

AGENDA  
REGULAR MEETING  
BOARD OF DIRECTORS

EAST BAY REGIONAL PARK DISTRICT

Tuesday June 5, 2018

D. BUSINESS BEFORE THE BOARD

2. GENERAL MANAGER

a. PUBLIC HEARING

To extend the existing Measure CC parcel tax, the Board of Directors will consider the following actions to place a special tax levy on the ballot for Tuesday, November 6, 2018:

- i. Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District East Bay Regional Park District Community Facilities District No. A/C-3.
- ii. Adoption of an Expenditure Plan and a Statement Regarding Annual Appropriations Limit and Accountability Measures for East Bay Regional Park District Community Facilities District No. A/C-3.
- iii. Resolution Ordering and Giving Notice of an Election to be Held in a Portion of the East Bay Regional Park District for the Purpose of Submitting a Measure to the Voters of Community Facilities District No. A/C-3 to Levy A Special Tax For Wildfire Protection, Safe Parks and Trails, Public Access, and Natural Habitat and Requesting the Boards of Supervisors of Alameda and Contra Costa Counties to Consolidate the District Election with the Statewide General Election Being Held on Tuesday, November 6, 2018.  
(Doyle/Victor/Auker) (Resolutions) (Revenue Authorization)

RECOMMENDATION

The General Manager and the Board Legislative Committee (by unanimous vote) recommend that the Board of Directors approve the above-referenced resolutions which will serve to extend the existing Measure CC excise/parcel tax by placing the matter on the Tuesday, November 6, 2018 ballot.

After holding a noticed public hearing, the General Manger and District Counsel recommend approval of the following resolutions to form Community Facilities District (CFD) No. A/C-3 and levy a special tax to expire in 20 years and to submit the matter to the voters:

- I. Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District East Bay Regional Park District Community Facilities District No. A/C-3. This Resolution:
  - a. Authorizes the levy of a special tax of \$12 per year per on single-family parcels and \$8.28 per year per multi-family unit on multi-family parcels within the CFD boundary, if approved by more than two-thirds of the voters;
  - b. Confirms there has not been a majority protest pursuant to Government Code section 53324;
  - c. Sets the boundary and territory of the CFD as the same boundary and territory as the Measure CC Zone I;
  - d. States that the proposed boundary of the CFD has been recorded by both Alameda County and Contra Costa County Recorders' Offices on May 2, 2018; and
  - e. Establishes an initial appropriations limit of \$3.3 million.
  
2. Adoption of an Expenditure Plan and a Statement Regarding Annual Appropriations Limit and Accountability Measures for East Bay Regional Park District Community Facilities District No. A/C-3. This Resolution:
  - a. Adopts an Expenditure Plan that incorporates the principles set forth in the Measure CC Spending Plan and includes the Commitment List and Proposed Use of Funds;
  - b. Identifies the current percentages of proceeds from the special tax to be committed to projects and services as follows: 40% for natural resources-related, 50% to safety, access, facility improvements, and 10% for contingency. Provides that the use of funds for natural resources-related projects and services shall be a minimum of 30% of the revenues received over the life of the measure;
  - c. Provides the Board with the ability to amend the Expenditure Plan and make adjustments found to be beneficial for resource enhancement or public access and safety projects; and
  - d. Adopts a Statement Regarding Annual Appropriations Limit and Accountability Measures.
  
3. Approval of Resolution Ordering and Giving Notice of an Election to be Held in a Portion of the East Bay Regional Park District for the Purpose of Submitting a Measure to the Voters of Community Facilities District No. A/C-3 (CFD) to Levy a Special Tax for Wildfire Protection, Safe Parks and Trails, Public Access, and Natural Habitat and Requesting the Boards of Supervisors of Alameda and Contra Costa Counties to Consolidate the District Election with the Statewide General Election being held on Tuesday, November 6, 2018. This Resolution:
  - a. Orders and gives notice of an election for purposes of submitting the measure to voters in the CFD;

- b. Consolidates the election with the Statewide General Election on November 6, 2018;
- c. Sets forth the 75-word ballot question to be printed on the ballot;
- d. Authorizes the Board President to prepare and file a written argument in favor of the measure on behalf of the Board of Directors and authorizes the Board President to allow members of the Board, bona fide associations or voters within the CFD to sign the argument in favor;
- e. Authorizes a rebuttal argument if an argument against the measure is filed;
- f. Confirms that the District has sufficient funding for related election costs and will pay the counties for the costs;
- g. Directs the Clerk of the Board to prepare the required notices and filings; and
- h. Directs that the Resolution of Formation and the Resolution Adopting the Expenditure Plan and Statement Regarding Appropriations Limit and Accountability Measures be printed in the Voter Information Guide mailed to all voters within the CFD.

## REVENUE/COST

The proposed measure would annually generate approximately \$3.3 million in revenue for the District, for 20 years, beginning in FY 2020-21, if approved by more than two-thirds of the voters within the CFD at the Tuesday, November 6, 2018 election. This is the same annual revenue that the current Measure CC generates.

The cost of forming CFD No. A/C-3 is expected to be \$100,000, which includes the costs of using NBS as Special Tax Consultant, Meyers Nave as Special Counsel, and SRI Consulting for polling and research. Funding is budgeted in the General Manager's, Management Services' and Legal Division's budgets. The cost of the election for the extension remains to be determined but is estimated to be between \$1.2 and \$1.5 million. Funds for election costs are available in the General Fund reserves and will be appropriated by the Board of Directors as necessary. The measure is expected to provide approximately \$65.7 million in revenues over the 20-year life of the measure. The use of the tax revenues would be restricted to the purposes described in the Resolution of Formation and the Expenditure Plan and would be managed as an account separate from the District's General Fund.

## BACKGROUND

In 2004, more than two-thirds of the voters in the boundary of "Zone 1", which includes the cities and communities of Alameda, Oakland, Piedmont, Albany, Richmond, San Pablo, El Sobrante, Kensington, Berkeley, Emeryville, and El Cerrito, approved Measure CC which levied a \$12 per year tax on single-family parcels and \$8.28 per year tax on multi-family units. Measure CC expires in 2020. Zone 1 is the same territory and boundary as the proposed CFD No. A/C-3.

Since its adoption, funding from Measure CC has supported police protection at shoreline and urban regional parks and catastrophic fire prevention in the East Bay Hills, with more than 500 acres of hazardous vegetation thinned or removed. It has enhanced public access to parks by allowing upgrades to regional parks and trails, including visitor centers, staging areas, picnic tables,

restrooms, and water fountains. Over 30% of the measure's revenue has been used for resource-related investments, funding the enhancement and conservation of natural areas including shorelines, marshes, wetlands and urban creeks; protection of sensitive habitat for endangered species; and preparing parks and the surrounding communities for the future impacts of climate change. The District has been able to leverage Measure CC revenues with over \$34 million in grant funding to create and enhance quality public access and recreational opportunities for visitors.

There are 22 parks in CFD No. A/C-3 including Alameda Point, Anthony Chabot, Crown Beach/Crab Cove, Gateway, Kennedy Grove, Lake Chabot, Leona Canyon, Martin Luther King, Jr., McLaughlin Eastshore, Miller-Knox, Point Isabel, Point Molate, Point Pinole, Redwood, Roberts, Sibley/Huckleberry/Claremont Canyon, Sobrante Ridge, Temescal, Tilden, and Wildcat Canyon. These include the oldest parks in the District, a number of which were established over 80 years ago. The natural and built infrastructure in these parks averages over 60 years old, and will continue to need proactive investments.

CFD No. A/C-3 includes the District's most populous region and heavily used parks. Virtually every resident in Zone I lives less than 10 miles from a regional park and/or trail. Numerous studies demonstrate the benefits of parks and natural areas on mental and physical health as well as social well-being. ([www.hphpbayarea.org/health-benefits](http://www.hphpbayarea.org/health-benefits)). Demand for parks and outdoor recreation is greater than ever.

In order to continue to fund the essential park programs and services funded by Measure CC, the District has, for the past several years, been contemplating placing an extension before the voters. The District has conducted numerous public meetings, workshops, surveys, committee meetings, and other outreach activities to discern the interests of the community with respect to continuing the local funding for park infrastructure, maintenance, safety, and services in the Measure CC Zone. In response to positive public interest, the District assembled a Commitment List and Proposed Use of Funds attached to the Expenditure Plan reflecting the projects and services that would be funded by an extension of Measure CC.

### Formation of Community Facilities District No. A/C 3

In developing a ballot measure, the District's special tax advisors and legal counsel recommended that a "CFD" be formed encompassing the same territory and boundary as the Measure CC Zone I. The Mello-Roos Community Facilities Act of 1982 (sections 53311 and following, California Government Code, hereinafter "the Act") authorizes the District to form a CFD and levy special taxes in a specific area. The CFD Boundary Map and the Rate and Method of Apportionment are designed to replicate Measure CC with the same boundaries and territory and the same special tax levy of \$12.00 per dwelling unit for single-family residential properties and \$8.28 per dwelling unit for multi-family residential properties.

The services to be funded by the special tax are set forth in the Description of Services "Exhibit B" to the Resolution of Formation and include maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvements; public safety protection services; recreation and open-space program services; flood and storm protection services; maintenance and operation of District property including open space; and the construction,

expansion, improvement, or rehabilitation of District property including park, recreation, open space, and flood and storm protection facilities.

The CFD will be named CFD No. A/C-3 to reflect that it will serve Alameda and Contra Costa Counties. This is the third CFD established by the Board of Directors.

To-date, the following actions have been taken to form CFD NO. A/C-3:

- Local Goals and Policies adopted by the Board of Directors on June 16, 2015.
- The Resolution of Intention, which includes the proposed boundaries of CFD No. A/C-3, the description of services to be funded, the Rate and Method of Apportionment (RMA), and the dates for public hearing, approved by the Board of Directors on May 1, 2018.
- The Boundary Map for CFD No. A/C - 3 recorded with the County Recorders of Alameda County and Contra Costa County on May 2, 2018.
- Notice of Public Hearing regarding the District's intention to form CFD No. A/C-3 published in newspapers, serving both counties, the week of May 18, 2018.

The next steps include holding a noticed public hearing on June 5, 2018 where written and oral protests against the proposed CFD may be made. If 50% or more of the registered voters within the CFD No. A/C-3 boundary or the owners of one-half or more of the area of land within the proposed boundaries (and not exempt) file written protests, the proceedings must be abandoned. In the absence of a majority protest, then following the public hearing, if the Board of Directors determines to proceed, the Board will consider and adopt the attached three resolutions.

#### Expenditure Plan Including Commitment List and Proposed Use of Funds

The Expenditure Plan replicates the principles of the Measure CC spending plan so that the special tax will be administered in the same manner as Measure CC. Included in the Expenditure Plan is the Commitment List and Proposed Use of Funds which was developed with input developed after extensive community workshops, stakeholder discussions, and solicitation of public comments.

On January 16, 2018, the Board of Directors by Resolution No. 2018-1-007 adopted the Draft Commitment List and Proposed Use of Funds. On May 18, 2018, the Board Legislative Committee recommended that the full Board of Directors approve a revised Commitment List and Proposed Use of Funds. The revisions to the Commitment List and Proposed Use of Funds now reflects a tax horizon of 20 years and updated allocations. The staff presentation at the Board of Directors meeting will discuss the revisions to the proposed Commitment List and Proposed Use of Funds.

The Commitment List is consistent with the District's Master Plan and deemed necessary to provide continuing and enhanced levels of service and park projects in CFD No. A/C-3 for purposes of wildfire protection, safe parks and trails, public access, and natural habitat, among other things. The Commitment List continues local grant funding for the Oakland Zoo which was included in Measure CC. The Commitment List and Proposed Use of Funds identifies that the current allocation of the proceeds from the special tax is as follows:

Natural Resource Related	40%
Safety, Access, Facility Improvements	50%
10% Contingency	10%
<b>Total</b>	<b>100%</b>

The approval of the Expenditure Plan does not guarantee that each and every project or program on the Commitment List and Proposed Use of Funds will be completed or undertaken in the timeframe proposed. The Board may amend the Expenditure Plan and make adjustments reflecting opportunities that arise over the life of the Expenditure Plan that are found to be beneficial for resource enhancement or public access and safety projects but are not necessarily identified on the Commitment List. The Expenditure Plan commits that a minimum of 30% of proceeds from the special tax shall be used for natural resource related projects, programs or services over the life of the measure.

The Expenditure Plan also provides that the Board of Directors will annually review project selections and allocations funded by the measure. Each year there will be an annual report and public accounting of the use of funding during the past year and approval of the funds for the next year. Funds from the proceeds of the tax levied may be spent only in the territory or vicinity of CFD No. A/C-3.

Statement Regarding the Annual Appropriations Limit and Accountability Measures

Subject to voter approval, the Resolution of Formation authorizes the levy of a specified tax on property within CFD No. A/C-3 and preliminarily established an appropriations limit pursuant to the Act. If voters approve the measure, the initial annual appropriations limit for the CFD, as defined by the California Constitution, shall be an amount equal to \$3.3 million. In the Resolution adopting the Expenditure Plan, the Board will also be approving a Statement Regarding the Annual Appropriations Limit and Accountability Measures. The Statement describes the appropriations limit and provides that it will be adjusted annually in accordance with the provisions of the Act and the California Constitution. The Accountability Measures provide that in accordance with section 50075.1 of the Government Code: (a) the facilities and services that may be financed with the special tax constitute the purposes of the special tax; (b) the proceeds of the special tax shall only be applied to the specified purposes; (c) that the funds shall be deposited into a special account; and (d) that there shall be an annual report regarding the special tax funds.

Ordering and Giving Notice of an Election

The Resolution Ordering and Giving Notice of an Election serves to call for the election and places the measure on the ballot in CFD No. A/C-3. The election will be consolidated with the Statewide General Election to be held on Tuesday, November 6, 2018.

The form of the 75-word question to be printed on the ballot is included in the Resolution Ordering and Giving Notice of an Election and reads as follows:

**Wildfire Protection, Safe Parks/Trails, Public Access, Natural Habitat**

Without increasing tax rates, to protect against wildfires; enhance public safety; preserve water quality, shorelines, urban creeks; protect redwoods and parklands in a changing climate; and restore natural areas, shall East Bay Regional Park District be authorized to extend an existing parcel tax of \$1 monthly (\$12/year) per single-family parcel and 69¢ monthly (\$8.28/year) for multi-family units, raising approximately \$3.3 million annually, to expire in 20 years?

The Resolution authorizes the Board President to prepare and file a written argument in favor of the measure on behalf of the Board and authorizes the Board President, in his discretion, to allow members of the Board, bona fide associations or voters within the CFD to sign the argument in favor. The President of the Board is also authorized to submit a rebuttal argument on behalf of the Board of Directors, which may also be signed by members of the Board, by representatives of bona fide associations or by individual voters who are eligible to vote on the measure, which may be different from those who signed the primary argument. The same argument will appear on the ballot in both counties.

The County Election Officials are allowed by law to pass on election costs to the local agencies submitting measures and/or candidates for the ballot. Final billing for the costs will take place after the elections. The Resolution Ordering the Election commits the District to paying the counties for the cost of administering the election which is estimated to be between \$1.2 to \$1.5 million.

California Environmental Quality Act (“CEQA”)

The District has identified the uses to which it will utilize the tax proceeds; however, approval of the Expenditure Plan is not a commitment to a specific project that will affect the environment. To the extent that a use of tax proceeds described in the Expenditure Plan would constitute a project within the meaning of the CEQA, those projects will be subject to environmental review pursuant to CEQA at the earliest feasible time prior to the Board of Directors approving any particular project, consistent with CEQA Guidelines sections 15004 and 15352. Approval of the Expenditure Plan is not itself a project as it can be seen with certainty that there is no possibility that the approval of the Expenditure Plan itself may have a significant effect on the environment.

Next Steps

Following adoption of these three resolutions, the next steps of the CFD NO. A/C-3 formation process and the election are as follows:

- Aug. 10, 2018 – Deadline for requesting consolidation of the election.
- Aug. 17, 2018 – Primary Argument submission deadline.
- Aug. 22, 2018 – Rebuttal Argument deadline.
- Nov. 6, 2018 – Election Day.
- Nov. 20, 2018 – Or as soon as election results are certified, Board of Directors considers the Resolution Declaring the Results of the Election. Adoption of Ordinance Levying Special Taxes within CFD No. A/C-3.
- Feb. 4, 2019 – Notice of Special Tax Lien recorded with Alameda and Contra Costa Counties.

#### ALTERNATIVES

No alternatives are recommended.

#### ATTACHMENTS

Attachment A - Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District:

- Exhibit A – Description of Services to be Funded by the CFD
- Exhibit B – Rate and Method of Apportionment

Attachment B - Adoption of an Expenditure Plan and a Statement Regarding Annual Appropriations Limit and Accountability Measures for East Bay Regional Park District Community Facilities District No. A/C-3.

Attachment C - Resolution Ordering and Giving Notice of an Election to be Held in a Portion of the East Bay Regional Park District for the Purpose of Submitting a Measure to the Voters of Community Facilities District No. A/C-3 (“CFD”) to Levy A Special Tax For Wildfire Protection, Safe Parks And Trails, Public Access, and Natural Habitat and Requesting the Boards of Supervisors of Alameda and Contra Costa Counties to Consolidate the District Election with the Statewide General Election Being Held on Tuesday, November 6, 2018.

Attachment D - Special Tax Report for Community Facilities District No. A/C – 3.



EAST BAY REGIONAL PARK DISTRICT  
RESOLUTION NO: 2018 – 06 -  
June 5, 2018

RESOLUTION OF THE BOARD OF DIRECTORS OF THE EAST BAY REGIONAL PARK  
DISTRICT, CALIFORNIA, DECLARING THE FORMATION OF A COMMUNITY FACILITIES  
DISTRICT

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

WHEREAS, East Bay Regional Park District (District) includes all of Alameda County and all of Contra Costa County. The District operates 73 regional parks, recreation areas, shorelines, preserves, wilderness and land banked areas, on more than 121,390 acres of parkland and over 1250 miles of trails; and

WHEREAS, in 2004 more than two-thirds of the voters in the boundary of “Zone I” (which includes the cities and communities of Alameda, Oakland, Piedmont, Albany, Richmond, San Pablo, El Sobrante, Kensington, Berkeley, Emeryville and El Cerrito) approved Measure CC which levied a \$12 per year tax on single-family parcels and \$8.28 per year tax on multi-family units to improve park facilities, protect the environment and open-space, enhance public access and maintain public safety; and

WHEREAS, funding from Measure CC has:

- supported police protection at shoreline and urban regional parks and catastrophic fire prevention in the East Bay Hills, with more than 500 acres of hazardous vegetation thinned or removed.
- enhanced public access to parks by allowing upgrades to regional parks and trails, including visitor centers, staging areas, picnic tables, restrooms and water fountains.
- protected the natural environment by helping pay for the restoration and preservation of natural areas, including shorelines, marshes, wetlands, and urban creeks; and protecting sensitive habitat and promoting resiliency to climate change; and

WHEREAS, the Measure CC tax funding will expire on June 30, 2020; and

WHEREAS, the Board of Directors has determined that it is necessary to extend the \$12 per year tax on single-family parcels and \$8.28 per year tax on multi-family units to continue to provide for wildfire protection, safe parks and trails, public access and natural habit, among other things; and

WHEREAS, on May 1, 2018, the Board of Directors adopted Resolution No. 2018-05-097 entitled “A Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes” (the “Resolution of Intention”), stating its intention to form the East Bay Regional Park District Community Facilities District No. A/C-3 (the “CFD”) under the

Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code (the “Act”); and

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 Clerk of the Board and the provisions thereof are incorporated herein by this reference as if fully set forth herein; and

WHEREAS, the proposed boundary and territory of the CFD are the same boundary and territory as Zone I; and

WHEREAS, the territory of the CFD contains the oldest parks in the regional park system, some dating back to the 1930s, and the highest population density and park use in the District by the urban communities along the eastern shoreline of the San Francisco Bay; and

WHEREAS, the parks within the CFD to benefit from the levy of special taxes include: Alameda Point, Anthony Chabot, Crown Beach/Crab Cove, Gateway, Kennedy Grove, Lake Chabot, Leona Canyon, Martin Luther King, Jr., McLaughlin Eastshore, Miller-Knox, Point Isabel, Point Molate, Point Pinole, Redwood, Roberts, Sibley/Huckleberry/Claremont Canyon, Sobrante Ridge, Temescal, Tilden and Wildcat Canyon, and such new parks or properties that may be purchased and/or annexed to parks within the CFD; and

WHEREAS, one or more of the District’s parks and/or trails is within ten (10) miles of virtually all residents within the CFD; and

WHEREAS, the District’s parks and trails enhance the health, safety and welfare of all residents within the CFD; and

WHEREAS, under the Resolution of Intention, the General Manager of the District was directed to make, or cause to be made, and file with the Clerk of the Board a report (the “Report”) in writing, presenting the services to be provided and an estimate of the reasonable cost of providing the services, which was prepared and submitted to the Clerk of the Board prior to the public hearing described below; and

WHEREAS, the Resolution of Intention called for a public hearing pertaining to the formation of the CFD and the levy of said special tax to be held on June 5<sup>th</sup>, 2018, at 1:00 p.m. or as soon thereafter as the matter may be heard, in the meeting place of the Board of Directors at the East Bay Regional Park District Administration Building, 2950 Peralta Oaks Court, Oakland, California; and

WHEREAS, under the Resolution of Intention, the Clerk of the Board was directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD, and the Clerk of the Board caused the publication of such notice at least 7 days before the date set for the public hearing; and

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

WHEREAS, at the public 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 public hearing was held; and

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 Clerk of the Board 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; and

WHEREAS, the special tax proposed to be levied in the CFD to pay for the proposed services has not been eliminated by protest by 50% or more of the registered voters residing within the territory of the CFD or the owners of one-half or more of the area of land within the CFD and not exempt from the special taxes.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the East Bay Regional Park District hereby finds, determines, and resolves that all of the foregoing recitals are true and correct.

BE IT FURTHER RESOLVED, the formation of the 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.

BE IT FURTHER RESOLVED, all prior proceedings taken by the Board of Directors 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 requirements of the Act. The Board of Directors has heretofore adopted Resolution No. 2015-06-171 the East Bay Regional Park District Statement of Local Goals and Policies Concerning the Use of the Mello-Roos Community Facilities Act of 1982, and the Board of Directors hereby finds and determines that the CFD is in conformity with said goals and policies.

BE IT FURTHER RESOLVED, the community facilities district designated as the "East Bay Regional Park District Community Facilities District No. A/C-3" of the District is hereby established pursuant to the Act.

BE IT FURTHER RESOLVED, the boundaries of the CFD, as set forth in the map entitled "Proposed Boundaries of Community Facilities District No. A/C-3, East Bay Regional Park District, Counties of Alameda and Contra Costa, State of California" heretofore recorded in the Alameda County Recorder's Office on May 2, 2018, in Book 18 at Page 98 as Document No. 2018-088327 of Maps of Assessment and Community Facilities Districts and in the Contra Costa County Recorder's Office on May, 2, 2018, in Book 86 at Page 43 as Document No.

2018-0068556 of Maps of Assessment and Community Facilities Districts, are hereby approved, are incorporated herein by reference and shall be the boundaries of the CFD.

BE IT FURTHER RESOLVED, the type of public services proposed to be funded by the CFD and pursuant to the Act shall consist of those services (the "Services") shown in Exhibit A hereto and by this reference incorporated herein.

BE IT FURTHER RESOLVED, except to the extent that funds are otherwise available to the CFD to pay for the Services, a 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, will be levied annually within the CFD pursuant to the Rate and Method of Apportionment of the special tax, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as the Board of Directors or its designee may determine, including direct billing of the affected landowners.

BE IT FURTHER RESOLVED, the 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 CFD to estimate the maximum amount such owner will have to pay, is shown in Exhibit B attached hereto and hereby incorporated herein.

BE IT FURTHER RESOLVED, the Chief Financial Officer of the District, 2950 Peralta Oaks Court, City of Oakland, California, 94605, telephone number (510) 544-2401, is the officer of the District 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.

BE IT FURTHER RESOLVED, 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 collection of the special tax by the District ceases.

BE IT FURTHER RESOLVED, 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 an amount equal to \$3,300,000, 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 California Constitution.

BE IT FURTHER RESOLVED, 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 shall be as specified by a separate resolution of this Board of Directors.

BE IT FURTHER RESOLVED that the General Manager and the Chief Financial Officer are hereby authorized and directed, on behalf of the District and in its name, to execute and

deliver such documents and to do such acts as may be deemed necessary and appropriate to accomplish the intentions of this resolution.

BE IT FURTHER RESOLVED, that this Resolution shall take effect upon its adoption.

Moved by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, and approved this 5<sup>th</sup> day of June, 2018, by the following vote:

FOR:

AGAINST:

ABSTAIN:

ABSENT:

EXHIBIT A  
EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3  
DESCRIPTION OF SERVICES TO BE FUNDED BY THE CFD

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

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

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

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



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

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

**A. DEFINITIONS**

The terms hereinafter set forth have the following meaning:

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

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

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

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

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

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

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

**“CFD Administrator”** means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**“Public Property”** means any property within the boundaries of CFD No. A/C-3 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and acreage on a final subdivision map as property which will be owned by a public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. For purposes of this definition, a “public agency” includes the federal government, the State, the County, the District, or any other public agency.

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

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

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

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

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

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

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

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

**B. DETERMINATION OF TAXABLE PARCELS**

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

**C. MAXIMUM ANNUAL SPECIAL TAX**

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

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

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

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

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

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

**E. EXEMPTIONS**

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

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

**F. APPEALS AND INTERPRETATION**

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

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

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

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

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

**G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided that the District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. A/C-3.

**H. NO PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

**I. TERM OF SPECIAL TAX**

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

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EAST BAY REGIONAL PARK DISTRICT

RESOLUTION NO. 2018 – 06 -

June 5, 2018

ADOPTION OF AN EXPENDITURE PLAN AND A STATEMENT REGARDING  
ANNUAL APPROPRIATIONS LIMIT AND ACCOUNTABILITY MEASURES FOR  
EAST BAY REGIONAL PARK DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. A/C-3

WHEREAS, on June 5, 2018, the Board of Directors of the East Bay Regional Park District adopted a resolution entitled “A Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District East Bay Regional Park District Community Facilities District No. A/C-3” (Resolution of Formation); and

WHEREAS, the Resolution of Formation authorized the levy of a special tax on property within CFD No. A/C-3 and preliminarily established an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code (the “Act”); and

WHEREAS, the levy of a special tax is for purposes of wildfire protection, safe parks and trails, public access, and natural habitat, among other things; and

WHEREAS, the territory of the CFD includes the cities and communities of Alameda, Oakland, Piedmont, Albany, Richmond, San Pablo, El Sobrante, Kensington, Berkeley, Emeryville and El Cerrito and contains the oldest parks in the system, some dating back to the 1930s, and the highest population density and park use in the District by the urban communities lining the eastern shoreline of the San Francisco Bay; and

WHEREAS, the parks within the CFD to benefit from the levy of special taxes include: Alameda Point, Anthony Chabot, Crown Beach/Crab Cove, Gateway, Kennedy Grove, Lake Chabot, Leona Canyon, Martin Luther King, Jr., McLaughlin Eastshore, Miller-Knox, Point Isabel, Point Molate, Point Pinole, Redwood, Roberts, Sibley/Huckleberry/Claremont Canyon, Sobrante Ridge, Temescal, Tilden and Wildcat Canyon, and such new parks or properties that may be purchased and/or annexed to parks within the CFD; and

WHEREAS, the Board of Directors has deemed it desirable to adopt an Expenditure Plan for the revenue from the proposed special tax which includes the necessary and optimal uses of the revenue including a Commitment List and Proposed Use of Funds (Commitment List); and

WHEREAS, the draft Commitment List was approved by the Board of Directors on January 16, 2018 by Resolution 2018-1-007 and was reviewed by the Board Legislative Committee on May 18, 2018 for favorable consideration by the full Board at the meeting of June 5, 2018; and

WHEREAS, the Resolution of Formation established an initial annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for the

CFD at an amount equal to \$3,300,000, subject to approval by the voters of the CFD at the November 8, 2018, election. The 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 California Constitution.

NOW, THEREFORE, BE IT RESOLVED that the Board of Directors of the East Bay Regional Park District hereby approve the Expenditure Plan for Community Facilities District No. A/C-3 which includes the Commitment List and Proposed Use of Funds as attached and made part of this Resolution; and

BE IT FURTHER RESOLVED that the Oakland Zoo is eligible for funding not to exceed \$100,000 per year for purposes of enhancing conservation and stewardship efforts and youth engagement, which amount may be granted on an annual basis pursuant to the terms and conditions of a Local Grant Agreement; and

BE IT FURTHER RESOLVED that approval of the special tax by the voters will assure funding for the projects and services listed in the Commitment List but will not constitute approval of any particular project; and

BE IT FURTHER RESOLVED that since the tax is a special tax, the District must identify the uses to which it will put the tax proceeds, however, approval of a tax for funding of those categories of work is not a commitment to a specific project that will affect the environment, and for those reasons, the action proposed is not a "project" requiring CEQA compliance; and

BE IT FURTHER RESOLVED that the Board of Directors of the East Bay Regional Park District hereby approve a Statement Regarding the Annual Appropriations Limit and Accountability Measures for CFD No. A/C-3 as attached and made part of this Resolution (Statement Regarding CFD Annual Appropriations Limit). The Statement Regarding CFD Annual Appropriations Limit shall be submitted to the voters of the CFD at the November 8, 2018, election as a part of the measure seeking voter approval of the special tax. The initial annual appropriations limit for the CFD shall be approved if voters within the CFD approve the measure; and

BE IT FURTHER RESOLVED that the Board of Directors of the East Bay Regional Park District hereby authorize the General Manager and Clerk of the Board to formally request the Alameda County Registrar of Voters and Contra Costa County Elections Office to print this resolution and the full Expenditure Plan and Commitment List and Proposed Use of Funds and the Statement Regarding CFD Annual Appropriations Limit in the Voter Information Guide mailed to all voters within CFD No. A/C-3; and

BE IT FURTHER RESOLVED that the General Manager is hereby authorized and directed, on behalf of the District and in its name, to execute and deliver such documents and to do such acts as may be deemed necessary or appropriate to accomplish the intentions of this resolution.

Moved by \_\_\_\_\_, seconded by \_\_\_\_\_ and adopted this 5th day of June, 2018, by the following vote:



FOR:

AGAINST:

ABSTAIN:

ABSENT:

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

**INTRODUCTION**

On June 5, 2018, the East Bay Regional Park District (“Park District”) Board of Directors authorized submitting a special tax measure to the voters of Zone I to extend an existing parcel tax for a period of 20 years in order to continue to fund essential park projects and services. As part of the measure, the Board authorized the formation of Community Facilities District No. A/C-3 (“CFD No. A/C-3) to encompass the same boundary and territory as Zone I and authorized the levy of a special tax on property within CFD No. A/C-3 of \$12/year for single-family and \$8.28/per multi-family unit for a period of twenty (20) years.

This Expenditure Plan for CFD No. A/C-3 (“the Expenditure Plan”) is intended to provide guidance for the implementation of spending proceeds of the tax authorized as part of CFD No. A/C-3. This Plan continues the purposes of Measure CC, consistent with the Board adopted Resolution of Intention, Resolution of Formation, and Rate and Method of Apportionment required for the formation of CFD No. A/C-3.

The focus for expenditure of the tax revenues includes wildfire protection, safe parks and trails, public access, and natural habitat, among other things.

**BACKGROUND**

The Park District includes all of Alameda and Contra Costa Counties. The Park District operates 73 regional parks, recreation areas, shorelines, preserves, wilderness and land banked areas, on more than 121,390 acres of parkland and over 1250 miles of trails.

In 2004, Measure CC was approved by more than two-thirds of the voters in the boundary of Zone I which encompasses the cities and communities of Alameda, Oakland, Piedmont, Albany, Richmond, San Pablo, El Sobrante, Kensington, Berkeley, Emeryville and El Cerrito. Measure CC levied a \$12 per year tax on single-family parcels and \$8.28 per year tax on multi-family units to improve park facilities, protect the environment and open-space, enhance public access and maintain public safety. Zone I is the same territory and boundary as CFD No. A/C-3. Measure CC tax funding will expire on June 30, 2020.

Measure CC was created with the recognition that the Park District’s General Fund annual revenue is appropriated in support of existing operations which enables the Park District to support current operations, but provides limited funding for new park services or facilities. CFD No. A/C-3 has the highest population density and park use in the Park District with some of the oldest parks in the regional park system. There are 22 parks in CFD No A/C-3 including Alameda Point, Anthony Chabot, Crown Beach/Crab Cove, Gateway, Kennedy Grove, Lake Chabot, Leona Canyon, Martin Luther King, Jr., McLaughlin Eastshore, Miller-Knox, Point Isabel, Point

Molate, Point Pinole, Redwood, Roberts, Sibley/Huckleberry/Claremont Canyon, Sobrante Ridge, Temescal, Tilden and Wildcat Canyon, and such new parks or properties that may be purchased and/or annexed to parks within the CFD.

The Board of Directors has determined that it is necessary to extend the Measure CC parcel tax to continue to provide for essential park projects and services in CFD No, A/C-3. In furtherance thereof, the Board has authorized putting a special tax measure to the voters within CFD No. A/C-3 with has the same boundaries and territory as the Measure CC zone. The proposed levy of special taxes is the same as Measure CC: \$12 per year on single-family parcels and \$8.28 per year on multi-family units. The proposed tax will expire in 20 years.

### **INVESTMENTS IN PARKS AND PROGRAMS**

The purpose of the special tax levy is for maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvements; public safety protection services; recreation and open-space program services; flood and storm protection services; maintenance and operation of Park District property, including open space; and the construction, expansion, improvement, or rehabilitation of Park District property, including park, recreation, open space, and flood and storm protection facilities.

The Park District engaged in substantial public outreach to develop the attached “Commitment List and Proposed Use of Funds” (“Commitment List”) which is incorporated herein by this reference. The Commitment List is consistent with the Park District’s Master Plan and deemed necessary to provide continuing and enhanced levels of service and park projects in CFD No. A/C-3 for purposes of wildfire protections, safe parks and trails, public access, and natural habitat, among other things.

The Commitment List currently identifies the current allocation of the proceeds from the special tax as follows:

Natural Resource Related	40%
Safety, Access, Facility Improvements	50%
10% Contingency	10%
<b>Total</b>	<b>100%</b>

The approval of this Expenditure Plan does not guarantee that each and every project or program on the Commitment List will be completed or undertaken in the time frame proposed. The Board may make adjustments reflecting opportunities that arise over the life of the Expenditure Plan that are found to be beneficial for resource enhancement or public access and safety projects but are not necessarily identified on the Commitment List. This Expenditure Plan commits that a minimum of thirty (30%) of proceeds shall be used for natural resource related projects, programs or services over the life of the measure.

## **ADMINISTRATION, OVERSIGHT, AND IMPLEMENTATION**

### **Term of Plan**

This Plan and the tax levied within CFD No. A/C-3 will be in effect for 20 years, starting on July 1, 2020 and continuing through June 30, 2040. It may be extended by voters within the CFD prior to expiration.

### **Restrictions on Use of Funds**

Funds from the proceeds of the tax levied within the CFD shall be accounted for and paid into a separate account restricted to the uses described in the Resolution of Intention, Resolution of Formation, and Rate and Method of Apportionment required for the formation of CFD No. A/C-3, and this Plan, including the Commitment List, as it may be amended. Funds from the proceeds of the tax levied may be spent only in the territory or vicinity of CFD No. A/C-3.

The park facilities in the CFD, in common with the majority of Park District facilities, are currently supported by monies derived from property taxes, grants, revenues from fees and charges, and other miscellaneous funding sources, and it is the specific intention of the Board that new funds raised by the special tax will augment existing funding sources.

### **Continued Public Engagement in Selection of Projects**

Annually each year that the tax is in effect, the Park District Board of Directors will review project selections and allocations supported by revenue from the tax. For projects that are not ongoing, this Plan contemplates that the Board will decide which to initiate, based upon a variety of factors, including but not limited to equity in allocation of funds within the CFD, availability of funds, opportunities for supplemental outside funding, the timing of related projects sponsored by other agencies, and the time necessary for planning projects.

The Board may hold public forums from time-to-time regarding the allocation of funds and support of projects, whenever questions and/or issues arise that merit additional input from the general public, including stakeholder groups and organizations. Proposed allocations and expenditures of tax revenue shall be reviewed by the Board Finance Committee. Meetings of the Board Finance Committee shall be open to the public with opportunities for the public to comment upon the proposals.

### **Annual Accounting**

The Board of Directors will annually review project selections and allocations funded by the tax proceeds. Each year there will be an annual report and public accounting of the use of tax proceeds during the past year. The annual accounting shall be a public document available for review prior to Board consideration of each year's proposed allocations and expenditures.

### **Amendment of the Expenditure Plan**

Based upon the Park District's experience with Measure CC, over the life of the Expenditure Plan, the Park District may find that some projects or programs in the Commitment List require

modification, re-prioritization, or elimination or replacement to meet the overarching goals of the Expenditure Plan. The Board is therefore authorized to amend this Plan, including the Commitment List, to provide for the use of additional federal, state or local revenues, to account for unexpected revenues, to take into consideration unforeseen circumstances or respond to a comprehensive review over the 20-year life of the tax. Any amendments to the Expenditure Plan must be consistent with the voter-approved purposes of the tax. The Board may amend the Expenditure Plan, including the Commitment List, by the adoption of a separate resolution or by including the amendment in a resolution approving or authorizing a project or program.

### **Compliance with Environmental Law in Project Approval Process**

To the extent that a use of tax proceeds described in this Plan would constitute a project within the meaning of the California Environmental Quality Act (“CEQA”), those projects will be subject to environmental review pursuant to CEQA at the earliest feasible time prior to the Board approving any particular project, consistent with CEQA Guidelines Sections 15004 and 15352. The Park District has identified the uses to which it will utilize the tax proceeds, however approval of this Plan is not a commitment to a specific project that will affect the environment. Approval of this Plan is not itself a project as it can be seen with certainty that there is no possibility that the approval of the Expenditure Plan itself may have a significant effect on the environment.

**COMMITMENT LIST AND PROPOSED USE OF FUNDS**

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**Commitment List and Proposed Use of Funds**

<b>Line #</b>	<b>Location</b>	<b>Commitment</b>	<b>Total Allocation</b>
1	<b>Alameda Point</b>	Increase park and public safety personnel to operate a new regional park. Protect seasonal wetlands, Breakwater Beach shoreline and park facilities by designing for sea level rise adaptation using natural systems.	<b>2,950,000</b>
2	<b>Anthony Chabot</b>	Reduce storm erosion for improved creek water quality and natural habitat. Upgrade visitor use facilities. Increase recreational trail access and provide for trail safety structural improvements.	<b>215,000</b>
3	<b>Crown Beach</b>	Develop sea level rise interpretation with educational programming. Continue year-round Visitor Center services through staffing. Improve San Francisco Bay health by upgrading the beach-front storm water drainage system. Expand park and improve visitor use facilities.	<b>4,225,000</b>
4	<b>Gateway</b>	Enhance tidal and intertidal habitat to provide for shoreline protection through use of natural systems. Convert existing paved lands to natural landscape. Increase public access to the San Francisco Bay Trail and newly constructed Bay Bridge bike path. Provide for park personnel to develop, operate and maintain future park facilities.	<b>1,400,000</b>
5	<b>Green Transportation / Regional Trails</b>	Provide regional trail connectivity for commuters and safe routes to school, specifically in disadvantaged communities and along the San Francisco Bay Trail. Expand and maintain parkland trails to increase access while preventing erosion for protection of sensitive, natural habitats. Increase public safety patrol to enforce trail use ordinances in protection of wildlife. Explore potential to enter into partnership with transportation provider to increase park access.	<b>4,300,000</b>
6	<b>Kennedy Grove</b>	Repair erosion of urban creek streambank for improved water quality, habitat and trail access.	<b>150,000</b>
7	<b>Lake Chabot</b>	Upgrade marina facilities for boating and fishing access, safety and experience.	<b>400,000</b>

**Commitment List and Proposed Use of Funds**

<b>Line #</b>	<b>Location</b>	<b>Commitment</b>	<b>Total Allocation</b>
8	<b>Leona Canyon</b>	Reduce erosion and sediment build up to improve water quality of creek through trail maintenance and stewardship efforts.	<b>40,000</b>
9	<b>McLaughlin Eastshore State Park</b>	Provide for shoreline and natural habitat protection across the State Park and Albany Bulb. Expand park personnel for increased wildlife conservation. Provide for protection and monitoring of burrowing owl habitat. Improve visitor use facilities.	<b>6,835,000</b>
10	<b>Miller/Knox</b>	Provide for shoreline protection and sea level rise adaptation using natural systems. Increase park staffing and upgrade Keller Beach visitor experience. Enhance drought tolerant landscape through stewardship improvements, such as removal of French broom and other invasive plants.	<b>1,040,000</b>
11	<b>MLK Jr. Shoreline</b>	Develop nature-based flood protection for shoreline and facilities in anticipation of sea level rise. Improve marsh habitat for endangered Ridgway's rail. Improve visitor experience with facility upgrades, and increased park and public safety personnel. Provide for expanded educational and recreational programming to serve the surrounding communities.	<b>6,905,000</b>
12	<b>Oakland Zoo</b>	Enhance conservation and stewardship efforts. Provide for youth engagement.	<b>2,000,000</b>
13	<b>Point Isabel</b>	Stabilize banks of Hoffman Channel for shoreline protection, improved visitor access and healthier San Francisco Bay water quality. Provide for conservation for endangered Ridgway's rail habitat and environmental maintenance.	<b>600,000</b>
14	<b>Point Molate</b>	Provide for park and public safety personnel to develop, operate and maintain future park facilities and the San Francisco Bay Trail.	<b>2,350,000</b>

**Commitment List and Proposed Use of Funds**

<b>Line #</b>	<b>Location</b>	<b>Commitment</b>	<b>Total Allocation</b>
15	<b>Point Pinole</b>	Provide for shoreline protection through natural systems at Dotson Family Marsh. Enhance habitat of native grasses and other species. Improve visitor use facilities and San Francisco Bay water access. Increase educational and recreational programming to serve the surrounding communities.	<b>3,450,000</b>
16	<b>Redwood</b>	Expand partnership with Save the Redwoods League for ongoing redwood conservation. Increase interpretation of redwood natural history. Provide for creek restoration and erosion control for visitor safety and watershed health.	<b>160,000</b>
17	<b>Roberts</b>	Expand partnership with Save the Redwoods League for ongoing redwood conservation. Increase interpretation of redwood natural history.	<b>60,000</b>
18	<b>Safe Healthy Forests</b>	Continue sustainable forest management practices consistent with the approved Wildfire Hazard Reduction and Resource Management Plan to lessen the potential for wildland urban interface wildfire. Develop a redwood forest management plan. Provide for stewardship of natural vegetation to improve forest health.	<b>14,200,000</b>
19	<b>Sibley/ Huckleberry/ Claremont</b>	Enrich natural habitat for threatened pallid manzanita and other vegetation with increased stewardship efforts. Upgrade the Bay Area Ridge Trail for improved watershed health and trail safety. Increase park personnel.	<b>1,125,000</b>
20	<b>Sobrante Ridge</b>	Enrich natural habitat for threatened pallid manzanita and other vegetation through stewardship efforts.	<b>75,000</b>
21	<b>Temescal</b>	Improve water quality, habitat and recreational swimming experience at Lake Temescal with efforts such as dredging. Provide for erosion control to benefit watershed health and recreational trail safety.	<b>1,500,000</b>

**Commitment List and Proposed Use of Funds**

<b>Line #</b>	<b>Location</b>	<b>Commitment</b>	<b>Total Allocation</b>
22	<b>Tilden</b>	Restore recreational trails for erosion control and sensitive habitat protection. Improve access and pedestrian safety at the Brazil Room and Botanical Garden Visitor Center. Begin design planning for park-wide improvements at visitor use facilities such as the Environmental Education Center, Little Farm and Botanical Garden Visitor Center.	<b>200,000</b>
23	<b>Water Resources - Regional</b>	Improve water quality across parklands with stewardship efforts for watershed protection and preservation of shorelines, marshes, lakes, riparian areas and urban creeks. Manage harmful algae blooms for improved visitor and wildlife health. Increase water supply in preparation for climate related weather events with facilities such as rainwater collection systems. Install additional water bottle filling stations throughout region.	<b>4,800,000</b>
24	<b>Wildcat Canyon</b>	Improve protection of Wildcat Creek watershed by mitigating erosion. Enhance and restore natural habitat throughout park. Increase ADA trail access and safety for visitors.	<b>150,000</b>
<b>Allocations TOTAL</b>			<b>59,130,000</b>
<b>10% Contingency TOTAL</b>			<b>6,600,000</b>
<b>TOTAL</b>			<b>65,730,000</b>

## **EAST BAY REGIONAL PARK DISTRICT**

### **STATEMENT REGARDING THE ANNUAL APPROPRIATIONS LIMIT AND ACCOUNTABILITY MEASURES FOR COMMUNITY FACILITIES DISTRICT NO. A/C-3**

On June 5, 2018, the Board of Directors of the East Bay Regional Park District adopted a resolution entitled “A Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District East Bay Regional Park District Community Facilities District No. A/C-3” (“Resolution of Formation”). Subject to voter approval, the Resolution of Formation authorized the levy of a special tax on property within CFD No. A/C-3 and preliminarily established an appropriations limit for CFD No. A/C-3, all pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code (the “Act”).

If voters approve Measure \_\_, the initial annual appropriations limit for the CFD, as defined by Article XIII B, section 8(h) of the California Constitution, shall be an amount equal to \$3,300,000. The amount of the appropriations limit will be adjusted annually in accordance with the applicable provisions of the Act and the California Constitution while the special tax is in effect.

Pursuant to Section 50075.1 of the California Government Code, the following accountability provisions are included in the measure: (a) the facilities and services that may be financed with the special tax and the incidental costs thereof, all as defined in the Resolution of Formation, constitute the specific purposes of the special tax; (b) the proceeds of the special tax 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 of the special tax shall be deposited; and (d) there shall be caused to be prepared an annual report regarding the special tax funds pursuant to Section 50075.3 of the California Government Code.

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EAST BAY REGIONAL PARK DISTRICT

RESOLUTION NO. 2018-6-

June 5, 2018

RESOLUTION ORDERING AND GIVING NOTICE OF AN ELECTION TO BE HELD IN A PORTION OF THE EAST BAY REGIONAL PARK DISTRICT FOR THE PURPOSE OF SUBMITTING A MEASURE TO THE VOTERS OF COMMUNITY FACILITIES DISTRICT NO. A/C-3 (“CFD”) TO LEVY A SPECIAL TAX FOR WILDFIRE PROTECTION, SAFE PARKS AND TRAILS, PUBLIC ACCESS, AND NATURAL HABITAT, AND REQUESTING THE BOARDS OF SUPERVISORS OF ALAMEDA AND CONTRA COSTA COUNTIES TO CONSOLIDATE THE DISTRICT ELECTION WITH THE STATEWIDE GENERAL ELECTION BEING HELD ON NOVEMBER 6, 2018

WHEREAS, on June 5, 2018, the Board of Directors of the East Bay Regional Park District adopted a resolution entitled, “A Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring the Formation of a Community Facilities District East Bay Regional Park District Community Facilities District No. A/C-3” (“Resolution of Formation”); and

WHEREAS, the Resolution of Formation established the boundaries of the CFD, authorized the levy of a special tax on property within the CFD, defined the public services to be provided by the CFD, and preliminarily established an appropriations limit for the CFD, all pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Sections 53311 and following of the California Government Code (the “Act”); and

WHEREAS, pursuant to the provisions of the Act and 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; and

WHEREAS, the Board of Directors of the East Bay Regional Park District (“District”) desires to consolidate a District Election, to consider the approval of CFD A/C-3, with the Statewide General Election being held on November 6, 2018.

NOW, THEREFORE, BE IT RESOLVED by the Board of Directors of the East Bay Regional Park District as follows:

1. Pursuant to Sections 53326, 5331, and 53325.7 of 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 of the CFD.

2. The Board of Directors hereby finds that 12 or more persons have been registered to vote within the territory of the CFD for each of the 90 days preceding the close of public hearings conducted and concluded by this Board for purposes of these proceedings. Accordingly, pursuant to Section 53326 of the Act, this Board finds that, for these proceedings, the qualified electors are the registered voters with the CFD, with each voter having one vote.

3. A District Election, to be consolidated with the Statewide General Election is hereby ordered and called to be held on Tuesday, November 6, 2018, within the boundaries of the CFD.

4. The Boards of Supervisors of Alameda and Contra Costa Counties are hereby respectfully requested to conduct such an election on behalf of the District.

5. This Board requests that said District Election be consolidated with the Statewide General Election to be held on Tuesday, November 6, 2018, pursuant to Elections Code Section 10403.

6. The ballot proposition shall appear and be printed upon the ballots to be used at the election as follows:

**Wildfire Protection, Safe Parks/Trails, Public Access, Natural Habitat**

Without increasing tax rates, to protect against wildfires; enhance public safety; preserve water quality, shorelines, urban creeks; protect redwoods and parklands in a changing climate; and restore natural areas, shall East Bay Regional Park District be authorized to extend an existing parcel tax of \$1 monthly (\$12/year) per single-family parcel and 69¢ monthly (\$8.28/year) for multi-family units, raising approximately \$3.3 million annually, to expire in 20 years?

7. This Board hereby requests the Alameda County Registrar of Voters and the Contra Costa County Elections Official to (i) designate the measure on the ballot as provided in Elections Code Section 13116; and (ii) print in the Voter Information Guide mailed to all voters within the CFD the Resolution of Formation and the Resolution Adopting the Expenditure Plan and Statement Regarding CFD Appropriations Limit and Accountability Measures, which are attached as Exhibit A and Exhibit B, respectively.

8. The election to be held and all matters pertaining thereto shall be conducted in accordance with the general election laws of the State of California, as may be applicable to the District.

9. The Boards of Supervisors of Alameda and Contra Costa Counties are hereby authorized and requested to canvass the returns of said East Bay Regional Park District Election with respect to votes cast within said counties for this election and to certify the results of said election to the Board of Directors of the East Bay Regional Park District when such results are available.

10. The District Election shall be held in all respects as if there were only one election and only one ballot, and the election precincts, polling places, voting booths and election officials shall be the same as for the Statewide General Election.



11. Notice of the election called by this resolution shall be given by publication of such notice in a newspaper of general circulation published in the District, and such publication shall be deemed sufficient notice of said election (Election Code §12112).

12. Following canvass of the returns and certification of the results of the election by the Boards of Supervisors of Alameda and Contra Costa Counties, a resolution of the results of the District election shall be adopted by the District Board, giving the total votes cast for and against the proposed measure.

13. All other rules and regulations established by the Elections Code for the conduct of the Statewide General Election on Tuesday, November 6, 2018, not specifically cited in this resolution shall be applicable to the District Election.

14. The above enumerated measure shall be approved if two-thirds (2/3) of the voters who vote on the measure vote in favor of it.

15. The Board authorizes the President of the Board to file a written argument in favor of the ballot proposition with each County, on behalf of the full Board of Directors, not to exceed 300 words. At the discretion of the President of the Board, the argument may be signed by members of the Board, representatives of bona fide associations or by individual voters who are eligible to vote within the CFD.

16. In the event that an argument is filed against the measure, the President of the Board is also authorized to submit a rebuttal argument on behalf of the Board of Directors, which may also be signed by members of the Board, or by representatives of bona fide associations or by individual voters who are eligible to vote on the measure, which may be different from those who signed the primary argument.

17. Pursuant to Section 50075.1 of the California Government Code, the following accountability provisions are included in the measure: (a) the facilities and services that may be financed with the special tax and the incidental costs thereof, all as defined in the Resolution of Formation, constitute the specific purposes of the special tax; (b) the proceeds of the special tax 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 of the special tax shall be deposited; and (d) there shall be caused to be prepared an annual report regarding the special tax funds pursuant to Section 50075.3 of the California Government Code.

18. The District acknowledges that the consolidated election will be held and conducted in the manner prescribed in Elections Code Section 10418. The District recognizes that the Counties will incur additional costs because of this consolidation and agrees to reimburse the Counties for those costs. Funds to cover the District's share of the election costs are available, and the General Manager is hereby authorized to enter into an agreement with the respective Election Officials for the services of such official to provide for the reimbursement by the District of the costs of the respective Election Officials in conducting the election.

19. The Clerk of the Board is directed to cause the posting, publication, and printing of notices and all other matters pursuant to the requirements of the Elections and Government Codes of the State of California.

20. The Clerk of the Board is directed to file a copy of this Resolution with the Alameda County and Contra Costa County Boards of Supervisors and to transmit a copy of this resolution to the Alameda County Registrar of Voters and the Elections Officer of Contra Costa County upon finalization and not later than August 10, 2018.

21. The General Manager is hereby authorized to execute and deliver any documents and to perform all acts necessary to place the measure on the ballot including making any revisions, corrections or alterations to the language of the ballot measure to comply with the requirements of law and the Elections Officials and to ensure that the applicable requirements of the Elections Code are met.

22. This resolution shall be effective upon its adoption.

Moved by Director \_\_\_\_\_, seconded by Director \_\_\_\_\_, and approved this 5th day of June, 2018, by the following vote:

FOR:

AGAINST:

ABSTAIN:

ABSENT:

# EAST BAY REGIONAL PARK DISTRICT

*Special Tax Report for:*

**Community Facilities District No. A/C-3**

**June 5, 2018**

## OFFICE LOCATIONS:

**Temecula – Corporate Headquarters**  
32605 Temecula Parkway, Suite 100  
Temecula, CA 92592

**San Francisco – Regional Office**  
870 Market Street, Suite 1223  
San Francisco, CA 94102

**California Satellite Offices**  
Atascadero, Davis,  
Huntington Beach,  
Joshua Tree, Riverside,  
Sacramento, San Jose

[www.nbsgov.com](http://www.nbsgov.com)

Prepared by:



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## Section 1. INTRODUCTION

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The Board of Directors (the “Board”) of the East Bay Regional Park District (the “District”) did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982 (Sections 53311 and following, California Government Code; hereafter referred to as the “Act”), on May 1, 2018, adopt a resolution entitled the Resolution of the Board of Directors of the East Bay Regional Park District, California, Declaring Its Intention to Establish a Community Facilities District and to Authorize the Levy of Special Taxes (the “Resolution of Intention”). In the Resolution of Intention, the Board directed that a report (the “Report”) be prepared for the proposed East Bay Regional Park District Community Facilities District No. A/C-3 (the “CFD”) containing the following:

1. A brief description of the services to be funded by the CFD; and
2. An estimate of the fair and reasonable initial annual cost of providing the services, including the incidental expenses in connection therewith, any District administration costs and all other related costs.

For particulars, reference is made to the Resolution of Intention for the CFD, as previously adopted on May 1, 2018, by the Board.

The General Manager of the District, the appointed responsible officer directed to prepare the Report or cause the Report to be prepared pursuant to the provisions of the Act, does hereby submit this Report containing the following information:

- **DESCRIPTION OF SERVICES.** A description of the services that the Board has determined to be eligible to be funded by the CFD.
- **BOUNDARIES OF THE CFD.** The proposed boundaries of the CFD are those properties and parcels on which special taxes may be levied to pay for the costs and expenses of the services.
- **COST ESTIMATE.** The estimate of the initial annual cost of providing the CFD services and the maximum special tax rates.
- **RATE AND METHOD OF APPORTIONMENT.** The Rate and Method of Apportionment of Special Tax which was included in the Resolution of Intention and approved by the Board.

## Section 2. DESCRIPTION OF SERVICES

---

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

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

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

## Section 3. **BOUNDARIES OF THE CFD**

---

The proposed boundaries of the CFD are identified on (1) the boundary map recorded on May 2, 2018, in Book 18 at Page 98 of Maps of Assessment and Community Facilities Districts as Document No. 2018-088327 in the office of the County Recorder in the County of Alameda; and, (2) the boundary map recorded on May 2, 2018, in Book 86 at Page 43 of Maps of Assessment and Community Facilities Districts as Document No. 2018-0068556 in the office of the County Recorder in the County of Contra Costa. The CFD maps are on file with the Clerk of the Board, to which reference is hereby made and reduced copies of such maps are set forth in Appendix A of this Report.

## Section 4. COST ESTIMATE

---

### Initial Annual Costs

An estimate of the initial annual cost of providing the CFD services are as follows:

<b>CFD Costs</b>	<b>Maximum Amount</b>
CFD Services and Administration Costs	\$3,300,000.00
<b>Total CFD Costs</b>	<b>\$3,300,000.00</b>

### Maximum Special Tax Rates

The maximum special tax rates, as set forth in the Rate and Method of Apportionment for the CFD, are as follows:

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



## Section 5. **RATE AND METHOD OF APPORTIONMENT**

---

All property located within the CFD, unless exempted by law or by the Rate and Method of Apportionment, shall be taxed for the purpose of providing necessary services for the CFD. Pursuant to Section 53325.3 of the Act, the tax imposed "is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property." The special tax "may be based on benefit received by parcels of real property, the cost of making facilities or authorized services available to each parcel, or other reasonable basis as determined by the legislative body," although the special tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

As shown in Appendix B, the adopted Rate and Method of Apportionment provides information sufficient to allow each property owner within the CFD to estimate the maximum special tax that he or she will be required to pay.

### **Term of Special Tax**

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

### **Manner of Collection**

The annual special tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that the District, may directly bill the special tax, and may collect special taxes at a different time or in a different manner as necessary to meet its financial obligations.

Section 6. **APPENDICES**

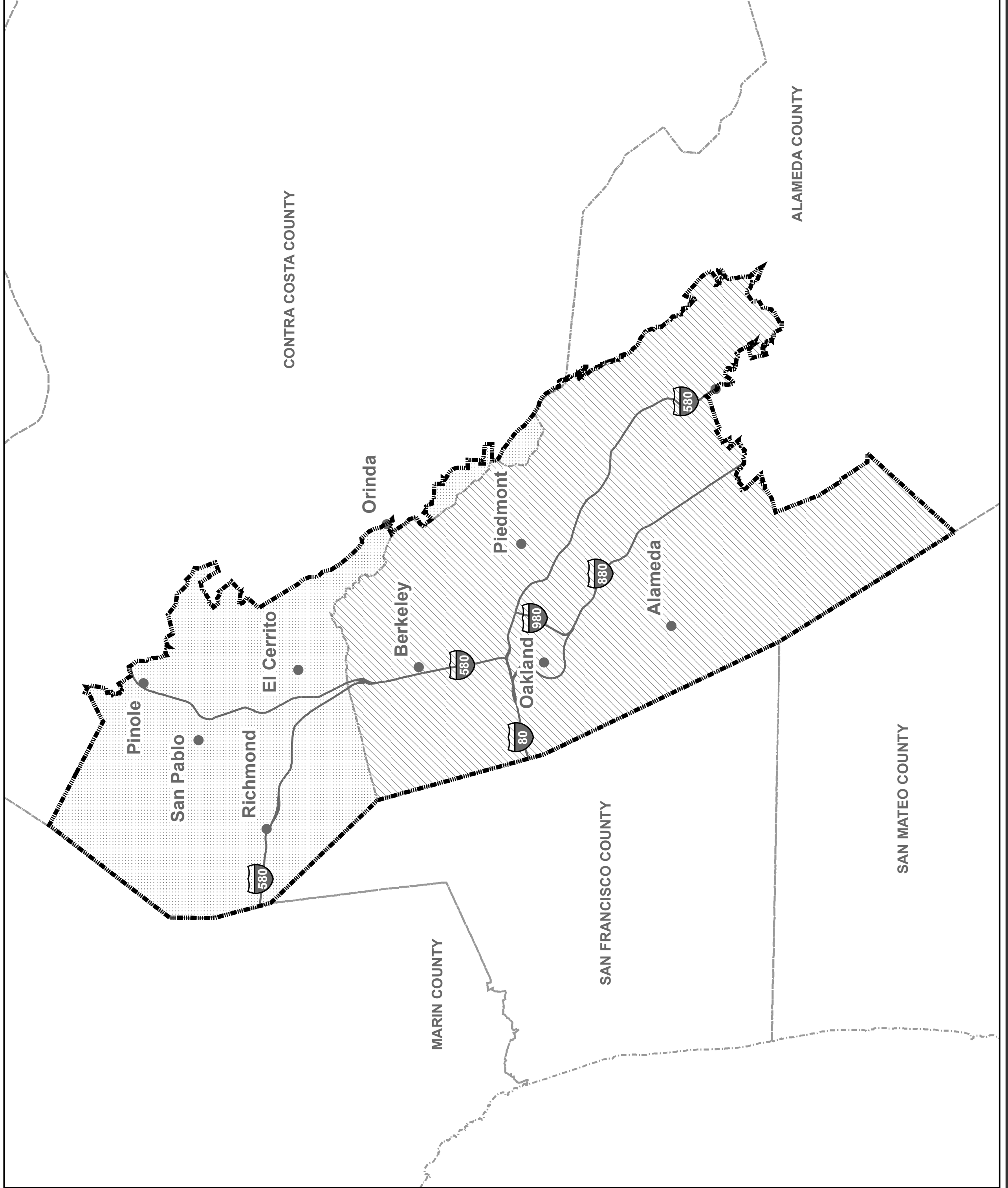
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## Appendix A – Boundary Map

# PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. A/C-3

EAST BAY REGIONAL PARK DISTRICT  
COUNTIES OF ALAMEDA AND CONTRA COSTA  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF DIRECTORS THIS \_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_.

CLERK OF THE BOARD OF DIRECTORS  
EAST BAY REGIONAL PARK DISTRICT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. A/C-3, EAST BAY REGIONAL PARK DISTRICT, COUNTIES OF ALAMEDA AND CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE EAST BAY REGIONAL PARK DISTRICT AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

CLERK OF THE BOARD OF DIRECTORS  
EAST BAY REGIONAL PARK DISTRICT

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_M, IN BOOK \_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF ALAMEDA, STATE OF CALIFORNIA.

COUNTY RECORDER  
COUNTY OF ALAMEDA, CALIFORNIA

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 201\_\_, AT THE HOUR OF \_\_\_\_ O'CLOCK \_\_M, IN BOOK \_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

COUNTY RECORDER  
COUNTY OF CONTRA COSTA, CALIFORNIA

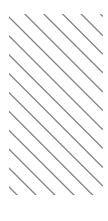
FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSORS, COUNTIES OF ALAMEDA AND CONTRA COSTA, STATE OF CALIFORNIA.



District Boundary



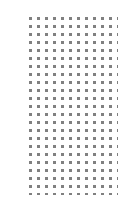
Cities



Alameda County Portion of District



Highways



Contra Costa County Portion of District



County Lines

Source: GIS Divisions of Counties of Alameda and Contra Costa  
Geographic Coordinate Reference: GCS North American 1983  
Projector: NAD 1983 StatePlane California VI FIPS 0403 Feet



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## Appendix B – Rate and Method of Apportionment

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

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

**A. DEFINITIONS**

The terms hereinafter set forth have the following meaning:

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

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

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

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

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

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

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

**“CFD Administrator”** means an official of the District, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

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

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

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

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

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

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

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

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

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

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

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

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

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

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



**“Public Property”** means any property within the boundaries of CFD No. A/C-3 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and acreage on a final subdivision map as property which will be owned by a public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. For purposes of this definition, a “public agency” includes the federal government, the State, the County, the District, or any other public agency.

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

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

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

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

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

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

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

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

**B. DETERMINATION OF TAXABLE PARCELS**

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

**C. MAXIMUM ANNUAL SPECIAL TAX**

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

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

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

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

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

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

**E. EXEMPTIONS**

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

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

**F. APPEALS AND INTERPRETATION**

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

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

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

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

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

**G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided that the District may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of CFD No. A/C-3.

**H. NO PREPAYMENT OF SPECIAL TAX**

The Special Tax may not be prepaid.

**I. TERM OF SPECIAL TAX**

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