



GOODWIN CONSULTING GROUP

**CITY OF TRACY  
COMMUNITY FACILITIES DISTRICT NO. 93-1  
(I-205 PARCEL GL-17)**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2021-22**

**January 1, 2022**

***Community Facilities District No. 93-1  
CFD Tax Administration Report***

**TABLE OF CONTENTS**

<b><i>Section</i></b>	<b><i>Page</i></b>
Executive Summary .....	i
I. Introduction.....	1
II. Purpose of Report .....	2
III. Special Tax Requirement.....	3
IV. Special Tax Levy .....	4
V. Final Use Property .....	5
VI. Prepayments.....	6
VII. State Reporting Requirements .....	7

Appendix A – Summary of Fiscal Year 2021-22 Special Tax Levy

Appendix B – Fiscal Year 2021-22 Special Tax Levy for Individual Assessor’s Parcels

Appendix C – Rate and Method of Apportionment of Special Tax

Appendix D – Boundary Map of Community Facilities District No. 93-1

Appendix E – Assessor’s Parcel Maps for Fiscal Year 2021-22

## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the City of Tracy Community Facilities District No. 93-1 (I-205 Parcel GL-17) (“CFD No. 93-1” or “CFD”):

### **Fiscal Year 2021-22 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
19	\$277,577

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

### **Taxable Property for Fiscal Year 2021-22**

<b>Type of Property</b>	<b>Acreage</b>
Final Use Property	30.55 Acres
Undeveloped Property	0.00 Acres

For more information regarding taxable property in CFD No. 93-1, please see Section V of this report.

### **Outstanding Bonds Summary**

<b>Bonds</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
Series A (1996) Bonds	\$1,385,000	\$935,000*	\$450,000*
Series 2002 Bonds	\$2,165,000	\$635,000*	\$1,530,000*

*\* As of the date of this report.*

## ***I. INTRODUCTION***

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### **City of Tracy Community Facilities District No. 93-1 (I-205 Parcel GL-17)**

On March 2, 1993, the City Council of the City of Tracy (the “City”) established Community Facilities District No. 93-1 (I-205 Parcel GL-17). In a landowner election held on the same day, the then-qualified landowner electors within the CFD authorized the levy of a Mello-Roos special tax on property within CFD No. 93-1. Property in the CFD consists of a portion of the I-205 Specific Plan, commonly referred to as Parcel GL-17. Development within the district includes approximately 47.9 acres of non-residential property.

The types of facilities to be funded by special tax revenues include improvements required in the I-205 Corridor Specific Plan including construction of street improvements, sanitary sewer treatment facilities, water supply facilities, street storm drainage, construction of street frontage improvements on Grant Line Road, and other public infrastructure improvements for the benefit of CFD No. 93-1.

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

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

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

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2021-22 special tax levy for CFD No. 93-1. The Report is intended to provide information to interested parties regarding CFD No. 93-1, including the current financial obligations of the CFD, special taxes to be levied in fiscal year 2021-22, and the development status of the district.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 93-1 for fiscal year 2021-22.
- **Section IV** provides a summary of the methodology that is used to apportion the special tax among parcels in CFD No. 93-1.
- **Section V** summarizes the status of development within CFD No. 93-1.
- **Section VI** describes special tax prepayments that have occurred in the CFD.
- **Section VII** provides information on state reporting requirements.

### **III. SPECIAL TAX REQUIREMENT**

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Special taxes for CFD No. 93-1 are levied pursuant to the methodology set forth in the Rate and Method of Apportionment of Special Tax (“RMA”), which was adopted as an exhibit to the Resolution of Formation of CFD No. 93-1. The amount of the Special Tax levied in any fiscal year is determined through the application of the Special Tax Requirement. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix C.)*

#### **Special Tax Requirement**

The Special Tax Requirement is defined as the amount that must be levied in any fiscal year to: pay the authorized costs and expenses of CFD No. 93-1 including those necessary to administer the bonds, collect and administer the Special Taxes, and administer CFD No. 93-1 (which total administrative amount shall be separately stated in each levy), to pay current debt service on the bonds, to accumulate funds for future debt service, to pay amounts delinquent on the bonds (or to become delinquent based upon past Special Tax delinquencies), to replenish the reserve fund to its proper level (including payments to be made from the reserve fund based upon past special tax delinquencies), to pay directly for any authorized facilities or to accumulate funds for that purpose, less all amounts, from any lawful source, available for payment of these costs. For fiscal year 2021-22, the Special Tax Requirement is \$277,577. The calculation of the Special Tax Requirement is shown in the following table.

#### **Special Tax Requirement\* Fiscal Year 2021-22**

<b>Debt Service – Series 1996 Bonds</b>		<b>\$108,350</b>
March 1, 2022 Interest Payment	\$14,175	
September 1, 2022 Interest Payment	\$14,175	
September 1, 2022 Principal Payment	\$80,000	
<b>Debt Service – Series 2002 Bonds</b>		<b>\$145,480</b>
March 1, 2022 Interest Payment	\$47,740	
September 1, 2022 Interest Payment	\$47,740	
September 1, 2022 Principal Payment	\$50,000	
<b>Administrative Expenses</b>		<b>\$23,747</b>
District Administration	\$8,247	
Special Tax Consultant	\$15,500	
<b>Special Tax Requirement for Fiscal Year 2021-22</b>		<b>\$277,577</b>

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

## ***IV. SPECIAL TAX LEVY***

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Special taxes within CFD No. 93-1 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes criteria for taxable property against which the special tax may be levied, the maximum special tax, and the methodology by which the special tax is applied. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix C.)*

### **Final Use Property**

The only property subject to the special tax within CFD No. 93-1 are parcels of Final Use Property. Final Use Property means all of an Original Parcel (and all of its successor Properties) once a building permit has been obtained from the City for a structure anywhere on such Original Parcel, as well as all Property within CFD No. 93-1 once building permits have been obtained from the City for structures anywhere on two Original Parcels.

### **Maximum Special Tax Rate**

The maximum special tax applicable to Final Use Property in CFD No. 93-1 is set forth in Section II of the RMA. The percentage of the maximum special tax rates that will be levied on each parcel in fiscal year 2021-22 are determined by the method of apportionment included in Section III of the RMA. The table in Appendix A identifies the fiscal year 2021-22 maximum and actual special tax rates for taxable property in the CFD.

### **Apportionment of the Special Tax**

Each fiscal year, as set forth in Section III of the RMA, the Administrator shall determine the Special Tax Requirement and shall levy the Special Tax as follows:

- 1) The Special Taxes shall be levied for each fiscal year by the Council, or by City staff under guidelines and authority established by the City Council. The Special Taxes shall be set initially, at the maximum rate for all Final Use Property.
- 2) If the resulting Special Taxes, together with funds on hand in the redemption fund, foreclosure proceeds, property redemptions, reimbursements and any other lawfully available and committed funds, exceed, in the aggregate, the Special Tax Requirement, then the amount of that excess shall be stated as a percentage of the total amount of Special Tax that could be raised for that fiscal year if all Final Use Property were taxed at its maximum rate, and the Special Tax on each parcel of Final Use Property shall be reduced by that same percentage of its maximum rate.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 93-1 in fiscal year 2021-22, is provided in Appendix B.

## ***V. FINAL USE PROPERTY***

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As of June 30, 2021, a total of 19 parcels within CFD No. 93-1 are considered Final Use Property. Based on the current valid assessor's parcels in CFD No. 93-1, the following table summarizes the allocation of acreage to the special tax categories established in the RMA:

**Community Facilities District No. 93-1  
Allocation to Special Tax Categories  
For Fiscal Year 2021-22**

<b>Type of Property</b>	<b>Number of Acres</b>
Final Use Property	30.55 Acres
Undeveloped Property	0.00 Acres



## ***VI. PREPAYMENTS***

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As of June 30, 2021, two parcels in CFD No. 93-1 have prepaid their special tax obligation. These parcels are identified by assessor's parcel numbers listed below.

### **Assessor's Parcel Numbers**

238-600-060-000

238-600-180-000

## ***VII. STATE REPORTING REQUIREMENTS***

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### **Senate Bill No. 165**

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds.

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

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the web site would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

## **Assembly Bill No. 1483**

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

## **APPENDIX A**

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### ***Summary of Fiscal Year 2021-22 Special Tax Levy***

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**City of Tracy**  
**CFD No. 93-1 (I-205 Parcel GL-17)**  
**FY 2021-22 Special Tax Levy Summary**

<b>Original Parcel</b>	<b>FY 2021-22 Maximum Tax Rates</b>			<b>Taxable Acreage</b>	<b>FY 2021-22 Maximum Special Tax Levy</b>	<b>FY 2021-22 Actual Special Tax Levy</b>
	<b>Part A</b>	<b>Part B</b>	<b>Total</b>			
1-A	\$1,402	\$11,194	\$12,596	1.86	\$23,467	\$18,178
1-B	\$1,402	\$11,194	\$12,596	13.05	\$164,419	\$127,362
1-C	\$1,402	\$9,500	\$10,902	15.64	\$170,456	\$132,038
<b>Total</b>				<b>30.55</b>	<b>\$358,342</b>	<b>\$277,577</b>

*Source: Goodwin Consulting Group, Inc.*

## **APPENDIX B**

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*Fiscal Year 2021-22 Special Tax Levy  
for Individual Assessor's Parcels*

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**City of Tracy**  
**Community Facilities District No. 93-1**  
**(I-205 Parcel GL-17)**  
**Fiscal Year 2021-22 Special Tax Levy**

APN	Original Parcel	Acreage	Development Status	FY 2021-22 Maximum Special Tax	FY 2021-22 Actual Special Tax
238-600-010-000	1-A	0.87	Final Use	\$10,959	\$8,489
238-600-020-000	1-B	0.80	Final Use	\$10,077	\$7,806
238-600-030-000	1-B	1.06	Final Use	\$13,289	\$10,294
238-600-050-000	1-B	1.98	Final Use	\$24,941	\$19,319
238-600-060-000	1-B	16.37	Prepaid	\$0	\$0
238-600-080-000	1-B	5.96	Final Use	\$75,074	\$58,153
238-600-090-000	1-B	1.19	Final Use	\$15,015	\$11,631
238-600-110-000	1-C	1.23	Final Use	\$13,377	\$10,362
238-600-120-000	1-C	2.18	Final Use	\$23,767	\$18,410
238-600-130-000	1-C	1.00	Final Use	\$10,891	\$8,437
238-600-140-000	1-C	1.86	Final Use	\$20,311	\$15,733
238-600-150-000	1-C	0.79	Final Use	\$8,569	\$6,638
238-600-160-000	1-C	3.23	Final Use	\$35,214	\$27,277
238-600-170-000	1-C	1.33	Final Use	\$14,500	\$11,232
238-600-180-000	1-C	0.58	Prepaid	\$0	\$0
238-600-190-000	1-C	0.60	Final Use	\$6,498	\$5,033
238-600-200-000	1-C	1.31	Final Use	\$14,325	\$11,097
238-600-210-000	1-C	2.11	Final Use	\$23,004	\$17,819
238-600-320-000	1-A	0.99	Final Use	\$12,508	\$9,689
238-600-410-000	1-B	0.71	Final Use	\$8,906	\$6,898
238-600-420-000	1-B	1.36	Final Use	\$17,118	\$13,260

<b>FY 2021-22 Total Special Tax Levy</b>	<b>\$358,342</b>	<b>\$277,577</b>
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*Goodwin Consulting Group, Inc.*

## APPENDIX C

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

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**COMMUNITY FACILITIES DISTRICT NO. 93-1  
(I-205 PARCEL GL-17)  
CITY OF TRACY  
SAN JOAQUIN COUNTY, CALIFORNIA**

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

**I. DEFINITIONS:**

“CFD No. 93-1” means Community Facilities District No. 93-1 (I-205 Parcel GL-17), City of Tracy, San Joaquin County, State of California.

“City” means the City of Tracy, San Joaquin County, California.

“Council” means the City Council of the City.

“Final Use Property” means all of an Original Parcel (and all of its successor Properties) once a building permit has been obtained from the City for a structure anywhere on such Original Parcel, as well as all Property within CFD No. 93-1 once building permits have been obtained from the City for structures anywhere on two Original Parcels.

“Fiscal Year” means the period from July 1st of any calendar year through June 30th of the following calendar year.

“Original Parcel” means any one of the three parcels labelled 1-A, 1-B and 1-C on the Amended Boundary Map of CFD No. 93-1 approved by the Council on March 2, 1993 by its Resolution No. 93-064 and recorded in the Office of the County Recorder of San Joaquin County on March 4, 1993 in Volume 3 of Maps of Assessment and Community Facilities Districts at page 36.

“Property” means legal parcels (as of March 1 of the previous Fiscal Year, or later if adjustments are made after that date by the San Joaquin County Assessor and Treasurer/Tax Collector) of real property in private ownership within CFD 93-1.

“Undeveloped Property” means Property that is not Final Use Property.

“Special Tax” means the special tax that may be levied on any Property for any Fiscal Year, and shall be levied as long as necessary to pay for the facilities to be financed by CFD No. 93-1 and to discharge authorized bond obligations of CFD No. 93-1.

“Special Tax Obligation” means the total obligation of a parcel or parcels of Property to pay Special Tax for the remaining life of CFD 93-1.

“Special Tax Requirement” is an amount to be determined annually by the Council. It shall be comprised of the amount necessary to pay the authorized costs and expenses of CFD 93-1 including those necessary to administer the bonds, collect and administer the Special Taxes, and administer CFD 93-1 (which total administrative amount shall be separately stated by the Council in each levy), to pay current debt service on the bonds, to accumulate funds for future debt service (if this is deemed necessary by the Council), to pay amounts delinquent on the bonds (or to become delinquent based upon past Special Tax delinquencies), to replenish the reserve fund to its proper level (including payments to be made from the reserve fund based upon past special tax delinquencies), to pay directly for any authorized facilities or to accumulate funds for that purpose, *less* all other amounts, from any lawful source, available for payment of these costs.

## II. MAXIMUM TAX RATES:

The maximum annual special tax for fiscal year 1993-1994 is \$10,786 per acre. For example, if a parcel is .873 acres, its maximum annual tax shall be .873 times \$10,786.00, or \$9,416.18. Similarly, if a parcel is 4.27 acres, its maximum annual tax shall be 4.27 times the acreage rate, or \$46,056.22. *This maximum rate is subject to increase under the following conditions:*

1. The maximum rate will not be subject to increase until fiscal year 1995-1996;
2. There will be no further increase for an Original Parcel and all of its successor Properties once the Original Parcel has become a Final Use Parcel, once all authorized bonds have been issued, or upon adoption and recording of an appropriate resolution wherein the Council effectively surrenders, releases and renounces any unused bond authorization;
3. The maximum annual special tax is for these purposes divided into two parts. Part A is \$1,402.00. Part A is not subject to increase. Part B is \$9,384.00. The annual increase for any year of the Part B special tax shall be a percentage of the previous year's maximum Part B special tax equal to the most current annual percentage increase in the Northern California Engineering News Record Construction Cost Index or suitable replacement index should that one be discontinued.

## III. METHOD OF APPORTIONMENT:

For the limited purpose set forth in the next sentence, authority is conferred to make differentiation between Original Parcel 1-C and all of its successor Properties on the one hand, and Original Parcels 1-B and 1-A and all of their successor Properties on the other hand, in the percentage of maximum Special Tax levied. This is to enable the City, in levying the Special Tax, to provide each group of Properties with the benefit of its own period of capitalized interest for the bond issue associated with the beginning of development (and hence beginning of taxability) of that group of Properties.

The Special Taxes shall be levied for each Fiscal Year by the Council, or by City staff under guidelines and authority established by the City Council. [The Special Taxes shall be set, initially, at the maximum rate for all Final Use Property.]

If the resulting Special Taxes, together with funds on hand in the redemption fund, foreclosure proceeds, property redemptions, reimbursements and any other lawfully available and committed funds, exceed, in the aggregate, the Special Tax Requirement, then the amount of that excess shall be stated as a percentage of the total amount of Special Tax that could be raised for that Fiscal Year if all Final Use Property were taxed at its maximum rate, and the Special Tax on each parcel of Final Use Property shall be reduced by that same percentage of its maximum rate.

There will be no special tax on Undeveloped Property.

## IV. PREPAYMENT OF SPECIAL TAX OBLIGATION:

The entire Special Tax Obligation for a parcel of Property may be prepaid as follows:

*First.* The parcel to be prepaid must not be delinquent in any payment of Special Tax. Prepayment hereunder shall not relieve any property owner from paying those Special Taxes which have already become due and payable, and the [Notice of Cancellation of Special Tax Lien] shall not be recorded until those Special Taxes have been paid.

*Second.* If no bonds have been issued in respect of CFD 93-1, the prepayment amount shall be \$72,437.00 per acre. \$9,417.00 of this amount is not subject to increase. \$63,020.00 of this amount is subject to the same percentage increases as shall apply to the Part B maximum special tax as set forth in Paragraph II, above.

*Third.* If bonds have been issued in respect of CFD 93-1, the Special Tax Obligation may be prepaid as of an interest payment date on the bonds as follows:

- a. The maximum authorized annual Special Tax for the parcel to be prepaid, as of the prepayment date, shall be calculated as a percentage of the maximum authorized annual Special Tax on all Final Use Property as of the prepayment date.
- b. This percentage shall be applied to the total amount of outstanding bonded indebtedness of CFD 93-1 as of the prepayment date or, if all of the Property is Final Use Property, it shall be assumed that all authorized but unissued debt (less any debt authorization formally disclaimed by the Council) is issued as of the prepayment date. The total amount of outstanding bonded indebtedness of CFD 93-1 shall be reduced by the amount of principal which has been paid (or will be paid by Special Taxes which have already become due and payable).
- c. Interest on the amount calculated under "b", above shall be calculated at the bond rate from the last preceding interest payment date on the bonds to the prepayment date, unless interest to the prepayment date is to be paid from Special Taxes which have already been paid or which have become due and payable. This amount, when paid, will be deposited in the debt service fund or account for the bonds, and not used to redeem bonds.
- d. If interest beyond the prepayment date is to be paid from Special Taxes which have already been paid or which have become due and payable, a credit on the amount calculated under "b", above shall be calculated at the bond rate from the prepayment date to the date to which interest will be paid by the Special Taxes in question. This credit shall be balanced by a transfer of a like amount from the debt service fund or account to the prepayment itself and used to redeem bonds.
- e. Credit shall be given for the percentage of the reserve fund or account calculated under "a", above, which credit shall be balanced by a transfer of a like amount from the reserve fund or account to the prepayment itself and used to redeem bonds.
- f. An additional premium for any negative arbitrage during any period of defeasance (investment of prepayment monies in direct U.S. Government securities pending the end of the call-protection period and the retirement of bonds) shall be calculated by a certified public accountant acceptable to the City, in a writing addressed to the City, effective as of the prepayment date. The fee of the CPA shall be paid by the owner of the parcel to be prepaid.
- g. The prepayment premium on the bonds, if any, shall be applied to the amount determined under "b", above.
- h. The amount to be prepaid for any parcel of Property shall be the sum of the amounts calculated for that parcel under paragraphs "b", "c", "f" and "g", above, less any credits under paragraphs "d" and "e", above, plus the reasonable costs and expenses of performing the calculations, preparing and recording the Notice of Cancellation of Special Tax Lien and any other acts or procedures required to be performed in connection with the prepayment.
- i. If a portion of the cost of the authorized facilities is being paid directly from Special Tax Proceeds, and not from Bond Proceeds, the proportionate share of this obligation, as calculated by the City, shall also be added to the prepayment amount. In addition, the City may add any other charges to the prepayment as are consistent with the integrity of the financing plan and with equity.

The proceeds of all pre-payments (except where otherwise specified above) shall be used, to the fullest extent possible, to retire (by redemption or defeasance) bonds. Any remainder after the maximum amount of bonds have been redeemed or defeased shall be deposited in the debt service fund or account.

## **V. APPEALS AND INTERPRETATION PROCEDURE**

Any taxpayer who feels that the amount or formula of the Special Tax is in error may file an application with the City's Director of Public Works (the "Director") contesting the levy of the special tax. The Director, or his or her appointee, shall promptly review the application, and if necessary, meet with the applicant. If the findings of the Director or appointee verify that the Special Tax should be modified or changed, a

recommendation to that effect shall be made to the Council and, as appropriate, the Special Tax levy shall be corrected and, if applicable in any case, a refund shall be granted. If the Director or appointee denies the application, the taxpayer may appeal that determination, within 14 days of the mailing of notification of denial, to the City Council under such procedures as the Council shall establish. The determination of the Council on the appeal shall be final for all purposes. The filing of an application or an appeal shall not relieve the taxpayer of the obligation to pay the Special Tax when due.

Interpretations may be made by Resolution of the Council for purposes of clarifying any vagueness or ambiguity as it relates to any of the terms or provisions of this Exhibit.

**APPENDIX D**

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*Boundary Map of  
Community Facilities District No. 93-1*

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3-36

3-36

PARCEL BOUNDARY DATA

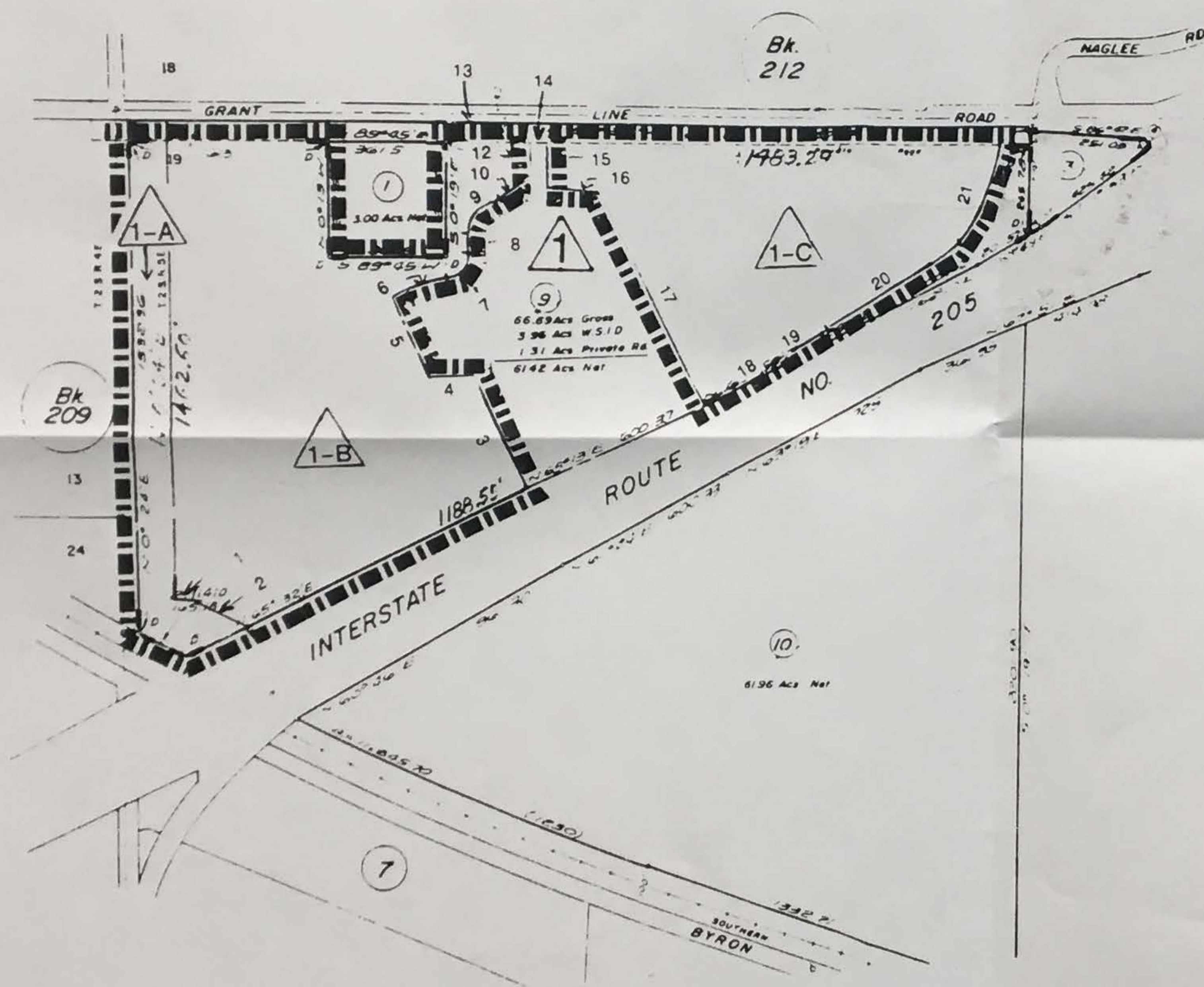
- 1 N 83 47' 53" E, 50.02'
- 2 N 66 17' 36" W, 183.26'
- 3 N 24 46' 38" W, 403.69'
- 4 N 85 23' 41" W, 135.82'
- 5 N 26 24' 17" W, 282.63'
- 6 d= 30 26' 15", R= 355', L= 188.59'
- 7 d= 81 17' 13", R= 55', L= 78.03'
- 8 N 00 21' 49" E, 64.08'
- 9 d= 79 52' 09", R= 115', L= 160.31'
- 10 d= 21 48' 11", R= 122.5', L= 46.62'
- 11 N 58 25' 47" E, 125.18'
- 12 N 00 22' 52" E, 97.20'
- 13 N 89 37' 08" W, 274.28'
- 14 N 89 37' 08" W, 56.00'
- 15 N 00 22' 52" E, 125.47'
- 16 N 85 28' 54" W, 155.87'
- 17 N 26 24' 17" W, 772.97'
- 18 N 61 43' 15" E, 190'
- 19 N 62 02' 28" E, 250.00'
- 20 N 57 53' 19" E, 387.45'
- 21 d= 52 40' 34", R= 485', L= 445.90'



AMENDED BOUNDARIES  
 Of  
 COMMUNITY FACILITIES DISTRICT NO. 93-1  
 (I-205 PARCEL GL-17)  
 CITY OF TRACY  
 SAN JOAQUIN COUNTY, CALIFORNIA

FEBRUARY 1993  
SCALE: 1"=400'

Prepared by: NYSTROM ENGINEERING  
WALNUT CREEK, CA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF TRACY ON March 9 1993

SHARON SMITH, CITY CLERK  
CITY OF TRACY  
SAN JOAQUIN COUNTY, CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING AMENDED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 93-1, CITY OF TRACY, SAN JOAQUIN COUNTY, CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF TRACY AT A REGULAR MEETING THEREOF, HELD ON THE 30th DAY OF March, 1993, BY ITS RESOLUTION NO. 14-264.

SHARON SMITH, CITY CLERK  
CITY OF TRACY  
SAN JOAQUIN COUNTY, CALIFORNIA

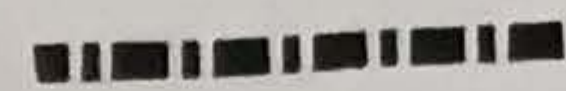
FILED THIS 11th DAY OF April, 1993, AT THE HOUR OF 11:00 O'CLOCK A.M. IN VOLUME 10 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 1 IN THE OFFICE OF THE COUNTY RECORDER OF THE SAN JOAQUIN COUNTY, CALIFORNIA.

JAMES M. JOHNSTONE, COUNTY RECORDER  
SAN JOAQUIN COUNTY, CALIFORNIA

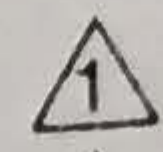
THIS MAPS AMENDS THE MAP ENTITLED "PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 93-1 (I-205 PARCEL GL-17), CITY OF TRACY, SAN JOAQUIN COUNTY, CALIFORNIA," WHICH MAP WAS FILED FOR RECORD IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN JOAQUIN ON THE 21ST DAY OF JANUARY, 1993 IN THE BOOK OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES IN VOLUME 3 AT PAGE 24.

LEGEND:

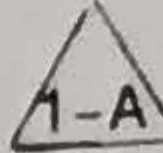
DISTRICT BOUNDARY



C. F. D. PARCEL NUMBER (ORIGINAL)



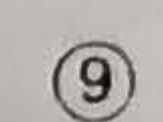
C. F. D. PARCEL NUMBER (AMENDED)



ASSESSOR'S PARCEL LINES



ASSESSOR'S PARCEL NUMBER



3-36

**APPENDIX E**

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*Assessor's Parcel Maps for  
Fiscal Year 2021-22*

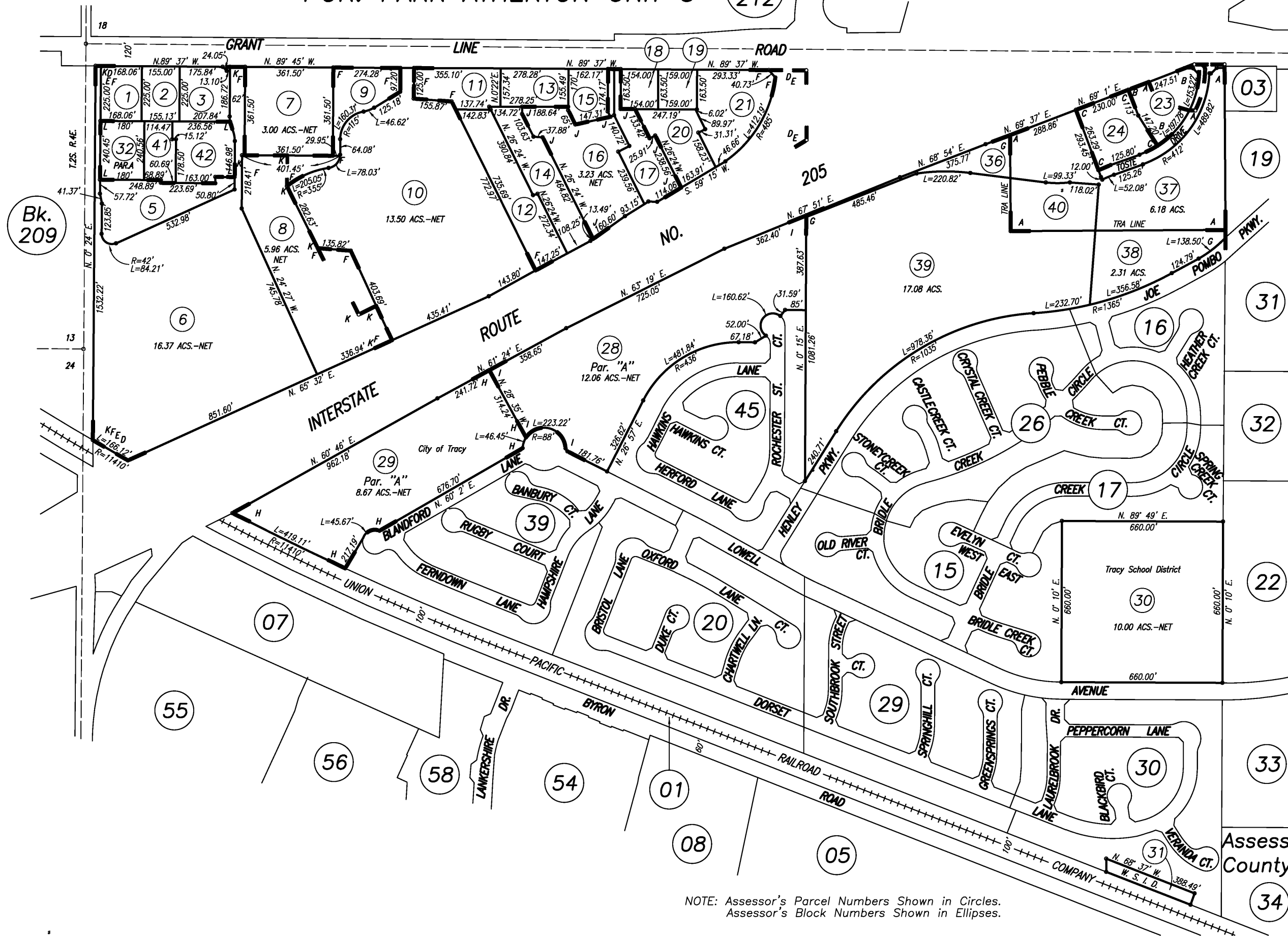
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POR. SEC. 19 T.2S. R.5E., M.D.B.&M.  
 H - POR. PARK ATHERTON UNIT 1  
 I - POR. PARK ATHERTON UNIT 3

Bk. 212

THIS MAP IS FOR ASSESSMENT USE ONLY

238-60



- B - P. M. Bk. 12 Pg. 055
- C - P. M. Bk. 13 Pg. 029
- D - P. M. Bk. 17 Pg. 155
- E - P. M. Bk. 19 Pg. 002
- F - P. M. Bk. 20 Pg. 095
- G - P. M. Bk. 20 Pg. 102
- H - R. M. Bk. 33 Pg. 088
- I - R. M. Bk. 34 Pg. 101
- J - P. M. Bk. 22 Pg. 040
- K - P. M. Bk. 22 Pg. 075
- L - P. M. Bk. 25 Pg. 191

HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
07-08	31		
15-16	35		
18-19	40	42	

CITY OF TRACY  
 Assessor's Map Bk.238 Pg.6C  
 County of San Joaquin, Calif.

07-08

NOTE: Assessor's Parcel Numbers Shown in Circles.  
 Assessor's Block Numbers Shown in Ellipses.