CITY OF OAKLEY
CONTRA COSTA COUNTY
STATE OF CALIFORNIA

FILED THIS 26th DAY OF October, 2022, AT THE HOUR OF 9:36 A.M. IN BOOK 90 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 16, DOCUMENT No. 2022-0160216 IN THE OFFICE OF THE COUNTY RECORDER IN CONTRA COSTA COUNTY, STATE OF CALIFORNIA.


COUNTY RECORDER Lisa Fern
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA

ASSESSOR PARCELS WITHIN BOUNDARY: FOR PARTICULARS OF LINES AND DIMENSIONS OF PARCELS, REFERENCE IS MADE TO THE ASSESSOR PARCEL MAPS OF CONTRA COSTA COUNTY.

10/24/2022 9:34am BK 90 Pg 16

EXHIBIT C

**CITY OF OAKLEY
COMMUNITY FACILITIES DISTRICT NO. 2022-2
(SUMMER LAKE NORTH MAINTENANCE SERVICES)**

**COST ESTIMATE
(FY 2022-23 DOLLARS)**

City Regional Parks Maintenance Services:	\$ 128,515
City Community Parks Maintenance Services:	\$ 283,802
City Streetlighting Maintenance Services:	\$ 56,030
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Services:	\$ 1,011,602
Reclamation District 799 Services:	\$ 402,479

EXHIBIT D

CITY OF OAKLEY COMMUNITY FACILITIES DISTRICT NO. 2022-2 (SUMMER LAKE NORTH MAINTENANCE SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes (as hereafter defined) in the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (the “CFD” or “CFD No. 2022-2”) shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2022-2, unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2022-2, unless a separate Rate and Method of Apportionment of Special Tax is adopted for such annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“**Acre**” or “**Acreage**” means the land area of 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 land area shown on the applicable Final Map, Parcel Map or functionally equivalent map or instrument recorded in the Office of the County Recorder. In the absence of such map, the Administrator will make the final “Acre” or “Acreage” determination as needed, utilizing in the Administrator’s discretion, available resources, including but not limited to available spatial and Geographic Information Systems (GIS) data.

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

“**Administrative Expenses**” means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City staff and a proportionate amount of the City’s general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City, public agency, or the CFD for any other administrative purposes related to the CFD.

“**Administrator**” means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating Parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” or **“APN”** means a unique number assigned to an Assessor’s Parcel by the County Assessor for purposes of identifying a property.

“Authorized Services” means the public services authorized to be funded by CFD No. 2022-2 as set forth in the documents adopted by the Council when CFD No. 2022-2 was formed.

“Building Permit” means a building permit issued by the City to construct a building structure improvement with a valuation over \$50,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

“CFD” or **“CFD No. 2022-2”** means the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services).

“City” means the City of Oakley.

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

“Commercial Parcel” means a Parcel designated by the County Assessor as having a commercial land use (e.g., stores, markets, shopping centers, motels, hotels, restaurants, fast food, bars, service stations, auto sales and service centers, private recreational facilities, theaters, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Condominium Parcel” means a Parcel designated by the County Assessor as having a condominium, townhome, cluster home or co-op Land Use Classification. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Council” means the City Council of the City of Oakley, acting as the legislative body for CFD No. 2022-2.

“County” means the County of Contra Costa.

“County Assessor” means the Contra Costa County Assessor.

“County Land Use Code” means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor.

“Developed Property” means, in any Fiscal Year, all Taxable Parcels for which a Building Permit has been issued by the City on or prior to June 30 of the preceding Fiscal Year

in which Special Taxes are to be levied. In the absence of a Building Permit, any Taxable Parcel shall be classified as “Developed Property” if it has been occupied by a user as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year.

“Final Map” or “Parcel Map” means a final Subdivision Map, parcel map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a Building Permit for a residential structure. The term “Final Map” or “Parcel Map” shall not include an Assessor’s Parcel Map or subdivision map or portion thereof, that does not create lots that are in their final configuration, including Assessor’s Parcels that are designated as remainder parcels.

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

“Industrial Parcel” means a Parcel designated by the County Assessor as having an industrial land use (e.g., light and heavy industrial, food processing, storage yards, warehouses, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Institutional Parcel” means a Parcel designated by the County Assessor as having an institutional land use (e.g., churches, hospitals, assisted living, schools, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Land Use Classification” means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel’s County Land Use Code.

“Maximum Special Tax” means, for each Special Tax Component, the maximum Special Tax determined in accordance with Section C herein, which can be levied in any Fiscal Year.

“Mixed Use Parcel” means a Parcel designated by the County Assessor as having multiple land uses such as a residential land use and a commercial land use, a multi-family land use and a commercial land use, etc.

“Multi-Family Parcel” means a Parcel designated by the County Assessor as having a multi-family residential Land Use Classification which includes duplexes, triplexes, fourplexes and apartments. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Non-Residential Parcel” means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as a Commercial Parcel, Industrial Parcel, Institutional Parcel, or Office/Medical Parcel. If it is determined by the Administrator that the County

Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Office/Medical Parcel” means a Parcel designated by the County Assessor as having an office, medical or dental land use (e.g., office buildings, office condominiums, hospitals, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Property Owner” means the Property Owner of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

“Proportionately” means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property.

“Public Property” means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2022-2 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2022-2 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Residential Parcel” means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as having residential land use such as a Condominium Parcel, Single-Family Parcel, or Multi-Family Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Residential Unit” means an individual residential dwelling unit such as a Single-Family Parcel, Condominium Parcel, townhome, apartment, co-op, etc.

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

“Single-Family Parcel” means a Parcel designated by the County Assessor as having a single-family residential land use. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Special Tax” means the tax levied on Taxable Property within CFD No. 2022-2 to pay the annual Special Tax Requirement for each Special Tax Component.

“Special Tax Component” means one of the following components of the Special Tax: City Regional Parks Maintenance Tax; City Community Parks Maintenance Tax; City Streetlighting Maintenance Tax; City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax; or Reclamation District 799 Services Tax.

“Special Tax Requirement” means, for each Special Tax Component, the amount of revenue needed in any Fiscal Year for each Tax Zone to pay for the following: (i) Authorized Services corresponding to the Special Tax Component; (ii) Administrative Expenses attributable to the Special Tax Component; and (iii) amounts needed to cover any delinquencies in the payment of the Special Tax Component which occurred in the previous Fiscal Year or, based on delinquency rates in prior years, that may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

“Taxable Property” or “Taxable Parcels” means all Assessors’ Parcels within the boundaries of CFD No. 2022-2 that are not exempt from the Special Tax pursuant to law or Section E herein.

“Tax Zone” means a mutually exclusive geographic area within CFD No. 2022-2 designated on the CFD boundary or annexation map. All property within CFD No. 2022-2 at the time of CFD Formation is within Tax Zone 1. Additional Tax Zones may be created when property is annexed to CFD No. 2022-2, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to CFD No. 2022-2 shall be identified by Assessor’s Parcel Number at the time of annexation.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2022-2 that are not classified as Developed Property.

B. DATA FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2022-2, (ii) determine the Land Use Classification for each Taxable Parcel, (iii) determine whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, (iv) determine if a Final Map or Parcel Map has been recorded with the County for Undeveloped Property, (v) determine which Tax Zone each Parcel of Taxable Property is located in, (vi) determine the Special Tax Requirement for each Special Tax Component. Each Special Tax Component shall be levied only to pay for their respective Special Tax Requirement.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2022-2 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then

applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

C. **MAXIMUM SPECIAL TAXES**

1. Developed Property - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Developed Property shall be as shown in Table 1 below:

Table 1: Developed Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Single-Family Parcel	\$157.30 per Parcel
City Regional Parks Maintenance Tax	Condominium Parcel	\$117.97 per Parcel
City Regional Parks Maintenance Tax	Multi-Family Parcel	\$78.65 per Residential Unit
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Single-Family Parcel	\$347.37 per Parcel
City Community Parks Maintenance Tax	Condominium Parcel	\$260.52 per Parcel
City Community Parks Maintenance Tax	Multi-Family Parcel	\$173.69 per Residential Unit
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Single-Family Parcel	\$68.58 per Parcel
City Streetlighting Maintenance Tax	Condominium Parcel	\$51.44 per Parcel
City Streetlighting Maintenance Tax	Multi-Family Parcel	\$34.30 per Residential Unit
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Single-Family Parcel	\$1,238.19 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Condominium Parcel	\$928.64 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Multi-Family Parcel	\$619.09 per Residential Unit
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Single-Family Parcel	\$492.63 per Parcel
Reclamation District 799 Maintenance Tax	Condominium Parcel	\$369.47 per Parcel
Reclamation District 799 Maintenance Tax	Multi-Family Parcel	\$246.31 per Residential Unit
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

Mixed Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon their combined uses on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments are constructed on the second and third floors, the Parcel will be taxed the Non-Residential Parcel Special Tax rate based upon the total commercial footprint and the Multi-Family Parcel Special Tax rate for the 50 apartments.

2. Undeveloped Property - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Undeveloped Property shall be as shown in Table 2 below:

Table 2: Undeveloped Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Residential Parcel	\$471.90 per Acre
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Residential Parcel	\$1,042.10 per Acre
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Residential Parcel	\$205.75 per Acre
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Residential Parcel	\$7,554.89 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Residential Parcel	\$3,005.79 per Acre
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

3. Escalation of Maximum Special Tax

Commencing on July 1, 2023, and each July 1 thereafter, the Maximum Special Tax for each Special Tax Component for the current Fiscal Year for Developed Property and Undeveloped Property shall be increased from the Maximum Special Tax for the respective Special Tax Component for the previous Fiscal Year by Consumer Price Index – All Urban Consumers (San Francisco-Oakland-Hayward, CA) (from February) with a minimum annual increase of three (3.00%) percent and a maximum annual increase of five (5.00%) percent for any given year.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Special Tax Component for that Fiscal Year and levy each Special Tax Component on all Parcels of Taxable Property as follows:

- Step 1:** Each Special Tax Component shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement for such Special Tax Component;
- Step 2:** If additional revenue is needed after Step 1, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has been recorded with

the County, for such Fiscal Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1, is equal to the Special Tax Requirement for such Special Tax Component;

Step 3: If additional revenue is needed after Step 2, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, for such Fiscal Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1 and Step 2, is equal to the Special Tax Requirement for such Special Tax Component.

The Special Tax for CFD No. 2022-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2022-2.

E. EXEMPTIONS

No Special Tax shall be levied on Parcels of Public Property, mineral rights Parcels, or any privately-owned Parcels that are non-developable, such as common areas, wetlands, open space, preserve areas, parks, etc. except as otherwise provided in this RMA and in the Act.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

G. TERM OF THE SPECIAL TAX

The Special Tax shall be levied indefinitely if Authorized Services are being provided and is necessary to pay the Special Tax Requirement.

H. PREPAYMENT OF SPECIAL TAX

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section D of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2022-2 for the purpose of funding ongoing Authorized Services.

I. REVIEW/APPEALS OF THE SPECIAL TAX

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate, or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any) by the Administrator, the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any) by the City Manager, the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

J. SEVERABILITY

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

RESOLUTION NO. XX-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY OF FORMATION OF COMMUNITY FACILITIES DISTRICT

CITY OF OAKLEY Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)

WHEREAS, the City Council (the "Council") of the City of Oakley (the "City") has adopted a resolution entitled "A Resolution of Intention to Establish a Community Facilities District" (the "Resolution of Intention"), stating its intention to form the "City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)" (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act");

WHEREAS, the Resolution of Intention, incorporating a map of the proposed boundaries of the CFD and stating the services to be provided and the rate and method of apportionment of the special tax to be levied within the CFD to pay for the services, is on file with the City Clerk and the provisions thereof are incorporated herein by this reference as if fully set forth herein;

WHEREAS, on this date, this Council held a noticed public hearing as required by the Act and the Resolution of Intention relative to the proposed formation of the CFD;

WHEREAS, at the hearing all interested persons desiring to be heard on all matters pertaining to the formation of the CFD, the services to be provided therein and the levy of such special tax were heard and a full and fair hearing was held;

WHEREAS, at the hearing evidence was presented to this Council on such matters before it, including a special report (the "Report") as to the services to be provided through the CFD and the costs thereof, a copy of which is on file with the City Clerk, and this Council at the conclusion of said hearing is fully advised in the premises;

WHEREAS, written protests with respect to the formation of the CFD, the furnishing of specified types of services and the rate and method of apportionment of the special taxes have not been filed with the City Clerk by 50% or more of the registered voters residing within the territory of the CFD or property owners of one-half or more of the area of land within the CFD and not exempt from the proposed special taxes.

NOW, THEREFORE, the City Council of the City of Oakley resolves as follows:

1. Recitals Correct. The foregoing recitals are true and correct.
2. No Majority Protest. The proposed CFD and the proposed special tax to be levied within the CFD have not been precluded by majority protest pursuant to section 53324 of the Act.
3. Prior Proceedings Valid. All prior proceedings taken by this City Council in connection with the establishment of the CFD and the levy of the special tax have been duly considered and are hereby found and determined to be valid and in conformity with the Act.

4. Name of the CFD. The community facilities district designated “City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)” is hereby established pursuant to the Act.

5. Boundaries of CFD. The boundaries of the CFD, as set forth in the map of the CFD heretofore recorded in the Contra Costa County Recorder’s Office on October 26, 2022, at 9:36 a.m., in Book 90 of Maps of Assessment and Community Facilities Districts at Page 16, as Document No. 2022-0166216, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.

6. Description of Services. The type of public services proposed to be financed by the CFD and pursuant to the Act shall consist of those items shown in Exhibit A hereto and by this reference incorporated herein (the “Services”).

7. Special Tax.

a. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the “Special Tax”) sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as may be prescribed by this Council.

b. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in Exhibit B attached hereto and hereby incorporated herein.

8. Increased Demands. It is hereby found and determined that the Services are necessary to meet increased demands placed upon local agencies, including the City, as the result of development occurring in the CFD. The Services are in addition to those provided in the territory of the CFD as of the date hereof and will not supplant services already available within the territory of the CFD as of the date hereof.

9. Responsible Official. The Finance Director (or his or her designee) of the City of Oakley, City Hall, 3231 Main Street, Oakley, California 94561, telephone number (925) 625-7000, is the officer of the City who will be responsible for preparing annually a current roll of the levy of the Special Tax obligations by assessor’s parcel number and who will be responsible for estimating future levies of the Special Tax.

10. Tax Lien. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the Special Tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the Special Tax by the City ceases.

11. Appropriations Limit. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD is hereby preliminarily established at \$5,000,000, and such appropriations limit shall be submitted to the voters of the CFD as hereafter provided. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting

thereon and shall be adjusted in accordance with the applicable provisions of the Act and the Constitution.

12. Election. Pursuant to the Act, the proposition of the levy of the Special Tax and the proposition of the establishment of the appropriations limit specified above shall be submitted to the qualified electors of the CFD at an election the time, place and conditions of which election shall be as specified by a separate resolution of this Council.

13. Effective Date. This resolution shall take effect from and after the date of its passage and adoption.

PASSED, APPROVED AND ADOPTED this 15th day of November 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

EXHIBIT A

CITY OF OAKLEY Community Facilities District No. 2022-1 (HCP/NCCP Services)

DESCRIPTION OF SERVICES

The City of Oakley (the "City") is establishing the captioned community facilities district (the "CFD") to finance, in whole or in part, the following services ("services" shall have the meaning given that term in the Mello-Roos Community Facilities Act of 1982), including all related administrative costs, expenses and related reserves for replacement of vehicles, equipment and facilities, and related costs:

City Regional Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley regional park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Community Parks Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley community park improvements (includes park amenities such as buildings, sports fields, sports courts, playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

City Streetlighting Maintenance

Maintenance, including servicing, repair, and replacement of City of Oakley streetlights (includes poles, fixtures, bulbs, conduits, equipment, including guys, anchors, posts, pedestals and metering devices, etc.). Maintenance also includes cleaning and removal of graffiti and associated electric and other utility costs.

City Landscaping, Neighborhood Parks, and Stormwater Maintenance

Maintenance, including servicing, repair, and replacement of parkways, landscape setbacks, landscaped roadway medians, open space, environmental preserves (including performance and management of environmental mitigation monitoring and annual reporting), publicly owned masonry walls, fences, monuments and features, trails, bike paths, etc. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of neighborhood park improvements (includes park amenities such as playground equipment, play courts, play structures, picnic tables, lighting, drinking fountains, barbeques, etc.) associated with the CFD. Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Maintenance, including servicing, repair, and replacement of City of Oakley bio-retention facilities, drainage facilities, and other stormwater improvements (includes field inspections, record keeping, cost of permits and regulatory fees, environmental mitigation monitoring, annual reporting, vegetation management, removal of silt, sediment, trash and debris from the lake, drainage areas, bio-retention basins and City catch basins, etc.). Maintenance also includes cleaning and removal of graffiti, and associated electric, water and other utility costs.

Reclamation District 799 Services

Reclamation District 799 ("RD 799") is a special district in Contra Costa County, whose boundaries include the boundaries of the CFD. RD 799 manages the drainage and flood water produced on Hotchkiss Tract. The services to be provided by RD 799 include but are not limited to the following:

- Levee operation, maintenance, and inspection.
- Operation, maintenance, servicing, and replacement of drainage pump stations and other storm drainage improvements.

Administrative Services and Reserve Collection

In addition, the following expenses will also be financed by the special taxes levied within the CFD and will be allocated to each of the services described above based upon their pro-rata share of administrative costs, operating reserves, capital reserves, and actual or estimated delinquencies:

- Administrative expenses including costs incurred to determine, levy and collect the special taxes, including compensation of City staff for administrative work performed in relation to the CFD and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the property tax rolls, preparation of required reporting, the costs needed to cure actual or estimated delinquencies in CFD special taxes for the current or previous fiscal years, and any other costs incurred by the City for the administration of the CFD.
- Any amounts needed to establish or replenish operating reserves and capital reserves.

EXHIBIT B

Community Facilities District No. 2022-1 (HCP/NCCP Services)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

Special Taxes (as hereafter defined) in the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (the “CFD” or “CFD No. 2022-2”) shall be levied and collected each Fiscal Year according to the tax liability determined by the Administrator through the application of the appropriate Special Tax rate for Taxable Property, as described below. All property in CFD No. 2022-2, unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2022-2, unless a separate Rate and Method of Apportionment of Special Tax is adopted for such annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“**Acre**” or “**Acreage**” means the land area of 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 land area shown on the applicable Final Map, Parcel Map or functionally equivalent map or instrument recorded in the Office of the County Recorder. In the absence of such map, the Administrator will make the final “Acre” or “Acreage” determination as needed, utilizing in the Administrator’s discretion, available resources, including but not limited to available spatial and Geographic Information Systems (GIS) data.

“**Act**” means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Division 2, of Title 5 of the Government Code of the State of California.

“**Administrative Expenses**” means the actual or reasonably estimated costs incurred by the City or their designee, acting for and on behalf of the CFD as the Administrator thereof, to compute, determine, levy and collect the Special Taxes, including salaries of City staff and a proportionate amount of the City’s general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes, including charges levied by the County, the costs related to the preparation of required reports; and any other costs required to administer the CFD as determined by the Administrator. Administrative expenses shall also include amounts estimated or advanced by the City, public agency, or the CFD for any other administrative purposes related to the CFD.

“**Administrator**” means an official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes according to this Rate and Method of Apportionment of Special Taxes.

“Assessor’s Parcel” or **“Parcel”** means a lot or parcel shown on an Assessor’s Parcel Map with an assigned Assessor’s Parcel Number.

“Assessor’s Parcel Map” means an official map of the County Assessor designating Parcels by Assessor’s Parcel Number.

“Assessor’s Parcel Number” or **“APN”** means a unique number assigned to an Assessor’s Parcel by the County Assessor for purposes of identifying a property.

“Authorized Services” means the public services authorized to be funded by CFD No. 2022-2 as set forth in the documents adopted by the Council when CFD No. 2022-2 was formed.

“Building Permit” means a building permit issued by the City to construct a building structure improvement with a valuation over \$50,000. Building Permits for the construction of ancillary structures such as fences, swimming pools, retaining walls, etc. are excluded.

“CFD” or **“CFD No. 2022-2”** means the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services).

“City” means the City of Oakley.

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

“Commercial Parcel” means a Parcel designated by the County Assessor as having a commercial land use (e.g., stores, markets, shopping centers, motels, hotels, restaurants, fast food, bars, service stations, auto sales and service centers, private recreational facilities, theaters, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Condominium Parcel” means a Parcel designated by the County Assessor as having a condominium, townhome, cluster home or co-op Land Use Classification. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Council” means the City Council of the City of Oakley, acting as the legislative body for CFD No. 2022-2.

“County” means the County of Contra Costa.

“County Assessor” means the Contra Costa County Assessor.

“County Land Use Code” means the land use code assigned to an Assessor’s Parcel as indicated in the records of the County Assessor.

“Developed Property” means, in any Fiscal Year, all Taxable Parcels for which a Building Permit has been issued by the City on or prior to June 30 of the preceding Fiscal Year

in which Special Taxes are to be levied. In the absence of a Building Permit, any Taxable Parcel shall be classified as “Developed Property” if it has been occupied by a user as determined by the Administrator on or prior to June 30 of the preceding Fiscal Year.

“Final Map” or “Parcel Map” means a final Subdivision Map, parcel map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), that creates lots that do not need to be further subdivided prior to issuance of a Building Permit for a residential structure. The term “Final Map” or “Parcel Map” shall not include an Assessor’s Parcel Map or subdivision map or portion thereof, that does not create lots that are in their final configuration, including Assessor’s Parcels that are designated as remainder parcels.

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

“Industrial Parcel” means a Parcel designated by the County Assessor as having an industrial land use (e.g., light and heavy industrial, food processing, storage yards, warehouses, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Institutional Parcel” means a Parcel designated by the County Assessor as having an institutional land use (e.g., churches, hospitals, assisted living, schools, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Land Use Classification” means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel’s County Land Use Code.

“Maximum Special Tax” means, for each Special Tax Component, the maximum Special Tax determined in accordance with Section C herein, which can be levied in any Fiscal Year.

“Mixed Use Parcel” means a Parcel designated by the County Assessor as having multiple land uses such as a residential land use and a commercial land use, a multi-family land use and a commercial land use, etc.

“Multi-Family Parcel” means a Parcel designated by the County Assessor as having a multi-family residential Land Use Classification which includes duplexes, triplexes, fourplexes and apartments. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Non-Residential Parcel” means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as a Commercial Parcel, Industrial Parcel, Institutional Parcel, or Office/Medical Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the

Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Office/Medical Parcel” means a Parcel designated by the County Assessor as having an office, medical or dental land use (e.g., office buildings, office condominiums, hospitals, etc.). If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code, or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Property Owner” means the Property Owner of record per current County Assessor records unless more current information is available such as a recorded deed of sale, etc.

“Proportionately” means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property.

“Public Property” means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2022-2 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the City or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2022-2 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

“Residential Parcel” means for each Fiscal Year, all Assessor Parcels designated by the County Assessor as having residential land use such as a Condominium Parcel, Single-Family Parcel, or Multi-Family Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Residential Unit” means an individual residential dwelling unit such as a Single-Family Parcel, Condominium Parcel, townhome, apartment, co-op, etc.

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

“Single-Family Parcel” means a Parcel designated by the County Assessor as having a single-family residential land use. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“Special Tax” means the tax levied on Taxable Property within CFD No. 2022-2 to pay the annual Special Tax Requirement for each Special Tax Component.

“Special Tax Component” means one of the following components of the Special Tax: City Regional Parks Maintenance Tax; City Community Parks Maintenance Tax; City Streetlighting Maintenance Tax; City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax; or Reclamation District 799 Services Tax.

“Special Tax Requirement” means, for each Special Tax Component, the amount of revenue needed in any Fiscal Year for each Tax Zone to pay for the following: (i) Authorized Services corresponding to the Special Tax Component; (ii) Administrative Expenses attributable to the Special Tax Component; and (iii) amounts needed to cover any delinquencies in the payment of the Special Tax Component which occurred in the previous Fiscal Year or, based on delinquency rates in prior years, that may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

“Taxable Property” or “Taxable Parcels” means all Assessors’ Parcels within the boundaries of CFD No. 2022-2 that are not exempt from the Special Tax pursuant to law or Section E herein.

“Tax Zone” means a mutually exclusive geographic area within CFD No. 2022-2 designated on the CFD boundary or annexation map. All property within CFD No. 2022-2 at the time of CFD Formation is within Tax Zone 1. Additional Tax Zones may be created when property is annexed to CFD No. 2022-2, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to CFD No. 2022-2 shall be identified by Assessor’s Parcel Number at the time of annexation.

“Undeveloped Property” means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2022-2 that are not classified as Developed Property.

B. DATA FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall: (i) identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2022-2, (ii) determine the Land Use Classification for each Taxable Parcel, (iii) determine whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, (iv) determine if a Final Map or Parcel Map has been recorded with the County for Undeveloped Property, (v) determine which Tax Zone each Parcel of Taxable Property is located in, (vi) determine the Special Tax Requirement for each Special Tax Component. Each Special Tax Component shall be levied only to pay for their respective Special Tax Requirement.

In any Fiscal Year, if it is determined that a Final Map or Parcel Map for a portion of property in CFD No. 2022-2 was recorded after the last date upon which the County Assessor will incorporate the newly-created Parcels into the then current tax roll, and the County Assessor does not yet recognize the new Parcels that will be created by the Final Map or Parcel Map, and one or more of the newly-created Parcels would meet the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the Final Map or Parcel Map by determining the Special Tax that applies separately to each new Parcel that will be created by that Final Map or Parcel Map, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or Parcel Map.

C. MAXIMUM SPECIAL TAXES

1. Developed Property - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Developed Property shall be as shown in Table 1 below:

Table 1: Developed Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Single-Family Parcel	\$157.30 per Parcel
City Regional Parks Maintenance Tax	Condominium Parcel	\$117.97 per Parcel
City Regional Parks Maintenance Tax	Multi-Family Parcel	\$78.65 per Residential Unit
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Single-Family Parcel	\$347.37 per Parcel
City Community Parks Maintenance Tax	Condominium Parcel	\$260.52 per Parcel
City Community Parks Maintenance Tax	Multi-Family Parcel	\$173.69 per Residential Unit
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Single-Family Parcel	\$68.58 per Parcel
City Streetlighting Maintenance Tax	Condominium Parcel	\$51.44 per Parcel
City Streetlighting Maintenance Tax	Multi-Family Parcel	\$34.30 per Residential Unit
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Single-Family Parcel	\$1,238.19 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Condominium Parcel	\$928.64 per Parcel
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Multi-Family Parcel	\$619.09 per Residential Unit
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Single-Family Parcel	\$492.63 per Parcel
Reclamation District 799 Maintenance Tax	Condominium Parcel	\$369.47 per Parcel
Reclamation District 799 Maintenance Tax	Multi-Family Parcel	\$246.31 per Residential Unit
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

Mixed Use Parcels will have their Maximum Tax calculated each Fiscal Year based upon their combined uses on the Parcel. For example, if a one-acre parcel has commercial uses on the ground floor and 50 apartments are constructed on the second and third floors, the Parcel will be taxed the Non-Residential Parcel Special Tax rate based upon the total commercial footprint and the Multi-Family Parcel Special Tax rate for the 50 apartments.

2. Undeveloped Property - The Fiscal Year 2022-23 Maximum Special Tax for each Special Tax Component for all Parcels of Undeveloped Property shall be as shown in Table 2 below:

Table 2: Undeveloped Property		
Special Tax Component	Land Use Classification	Fiscal Year 2022-23 Maximum Special Tax
City Regional Parks Maintenance Tax	Residential Parcel	\$471.90 per Acre
City Regional Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Community Parks Maintenance Tax	Residential Parcel	\$1,042.10 per Acre
City Community Parks Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Streetlighting Maintenance Tax	Residential Parcel	\$205.75 per Acre
City Streetlighting Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Residential Parcel	\$7,554.89 per Acre
City Landscaping, Neighborhood Parks, and Stormwater Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre
Reclamation District 799 Maintenance Tax	Residential Parcel	\$3,005.79 per Acre
Reclamation District 799 Maintenance Tax	Non-Residential Parcel	\$0.00 per Acre

3. Escalation of Maximum Special Tax

Commencing on July 1, 2023, and each July 1 thereafter, the Maximum Special Tax for each Special Tax Component for the current Fiscal Year for Developed Property and Undeveloped Property shall be increased from the Maximum Special Tax for the respective Special Tax Component for the previous Fiscal Year by Consumer Price Index – All Urban Consumers (San Francisco-Oakland-Hayward, CA) (from February) with a minimum annual increase of three (3.00%) percent and a maximum annual increase of five (5.00%) percent for any given year.

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for each Special Tax Component for that Fiscal Year and levy each Special Tax Component on all Parcels of Taxable Property as follows:

Step 1: Each Special Tax Component shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Parcel of Developed Property for such Fiscal Year until the amount levied is equal to the Special Tax Requirement for such Special Tax Component;

Step 2: If additional revenue is needed after Step 1, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has been recorded with the County, for such Fiscal Year until the amount levied, when combined with the amount of the

Special Tax Component levied pursuant to Step 1, is equal to the Special Tax Requirement for such Special Tax Component;

Step 3: If additional revenue is needed after Step 2, each Special Tax Component shall be levied Proportionately on each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, up to 100% of the Maximum Special Tax for each Parcel of Undeveloped Property for which a Final Map has not been recorded with the County, for such Fiscal Year until the amount levied, when combined with the amount of the Special Tax Component levied pursuant to Step 1 and Step 2, is equal to the Special Tax Requirement for such Special Tax Component.

The Special Tax for CFD No. 2022-2 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2022-2.

E. EXEMPTIONS

No Special Tax shall be levied on Parcels of Public Property, mineral rights Parcels, or any privately-owned Parcels that are non-developable, such as common areas, wetlands, open space, preserve areas, parks, etc. except as otherwise provided in this RMA and in the Act.

F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City through an ordinance or resolution of the Council for purposes of clarifying any vagueness or ambiguity in this RMA.

G. TERM OF THE SPECIAL TAX

The Special Tax shall be levied indefinitely if Authorized Services are being provided and is necessary to pay the Special Tax Requirement.

H. PREPAYMENT OF SPECIAL TAX

The Maximum Special Tax may not be prepaid and shall continue to be levied in accordance with Section D of this Rate and Method of Apportionment on an annual basis on all Taxable Property in CFD No. 2022-2 for the purpose of funding ongoing Authorized Services.

I. REVIEW/APPEALS OF THE SPECIAL TAX

The Administrator may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Administrator shall interpret this Rate and Method of

Apportionment and make determinations relative to the annual administration of the Special Tax and any property owner appeals, as herein specified.

Any property owner who believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the Administrator regarding such error. If following such consultation, the Administrator determines that an error has occurred; the Administrator in consultation with the City Manager shall take any of the following actions to correct the error:

- Amend the Special Tax levy on the property owner's Property Tax Bill for the current Fiscal Year, or
- Have the CFD reimburse the property owner for the amount of overpayment for the current Fiscal Year if CFD funds are available, or
- Grant a credit against, eliminate, or reduce the future Special Taxes on the property owner's Assessor's Parcel(s) for overpayment for the current Fiscal Year.

If following such consultation and action (if any) by the Administrator, the property owner believes such error still exists, such person may file a written notice with the City Manager appealing the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action (if any) by the City Manager, the property owner believes such error still exists, such person may file a written notice with the City Council appealing the amount of the Special Tax levied on such Assessor's Parcel. If the City Council determines an error exists; the Administrator shall take any actions as described above, in order to correct the error. The decision of the City Council shall be final and binding to all persons.

J. SEVERABILITY

The invalidity or unenforceability of any provisions of this Rate and Method of Apportionment of Special Tax shall not affect the validity or enforceability of any other provision of this Rate and Method of Apportionment of Special Tax, which shall remain in full force and effect.

RESOLUTION NO. XX-22

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY CALLING SPECIAL LANDOWNER ELECTION FOR COMMUNITY FACILITIES DISTRICT

CITY OF OAKLEY Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)

WHEREAS, the City Council (the "Council") of the City of Oakley (the "City") has adopted a resolution entitled "A Resolution of the City Council of Formation of Community Facilities District" (the "Resolution of Formation"), ordering the formation of the "City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)" (the "CFD"), defining the public services (the "Services") to be provided by the CFD, authorizing the levy of a special tax on property within the CFD and preliminarily establishing an appropriations limit for the CFD, all pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

WHEREAS, pursuant to the Resolution of Formation, the propositions of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors of the CFD as required by the Act.

NOW, THEREFORE, the City Council of the City of Oakley resolves as follows:

1. Issues Submitted. Pursuant to the Act, the issues of the levy of the special tax and the establishment of the appropriations limit shall be submitted to the qualified electors (as defined below) of the CFD at an election called therefor as provided below.

2. Qualified Electors. This Council hereby finds that fewer than 12 persons have been registered to vote within the territory of the CFD for each of the 90 days preceding the close of the public hearings heretofore conducted and concluded by this Council for the purposes of these proceedings. Accordingly, and pursuant to Section 53326 of the Act, this Council finds that, for these proceedings, the qualified electors are the landowners within the CFD and that the vote shall be by such landowners or their authorized representatives, each having one vote for each acre or portion thereof such landowner owns in the CFD as of the close of the public hearing.

3. Conduct of Election. This Council hereby calls a special election to consider the issues described in section 1 above, which shall be held on November 15, 2022, and the results thereof canvassed at the meeting of this Council on November 15, 2022. The City Clerk is hereby designated as the official to conduct the election and to receive all ballots until the close of business on the election date. It is hereby acknowledged that the Clerk has on file the Resolution of Formation, a map of the boundaries of the CFD,

and a sufficient description to allow the Clerk to determine the electors of the CFD. Pursuant to Section 53327 of the Act, the election shall be conducted by messenger or mail-delivered ballot pursuant to Section 4000 of the California Elections Code, except that Sections 53326 and 53327 of the Act shall govern for purposes of determining the date of the election.

4. Ballot. As authorized by Section 53353.5 of the Act, the issues described in Section 1 above shall be combined into a single ballot measure, the form of which as attached hereto as Exhibit "A" is hereby approved. The City Clerk is hereby authorized and directed to cause a ballot, in substantially the form of Exhibit "A," to be delivered to each of the qualified electors of the CFD. Each ballot shall indicate the number of votes to be voted by the respective landowner to which the ballot pertains. Each ballot shall be accompanied by all supplies and written instructions necessary for the use and return of the ballot. The envelope to be used to return the ballot shall be enclosed with the ballot, have the return postage prepaid, and contain the following: (a) the name and address of the landowner, (b) a declaration, under penalty of perjury, stating that the voter is the owner of record or authorized representative of the landowner entitled to vote and is the person whose name appears on the envelope, (c) the printed name, signature and address of the voter, (d) the date of signing and place of execution of the declaration pursuant to clause (b) above, and (e) a notice that the envelope contains an official ballot.

5. Waivers. This Council hereby further finds that the provisions of Section 53326 of the Act requiring a minimum of 90 days following the adoption of the Resolution of Formation to elapse before the special election are for the protection of the qualified electors of the CFD. There is on file with the Clerk a written waiver executed by all of the qualified electors of the CFD allowing for a shortening of the time for the special election to expedite the process of formation of the CFD and waiving any requirement for notice, analysis and arguments in connection with the election. Accordingly, this Council finds and determines that the qualified electors have been fully apprised of and have agreed to the shortened time for the election and waiver of analysis and arguments, and have thereby been fully protected in these proceedings. This Council also finds and determines that the City Clerk has concurred in the shortened time for the election. Analysis and arguments with respect to the ballot measures are hereby waived, as provided in Section 53327 of the Act.

6. Accountability. Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special taxes: (a) the provision of the Services and the incidental costs thereof, all as defined in the Resolution of Formation, shall constitute the specific single purpose; (b) the proceeds shall be applied only to the specific purposes identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; and (d) there shall be caused to be prepared an annual report if required by Section 50075.3 of the Government Code.

7. Effective Date. This Resolution shall take effect upon its adoption.

PASSED, APPROVED AND ADOPTED this 15th day of November 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

EXHIBIT A

**CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)**

**OFFICIAL BALLOT
SPECIAL TAX ELECTION**

This ballot is for a special, landowner election. You must return this ballot in the enclosed postage paid envelope to the office of the City Clerk of the City of Oakley no later than the hour of 5:00 p.m. on Tuesday, November 15, 2022, either by mail or in person. The City Clerk's office is located at 3231 Main Street, Oakley, California.

To vote on the measure, mark a cross (X) or check mark in the voting line after the word "YES" or after the word "NO". All marks otherwise made are forbidden. All distinguishing marks are forbidden and make the ballot void.

If you wrongly mark, tear, or deface this ballot, return it to the City Clerk of the City of Oakley at the address above and obtain another.

BALLOT MEASURE: Shall the City of Oakley (the "City") be authorized to annually levy a special tax solely on lands within the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council of the City on November 15, 2022, commencing in the City's Fiscal Year 2023-24, to pay for the public services authorized to be provided by the CFD and to pay the costs of the City in administering the CFD, and shall the initial annual appropriations limit of the CFD be established in the amount of \$5,000,000? The estimated amount of money authorized to be raised annually ranges between \$0 and \$6,500,000 over the first 30 years of the levy.

YES: _____

NO: _____

By execution in the space provided below, you also confirm your written waiver of the time limit pertaining to the conduct of the election and any requirement for analysis and arguments with respect to the ballot measure.

Number of acres: 377.62

Number of votes entitled to be cast: 378

Property Owner: CIVIC SUMMER LAKE NORTH, LLC

Authorized Representative

RESOLUTION NO. XX-22

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OAKLEY
DECLARING RESULTS OF SPECIAL LANDOWNER ELECTION
AND DIRECTING RECORDING OF NOTICE OF SPECIAL TAX LIEN**

**CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)**

WHEREAS, the City Council (the "Council") of the City of Oakley (the "City") has adopted a resolution entitled "A Resolution of the City Council of Formation of Community Facilities District" (the "Resolution of Formation"), ordering the formation of the "City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)" (the "CFD"), authorizing the levy of a special tax on property within the CFD, and preliminarily establishing an appropriations limit for the CFD, all pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act");

WHEREAS, under the Resolution of Formation and a resolution entitled "A Resolution of the City Council Calling Special Landowner Election for Community Facilities District" (the "Election Resolution") heretofore adopted by this Council, the propositions of the levy of the special tax and the establishment of the appropriations limit were submitted to the qualified electors of the CFD as required by the provisions of the Act;

WHEREAS, pursuant to the Election Resolution, which are by this reference incorporated herein, the special election has been held and the City Clerk has on file a Canvass and Statement of Results of Election, (the "Canvass") a copy of which is attached hereto as Exhibit A; and

WHEREAS, this Council has been informed of the Canvass, finds it appropriate and wishes to complete its proceedings for the CFD.

NOW, THEREFORE, the City Council of the City of Oakley resolves as follows:

1. Recitals. The foregoing recitals are all true and correct.
2. Issues Presented. The issues presented at the special election were the levy of a special tax within the CFD and the approval of an annual appropriations limit of not to exceed \$5,000,000, all pursuant to the Resolution of Formation.
3. Canvass and Issues Approved. The Council hereby approves the Canvass and finds that it shall be a permanent part of the record of its proceedings for the CFD. Pursuant to the Canvass, the issues presented at the special election were approved by

the qualified electors of the CFD by more than two-thirds of the votes cast at the special election.

4. Proceedings Approved. Pursuant to the voter approval, the CFD is hereby declared to be fully formed with the authority to levy the special taxes and to have the established appropriations limit, all as heretofore provided in these proceedings and in the Act. It is hereby found that all prior proceedings and actions taken by this Council with respect to the CFD were valid and in conformity with the Act.

5. Notice of Tax Lien. The City Clerk is hereby directed to complete, execute and cause to be recorded in the office of the County Recorder of the County of Contra Costa a notice of special tax lien in the form required by the Act, such recording to occur no later than 15 days following adoption of this resolution by the Council

6. Effective Date. This Resolution shall take effect upon its adoption.

PASSED, APPROVED AND ADOPTED this 15th day of November, 2022 by the following vote:

AYES:

NOES:

ABSENT:

ABSTENTIONS:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date

EXHIBIT A

CANVASS AND STATEMENT OF RESULT OF ELECTION

CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)

I hereby certify that on November 15, 2022, I canvassed the returns of the election held on November 15, 2022, in the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) and the total number of ballots cast in such District and the total number of votes cast for and against the measure are as follows and the totals as shown for and against the measure are full, true and correct:

	<u>Qualified Landowner Votes</u>	<u>Votes Cast</u>	<u>YES</u>	<u>NO</u>
City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) Special Tax Election, November 15, 2022	_____	_____	_____	_____

BALLOT MEASURE: Shall the City of Oakley (the "City") be authorized to annually levy a special tax solely on lands within the City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council of the City on November 15, 2022, commencing in the City's Fiscal Year 2023-24, to pay for the public services authorized to be provided by the CFD and to pay the costs of the City in administering the CFD, and shall the initial annual appropriations limit of the CFD be established in the amount of \$5,000,000? The estimated amount of money authorized to be raised annually ranges between \$0 and \$6,500,000 over the first 30 years of the levy.

YES: _____

NO: _____

IN WITNESS WHEREOF, I HAVE HEREUNTO SET MY HAND on November 15, 2022.

By: _____
City Clerk
City of Oakley

ORDINANCE NO. XX-22

ORDINANCE LEVYING SPECIAL TAX

**CITY OF OAKLEY
Community Facilities District No. 2022-2
(Summer Lake North Maintenance Services)**

SECTION 1. FINDINGS

A. The City Council (this "Council") of the City of Oakley (the "City") has adopted a resolution entitled "A Resolution of Intention to Establish a Community Facilities District" (the "Resolution of Intention"), and has conducted proceedings (the "Proceedings") to establish "City of Oakley Community Facilities District No. 2022-2 (Summer Lake North Maintenance Services)" (the "CFD") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act") to fund certain public services (the "Services") as provided in the Act.

B. Pursuant to notice as specified in the Act, and as part of the Proceedings, the Council has held a public hearing under the Act relative to the determination to proceed with the formation of the CFD and the rate and method of apportionment of the special tax ("Special Tax") to be levied within the CFD to finance the Services, and at such hearing all persons desiring to be heard on all matters pertaining to the formation of the CFD and the levy of the Special Tax were heard, substantial evidence was presented and considered by this Council and a full and fair hearing was held.

C. Upon the conclusion of the hearing, this Council adopted a resolution entitled "A Resolution of the City Council of Formation of Community Facilities District" (the "Resolution of Formation"), pursuant to which it completed the Proceedings for the establishment of the CFD, the authorization of the levy of the Special Tax within the CFD and the calling of an election within the CFD on the propositions of levying the Special Tax and establishing an appropriations limit within the CFD, respectively.

D. On November 15, 2022, a special election was held among the landowner voters within the CFD at which such voters approved such propositions by the two-thirds vote required by the Act, which has been confirmed by resolution of this Council.

SECTION 2. By the passage of this Ordinance, the Council hereby authorizes and levies the Special Tax within the CFD pursuant to the Act, at the rate and in accordance with the rate and method of apportionment of Special Tax set forth in the Resolution of Formation which rate and method is by this reference incorporated herein. The Special Tax is hereby levied commencing in fiscal year 2023-24 and in each fiscal year thereafter to pay for the Services for the CFD, as contemplated by the Resolution of Formation and the Proceedings and all costs of administering the CFD.

SECTION 3. The Finance Director or designee, or an employee or consultant of the City, is hereby authorized and directed each fiscal year to determine the specific Special Tax to be levied for the next ensuing fiscal year for each parcel of real property within the CFD, in the manner and as provided in the Resolution of Formation.

SECTION 4. Exemptions from the levy of the Special Tax shall be as provided in the Resolution of Formation and the applicable provisions of the Act. In no event shall the Special Tax be levied on any parcel within the CFD in excess of the maximum Special Tax specified in the Resolution of Formation.

SECTION 5. All of the collections of the Special Tax shall be used as provided in the Act and in the Resolution of Formation, including, but not limited to, the payment of costs of the Services, the payment of the costs of the City in administering the CFD, and the costs of collecting and administering the Special Tax.

SECTION 6. The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall have the same lien priority, and be subject to the same penalties and the same procedure and sale in cases of delinquency as provided for ad valorem taxes; provided, however, that the Council may provide for other appropriate methods of collection by resolution(s) of the Council. In addition, the provisions of Section 53356.1 of the Act shall apply to delinquent Special Tax payments. The Finance Director of the City is hereby authorized and directed to provide all necessary information to the auditor/tax collector of the County of Contra Costa in order to effect proper billing and collection of the Special Tax, so that the Special Tax shall be included on the secured property tax roll of the County of Contra Costa for fiscal year 2023-24 and for each fiscal year thereafter until no longer required to pay for the Services or until otherwise terminated by the City.

SECTION 7. If for any reason any portion of this ordinance is found to be invalid, or if the Special Tax is found inapplicable to any particular parcel within the CFD, by a court of competent jurisdiction, the balance of this ordinance and the application of the Special Tax to the remaining parcels within the CFD shall not be affected.

SECTION 8. The Mayor shall sign this Ordinance and the City Clerk shall cause the same to be published immediately after its passage at least once in a newspaper of general circulation circulated in the City.

SECTION 9. This Ordinance shall take effect 30 days from the date of final passage.

PASSED, APPROVED AND ADOPTED this 13th day of December, 2022, by the following vote:

AYES:

NOES:

ABSTENTIONS:

ABSENT:

APPROVED:

Randy Pope, Mayor

ATTEST:

Libby Vreonis, City Clerk

Date