



GOODWIN CONSULTING GROUP

**CITY OF TRACY
COMMUNITY FACILITIES DISTRICT NO. 99-2
(SOUTH MACARTHUR PLANNING AREA)**

**CFD TAX ADMINISTRATION REPORT
FISCAL YEAR 2024-25**

June 1, 2025

Community Facilities District No. 99-2
CFD Tax Administration Report

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EXECUTIVE SUMMARY

The following summary provides a brief overview of the main points from this report regarding the City of Tracy Community Facilities District No. 99-2 (South MacArthur Planning Area) (“CFD No. 99-2”):

Fiscal Year 2024-25 Special Tax Levy

Number of Taxed Parcels	Total Special Tax Levy
602	\$1,237,232

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

Development Status for Fiscal Year 2024-25

Type of Property	<i>Tax Zone 1</i> Units or Acreage	<i>Tax Zone 2</i> Units or Acreage
Single Family Residential Property	166 Units	436 Units
Multi-Family Residential Property	0 Units	0 Units
Non-Residential Property	0.00 Acres	0.00 Acres

For more information regarding the status of development in CFD No. 99-2, please see Section V of this report.

Outstanding Bonds Summary

Bonds	Original Principal	Amount Retired	Current Amount Outstanding
Special Tax Bonds, 2011 Series A	\$10,560,000	\$8,030,000*	\$2,530,000*

** As of the date of this report.*

I. INTRODUCTION

City of Tracy Community Facilities District No. 99-2 (South MacArthur Planning Area)

On January 4, 2000, the City Council of the City of Tracy (the “City”) established Community Facilities District No. 99-2 (South MacArthur Planning Area). In a landowner election held on the same day, the qualified landowner electors within CFD No. 99-2 authorized the levy of a Mello-Roos special tax on property within CFD No. 99-2 to fund certain public facilities. The landowners also voted to incur bonded indebtedness, secured by special taxes levied in CFD No. 99-2 in an amount not to exceed \$14,500,000.

The types of facilities to be funded by special tax revenues generally include water facilities, wastewater and treatment facilities, storm drain facilities, and other public infrastructure improvements for the benefit of residents within CFD No. 99-2.

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

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 2024-25 special tax levy for CFD No. 99-2. The Report is intended to provide information to interested parties regarding CFD No. 99-2, including the current financial obligations of CFD No. 99-2, special taxes to be levied in fiscal year 2024-25, and the development status of CFD No. 99-2.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 99-2 for fiscal year 2024-25.
- **Section IV** provides a summary of the methodology that is used to apportion the Special Tax among parcels in CFD No. 99-2.
- **Section V** summarizes the status of development within CFD No. 99-2.
- **Section VI** describes Special Tax prepayments that have occurred in the CFD, if any.
- **Section VII** provides information on state reporting requirements.

III. SPECIAL TAX REQUIREMENT

Special taxes for CFD No. 99-2 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. 99-2. 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: (i) to pay principal and interest on Bonds; (ii) create or replenish reserve funds; (iii) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected; (iv) to pay administrative expenses of the CFD; and (v) to pay construction expenses to be funded directly from Special Tax proceeds. For fiscal year 2024-25, the Special Tax Requirement is \$1,237,232. The calculation of the Special Tax Requirement is shown in the following table.

**Community Facilities District No. 99-2
Special Tax Requirement
Fiscal Year 2024-25***

Debt Service	\$1,213,198
March 1, 2025 Interest Payment	\$71,599
September 1, 2025 Interest Payment	\$71,599
September 1, 2025 Principal Payment	\$1,070,000
Administrative Expenses	\$24,029
City Administration	\$5,723
Fiscal Agent Costs	\$1,000
Special Tax Consultant	\$15,500
County Fee	\$1,806
Special Tax Requirement for Fiscal Year 2024-25	\$1,237,232

**Totals may not sum due to rounding.*

IV. SPECIAL TAX LEVY

Special Tax Categories

Special taxes within CFD No. 99-2 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special taxes may be levied, the maximum special tax rates, and the methodology by which the special taxes are applied. For each Fiscal Year, all Taxable Property within CFD No. 99-2 shall be classified as either Developed Property or Undeveloped Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D in the RMA. For purposes of determining the applicable Special Tax pursuant to Section C of the RMA, Developed Property shall be assigned to one of the Land Use Classes designated in Table 1 in the RMA. For Single Family Residential Property and Multi-Family Residential Property, the number of Residential Units shall be determined by referencing the condominium plan, apartment plan, site plan, or other development plan. *(Unless otherwise indicated, capitalized terms are defined in the RMA in Appendix C.)*

Maximum Special Tax Rates

The maximum Special Tax rates applicable to each category of Taxable Property in CFD No. 99-2 are set forth in Section C of the RMA. The percentage of the maximum special tax rates that will be levied on each land use category in fiscal year 2024-25 are determined by the method of apportionment included in Section D of the RMA. The table in Appendix A identifies the fiscal year 2024-25 maximum special tax rates and actual special tax rates for Taxable Property in CFD No. 99-2.

Apportionment of Special Taxes

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

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is neither Owner Association Property nor Public Property up to 100% of the Assigned Special Tax for Developed Property.

Second: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first step has been applied, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property, that is neither Owner Association Property nor Public Property, up to 100% of the Assigned Special Tax for Undeveloped Property.

Third: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first two steps have been completed, the levy of the Special Tax on each Assessor's parcel of Developed Property whose Backup Special Tax is greater than its Assigned Special Tax shall be

increased Proportionately from the Assigned Special Tax up to the amount of the Backup Special Tax.

Fourth: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Owner Association Property, using the Assigned Special Tax rates for Undeveloped Property.

Fifth: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Public Property that is Taxable Property, using the Assigned Special Tax rates for Undeveloped Property.

The special tax roll, which identifies the special tax to be levied against each parcel in CFD No. 99-2 in fiscal year 2024-25, is provided in Appendix B.

V. DEVELOPMENT UPDATE

As of January 1, 2024, a total of 602 parcels within CFD No. 99-2 have had a building permit issued for new construction. Based on the current status of development in CFD No. 99-2, the following table summarizes the allocation of parcels to the special tax categories established in the RMA:

**Community Facilities District No. 99-2
Allocation to Special Tax Categories
For Fiscal Year 2024-25**

Type of Property	<i>Tax Zone 1</i> Units or Acreage	<i>Tax Zone 2</i> Units or Acreage
Single Family Residential Property	166 Units	436 Units
Multi-Family Residential Property	0 Units	0 Units
Non-Residential Property	0.00 Acres	0.00 Acres

VI. PREPAYMENTS

CFD No. 99-2 allows property owners to payoff (i.e., prepay) their special tax obligation if they so choose. As of June 30, 2024, no property owner in CFD No. 99-2 has prepaid his/her special tax obligation.

VII. STATE REPORTING REQUIREMENTS

Senate Bill No. 165

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

Assembly Bill No. 1666

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

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

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

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

Assembly Bill No. 1483

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

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

APPENDIX A

Summary of Fiscal Year 2024-25 Special Tax Levy

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)

Fiscal Year 2024-25 Special Tax Levy Summary

Land Use Category	Units or Acreage	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax	FY 2024-25 Total Special Tax Levy
<u>Developed Property</u>				
Single Family Property				
Tax Zone 1	166	\$1,785.37 per unit	\$1,604.91 per unit	\$266,415.06
Tax Zone 2	436	\$2,476.99 per unit	\$2,226.63 per unit	\$970,810.68
Subtotal	602			\$1,237,225.74
Multi-Family Property				
Tax Zone 1	0	\$546.87 per unit	\$491.59 per unit	\$0.00
Tax Zone 2	0	\$546.87 per unit	\$491.59 per unit	\$0.00
Subtotal	0			\$0.00
Non-Residential Property				
Tax Zone 1	0.00	\$5,340.01 per acre	\$4,800.27 per acre	\$0.00
Tax Zone 2	0.00	\$5,340.01 per acre	\$4,800.27 per acre	\$0.00
Subtotal	0.00			\$0.00
<u>Undeveloped Property</u>				
Tax Zone 1	0.00	\$8,814.24 per acre	\$0.00 per acre	\$0.00
Tax Zone 2	0.97	\$11,966.77 per acre	\$0.00 per acre	\$0.00
Subtotal	0.97			\$0.00
TOTAL				\$1,237,225.74

APPENDIX B

***Fiscal Year 2024-25 Special Tax Levy
for Individual Assessor's Parcels***

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-250-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-300-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-390-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-400-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-410-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-420-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-430-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-450-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-460-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-470-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-480-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-490-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-500-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-510-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-250-520-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-540-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-550-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-560-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-570-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-580-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-590-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-600-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-610-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-620-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-630-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-640-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-650-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-660-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-670-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-680-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-690-000	2	Developed Property	\$2,476.99	\$2,226.64
252-250-700-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-260-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-270-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-270-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-270-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-270-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-270-060-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-270-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-390-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-400-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-410-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-420-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-430-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-460-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-470-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-280-480-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-490-000	2	Developed Property	\$2,476.99	\$2,226.64
252-280-500-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-230-000	2	Exempt	\$0.00	\$0.00
252-290-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-290-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-170-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-340-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-300-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-410-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-420-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-430-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-440-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-450-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-460-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-470-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-480-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-490-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-500-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-510-000	2	Developed Property	\$2,476.99	\$2,226.64
252-340-520-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-110-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-350-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-350-270-000	2	Undeveloped Property	\$10,961.56	\$0.00
252-370-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-300-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-370-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-390-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-400-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-410-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-420-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-430-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-440-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-450-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-460-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-470-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-480-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-490-000	2	Developed Property	\$2,476.99	\$2,226.64
252-370-500-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-380-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-080-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-390-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-390-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-280-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-400-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-300-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-390-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-400-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-410-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-420-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-430-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-440-000	2	Developed Property	\$2,476.99	\$2,226.64
252-400-460-000	2	Undeveloped Property	\$155.57	\$0.00
252-400-470-000	2	Undeveloped Property	\$131.63	\$0.00
252-400-480-000	2	Undeveloped Property	\$359.00	\$0.00
252-410-010-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-020-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-030-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-040-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-050-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-060-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-070-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-080-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-090-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-100-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-110-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-120-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-130-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-140-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-150-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-160-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-170-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-180-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-190-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-200-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-210-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-220-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-230-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-240-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-250-000	1	Developed Property	\$1,785.37	\$1,604.92

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-410-260-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-270-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-280-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-290-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-300-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-310-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-320-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-330-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-340-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-350-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-360-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-370-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-380-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-390-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-400-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-410-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-420-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-430-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-440-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-450-000	1	Developed Property	\$1,785.37	\$1,604.92
252-410-460-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-010-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-020-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-030-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-040-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-050-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-060-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-070-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-080-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-090-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-100-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-110-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-120-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-130-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-140-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-150-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-160-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-170-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-180-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-190-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-200-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-210-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-220-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-230-000	1	Developed Property	\$1,785.37	\$1,604.92

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-420-240-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-250-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-260-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-270-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-280-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-290-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-300-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-310-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-320-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-330-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-340-000	1	Developed Property	\$1,785.37	\$1,604.92
252-420-350-000	1	Developed Property	\$1,785.37	\$1,604.92
252-430-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-300-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-330-000	2	Developed Property	\$2,476.99	\$2,226.64

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-430-340-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-350-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-360-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-370-000	2	Developed Property	\$2,476.99	\$2,226.64
252-430-380-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-010-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-020-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-030-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-040-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-050-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-060-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-070-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-080-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-090-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-100-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-110-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-120-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-130-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-140-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-150-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-160-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-170-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-180-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-190-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-200-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-210-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-220-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-230-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-240-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-250-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-260-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-270-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-280-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-290-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-300-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-310-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-320-000	2	Developed Property	\$2,476.99	\$2,226.64
252-440-330-000	2	Developed Property	\$2,476.99	\$2,226.64
252-450-010-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-020-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-030-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-040-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-050-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-060-000	1	Developed Property	\$1,785.37	\$1,604.92

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-450-070-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-080-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-090-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-100-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-110-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-120-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-130-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-140-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-150-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-160-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-170-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-180-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-190-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-200-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-210-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-220-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-230-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-240-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-250-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-260-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-270-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-280-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-290-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-300-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-310-000	1	Developed Property	\$1,785.37	\$1,604.92
252-450-320-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-010-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-020-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-030-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-040-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-050-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-060-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-070-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-080-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-090-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-100-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-110-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-120-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-130-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-140-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-150-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-160-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-170-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-180-000	1	Developed Property	\$1,785.37	\$1,604.92

City of Tracy
Community Facilities District No. 99-2
(South MacArthur Planning Area)
Fiscal Year 2024-25 Special Tax Levy Summary

Assessor's Parcel Number	Tax Zone	Development Status	FY 2024-25 Maximum Special Tax	FY 2024-25 Actual Special Tax
252-460-190-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-200-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-210-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-220-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-230-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-240-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-250-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-260-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-270-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-280-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-290-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-300-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-310-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-320-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-330-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-340-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-350-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-360-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-370-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-380-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-390-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-400-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-410-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-420-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-430-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-440-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-450-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-460-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-470-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-480-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-490-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-500-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-510-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-520-000	1	Developed Property	\$1,785.37	\$1,604.92
252-460-530-000	1	Developed Property	\$1,785.37	\$1,604.92
Total Special Tax Levy			\$1,387,947.52	\$1,237,231.76

Goodwin Consulting Group, Inc.

APPENDIX C

Rate and Method of Apportionment of Special Tax

EXHIBIT B

City of Tracy Community Facilities District No. 99-2 (South MacArthur Planning Area)

Rate and Method of Apportionment of Special Tax

A Special Tax applicable to each Assessor's Parcel in Community Facilities District No. 99-2 (South MacArthur Planning Area) (herein "CFD No. 99-2") shall be levied and collected according to the tax liability determined by the City Council of the City of Tracy, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 99-2, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed into CFD No. 99-2 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

Acre or Acreage means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, or other recorded County parcel map.

Act means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

Assessor's Parcel or Parcel means a lot or parcel shown in an Assessor's Parcel Map with an assigned APN.

APN means an Assessor's Parcel number assigned by the San Joaquin County assessor to designate an individual Parcel on an Assessor's Parcel Map.

Assessor's Parcel Map means an official map of the County Assessor of the County of San Joaquin designating Parcels by APN.

Assigned Special Tax means that Special Tax assigned to Taxable Property as indicated in Table 1 and Table 2, as applicable, of Section C below.

Backup Special Tax means the amount of Special Tax that is calculated with respect to Development Property in Section C.1.(b) below.

Bonds means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 99-2 under the Act.

City means the City of Tracy.

City Manager means the City Manager of the City of Tracy.

Council means the City Council of the City of Tracy, acting as the legislative body of CFD No. 99-2.

Developed Property means, in any Fiscal Year, all Taxable Property for which a building permit for new construction was issued prior to January 1 of the preceding Fiscal Year.

Facilities means the public improvements defined as Facilities in the Resolution of Formation.

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

Land Use Class means any of the three classes listed in Table 1 below; specifically, Single Family Residential Property, Multi-Family Residential Property, and Non-Residential Property.

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

Multi-Family Residential Property means, in any Fiscal Year, all Parcels for which a building permit has been issued for a residential structure consisting of five or more Residential Units that share common walls including, but not limited to, townhomes, condominiums, and apartment units.

Non-Residential Property means, in any Fiscal Year, all Parcels for which a building permit has been issued for a commercial, office, or industrial establishment or any other use which is not Single Family Residential or Multi-Family Residential Property and which is not exempt from Special Taxes pursuant to Section E below.

Owner Association Property means any property within the boundaries of CFD No. 99-2 owned by a homeowner association or property owner association, including any master or sub-association.

Proportionately means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Undeveloped Property.

Public Property means any property within the boundaries of CFD No. 99-2 that is owned by the federal government, State of California, or other local governments or public agencies.

Residential Unit means a single residential dwelling unit and shall include single family homes and individual condominium, townhome, duplex, triplex, and fourplex units, as well as individual apartment units in a multi-family building.

Resolution of Formation means the Resolution of Formation of Community Facilities District No. 99-2, as adopted by the Council on January 4, 2000.

Single Family Residential Property means, in any Fiscal Year, all Parcels for which a building permit has been issued for a residential structure consisting of only one Residential Unit or consisting of two to four Residential Units that share common walls including, but not limited to, duplexes, triplex, and fourplexes.

Special Tax means any special tax to be levied each Fiscal Year on Assessor's Parcels of Taxable Property to fund the Special Tax Requirement. The Special Tax shall be applied to pay for debt service on outstanding Bonds or directly for the Facilities, including appurtenant expenses such as design, engineering, inspection, and financing costs.

Special Tax Requirement means the amount necessary in any Fiscal Year (i) to pay principal and interest on Bonds, (ii) to create or replenish reserve funds, (iii) to cure any delinquencies in the payment of principal or interest on Bonds which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, (iv) to pay administrative expenses of the CFD, and (v) to pay construction expenses to be funded directly from Special Tax proceeds.

Taxable Property means all of the Assessor's Parcels within the boundaries of CFD No. 99-2 which are not exempt from the Special Tax pursuant to law or Section E below.

Undeveloped Property means all Taxable Property in CFD No. 99-2 not classified as Developed Property.

Zone 1 means Parcels commonly referred to as the Country Vista property (formerly Lourence Ranch), designated in Fiscal Year 1999-00 by APN 252-030-05 and a 1.82-acre portion of APN 252-030-06 (for which a separate Parcel will be created prior to adoption of the Resolution of Formation of CFD No. 99-2), and any Parcel subsequently formed by the subdivision of these Parcels.

Zone 2 means Parcels commonly referred to as the Elissagaray Estates property, designated in Fiscal Year 1999-00 by APNs 252-060-08, 252-060-11, and 252-060-12, and any Parcel subsequently formed by the subdivision of these Parcels.

B. ASSIGNMENT TO LAND USE CATEGORIES

For each Fiscal Year, all Taxable Property within CFD No. 99-2 shall be classified as either Developed Property or Undeveloped Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. For purposes of determining the applicable Special Tax pursuant to Section C, Developed Property shall be assigned to one of the Land Use Classes designated in Table 1. For Single Family Residential Property and Multi-Family Residential Property, the number of Residential Units shall be determined by referencing the condominium plan, apartment plan, site plan, or other development plan. Determination of the appropriate Land Use Class shall be at the sole discretion of the City.

APNs for each Zone are identified above, in Table 2, and on the Fiscal Year 1999-00 San Joaquin County Assessor's Parcel Map. If any of the APNs become invalid in future Fiscal Years, or if the Parcels are subdivided and/or combined to form new APNs, the Special Taxes identified in Tables 1 and 2 shall continue to apply to all Land Use Classes and Undeveloped Property within each Zone. The City shall be required to maintain an annual record of APNs that will clearly identify the Fiscal Year 1999-00 APNs and all future activity related to those APNs, including a history of successor parcels.

C. MAXIMUM SPECIAL TAX

1. Maximum Special Tax, Developed Property

The Maximum Special Tax for Developed Property in the CFD shall be the greater of either the Assigned Special Tax or the Backup Special Tax, as determined in accordance with this Section C:

(a) Assigned Special Tax, Developed Property

The following Assigned Special Tax rates for Developed Property shall apply to all Parcels of Taxable Property within CFD No. 99-2 that are Developed Property in each Fiscal Year in which the Special Tax is collected:

*TABLE 1
ASSIGNED SPECIAL TAX FOR DEVELOPED PROPERTY
(Fiscal Year 2000-01)*

<i>Land Use Class</i>	<i>Description</i>	<i>Assigned Special Tax</i>	
		<i>Zone 1</i>	<i>Zone 2</i>
1	Single Family Residential Property	\$1,110 per Residential Unit	\$1,540 per Residential Unit
2	Multi-Family Residential Property	\$340 per Residential Unit	\$340 per Residential Unit
3	Non-Residential Property	\$3,320 per Acre	\$3,320 per Acre

The Assigned Special Tax for each Assessor's Parcel of Developed Property shall increase each Fiscal Year after Fiscal Year 2000-01 to an amount equal to 102% of the amount in effect in the prior Fiscal Year.

The average density in Zone 1, as determined by dividing the total Acreage in Zone 1 by the number of planned Residential Units in Zone 1, is approximately 4.30. The average density in Zone 2 is approximately 2.91. Average densities as of Fiscal Year 1999-00 are shown below in Table 2. Should the average density in Zone 2 ever exceed 3.61, the Assigned Special Tax for a Parcel of Single Family Residential Property that becomes Developed Property in a Fiscal Year after the Fiscal Year in which the average density was determined to exceed 3.61 shall be adjusted to equal the Zone 1 rates in Table 1 and the owner of property selling a newly-constructed Residential Unit on the Parcel shall prepay the difference between the Zone 2 and Zone 1 Special Tax using the partial prepayment formula set forth below and in Section H. Average density in Zone 2 shall be determined on June 30 of each Fiscal Year by adding the number of Residential Units included in recorded final maps in Zone 2 to the number of planned Residential Units in Zone 2 which were not included in recorded final maps, as determined by the City, and dividing the total number of Residential Units in Zone 2 by the total Acreage in Zone 2.

A partial prepayment shall be made by a property owner selling a newly-constructed Residential Unit in Zone 2 if the average density in Zone 2 exceeds 3.61 as described above. A partial prepayment must be received by the City prior to the time a certificate of occupancy is issued by the City and the issuance of a certificate of occupancy shall be conditional upon receipt of such payment. Partial prepayments shall not be part of escrow

closing costs. For a partial prepayment, determine the difference between the Maximum Special Tax for Zone 2 and the Maximum Special Tax for Zone 1, and use that dollar amount for purposes of Step 1 in Section H.

(b) Backup Special Tax, Developed Property

The Backup Special Tax shall be calculated on July 1 of each Fiscal Year and on the date of closing of each Bond issue, and the most recently calculated Backup Special Tax shall be applied to an Assessor's Parcel at the time of building permit issuance. The Backup Special Tax shall be the lesser of

- (i) the Assigned Special Tax per Acre of land area in an Assessor's Parcel as shown in Table 2, or
- (ii) the amount calculated pursuant to the following formula:

$$[(DS \times 1.1) + AE - AST] \div TA$$

The terms used in the formula above have the following meaning:

DS = Aggregate discounted greatest annual gross debt service for all outstanding Bonds (including those Bonds currently being issued, if any). DS shall be computed by determining the greatest annual gross debt service for each Bond issue, and discounting that amount from the Fiscal Year in which it occurs to the current Fiscal Year using a discount rate reflecting the actual rate of increase (if any) of the debt service on that Bond issue. DS shall equal the sum of the discounted greatest annual gross debt service amounts calculated for each of the outstanding Bond issues.

AE = Administrative Expenses for the current Fiscal Year.

AST = The total Assigned Special Taxes that will be levied on all Developed Property in the current Fiscal Year, plus the Assigned Special Taxes for the next Fiscal Year for all Assessor's Parcels of Undeveloped Property for which building permits have been issued.

TA = The then anticipated total Acreage of Developed Property at full buildout of CFD No. 99-2, excluding the total Acreage of Developed Property as of the current Fiscal Year and the total Acreage of Undeveloped Property for which building permits have been issued (the City Manager may request a certification as to the Acreage for purposes of this calculation from property owners involved in any projects proposed for or under development within CFD No. 99-2).

The Backup Special Tax shall be applied to the Acreage of each Assessor's Parcel of Developed Property, as required pursuant to Section D below. In cases where an Assessor's Parcel contains multiple land uses, the land area applicable to each of the land uses shall be computed from the Acreage of that Assessor's Parcel, with the Acreage for such Assessor's Parcel allocated proportionately among all of the land uses located on such Assessor's Parcel based on the building square footage of each land use.

The Backup Special Tax shall be applicable to an Assessor's Parcel starting in the Fiscal Year in which the Assessor's Parcel is first classified as Developed Property. Once the backup Special Tax rate is first determined for an Assessor's Parcel, that Backup Special Tax shall increase by no more than two percent (2%) each Fiscal Year thereafter, even though the recalculation of the Backup Special Tax for that Assessor's Parcel in future Fiscal Years results in a higher amount.

When the Backup Special Tax is recalculated each July 1 or upon the closing of each Bond issue, the recalculated Backup Special Tax shall apply to all Assessor's Parcels that become Developed Property between the time of such recalculation and the next July 1 or Bond closing, at which time the Backup Special Tax shall again be recalculated.

By basing the Backup Special Tax on the amount of outstanding bonded indebtedness rather than the full amount of authorized bonded indebtedness, the Backup Special Tax will be lower than the Assigned Special Tax for most Assessor's Parcels of Developed Property in the early phases of the project. In these instances, the Maximum Special Tax will be the Assigned Special Tax and this will be the amount disclosed to prospective property owners. However, establishing low Backup Special Taxes for early phases of the project could result in the downsizing of later Bond issues. This would occur if the project were ultimately built in a manner that generated less Assigned Special Tax revenues than were originally planned to the point where the Assigned Special Taxes no longer supported the authorized amount of bonded indebtedness, and the Backup Special Taxes were also not large enough to support the authorized amount of bonded indebtedness.

2. Maximum Special Tax, Undeveloped Property

The Maximum Special Tax for Undeveloped Property shall be the Assigned Special Tax rates listed in Table 2 below and apply to all Parcels of Taxable Property within CFD No. 99-2 that are Undeveloped Property in each Fiscal Year in which the Special Tax is collected.

*TABLE 2
ASSIGNED SPECIAL TAX FOR UNDEVELOPED PROPERTY
(Fiscal Year 2000-01)*

<i>Assessor's Parcels</i>	<i>Zone</i>	<i>Estimated Total Acreage</i>	<i>Total Residential Units</i>	<i>Average Density (Units per Acre)</i>	<i>Assigned Special Tax per Acre</i>
252-030-05 252-030-06*	1	38.6	166	4.30	\$5,480
252-060-08 252-060-11 252-060-12	2	148.6	433	2.91	\$7,440

**APN 252-030-06 will be subdivided to create a separate Parcel for the 1.82-acre portion in CFD No.99-2.*

The Maximum Special Tax for each Assessor's Parcel of Undeveloped Property shall increase each Fiscal Year after Fiscal Year 2000-01 to an amount equal to 102% of the amount in effect in the prior Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with the Fiscal Year 2000-01 and for each following Fiscal Year, the City Manager or his/her designee shall determine the Special Tax Requirement to be collected from Taxable Property in CFD No. 99-2 in the Fiscal Year. The Special Tax shall then be levied as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property that is neither Owner Association Property nor Public Property up to 100% of the Assigned Special Tax for Developed Property, as determined by reference to Section C.1.(a) above;

Second: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first step has been applied, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property that is neither Owner Association Property nor Public Property up to 100% of the Assigned Special Tax for Undeveloped Property, as determined by reference to Section C.2. above;

Third: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first two steps have been completed, the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Backup Special Tax is greater than its Assigned Special Tax shall be increased Proportionately from the Assigned Special Tax up to the amount of the Backup Special Tax, as determined by reference to Section C.1.(b) above;

Fourth: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Owner Association Property, using the Assigned Special Tax rates for Undeveloped Property, as determined by reference to Section C.2. above;

Fifth: If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Public Property that is Taxable Property, using the Assigned Special Tax rates for Undeveloped Property, as determined by reference to Section C.2. above.

E. LIMITATIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Mello-Roos Community Facilities Act of 1982. Also, no Special Taxes shall be levied on Owner Association Property unless it is necessary to satisfy the Special Tax Requirement pursuant to Section D above.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and the Facilities to be constructed directly from Special Tax proceeds have been completed, in any event not later than Fiscal Year 2039-40.

The Special Tax levied against a Parcel of Developed Property in a given Fiscal Year cannot be increased, as a consequence of delinquency or default by owners of other Parcels within CFD No. 99-2, by more than 10% of the Special Tax levied in the prior Fiscal Year.

F. APPEALS AND INTERPRETATIONS

Any landowner, any lessee or holder of a possessory interest in Public Property which is Taxable Property, and any lessee on a triple net lease may file a written appeal of the calculation of the Special Tax on its property with the City Manager or his/her designee, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the calculation of the Special Tax is in error. The City Manager or his/her designee shall review the appeal, meet with the appellant if the City Manager or his/her designee deems necessary, and advise the appellant of its determination. If the City Manager or his/her designee agrees with the appellant, the City Manager or his/her designee shall make a recommendation to the Council to reduce the Special Tax on the appellant's property or to provide a refund to appellant. The approval of the Council or its designee must be obtained prior to any such reduction or refund. If the City Manager or his/her designee disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that appellant is current in his/her payments of the Special Taxes. The appeal to the City Council must specify the reasons for its disagreement with the City Manager or his/her designee's determination. The City Clerk shall schedule the appeal to be heard before the Council or an appeals board designated by the Council.

Interpretations may be made by the City Manager or his/her designee for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment and, subject to the foregoing appeals process, such interpretation shall be final and conclusive. The appeal process shall be conducted in substantial conformance with Tracy Municipal Code Section 1.12.

G. MANNER OF COLLECTION

The Special Taxes will be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that prepayments are permitted as set forth in Section H below and provided further that the City Manager or his/her designee may directly bill the Special Taxes and may collect Special Taxes at a different time or in a different manner as set forth in the proceedings for the formation of the CFD No. 99-2.

H. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section H:

Remaining Facilities Costs means the Public Facilities Requirements minus public facility costs funded by Outstanding Bonds, developer equity, and/or any other source of funding.

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

Prepayment Date means the first business day which is: (i) 30 days after the City's receipt of a complete signed and written notice of intent to prepay from the property owner; and (ii) 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

Previously Issued Bonds means all Bonds that have been issued by or on behalf of CFD No. 99-2 prior to the date of prepayment.

Public Facilities Requirements means \$7,684,776 in 1999, which shall increase by four percent (4%) on January 1, 2000, and on each January 1 thereafter.

The Special Tax obligation applicable to each Assessor's Parcel in CFD No. 99-2 may be prepaid in full and the obligation of the Assessor's Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the City with written notice of intent to prepay the Special Tax with respect to a specified Assessor's Parcel. The Prepayment Amount shall be calculated by the City as of the Prepayment Date. In the event that the property owner fails to pay the Prepayment Amount by no later than 75 days prior to the next succeeding redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes, the property owner shall not be entitled to prepay the Special Tax unless a subsequent written notice of intent to prepay is provided to the City by the property owner. After receipt of a subsequent written notice of intent to prepay, the City shall recalculate the Prepayment Amount pursuant to the requirements set forth herein. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor's Parcel.

Prepayment must be made not less than 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of prepaid Special Taxes.

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

Bond Redemption Amount (Step 3)	
plus	Remaining Facilities Amount (Step 5)
plus	Redemption Premium (Step 6)
plus	Defeasance (Step 9)
plus	Administrative Fees and Expenses (Step 10)
less	Reserve Fund Credit (Step 11)
equals	Prepayment Amount (Step 12)

As of the Prepayment Date, the City shall calculate the Prepayment Amount by application of the following steps:

Step Number:

1. As of the Prepayment Date, compute the Maximum Special Tax that could be collected from the specified Assessor's Parcel in the Fiscal Year in which prepayment would be received by the City.
2. As of the Prepayment Date, divide the Maximum Special Tax computed pursuant to Step 1 for the specified Assessor's Parcel by the Maximum Special Taxes that can be collected within the entire CFD in the Fiscal Year of the Prepayment Date.
3. Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the **Bond Redemption Amount**).
4. Compute the current Remaining Facilities Costs (if any).
5. Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid. The amount calculated pursuant to this Step 5 shall be referred to as the **Remaining Facilities Amount**.
6. Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed. The amount calculated pursuant to this Step 6 shall be referred to as the **Redemption Premium**.
7. Compute the amount needed to pay interest on the Bond Redemption Amount from the last date on which interest was paid on the Outstanding Bonds until the earliest redemption date for the Outstanding Bonds.
8. Compute the amount the City or its designee reasonably expects to derive from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the redemption date for the Outstanding Bonds that the City or its designee expects to redeem with the prepayment.
9. Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8. The amount calculated pursuant to this Step 9 shall be referred to as the **Defeasance**.
10. The administrative fees and expenses of CFD No. 99-2 are as calculated by the City and include the costs of computing the prepayment, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the **Administrative Fees and Expenses**).

11. A reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the **Reserve Fund Credit**).
12. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9 and 10, less the amount computed pursuant to Step 11. The amount calculated pursuant to this Step 12 shall be referred to as the **Prepayment Amount**.

I. ANNEXATION CATCH-UP TAX

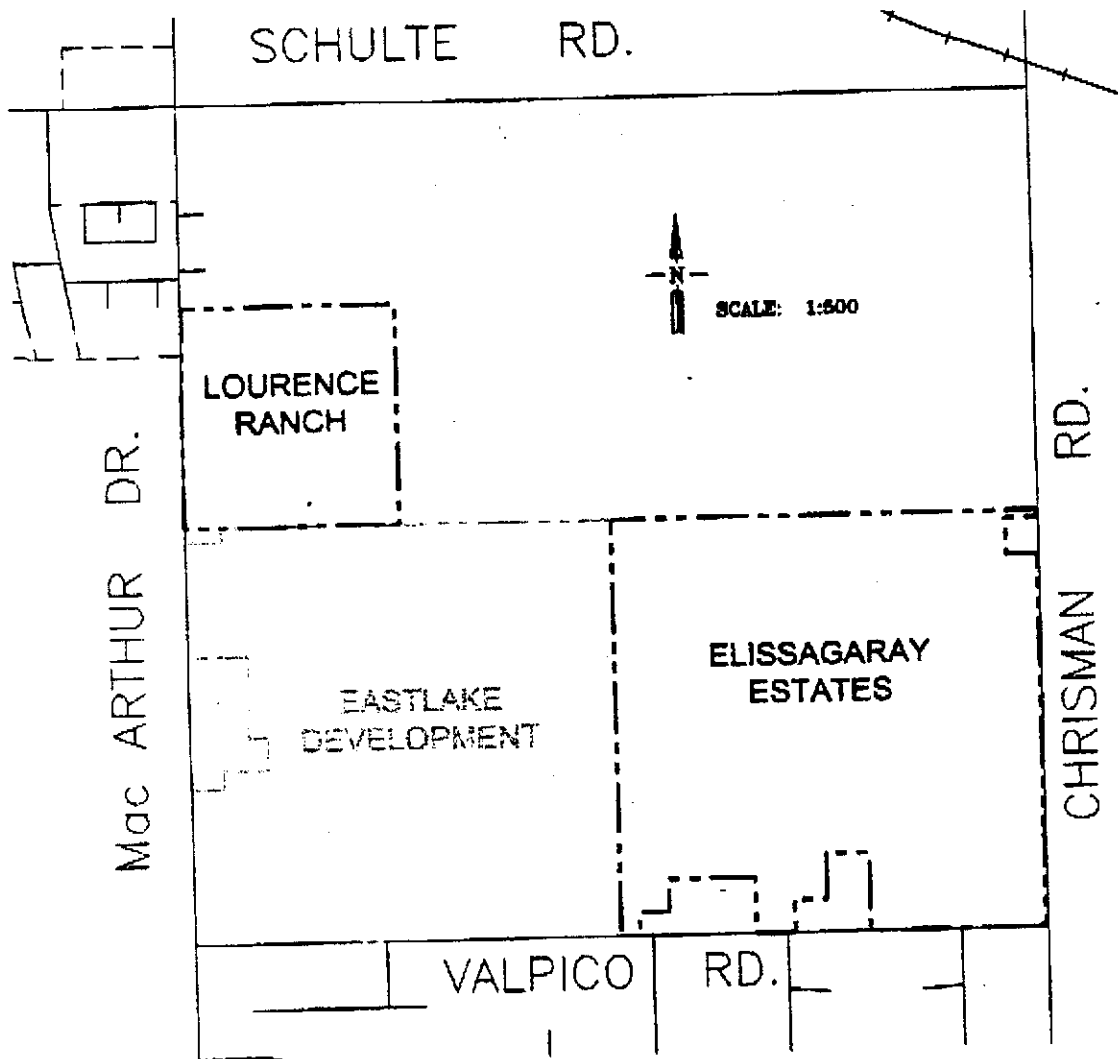
If property annexes into CFD No. 99-2 in any future Fiscal Year, such property shall be subject to a one-time Annexation Catch-up Tax that shall become due and payable immediately upon the effective date of annexation. Developed Property shall not be annexed into CFD No. 99-2. The Annexation Catch-up Tax shall be calculated according to the following steps:

- (i) Missed Special Tax Payments - the amount of Special Tax that would have been levied each year on the property had the property been included in CFD No. 99-2 at the time that it was initially formed shall be identified. Such amounts shall be determined by evaluating the amounts that would have been levied in each prior Fiscal Year pursuant to Section D.
- (ii) Interest Carry - the amounts calculated in (i) above shall be increased each year at a rate equal to the average coupon rate for all outstanding Bonds from the first Fiscal Year in which Special Taxes were levied on behalf of CFD No. 99-2 through and including the Fiscal Year in which the Annexation Catch-up Tax is being calculated (unless the Parcel being annexed is to be included on the tax roll for the Fiscal Year in which the Annexation Catch-up Tax is being calculated).

APPENDIX D

Boundary Map of Community Facilities District No. 99-2

EXHIBIT A
PROPOSED BOUNDARY MAP



LEGEND

BOUNDARY LINE
EXISTING ROADWAY

Filed in the office of the City Clerk of the City of Tracy this _____ day of _____ 1999.

City Clerk
City of Tracy

I hereby certify that the within map showing proposed boundaries of City of Tracy, Community Facilities District No. 99-2 (South MacArthur Planning Area), County of San Joaquin, State of California, was approved by the City Council of the City of Tracy, at a meeting thereof, held on the _____ day of _____, 1999, by its Resolution No. _____.

City Clerk
City of Tracy

Filed this _____ day of _____, 1999, 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 San Joaquin, State of California.

County Recorder
County of San Joaquin

PROPOSED BOUNDARIES OF CITY OF TRACY
COMMUNITY FACILITIES DISTRICT NO. 99-2
(SOUTH MACARTHUR PLANNING AREA)

COUNTY OF SAN JOAQUIN

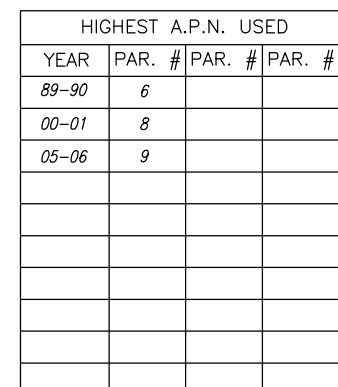
STATE OF CALIFORNIA



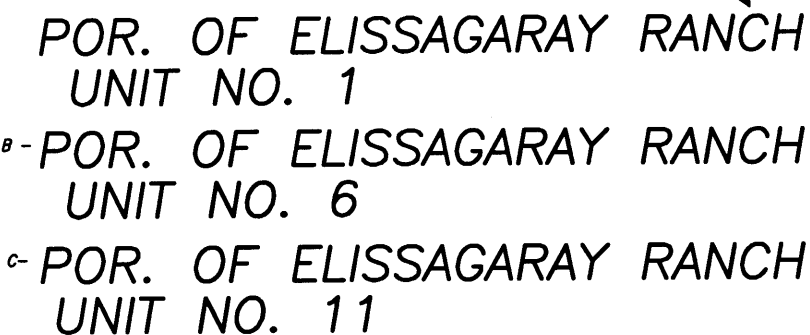
SHEET
1 OF 1

APPENDIX E

*Assessor's Parcel Maps for
Fiscal Year 2024-25*



CITY OF TRACY
Assessor's Map Bk.252 Pg. 03
County of San Joaquin, Calif.

[illegible]

CITY OF TRACY
Assessor's Map Bk.252 Pg. 25
County of San Joaquin, Calif.

2000

R. M. Bk. 34 Pg. 098
B - R. M. Bk. 37 Pg. 016
C - R. M. Bk. 39 Pg. 046

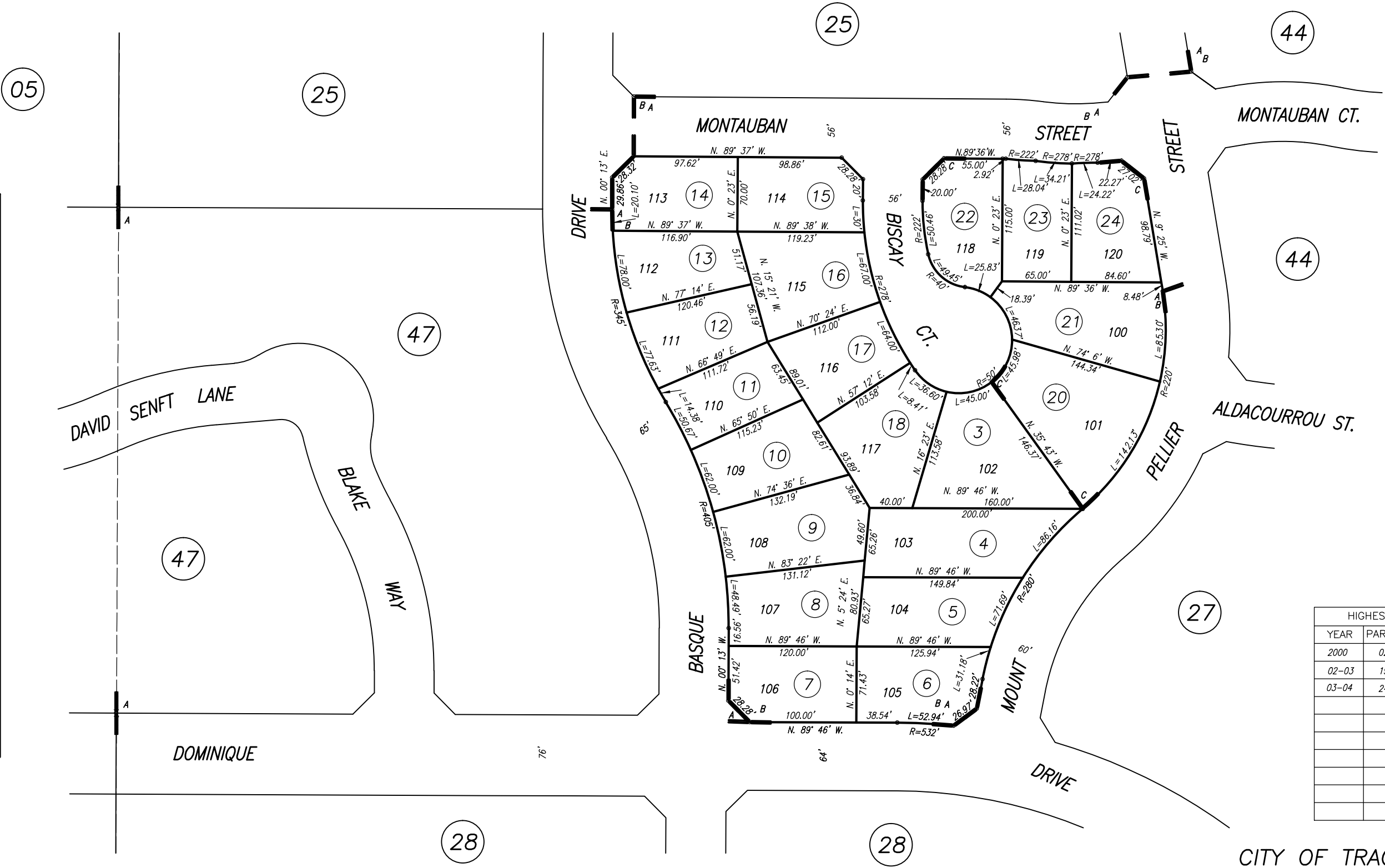
NOTE: Assessor's Parcel Numbers Shown in Circles
Assessor's Block Numbers Shown in Ellipses

A - POR. OF ELISSAGARAY RANCH, UNIT NO. 1
B - POR. OF ELISSAGARAY RANCH, UNIT NO. 2
C - ELISSAGARAY RANCH, UNIT NO. 7

THIS MAP FOR
ASSESSMENT USE ONLY



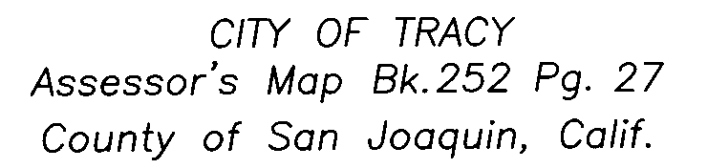
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HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
2000	02		
02-03	19		
03-04	24		

A - R. M. Bk. 34 Pg. 098
B - R. M. Bk. 36 Pg. 017
C - R. M. Bk. 37 Pg. 004

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



POR. OF ELISSAGARAY RANCH, UNIT NO. 1
B - ELISSAGARAY RANCH, UNIT NO. 3
C - POR. OF ELISSAGARAY RANCH, UNIT NO. 4

THIS MAP FOR
ASSESSMENT USE ONLY

252-28



DISCLAIMER
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HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
2000	30		
2001	45		
02-03	50		

CITY OF TRACY
Assessor's Map Bk.252 Pg. 28
County of San Joaquin, Calif.

R. M. Bk.34 Pg.098
B - R. M. Bk.35 Pg.092
C - R. M. Bk.36 Pg.070

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

2000

B - S.E. 1/4 SEC. 34, T.2S. R.5E., M.D.B.&M.
 A - POR. OF ELISSAGARAY RANCH, UNIT NO. 1
 C - POR. OF ELISSAGARAY RANCH, UNIT NO. 4
 D - ST. JEAN ESTATES

THIS MAP FOR
 ASSESSMENT USE ONLY

252-29



A - R. M. Bk. 34 Pg. 098
 C - R. M. Bk. 36 Pg. 070
 D - R. M. Bk. 38 Pg. 091
 E - P. M. Bk. 05 Pg. 081

HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
00-01	22		
01-02	23		
02-03	27		
04-05	33		
12-13	35		

Bk.
 248

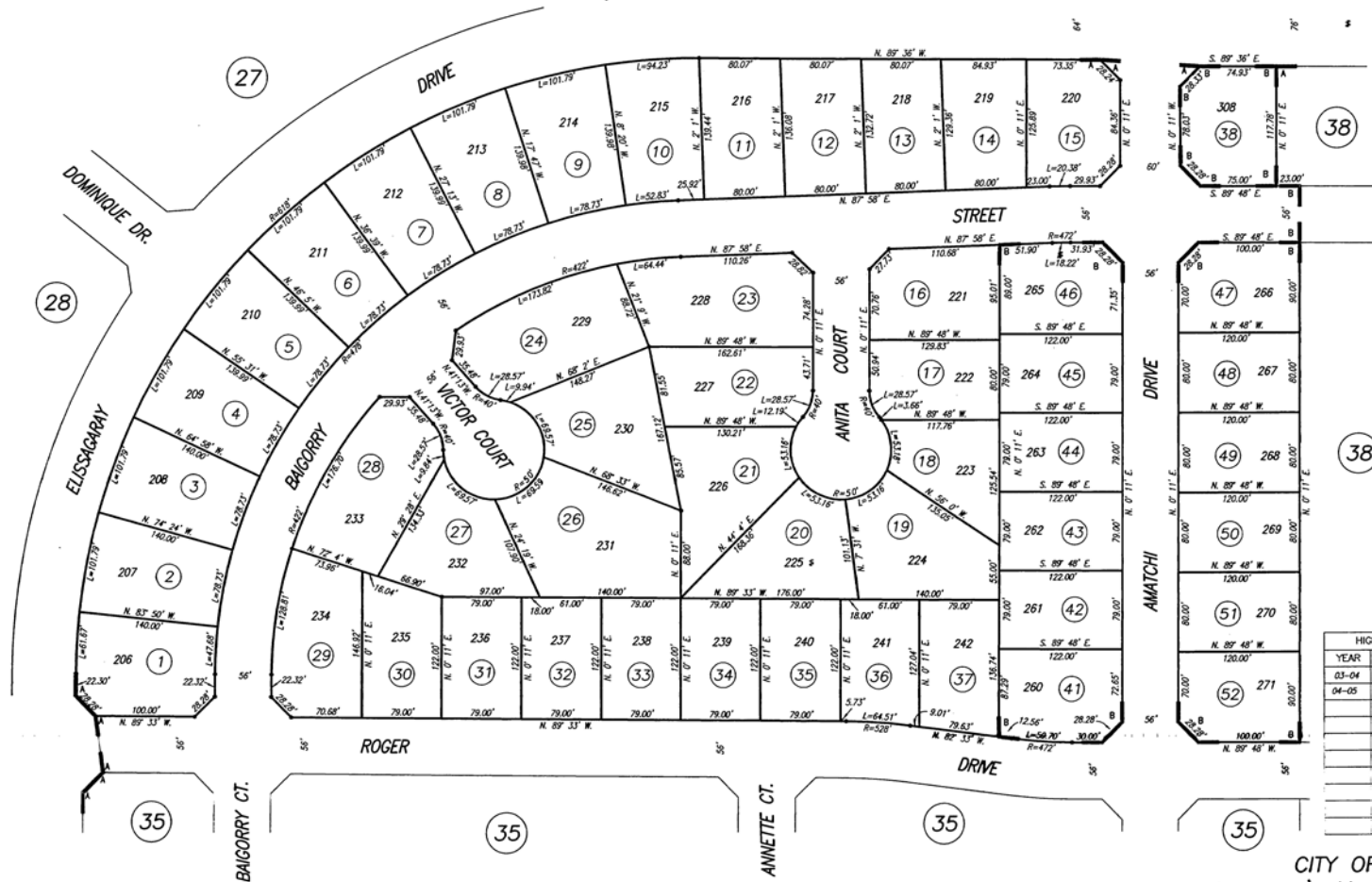
CITY OF TRACY
 Assessor's Map Bk. 252 Pg. 29
 County of San Joaquin, Calif.

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

00-01

THIS MAP IS FOR ASSESSMENT USE ONLY (37)

252-34

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CITY OF TRACY
Assessor's Map Bk.252 Pg.34
County of San Joaquin, Calif.

2003-2004

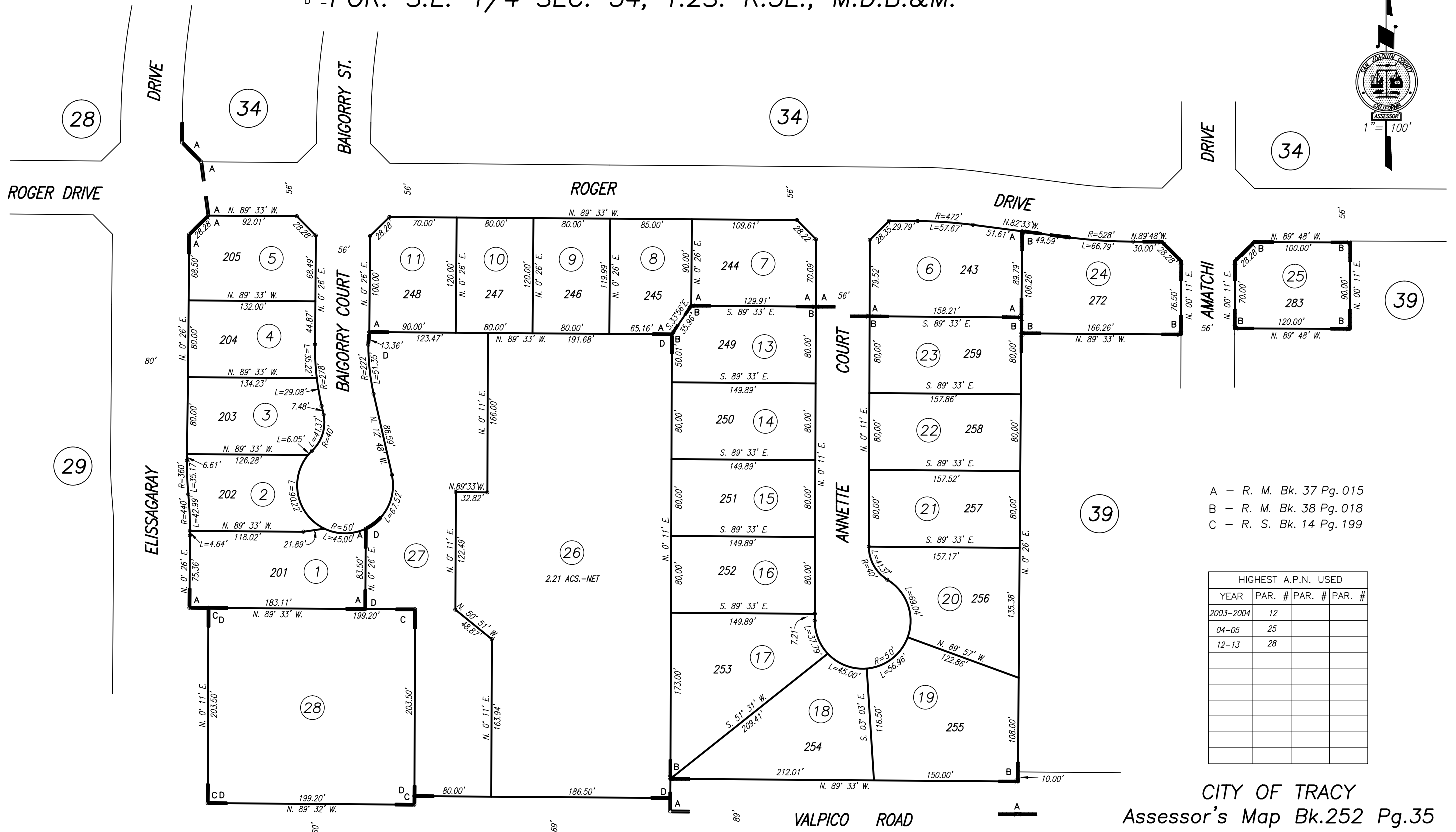
A - R. M. Bk. 37 Pg. 015
B - R. M. Bk. 38 Pg. 018

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

A - POR. OF ELISSAGARAY RANCH, UNIT NO. 5
 B - POR. ELISSAGARAY RANCH, UNIT NO. 9
 D - POR. S.E. 1/4 SEC. 34, T.2S. R.5E., M.D.B.&M.

THIS MAP IS FOR
 ASSESSMENT USE ONLY

252-35

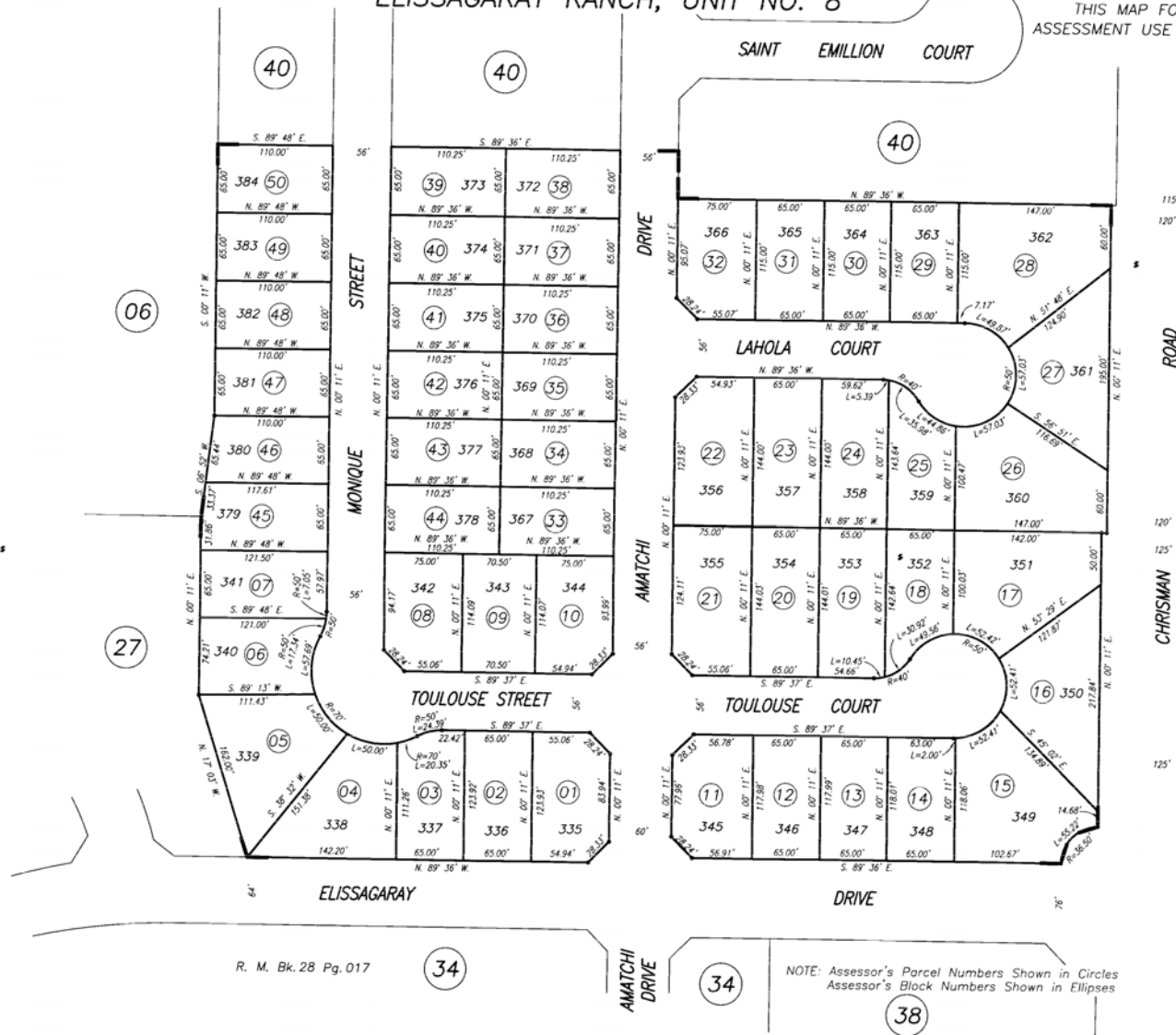


NOTE: Assessor's Parcel Numbers Shown in Circles.
 Assessor's Block Numbers Shown in Ellipses.

CITY OF TRACY
 Assessor's Map Bk.252 Pg.35
 County of San Joaquin, Calif.

03-04

252-37

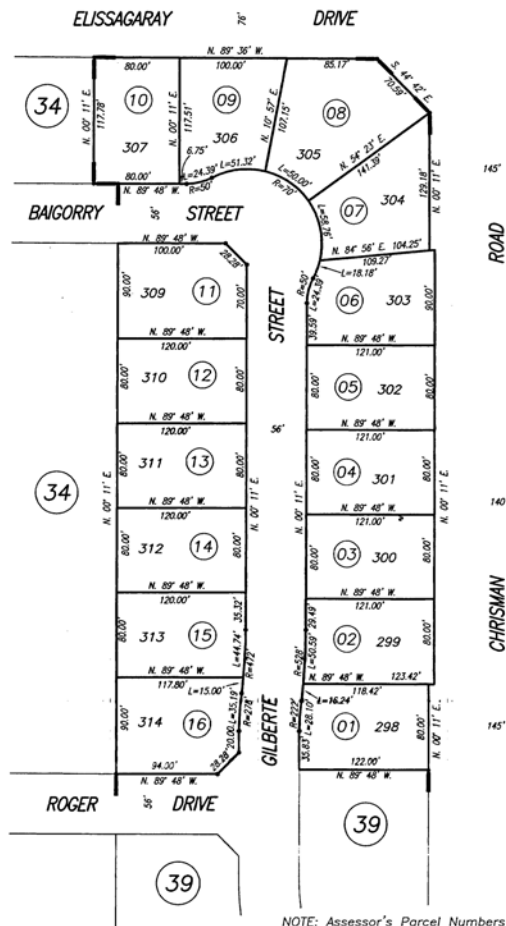
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CITY OF TRACY
Assessor's Map Bk.252 Pg. 37
County of San Joaquin, Calif.

04-05

37

252-38



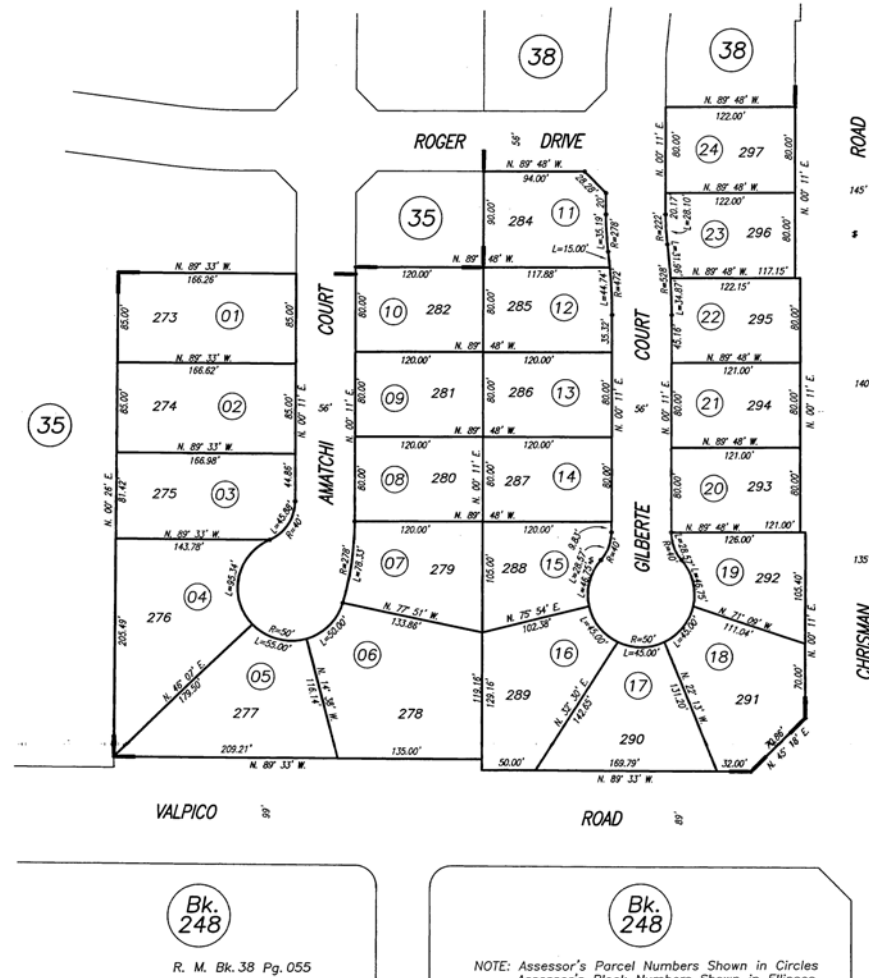
NOTE: Assessor's Parcel Numbers Shown in Circles
Assessor's Block Numbers Shown in Ellipses

[illegible]

CITY OF TRACY
Assessor's Map Bk.252 Pg. 38
County of San Joaquin, Calif.

04-05

THIS MAP FOR
ASSESSMENT USE ONLY

[illegible]

CITY OF TRACY
Assessor's Map Bk.252 Pg. 39
County of San Joaquin, Calif.

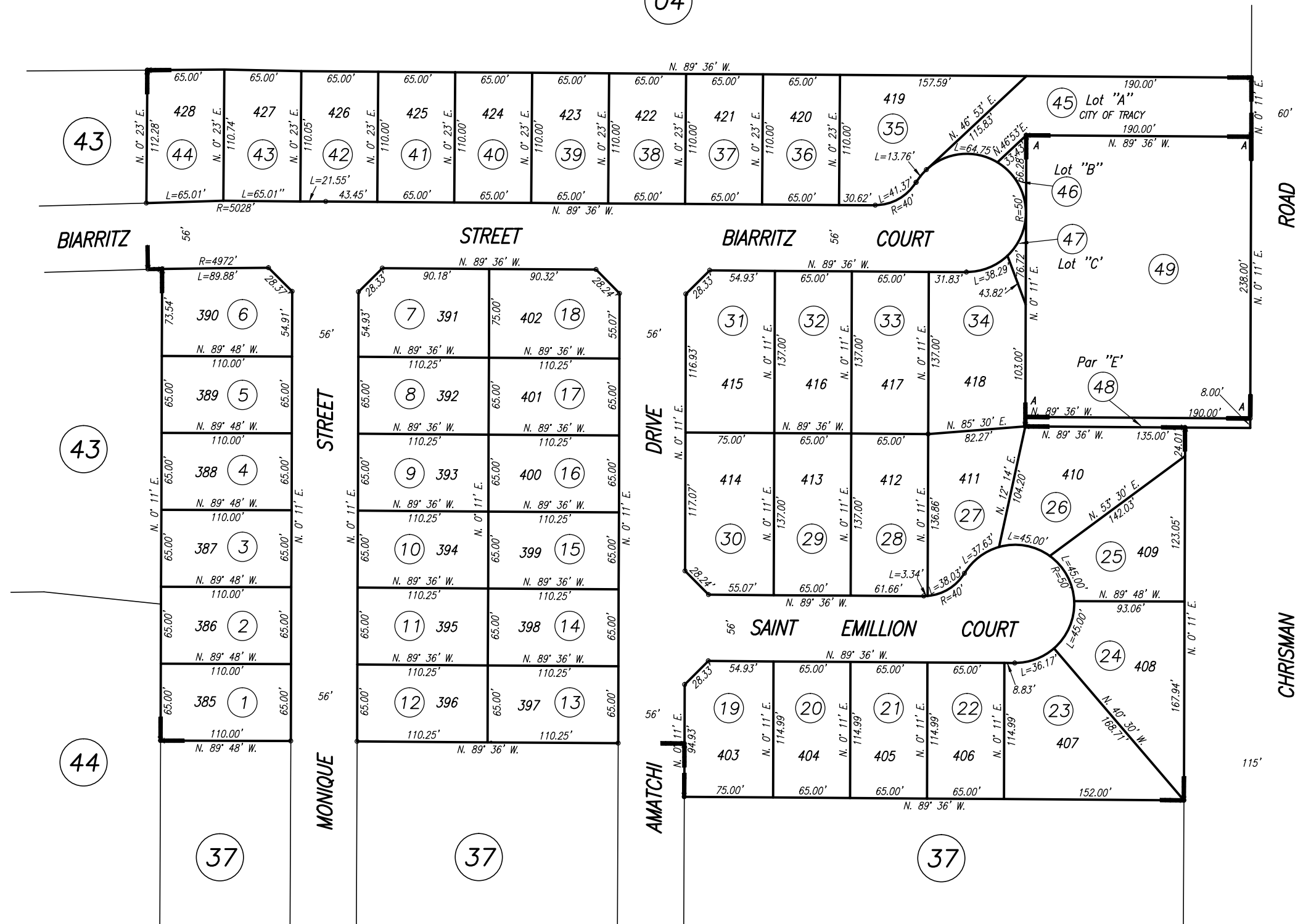
04-05

ELISSAGARAY RANCH, UNIT NO. 12
 A- POR. S.E. 1/4 SEC. 34 T.2S. R.5E., M.D.B.& M.

THIS MAP IS FOR
 ASSESSMENT USE ONLY

252-40

04



07

HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
04-05	47		
12-13	49		

CITY OF TRACY
 Assessor's Map Bk.252 Pg.40
 County of San Joaquin, Calif.

252-41

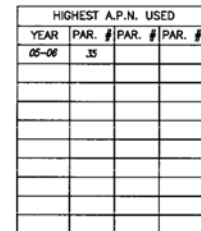
[illegible]

CITY OF TRACY
Assessor's Map Bk.252 Pg. 41
County of San Joaquin, Calif.

05-06

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

252-42



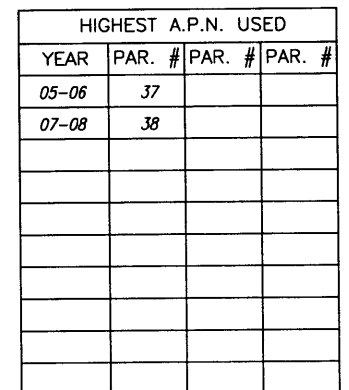
CITY OF TRACY
Assessor's Map Bk.252 Pg. 42
County of San Joaquin, Calif.

R. M. Bk. 39 Pg. 037

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

05-06

252-43



CITY OF TRACY
Assessor's Map Bk.252 Pg.43
County of San Joaquin, Calif.

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

05-06

252-44

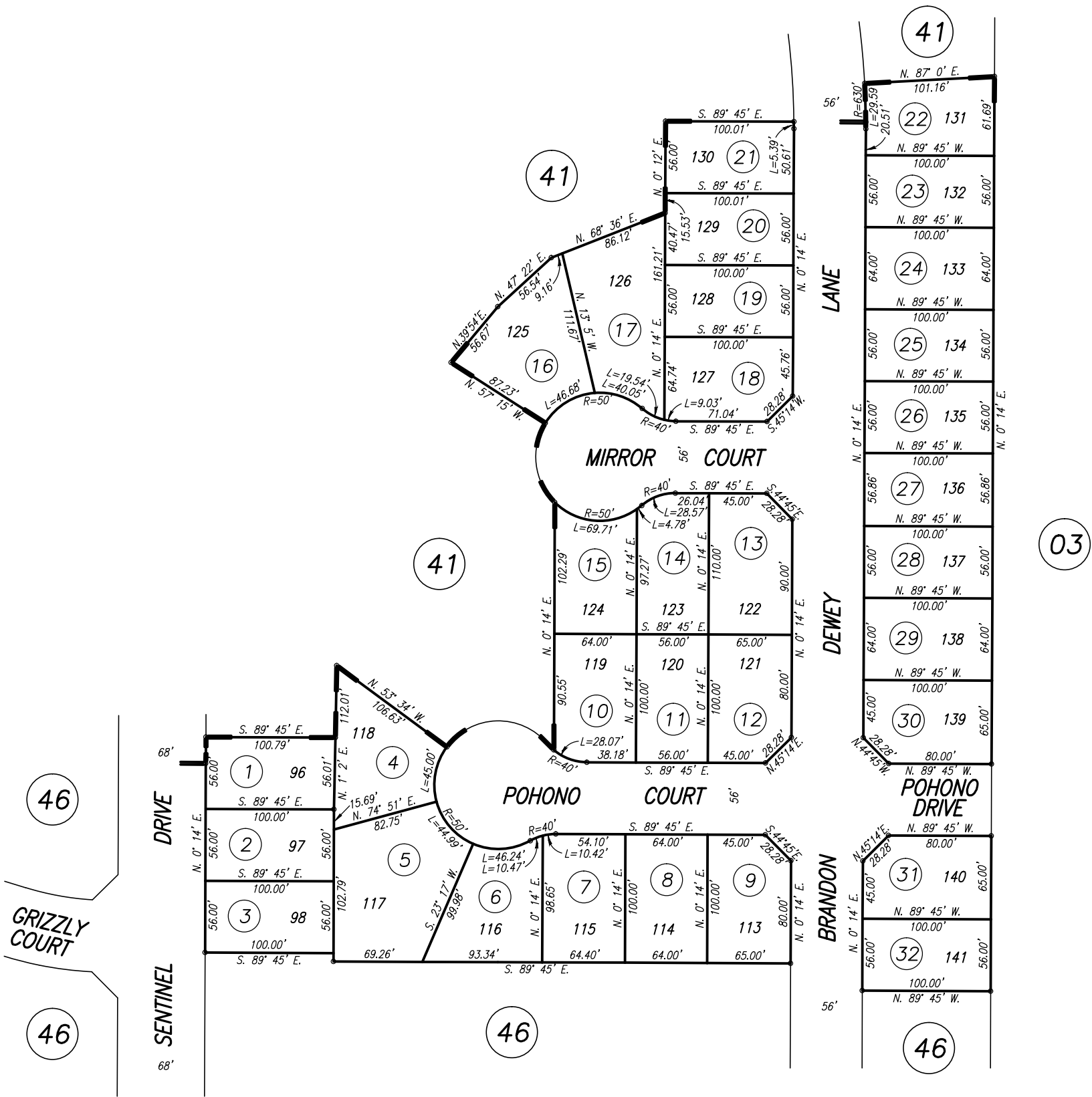
[illegible]

CITY OF TRACY
Assessor's Map Bk.252 Pg.44
County of San Joaquin, Calif.

05-06

R. M. Bk. 39 Pg. 046

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



HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
13-14	32		

CITY OF TRACY
Assessor's Map Bk.252 Pg.45
County of San Joaquin, Calif.

THIS MAP IS FOR
ASSESSMENT USE ONLY



13-14