



**GOODWIN CONSULTING GROUP**

**CITY OF TRACY  
COMMUNITY FACILITIES DISTRICT NO. 2021-2  
(MAINTENANCE AND PUBLIC SERVICES)**

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

**June 1, 2025**

***Community Facilities District No. 2021-2***  
***CFD Tax Administration Report***

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## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services) (the “CFD” or “CFD No. 2021-2”):

### **Fiscal Year 2024-25 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
817	\$408,640

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**

<b>Development Status</b>	<b>Units/Acreage</b>
Developed Property	817 Units
Undeveloped Property	1.8 Acres

For more information regarding the development status of CFD No. 2021-2, please see Section V of this report.

## ***I. INTRODUCTION***

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### **City of Tracy Community Facilities District No. 2021-2**

On December 17, 2021, the City of Tracy (the “City”) City Council adopted Resolution No. 2021-185, which established CFD No. 2021-2. In a landowner election held on the same day, the then-qualified landowner electors within CFD No. 2021-2 authorized the levy of a Mello-Roos special tax on taxable property within the CFD. Special tax revenue will fund landscape maintenance, public parks and public open space maintenance, public retention basin maintenance, police protection, maintenance of services provided by the City’s Department of Public Works, road maintenance, and upon the occurrence of a Trigger Event, the public facilities that were formerly operated or maintained by a Homeowners Association or Property Owners Association for development located within CFD No. 2021-2.

The initial boundaries of CFD No. 2021-2 are comprised of the development known as Hillview. The CFD also includes a Future Annexation Area, which encompasses all areas within the current City limits. All future development within the City will be included in the Future Annexation Area by default, and can therefore annex to the CFD, if necessary, through an expedited annexation proceeding.

As of June 30, 2024, the City has approved three annexations to CFD No. 2021-2. For every annexation, a landowner election was held to authorize the levy of the special tax. The table below summarizes each annexation and the corresponding Tax Zone.

<b>Annexation</b>	<b>Project</b>	<b>Tax Zone</b>
1	Tracy Hills Phase 1B	2
2	Tracy Lake/Tracy Village	4
3	Clover Estates	3

A summary of the special tax rates levied within each Tax Zone is provided in Appendix A of this report.

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

The California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a special tax within a defined geographic area (i.e., 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 eligible services. These services include police protection services, fire protection and suppression services, library services, recreation program services, maintenance of parks, parkways and open space, flood and storm protection services, and road maintenance and street lighting. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2024-25 special tax levy for CFD No. 2021-2. The Report is intended to provide information to interested parties regarding CFD No. 2021-2, including the special taxes levied in fiscal year 2024-25 and the status of development within CFD No. 2021-2.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of the CFD for fiscal year 2024-25, specifically the Tax Zone Budget.
- **Section IV** presents a summary of the special tax categories for CFD No. 2021-2 and the maximum special tax rates for fiscal year 2024-25.
- **Section V** provides an update of the development activity occurring within the CFD.
- **Section VI** provides information on state reporting requirements.

### ***III. TAX ZONE BUDGET***

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Special Taxes for CFD No. 2021-2 are levied pursuant to the methodology set forth in the Rate and Method of Apportionment (“RMA”), which was adopted as an exhibit to the Resolution of Formation for CFD No. 2021-2. A detailed description of the annual Tax Zone Budget is provided in this section. *(Capitalized terms, unless otherwise indicated, are defined in the RMA which is attached as Appendix C of this Report.)*

The Tax Zone Budget means in any Fiscal Year while there is still Undeveloped Property within a particular Tax Zone, the sum of the City’s estimate of the following items specific to that Tax Zone: (i) Administrative Expenses, (ii) Arterial Landscape Maintenance Costs, (iii) Project-Specific Maintenance Costs, (iv) Basin Maintenance Costs, and (v) if a Trigger Event has occurred in that Tax Zone, the Contingent Service Costs. The amounts included in the Tax Zone Budget for each Tax Zone in which there is still Undeveloped Property shall include a credit for any Special Taxes collected from such Tax Zone that were not needed or are not expected to be needed to pay for Authorized Services in such Tax Zone in the prior Fiscal Year. Because the Public Safety and Public Works Component does not apply to Undeveloped Property except for within Non-Residential Projects, a separate Residential Public Safety and Public Works Budget will be determined each Fiscal Year for the entire CFD, excluding any Non-Residential Projects, and the Public Safety and Public Works Component will be levied in equal amounts on all Residential Units in all Tax Zones. A separate Non-Residential Public Safety and Public Works Budget will be determined for each Non-Residential Project within the CFD. Once all Parcels within a particular Tax Zone are Developed Property, the City no longer needs to determine a Tax Zone Budget specific to that Tax Zone and will instead determine a cost to be paid by each Maximum Tax Component that is a combined cost for all Tax Zones within which there are no longer Parcels of Undeveloped Property. For fiscal year 2024-25, the Tax Zone Budget is shown in the following table.

**CFD No. 2021-2  
Tax Zone Budget\*  
Fiscal Year 2024-25**

<b>Tax Zone</b>	<b>Development</b>	<b>Tax Zone Budget</b>
1	Hillview	\$118,102
2	Tracy Hills Phase 1B	\$274,286
3	Clover Estates	\$0
4	Tracy Lakes/Tracy Village	\$16,247
<b>Total Fiscal Year 2024-25 Tax Zone Budget</b>		<b>\$408,640</b>

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

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

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### **Special Tax Categories**

Special taxes within CFD No. 2021-2 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes criteria for taxable property against which the special tax may be levied, the maximum special tax, and the methodology by which the special tax is applied. On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Developed Property and Undeveloped Property within the CFD. The Administrator shall also determine: (i) within which Tax Zone each Parcel is located; (ii) which Parcels of Developed Property are Residential Property, Non-Residential Property, and Rezoned Non-Residential Property; (iii) by reference to the condominium plan, site plan, or other document, the number of Residential Units on each Parcel of Single Family Attached Property and Multi-Family Property; (iv) whether the Trigger Event has occurred for a particular Tax Zone; (v) the Residential Public Safety and Public Works Budget and any Non-Residential Public Safety and Public Works Budgets for the Fiscal Year, and (vi) for Tax Zones within which there are still Parcels of Undeveloped Property, the Tax Zone Budget for the Fiscal Year. *(Capitalized terms, unless otherwise indicated, are defined in the RMA which is attached as Appendix C of this Report.)*

### **Maximum Special Taxes**

The maximum special taxes applicable to taxable property in CFD No. 2021-2 are set forth in Section C of the RMA. The percentage of the maximum special tax that will be levied on each special tax category in fiscal year 2024-25 is determined by the method of apportionment included in Section D of the RMA. Appendix A of this Report contains a full summary of the maximum and actual special tax rates for taxable property in the CFD.

### **Apportionment of Special Taxes**

The amount of special tax that is apportioned to each parcel is determined through the application of Section D of the RMA. Section D apportions the Special Tax Requirement in three steps that prioritize the order in which properties are taxed.

- 1) For Parcels of Developed Property that are not within a Non-Residential Project, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Developed Property in the CFD that is Single Family Detached Property, Single Family Attached Property, or Multi-Family Property until the amount levied is equal to the Residential Public Safety and Public Works Budget. For Parcels of Developed Property within Non-Residential Projects, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Developed Property in the Non-Residential Project until the amount levied is equal to the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project.

- 2) ***In each Tax Zone within which there are still Parcels of Undeveloped Property***, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Project-Specific Maintenance Component, and, if a Trigger Event has occurred within that Tax Zone, Maximum Contingent Component on each Parcel of Developed Property in that Tax Zone until the amount levied for a particular Maximum Tax Component is equal to the costs included in the Tax Zone Budget for that Maximum Tax Component for that Tax Zone.

***In each Tax Zone within which there are no longer any Parcels of Undeveloped Property***, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, and Maximum Project-Specific Maintenance Component on all Parcels of Developed Property for a Tax Zone within which there are no Parcels of Undeveloped Property until the amount levied for a particular Maximum Tax Component across all Tax Zones within which there are no longer any Parcels of Undeveloped Property is equal to the costs to be paid by that Maximum Tax Component. In addition, if a Trigger Event has occurred in a Tax Zone, the Administrator shall, in addition to the amounts described in the preceding sentence, levy up to 100% of the Maximum Contingent Component for that Tax Zone on Developed Property in that Tax Zone until the amount levied is equal to the Contingent Service Costs for that Tax Zone.

- 3) If additional revenue is needed after Step 2, in each Tax Zone within which there are still Parcels of Undeveloped Property, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Project-Specific Maintenance Component, and, if a Trigger Event has occurred within that Tax Zone, Maximum Contingent Component on each Parcel of Undeveloped Property within the Tax Zone until the amount levied for each Maximum Tax Component within the Tax Zone is equal to the costs included in the Tax Zone Budget for that Maximum Tax Component for that Tax Zone. If additional revenue is needed from any Non-Residential Project after Step 1 to pay the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Undeveloped Property within that Non-Residential Project until the amount levied is equal to the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project.

The complete special tax roll, identifying individual parcels in CFD No. 2021-2 and their associated special tax for fiscal year 2024-25, is shown in Appendix B.

## ***V. DEVELOPMENT UPDATE***

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As of June 30, 2024, 817 parcels within CFD No. 2021-2 had a building permit issued. Based on the current status of development within CFD No. 2021-2, the following table summarizes the allocation of parcels to the special tax categories defined in the RMA:

**Community Facilities District No. 2021-2  
Allocation to Special Tax Categories  
Fiscal Year 2024-25**

<b>Development Status</b>	<b>Units/Acreage</b>
Developed Property	817 Units
Undeveloped Property	1.8 Acres

## ***VI. STATE REPORTING REQUIREMENTS***

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

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

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

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

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

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

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



## **Assembly Bill No. 1483**

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

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

## APPENDIX A

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*Summary of Fiscal Year 2024-25  
Special Tax Levy*

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**City of Tracy**  
**Community Facilities District No. 2021-2**  
**(Maintenance and Public Services)**

**Special Tax Levy Summary for Fiscal Year 2024-25**

Special Tax Category	Tax Zone	Developed Land Use	Number of Units/ Acres	FY 2024-25 Administration Tax Rate	FY 2024-25 Arterial Landscape Maintenance Tax Rate	FY 2024-25 Basin Maintenance Tax Rate	FY 2024-25 Project- Specific Maintenance Tax Rate	FY 2024-25 Public Safety and Public Works Tax Rate	FY 2024-25 Contingent Tax Rate	FY 2024-25 Total Special Tax Rate
<b>MAXIMUM SPECIAL TAX</b>										
Developed Property	1 Hillview	SFD	214 Unit	\$12.28	\$12.60	\$93.70	\$355.14	\$78.18	\$73.70	\$625.60
	2 Tracy Hills IB	SFD	432 Unit	\$16.84	\$18.76	\$62.52	\$458.62	\$78.18	\$109.38	\$744.30
	3 Clover Estates	SFD	0 Unit	\$16.84	\$0.00	\$0.00	\$256.70	\$78.18	\$0.00	\$351.72
	4 Tracy Lake/Villag	SFD	171 Unit	\$16.84	\$0.00	\$0.00	\$0.00	\$78.18	\$402.54	\$497.56
Undeveloped Property	1 Hillview	N/A	0.0 Acre	\$121.21	\$123.46	\$925.93	\$3,505.08	\$0.00	\$729.52	\$5,405.20
	2 Tracy Hills IB	N/A	0.0 Acre	\$163.86	\$182.94	\$608.31	\$4,460.19	\$760.95	\$1,063.98	\$7,240.24
	3 Clover Estates	N/A	1.8 Acre	\$163.87	\$0.00	\$0.00	\$2,497.67	\$760.61	\$0.00	\$3,422.16
	4 Tracy Lake/Villag	N/A	0.0 Acre	\$97.13	\$0.00	\$0.00	\$0.00	\$0.00	\$2,323.34	\$2,420.46
<b>ACTUAL SPECIAL TAX</b>										
Developed Property	1 Hillview	SFD	214 Unit	\$12.28	\$12.60	\$93.70	\$355.14	\$78.18	\$0.00	\$551.90
	2 Tracy Hills IB	SFD	432 Unit	\$16.84	\$18.76	\$62.52	\$458.62	\$78.18	\$0.00	\$634.92
	3 Clover Estates	SFD	0 Unit	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	4 Tracy Lake/Villag	SFD	171 Unit	\$16.84	\$0.00	\$0.00	\$0.00	\$78.18	\$0.00	\$95.02
Undeveloped Property	1 Hillview	N/A	0.0 Acre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	2 Tracy Hills IB	N/A	0.0 Acre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	3 Clover Estates	N/A	1.8 Acre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	4 Tracy Lake/Villag	N/A	0.0 Acre	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
<b>Total Fiscal Year 2024-25 Special Tax Levy</b>										<b>\$408,640.46</b>

## **APPENDIX B**

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

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**City of Tracy**  
**Community Facilities District No. 2021-2**  
**(Maintenance and Public Services)**  
**Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	Tax Zone	Residential Land Use	FY 2024-25 Maximum Special Tax	FY 2024-25 Special Tax Levy
214-430-460-000	Undeveloped Property	Tax Zone 3		\$2,662.44	\$0.00
214-430-470-000	Undeveloped Property	Tax Zone 3		\$3,596.68	\$0.00
244-040-200-000	Exempt			\$0.00	\$0.00
244-040-210-000	Exempt			\$0.00	\$0.00
244-040-220-000	Exempt			\$0.00	\$0.00
244-040-230-000	Exempt			\$0.00	\$0.00
244-040-290-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-300-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-310-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-320-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-330-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-340-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-040-350-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-010-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-020-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-030-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-040-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-050-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-060-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-070-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-080-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-090-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-100-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-110-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-120-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-130-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-140-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-150-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-160-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-170-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-180-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-190-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-200-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-210-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-220-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-230-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-240-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-250-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-260-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-270-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-280-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-290-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-300-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-310-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-320-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-330-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-340-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-350-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-360-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-370-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-380-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-390-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-400-000	Undeveloped Property	Tax Zone 4		\$0.00	\$0.00
244-400-410-000	Exempt			\$0.00	\$0.00
244-400-420-000	Exempt			\$0.00	\$0.00

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]



**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy**  
**Community Facilities District No. 2021-2**  
**(Maintenance and Public Services)**  
**Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	Tax Zone	Residential Land Use	FY 2024-25 Maximum Special Tax	FY 2024-25 Special Tax Levy
244-440-570-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-580-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-590-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-600-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-610-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-620-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-630-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-640-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-650-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-660-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-670-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-680-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-690-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-700-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-440-710-000	Exempt			\$0.00	\$0.00
244-440-720-000	Exempt			\$0.00	\$0.00
244-440-730-000	Exempt			\$0.00	\$0.00
244-450-010-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-020-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-030-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-040-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-050-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-060-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-070-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-080-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
244-450-090-000	Developed Property	Tax Zone 4	Single Family Detached Property	\$497.54	\$95.02
251-050-320-000	Exempt			\$0.00	\$0.00
251-050-330-000	Exempt			\$0.00	\$0.00
251-050-340-000	Exempt			\$0.00	\$0.00
251-050-350-000	Exempt			\$0.00	\$0.00
251-050-360-000	Exempt			\$0.00	\$0.00
251-050-370-000	Exempt			\$0.00	\$0.00
251-050-380-000	Exempt			\$0.00	\$0.00
251-050-390-000	Exempt			\$0.00	\$0.00
251-050-400-000	Exempt			\$0.00	\$0.00
251-050-410-000	Exempt			\$0.00	\$0.00
251-050-450-000	Exempt			\$0.00	\$0.00
251-340-010-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-020-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-030-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-040-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-050-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-060-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-070-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-080-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-090-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-100-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-110-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-120-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-130-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-140-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-150-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-160-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-170-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-340-180-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]



**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy**  
**Community Facilities District No. 2021-2**  
**(Maintenance and Public Services)**  
**Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	Tax Zone	Residential Land Use	FY 2024-25 Maximum Special Tax	FY 2024-25 Special Tax Levy
251-410-220-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-230-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-240-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-250-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-260-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-270-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-280-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-290-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-300-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-310-000	Exempt			\$0.00	\$0.00
251-410-320-000	Exempt			\$0.00	\$0.00
251-410-330-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-340-000	Exempt			\$0.00	\$0.00
251-410-350-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-360-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-370-000	Exempt			\$0.00	\$0.00
251-410-380-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-390-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-400-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-410-000	Exempt			\$0.00	\$0.00
251-410-420-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-430-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-440-000	Exempt			\$0.00	\$0.00
251-410-450-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-460-000	Exempt			\$0.00	\$0.00
251-410-470-000	Exempt			\$0.00	\$0.00
251-410-480-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-490-000	Developed Property	Tax Zone 2	Single Family Detached Property	\$744.30	\$634.92
251-410-500-000	Exempt			\$0.00	\$0.00
251-410-510-000	Exempt			\$0.00	\$0.00
251-410-520-000	Exempt			\$0.00	\$0.00
251-410-530-000	Exempt			\$0.00	\$0.00
253-100-240-000	Exempt			\$0.00	\$0.00
253-100-250-000	Exempt			\$0.00	\$0.00
253-630-010-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-020-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-030-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-040-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-050-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-060-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-070-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-080-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-090-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-100-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-110-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-120-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-130-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-140-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-150-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-160-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-170-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-180-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-190-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-200-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90
253-630-210-000	Developed Property	Tax Zone 1	Single Family Detached Property	\$625.58	\$551.90

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy  
Community Facilities District No. 2021-2  
(Maintenance and Public Services)  
Fiscal Year 2024-25 Special Tax Levy**

[illegible]

**City of Tracy**  
**Community Facilities District No. 2021-2**  
**(Maintenance and Public Services)**  
**Fiscal Year 2024-25 Special Tax Levy**

Assessor's Parcel Number	Development Class	Tax Zone	Residential Land Use	FY 2024-25 Maximum Special Tax	FY 2024-25 Special Tax Levy
253-660-560-000	Exempt			\$0.00	\$0.00
253-660-570-000	Exempt			\$0.00	\$0.00
<b>Total Fiscal Year 2024-25 Special Tax Levy</b>				<b>\$546,750.18</b>	<b>\$408,640.46</b>

*Goodwin Consulting Group, Inc.*



## APPENDIX C

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*Rate and Method of  
Apportionment of Special Tax  
(Includes Supplements for Annexations)*

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**CITY OF TRACY**  
**COMMUNITY FACILITIES DISTRICT NO. 2021-2**  
**(MAINTENANCE AND PUBLIC SERVICES)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

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A Special Tax applicable to each Assessor's Parcel in the City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services) shall be levied and collected according to the tax liability determined by the City or its designee, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in the CFD, unless exempted by law or by the provisions of Section F below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD 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:

**“Accessory Unit”** means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.

**“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 or other parcel map recorded at the County Recorder's Office.

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

**“Administration Component”** means the component of the Maximum Special Tax that is designated to pay for Administrative Expenses.

**“Administrative Expenses”** means any or all of the following: expenses of the City in carrying out its duties with respect to the CFD, including, but not limited to, the levy and collection of the Special Tax, the fees and expenses of its legal counsel, costs related to annexing property into the CFD, charges levied by the County in connection with the levy and collection of Special Taxes, costs related to property owner inquiries regarding the Special Tax, costs associated with appeals or requests for interpretation associated with the Special Tax and this RMA, costs associated with foreclosure and collection of delinquent Special Taxes and all other costs and expenses of the City and County in any way related to the establishment or administration of the CFD.

**“Administrator”** means the person or firm designated by the City to administer the Special Taxes according to this RMA.

**“Arterial Landscape Maintenance Component”** means the component of the Maximum Special Tax that is designated to pay for Arterial Landscape Maintenance Costs.

**“Arterial Landscape Maintenance Costs”** means the cost of Authorized Services associated with the maintenance, operation, repair and replacement, and lighting of landscaped areas within and around public arterial roadways and landscaped medians.

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

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

**“Association Property”** means, within a particular Tax Zone, any property that is owned in fee or by easement by a Homeowners Association or Property Owners Association that provides services within that Tax Zone, not including any such property that is located directly under a residential structure.

**“Authorized Services”** means the public services authorized to be funded, in whole or in part, by the CFD.

**“Basin Maintenance Component”** means the component of the Maximum Special Tax that is designated to pay for Basin Maintenance Costs.

**“Basin Maintenance Costs”** means the cost of Authorized Services associated with maintenance, operation, repair and replacement of storm drainage basin(s) that serve properties within the project.

**“Building Permit”** means a single permit or set of permits required to construct a residential or non-residential structure. If a permit is issued for a foundation, parking, landscaping or other related facility or amenity, but a building permit has not yet been issued for the structure served by these facilities or amenities, such permit shall not be considered a “Building Permit” for purposes of application of the Special Tax herein.

**“CFD”** means the City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services).

**“CFD Formation”** means the date on which the Resolution of Formation to form the CFD was adopted by the City Council.

**“City”** means the City of Tracy.

**“City Council”** means the City Council of the City of Tracy.

**“Contingent Component”** means the component of the Maximum Special Tax for a Tax Zone that is designated to pay for Contingent Service Costs for that Tax Zone in any Fiscal Year after the Administrator determines that a Trigger Event for such Tax Zone has occurred. Property in a Tax Zone shall not be taxed for Trigger Events that occur in other Tax Zones.

**“Contingent Service Costs”** means, for a particular Tax Zone, costs that were funded by dues, charges, or fees that had been levied and collected by the Homeowners Association or Property

Owners Association formed for the property in such Tax Zone until a Trigger Event for such Tax Zone occurred.

**“County”** means the County of San Joaquin.

**“Developed Property”** means, in any Fiscal Year, all Parcels of Taxable Property for which a Building Permit was issued prior to June 30 of the preceding Fiscal Year.

**“Escalation Factor”** means, in any Fiscal Year, the lesser of (i) the increase from the prior Fiscal Year, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers, or (ii) four percent (4%). The CPI used shall be as determined by the Bureau of Labor Statistics from April to April beginning with the period from April 2021 to April 2022.

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

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

**“Homeowners Association”** or **“HOA”** means, for a particular Tax Zone, the homeowners association that provides services to, and collects dues, fees, or charges from, property within such Tax Zone.

**“Maximum Administration Component”** means the greatest amount that can be levied on a Parcel in any Fiscal Year to pay for Administrative Expenses, as set forth in Section C below.

**“Maximum Arterial Landscape Maintenance Component”** means the greatest amount that can be levied on a Parcel in any Fiscal Year to pay for Arterial Landscape Maintenance Costs, as set forth in Section C below.

**“Maximum Basin Maintenance Component”** means the greatest amount that can be levied on a Parcel in any Fiscal Year to pay for Basin Maintenance Costs, as set forth in Section C below.

**“Maximum Contingent Component”** means, within a particular Tax Zone, the greatest amount of Contingent Component that can be levied on a Parcel in any Fiscal Year to pay for Contingent Service Costs after a Trigger Event in that Tax Zone, as set forth in Section C below.

**“Maximum Project-Specific Maintenance Component”** means the greatest amount that can be levied on a Parcel in any Fiscal Year to pay for Project-Specific Maintenance Costs, as set forth in Section C below.

**“Maximum Public Safety and Public Works Component”** means the greatest amount that can be levied on a Parcel in any Fiscal Year to pay for Public Safety and Public Works Costs, as set forth in Section C below.

**“Maximum Special Tax”** means, collectively for a Parcel, the Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Contingent Component, Maximum Project-Specific Maintenance Component, and Maximum Public Safety and Public Works Component for such Parcel.

**“Maximum Tax Component”** means, for a Parcel, any one of the following components of the Maximum Special Tax for such Parcel: Administration Component, Arterial Landscape Maintenance Component, Basin Maintenance Component, Contingent Component, Project-Specific Maintenance Component, or Public Safety and Public Works Component.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a Building Permit has been issued for construction of a residential structure with five or more Residential Units that share a single Assessor’s Parcel number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

**“Non-Residential Project”** means an entire development project that, at the time of annexation into the CFD, is expected to be exclusively Non-Residential Property, as determined by the City. Tax Zone 1 is not a Non-Residential Project.

**“Non-Residential Property”** means, in any Fiscal Year, any Parcel of Developed Property for which a Building Permit was issued for a building that is, or is expected to be, an office, commercial, retail, or industrial use and is not Rezoned Non-Residential Property.

**“Non-Residential Public Safety and Public Works Budget”** means, for a particular Non-Residential Project in any Fiscal Year, the City’s estimate of Public Safety and Public Works Costs that will be funded by the Public Safety and Public Works Component collected from Developed Property and Undeveloped Property (if needed) within that Non-Residential Project.

**“Project-Specific Maintenance Component”** means the component of the Maximum Special Tax that is designated to pay for Project-Specific Maintenance Costs.

**“Project-Specific Maintenance Costs”** means, for an individual development project, the cost of Authorized Services associated with maintenance, operation, repair and replacement, and lighting of landscaped medians, parks, and public open space areas for which the project is conditioned to fund services, as well as roads, bridges, and any other infrastructure with a useful life of five years or longer for which the project is conditioned to fund services. For the avoidance of doubt, the costs of operating roads and bridges include but are not limited to the electric utility costs of operating streetlights and traffic signals and the costs of street sweeping.

**“Property Owners Association” or “POA”** means, for a particular Tax Zone, the property owners association that provides services to, and collects dues, fees, or charges from, property within such Tax Zone.

**“Public Property”** means any property within the boundaries of the CFD that is owned by or irrevocably offered for dedication to the federal government, State of California, County, City, or other local governments or public agencies.

**“Public Safety and Public Works Component”** means, in any Fiscal Year, the component of the Maximum Special Tax that is designated to pay for Public Safety and Public Works Costs.

**“Public Safety and Public Works Costs”** means the cost of Authorized Services associated with police protection, and maintenance, operation, repair and replacement, and lighting services provided by the City’s Department of Public Works, Utilities, or Parks.

**“Residential Property”** means, collectively, Single Family Detached Property, Single Family Attached Property, and Multi-Family Property. If a building includes both Residential Units and commercial land uses, the Residential Units within the building shall be categorized as Single Family Attached Property or Multi-Family Property, as applicable, and the acreage to be taxed as Non-Residential Property for purposes of this RMA shall be calculated by dividing the net leasable or net saleable square footage of non-residential uses within the building (as determined by the Administrator) by 43,560.

**“Residential Public Safety and Public Works Budget”** means, in any Fiscal Year, the City’s estimate of Public Safety and Public Works Costs that will be funded by the Public Safety and Public Works Component collected from Developed Property, not including Developed Property within Non-Residential Projects, in that Fiscal Year.

**“Residential Unit”** means a single family detached unit or an individual unit within a duplex, triplex, halfplex, fourplex, condominium, townhome, live/work, or apartment structure.

**“Rezoned Non-Residential Property”** means, in any Fiscal Year, any Parcel of Developed Property that had previously been taxed as Residential Property and is subsequently rezoned for an office, commercial, retail, or industrial use.

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

**“Single Family Attached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a Building Permit has been issued for construction of a residential structure consisting of two or more Residential Units that share common walls, have separate Assessor’s Parcel numbers assigned to them (except for a duplex unit, which may share an Assessor’s Parcel with another duplex unit), and may be purchased by individual homebuyers (which shall still be the case even if the Residential Units are purchased and subsequently offered for rent by the owner of the unit), including such residential structures that meet the statutory definition of a condominium contained in Civil Code Section 1351.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a Building Permit has been issued for construction of a Residential Unit that does not share a common wall with another Residential Unit. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Residential Unit for purposes of this RMA.

**“Special Tax”** means a special tax levied in any Fiscal Year to pay for Authorized Services.

**“Special Tax Categories”** means, for Tax Zone 1, Single Family Detached Property, Single Family Attached Property, Multi-Family Property, Non-Residential Property, Rezoned Non-Residential Property, and Undeveloped Property. Different Special Tax Categories may be designated for other Tax Zones upon annexation of property into the CFD.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of the CFD which are not exempt from the Special Tax pursuant to law or Section F below.

**“Tax Zone”** means a mutually exclusive geographic area within which Special Taxes may be levied pursuant to this RMA. *All of the property within the CFD at CFD Formation is within Tax Zone 1.* Additional Tax Zones may be created when property is annexed into the CFD, and separate Maximum Special Taxes and, if applicable, different Special Tax Categories, may be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone established when such Parcels are annexed to the CFD shall be identified by Assessor’s Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation. Property annexed to an existing Tax Zone must be part of the same development project and share a common HOA or POA (if one exists).

**“Tax Zone 1”** means the property included in the CFD at CFD Formation and any property that is part of the same development project that is subsequently annexed into Tax Zone 1.

**“Tax Zone Budget”** means, in any Fiscal Year while there is still Undeveloped Property within a particular Tax Zone, the sum of the City’s estimate of the following items specific to that Tax Zone: (i) Administrative Expenses, (ii) Arterial Landscape Maintenance Costs, (iii) Project-Specific Maintenance Costs, (iv) Basin Maintenance Costs, and (v) if a Trigger Event has occurred in that Tax Zone, the Contingent Service Costs. The amounts included in the Tax Zone Budget for each Tax Zone in which there is still Undeveloped Property shall include a credit for any Special Taxes collected from such Tax Zone that were not needed or are not expected to be needed to pay for Authorized Services in such Tax Zone in the prior Fiscal Year. Because the Public Safety and Public Works Component does not apply to Undeveloped Property except for within Non-Residential Projects, a separate Residential Public Safety and Public Works Budget will be determined each Fiscal Year for the entire CFD, excluding any Non-Residential Projects, and the Public Safety and Public Works Component will be levied in equal amounts on all Residential Units in all Tax Zones. A separate Non-Residential Public Safety and Public Works Budget will be determined for each Non-Residential Project within the CFD. Once all Parcels within a particular Tax Zone are Developed Property, the City no longer needs to determine a Tax Zone Budget specific to that Tax Zone and will instead determine a cost to be paid by each Maximum Tax Component that is a combined cost for all Tax Zones within which there are no longer Parcels of Undeveloped Property.

**“Trigger Event”** means, determined separately for each Tax Zone, any of the following events: (i) the applicable Homeowners Association or Property Owners Association is no longer a functioning association; (ii) the levy and collection of dues, charges, fees, or other exactions levied by the applicable HOA or POA to pay maintenance costs are overturned by a vote of such HOA or POA

members, or such dues, charges, fees, or other exactions are no longer levied and collected by the applicable HOA or POA; or (iii) the City determines that services being managed by the applicable HOA or POA are no longer being provided at a satisfactory level.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels annexed into the CFD that constitutes the property owner’s approval and unanimous vote in favor of annexing into the CFD and the levy of the Special Tax against his/her Parcel or Parcels pursuant to this RMA.

**“Undeveloped Property”** means, in any Fiscal Year, all Parcels of Taxable Property that are not yet Developed Property.

## **B. DATA FOR ADMINISTRATION OF SPECIAL TAX**

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Developed Property and Undeveloped Property within the CFD. The Administrator shall also determine: (i) within which Tax Zone each Parcel is located; (ii) which Parcels of Developed Property are Residential Property, Non-Residential Property, and Rezoned Non-Residential Property; (iii) by reference to the condominium plan, site plan, or other document, the number of Residential Units on each Parcel of Single Family Attached Property and Multi-Family Property; (iv) whether the Trigger Event has occurred for a particular Tax Zone; (v) the Residential Public Safety and Public Works Budget and any Non-Residential Public Safety and Public Works Budgets for the Fiscal Year, and (vi) for Tax Zones within which there are still Parcels of Undeveloped Property, the Tax Zone Budget for the Fiscal Year.

In any Fiscal Year, if it is determined that: (i) a parcel map for property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the parcel map, and (iii) a building permit was issued on or prior to June 30 of the prior Fiscal Year for development on one or more of the newly-created parcels, the Administrator shall calculate the Special Tax for Residential Units, Non-Residential Property, and/or Rezoned Non-Residential Property within the subdivided area and levy such Special Tax on the master Parcel that was subdivided by recordation of the parcel map.

## **C. MAXIMUM SPECIAL TAX**

In any Fiscal Year, the Maximum Special Tax for a Parcel of Taxable Property in the CFD shall be the sum of the Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Contingent Component, Maximum Project-Specific Maintenance Component, and Maximum Public Safety and Public Works Component. For Tax Zone 1, such amounts shall be determined by reference to Table 1 below. For property that annexes into the CFD, different maximum rates for each Maximum Tax Component and/or different Special Tax Categories may be established by creating a separate Tax Zone for such annexed property. Alternatively, property may be annexed into Tax Zone 1 or other



Tax Zone that was established prior to the annexation, and such property shall be subject to the Maximum Special Tax applicable to that Tax Zone.

For any Parcel of Rezoned Non-Residential Property in any Tax Zone, the Maximum Special Tax for such Parcel in the first Fiscal Year in which the Parcel is designated as Rezoned Non-Residential Property shall be equal to the Maximum Special Tax that would have applied to the Parcel in such Fiscal Year before it was rezoned to a non-residential use, as determined by the Administrator. Such Maximum Special Tax shall, on the following July 1 and each July 1 thereafter, be increased by the Escalation Factor.

**TABLE 1**  
**MAXIMUM TAX COMPONENTS FOR TAX ZONE 1**  
**FISCAL YEAR 2021-22\***

<i>Special Tax Categories</i>	<i>Maximum Administration Component*</i>	<i>Maximum Arterial Landscape Maintenance Component*</i>	<i>Maximum Basin Maintenance Component*</i>	<i>Maximum Project-Specific Maintenance Component*</i>	<i>Maximum Public Safety and Public Works Component*</i>	<i>Maximum Contingent Component*</i>
Single Family Detached Property	\$10.94 per Residential Unit	\$11.22 per Residential Unit	\$83.48 per Residential Unit	\$316.42 per Residential Unit	\$69.66 per Residential Unit	\$65.66 per Residential Unit
Single Family Attached Property	\$10.94 per Residential Unit	\$11.22 per Residential Unit	\$83.48 per Residential Unit	\$316.42 per Residential Unit	\$69.66 per Residential Unit	\$65.66 per Residential Unit
Multi-Family Property	\$10.94 per Residential Unit	\$11.22 per Residential Unit	\$83.48 per Residential Unit	\$316.42 per Residential Unit	\$69.66 per Residential Unit	\$65.66 per Residential Unit
Non-Residential Property	\$108 per Acre	\$110 per Acre	\$825 per Acre	\$3,123 per Acre	\$0 per Acre	\$650 per Acre
Undeveloped Property	\$108 per Acre	\$110 per Acre	\$825 per Acre	\$3,123 per Acre	\$0 per Acre	\$650 per Acre

**\* On July 1, 2022 and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by the Escalation Factor.**

#### **D. METHOD OF LEVY OF THE SPECIAL TAXES**

Each Fiscal Year, the Administrator shall coordinate with the City to determine the following: (i) the Tax Zone Budget for each Tax Zone within which there are still Parcels of Undeveloped Property, and (ii) the Residential Public Safety and Public Works Budget and any Non-Residential Public Safety and Public Works Budgets. The Administrator shall then apply the steps below to determine the Special Tax levy for each Parcel of Taxable Property:

**Step 1:** For Parcels of Developed Property that are not within a Non-Residential Project, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Developed Property in the CFD that is Single

Family Detached Property, Single Family Attached Property, or Multi-Family Property until the amount levied is equal to the Residential Public Safety and Public Works Budget. For Parcels of Developed Property within Non-Residential Projects, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Developed Property in the Non-Residential Project until the amount levied is equal to the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project.

**Step 2:** *In each Tax Zone within which there are still Parcels of Undeveloped Property*, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Project-Specific Maintenance Component, and, if a Trigger Event has occurred within that Tax Zone, Maximum Contingent Component on each Parcel of Developed Property in that Tax Zone until the amount levied for a particular Maximum Tax Component is equal to the costs included in the Tax Zone Budget for that Maximum Tax Component for that Tax Zone.

*In each Tax Zone within which there are no longer any Parcels of Undeveloped Property*, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, and Maximum Project-Specific Maintenance Component on all Parcels of Developed Property for a Tax Zone within which there are no Parcels of Undeveloped Property until the amount levied for a particular Maximum Tax Component across all Tax Zones within which there are no longer any Parcels of Undeveloped Property is equal to the costs to be paid by that Maximum Tax Component. In addition, if a Trigger Event has occurred in a Tax Zone, the Administrator shall, in addition to the amounts described in the preceding sentence, levy up to 100% of the Maximum Contingent Component for that Tax Zone on Developed Property in that Tax Zone until the amount levied is equal to the Contingent Service Costs for that Tax Zone.

**Step 3:** If additional revenue is needed after Step 2, in each Tax Zone within which there are still Parcels of Undeveloped Property, the Administrator shall levy up to 100% of the applicable Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Project-Specific Maintenance Component, and, if a Trigger Event has occurred within that Tax Zone, Maximum Contingent Component on each Parcel of Undeveloped Property within the Tax Zone until the amount levied for each Maximum Tax Component within the Tax Zone is equal to the costs included in the Tax Zone Budget for that Maximum Tax Component for that Tax Zone. If additional revenue is needed from any Non-Residential Project after Step 1 to pay the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project, the Administrator shall levy up to 100% of the Maximum Public Safety and Public Works Component on each Parcel of Undeveloped Property within that Non-Residential Project until the amount levied is equal to the Non-Residential Public Safety and Public Works Budget for that Non-Residential Project.

**E. MANNER OF COLLECTION OF SPECIAL TAXES**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Special Taxes through foreclosure or other available methods. The Contingent Component shall be levied within a Tax Zone beginning in the first Fiscal Year following the Fiscal Year in which the Trigger Event occurred for that Tax Zone. The Special Tax may be levied and collected in perpetuity.

**F. EXEMPTIONS**

No Special Tax shall be levied on: (i) Parcels of Public Property, (ii) Parcels of Association Property, (iii) Parcels that are designated as permanent open space or common space on which no structure is permitted to be constructed, (iv) Parcels owned by a public utility for an unmanned facility, or (v) Parcels subject to an easement that precludes any use on the Parcel other than that permitted by the easement.

**G. INTERPRETATION OF SPECIAL TAX FORMULA**

The City may interpret, clarify, and revise this RMA to correct any inconsistency, vagueness, or ambiguity, by resolution and/or ordinance, that does not create a material adverse effect on the levy and collection of the Special Tax.

## **EXHIBIT D**

### **CITY OF TRACY Community Facilities District No. 2021-2 (Maintenance and Public Services)**

#### **SUPPLEMENT NO. 1 (TAX ZONE NO. 2) TO RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

This Supplement No. 1 (Tax Zone No. 2) to Rate and Method of Apportionment of Special Tax (this "Supplement") supplements the Rate and Method of Apportionment of Special Tax, as it may have been previously supplemented (the "Existing Rate and Method," and together with the Supplement, the "Rate and Method") for "City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services)" (the "CFD") as it applies to the property designated as Tax Zone No. 2 ( "Tax Zone No. 2") that is being annexed to the CFD for the purpose of financing certain maintenance and public services (each of which constitutes a "Service" as defined in "Resolution of Formation of Community Facilities District and Establishment of Future Annexation Area" adopted as Resolution No. 2021-185 by the City Council of the City of Tracy on December 7, 2021).

This Supplement supplements the Existing Rate and Method by adding a new Section C that will be applicable to Tax Zone No. 2 only as described below, and the existing Section Cs which are applicable to other Tax Zones remain in full effect. Any Section C of the Existing Rate and Method that applies to other Tax Zones shall not apply to Tax Zone No. 2. Except as expressly set forth in this Supplement, all provisions of the Existing Rate and Method shall govern Tax Zone No. 2.

Capitalized terms that are used but not defined in this Supplement have the meaning given them in the Existing Rate and Method.

#### **C. MAXIMUM SPECIAL TAX (TAX ZONE NO. 2)**

In any Fiscal Year, the Maximum Special Tax for a Parcel of Taxable Property in the CFD shall be the sum of the Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Contingent Component, Maximum Project-Specific Maintenance Component, Maximum Public Safety and Public Works Component and Maximum Contingent Component. For Tax Zone No. 2, such amounts shall be determined by reference to Table 1 below. For property that annexes into the CFD, different maximum rates for each Maximum Tax Component and/or different Special Tax Categories may be established by creating a separate Tax Zone for such annexed property. Alternatively, property may be annexed into Tax Zone No. 2 or other Tax Zone that was established prior to the annexation, and such property shall be subject to the Maximum Special Tax applicable to that Tax Zone.

For any Parcel of Rezoned Non-Residential Property in any Tax Zone, the Maximum Special Tax for such Parcel in the first Fiscal Year in which the Parcel is designated as Rezoned Non-

Residential Property shall be equal to the Maximum Special Tax that would have applied to the Parcel in such Fiscal Year before it was rezoned to a non-residential use, as determined by the Administrator. Such Maximum Special Tax shall, on the following July 1 and each July 1 thereafter, be increased by the Escalation Factor.

**TABLE 1**  
**TAX ZONE NO. 2 (TRACY HILLS PHASE 1B)**

**Maximum Tax Components**  
Fiscal Year 2021-22\*

<i>Special Tax Categories</i>	<i>Maximum Administration Component*</i>	<i>Maximum Arterial Landscape Maintenance Component*</i>	<i>Maximum Basin Maintenance Component*</i>	<i>Maximum Project-Specific Maintenance Component*</i>	<i>Maximum Public Safety and Public Works Component*</i>	<i>Maximum Contingent Component*</i>
Single Family Detached Property	\$15.00 per Residential Unit	\$16.72 per Residential Unit	\$55.71 per Residential Unit	\$408.62 per Residential Unit	\$69.66 per Residential Unit	\$97.45 per Residential Unit
Single Family Attached Property	\$15.00 per Residential Unit	\$16.72 per Residential Unit	\$55.71 per Residential Unit	\$408.62 per Residential Unit	\$69.66 per Residential Unit	\$97.45 per Residential Unit
Multi-Family Property	\$15.00 per Residential Unit	\$16.72 per Residential Unit	\$55.71 per Residential Unit	\$408.62 per Residential Unit	\$69.66 per Residential Unit	\$97.45 per Residential Unit
Non-Residential Property	\$146 per Acre	\$163 per Acre	\$542 per Acre	\$3,974 per Acre	\$678 per Acre	\$948 per Acre
Undeveloped Property	\$146 per Acre	\$163 per Acre	\$542 per Acre	\$3,974 per Acre	\$678 per Acre	\$948 per Acre

\* On July 1, 2022 and on each July 1 thereafter, all figures shown above shall be increased by the lesser of (i) the increase from the prior fiscal year, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers, or (ii) four percent (4%).

## **EXHIBIT D**

### **CITY OF TRACY Community Facilities District No. 2021-2 (Maintenance and Public Services)**

#### **SUPPLEMENT NO. 2 (TAX ZONE NO. 3) TO RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

This Supplement No. 2 (Tax Zone No. 3) to Rate and Method of Apportionment of Special Tax (this "Supplement") supplements the Rate and Method of Apportionment of Special Tax, as it may have been previously supplemented (the "Existing Rate and Method," and together with the Supplement, the "Rate and Method") for "City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services)" (the "CFD") as it applies to the property designated as Tax Zone No. 3 ( "Tax Zone No. 3") that is being annexed to the CFD for the purpose of financing certain maintenance and public services (each of which constitutes a "Service" as defined in "Resolution of Formation of Community Facilities District and Establishment of Future Annexation Area" adopted as Resolution No. 2021-185 by the City Council of the City of Tracy on December 7, 2021).

This Supplement supplements the Existing Rate and Method by adding a new Section C that will be applicable to Tax Zone No. 3 only as described below, and the existing Section Cs which are applicable to other Tax Zones remain in full effect. Any Section C of the Existing Rate and Method that applies to other Tax Zones shall not apply to Tax Zone No. 3. Except as expressly set forth in this Supplement, all provisions of the Existing Rate and Method shall govern Tax Zone No. 3.

Capitalized terms that are used but not defined in this Supplement have the meaning given them in the Existing Rate and Method.

#### **C. MAXIMUM SPECIAL TAX (TAX ZONE NO. 3)**

In any Fiscal Year, the Maximum Special Tax for a Parcel of Taxable Property in the CFD shall be the sum of the Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Contingent Component, Maximum Project-Specific Maintenance Component, Maximum Public Safety and Public Works Component and Maximum Contingent Component. For Tax Zone No. 3, such amounts shall be determined by reference to Table 1 below. For property that annexes into the CFD, different maximum rates for each Maximum Tax Component and/or different Special Tax Categories may be established by creating a separate Tax Zone for such annexed property. Alternatively, property may be annexed into Tax Zone No. 3 or other Tax Zone that was established prior to the annexation, and such property shall be subject to the Maximum Special Tax applicable to that Tax Zone.

For any Parcel of Rezoned Non-Residential Property in any Tax Zone, the Maximum Special Tax for such Parcel in the first Fiscal Year in which the Parcel is designated as Rezoned Non-

Residential Property shall be equal to the Maximum Special Tax that would have applied to the Parcel in such Fiscal Year before it was rezoned to a non-residential use, as determined by the Administrator. Such Maximum Special Tax shall, on the following July 1 and each July 1 thereafter, be increased by the Escalation Factor.

**TABLE 1**  
**TAX ZONE NO. 3 (CLOVER ESTATES)**

**Maximum Tax Components**  
**Fiscal Year 2023-24\***

<i>Special Tax Categories</i>	<i>Maximum Administration Component*</i>	<i>Maximum Arterial Landscape Maintenance Component*</i>	<i>Maximum Basin Maintenance Component*</i>	<i>Maximum Project-Specific Maintenance Component*</i>	<i>Maximum Public Safety and Public Works Component*</i>	<i>Maximum Contingent Component*</i>
Single Family Detached Property	\$16.23 per Residential Unit	\$0.00 per Residential Unit	\$0.00 per Residential Unit	\$247.39 per Residential Unit	\$75.35 per Residential Unit	\$0.00 per Residential Unit
Single Family Attached Property	\$16.23 per Residential Unit	\$0.00 per Residential Unit	\$0.00 per Residential Unit	\$247.39 per Residential Unit	\$75.35 per Residential Unit	\$0.00 per Residential Unit
Multi-Family Property	\$16.23 per Residential Unit	\$0.00 per Residential Unit	\$0.00 per Residential Unit	\$247.39 per Residential Unit	\$75.35 per Residential Unit	\$0.00 per Residential Unit
Non-Residential Property	\$157.92 per Acre	\$0.00 per Acre	\$0.00 per Acre	\$2,407 per Acre	\$733 per Acre	\$0.00 per Acre
Undeveloped Property	\$157.92 per Acre	\$0.00 per Acre	\$0.00 per Acre	\$2,407 per Acre	\$733 per Acre	\$0.00 per Acre

\* On July 1, 2024 and on each July 1 thereafter, all figures shown above shall be increased by the lesser of (i) the increase from the prior fiscal year, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-Hayward Area for All Urban Consumers, or (ii) four percent (4%).



## **EXHIBIT D**

### **CITY OF TRACY Community Facilities District No. 2021-2 (Maintenance and Public Services)**

This Supplement No. 3 (Tax Zone 4) to Rate and Method of Apportionment of Special Tax (this "Supplement") supplements the Rate and Method of Apportionment of Special Tax, as it may have been previously supplemented (the "Existing Rate and Method," and together with the Supplement, the "Rate and Method") for "City of Tracy Community Facilities District No. 2021-2 (Maintenance and Public Services)" (the "CFD") as it applies to the property designated as Tax Zone 4 ( "Tax Zone 4") that is being annexed to the CFD for the purpose of financing certain maintenance and public services (each of which constitutes a "Service" as defined in "Resolution of Formation of Community Facilities District and Establishment of Future Annexation Area" adopted as Resolution No. 2021-185 by the City Council of the City of Tracy on December 7, 2021).

This Supplement supplements the Existing Rate and Method by adding a new Section C that will be applicable to Tax Zone 4 only as described below, and the existing Section Cs which are applicable to other Tax Zones remain in full effect. Any Section C of the Existing Rate and Method that applies to other Tax Zones shall not apply to Tax Zone 4. Except as expressly set forth in this Supplement, all provisions of the Existing Rate and Method shall govern Tax Zone 4.

Capitalized terms that are used but not defined in this Supplement have the meaning given them in the Existing Rate and Method.

#### **C. MAXIMUM SPECIAL TAX (TAX ZONE 4)**

In any Fiscal Year, the Maximum Special Tax for a Parcel of Taxable Property in the CFD shall be the sum of the Maximum Administration Component, Maximum Arterial Landscape Maintenance Component, Maximum Basin Maintenance Component, Maximum Contingent Component, Maximum Project-Specific Maintenance Component, Maximum Public Safety and Public Works Component and Maximum Contingent Component. For Tax Zone 4, such amounts shall be determined by reference to Table 1 below. For property that annexes into the CFD, different maximum rates for each Maximum Tax Component and/or different Special Tax Categories may be established by creating a separate Tax Zone for such annexed property. Alternatively, property may be annexed into Tax Zone 4 or other Tax Zone that was established prior to the annexation, and such property shall be subject to the Maximum Special Tax applicable to that Tax Zone.

For any Parcel of Rezoned Non-Residential Property in any Tax Zone, the Maximum Special Tax for such Parcel in the first Fiscal Year in which the Parcel is designated as Rezoned Non-Residential Property shall be equal to the Maximum Special Tax that would have applied to the Parcel in such Fiscal Year before it was rezoned to a non-residential use, as determined by the Administrator. Such Maximum Special Tax shall, on the following July 1 and each July 1 thereafter, be increased by the Escalation Factor.



**TABLE 1**  
**RATE SUPPLEMENT FOR**  
**Tax Zone 4 (Tracy Lake/Tracy Village)**

**Maximum Tax Components**  
**Fiscal Year 2023-24\***

<i>Special Tax Categories</i>	<i>Maximum Administration Component*</i>	<i>Maximum Arterial Landscape Maintenance Component*</i>	<i>Maximum Basin Maintenance Component*</i>	<i>Maximum Project-Specific Maintenance Component*</i>	<i>Maximum Public Safety and Public Works Component*</i>	<i>Maximum Contingent Component*</i>
Single Family Detached Property	\$16.22 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$75.34 per Residential Unit	\$387.92 per Residential Unit
Single Family Attached Property	\$16.22 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$75.34 per Residential Unit	\$387.92 per Residential Unit
Multi-Family Property	\$16.22 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$0 per Residential Unit	\$75.34 per Residential Unit	\$387.92 per Residential Unit
Non-Residential Property	\$93.60 per Acre	\$0 per Acre	\$0 per Acre	\$0 per Acre	\$0 per Acre	\$2,239 per Acre
Undeveloped Property	\$93.60 per Acre	\$0 per Acre	\$0 per Acre	\$0 per Acre	\$0 per Acre	\$2,239 per Acre

\* On July 1, 2024 and on each July 1 thereafter, all figures shown above shall be increased by the lesser of (i) the increase from the prior fiscal year, if any, in the Local Consumer Price Index (CPI) for the San Francisco-Oakland-San Jose Area for All Urban Consumers, or (ii) four percent (4%).

## **APPENDIX D**

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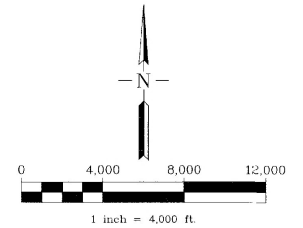
### ***Boundary Map of Community Facilities District No. 2021-2***

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7-041

APN'S	
CFD BOUNDARY	253-100-15
	253-100-23

PROPOSED BOUNDARIES OF  
CITY OF TRACY  
COMMUNITY FACILITIES DISTRICT No. 2021-2  
(MAINTENANCE AND PUBLIC SERVICES)  
CITY OF TRACY  
COUNTY OF SAN JOAQUIN  
STATE OF CALIFORNIA



Filed in the office of the City Clerk of the City of Tracy  
this 10th day of November, 2021.

  
City Clerk





I hereby certify that the within map showing proposed  
boundaries of City of Tracy Community Facilities District  
No. 2021-2 (Maintenance and Public Services), City of  
Tracy, 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 2nd day of November  
2021, by its Resolution No. 2021-151.

  
City Clerk

Filed this 15th day of November, 2021 at the hour  
of 8:12 o'clock A. m., in Book 7 of Maps of  
Assessment and Community Facilities Districts at Page  
041 in the office of the County Recorder in the  
County of San Joaquin, State of California.

  
County Recorder, County of San Joaquin

LEGEND

-  CFD BOUNDARY
-  FUTURE ANNEXATION AREA
-  CITY LIMIT BOUNDARY
-  SPHERE OF INFLUENCE

Doc #: 2021-190105  
11/15/2021 08:42:19 AM  
Page: 1 of 1 Fee: \$20.00  
Sieve J. Bestorides  
San Joaquin County Recorder  
Paid By: SHOWN ON DOCUMENT



**RJA**

**RUGGERI-JENSEN-AZAR**  
ENGINEERS • PLANNERS • SURVEYORS  
2541 WARREN DRIVE, SUITE 100 ROCKLIN, CA 95677  
PHONE: (916) 630-8900 FAX: (916) 630-8909

7-041

## **APPENDIX E**

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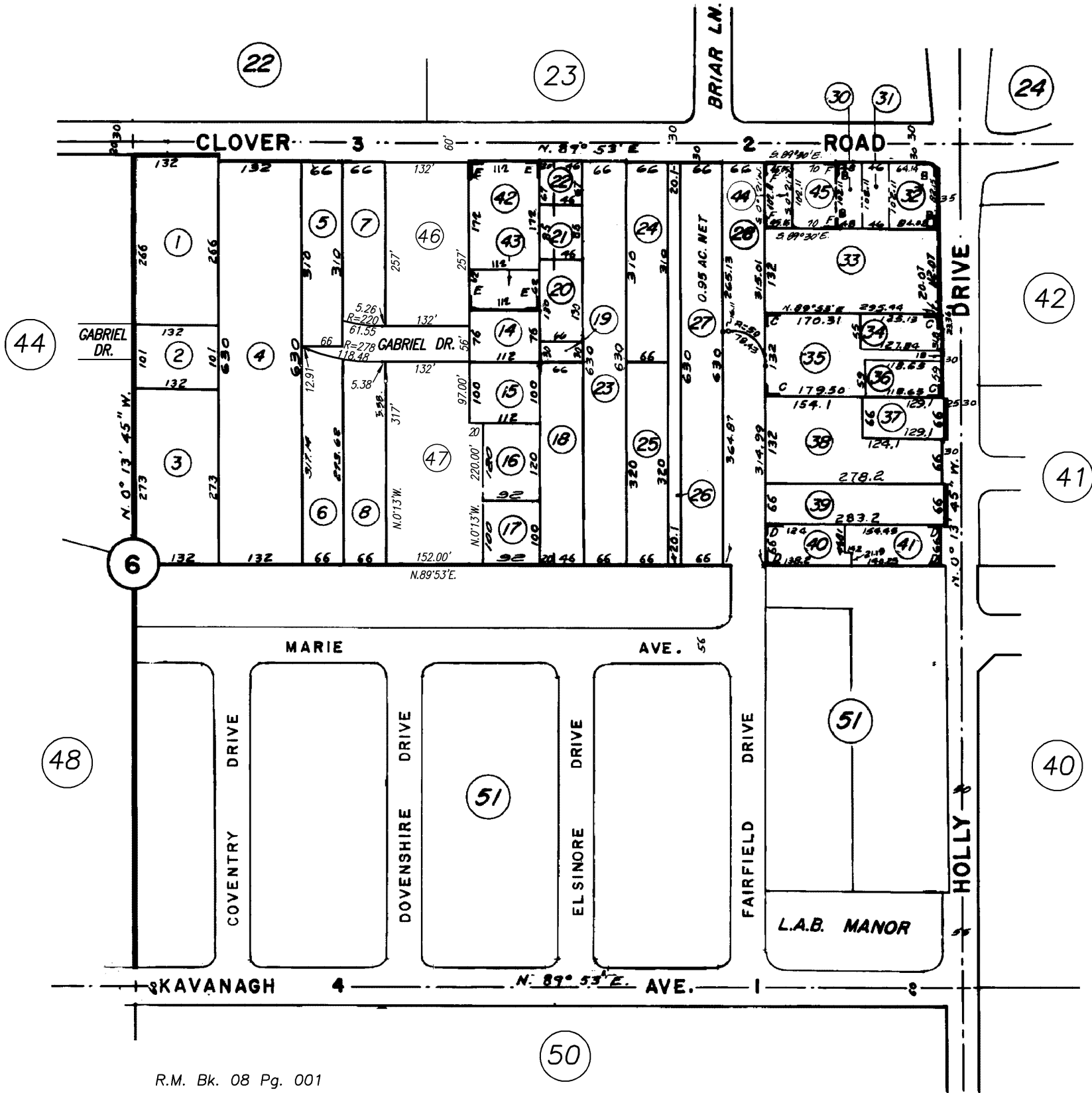
*Assessor's Parcel Maps for  
Fiscal Year 2024-25*

---

POR. TRACY GARDEN FARMS

THIS MAP IS FOR  
ASSESSMENT USE ONLY

214-43



HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
90-91	41		
92-93	43		
93-94	45		
05-06	47		

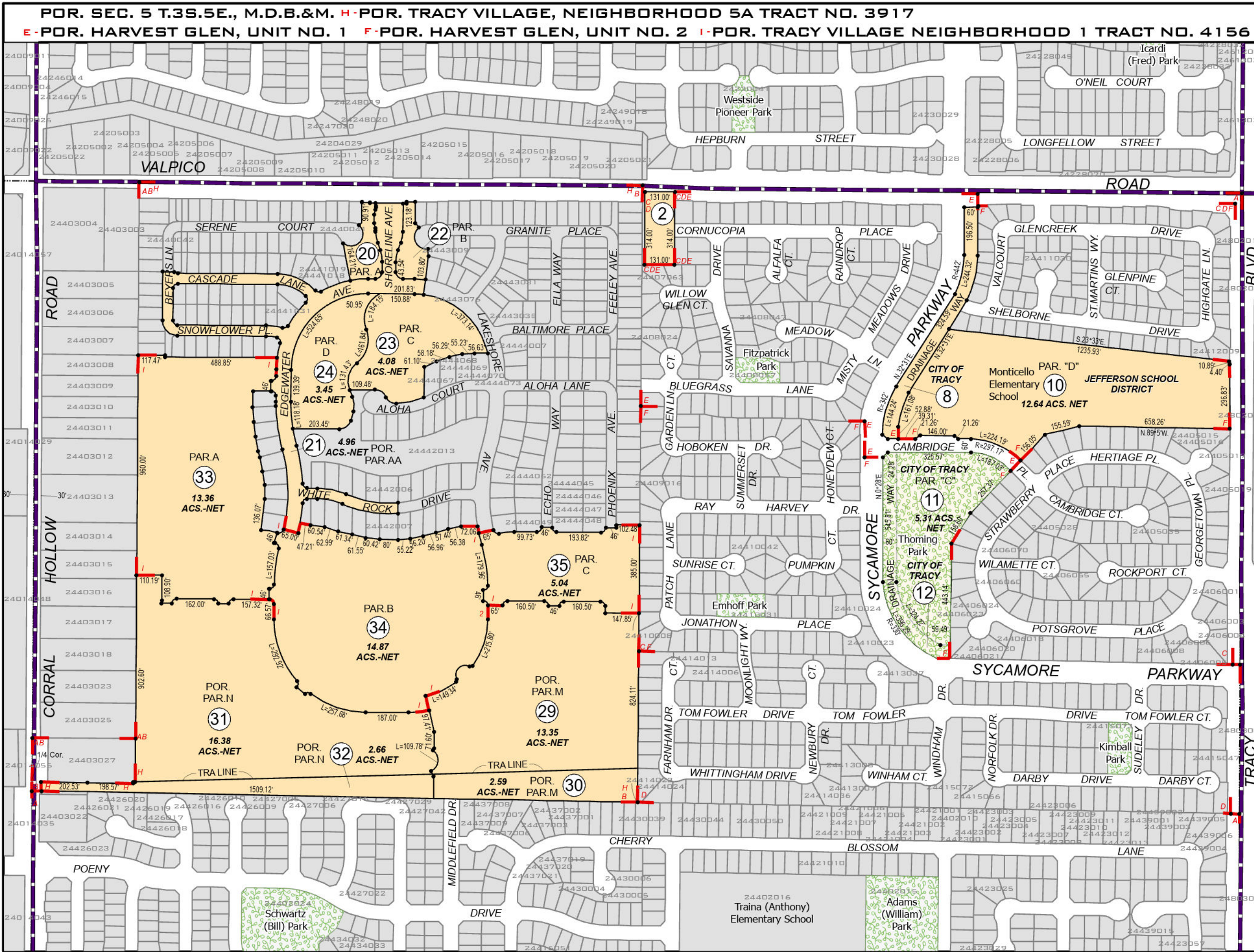
R.M. Bk. 08 Pg. 001  
 B - P.M. Bk. 08 Pg. 076  
 C - P.M. Bk. 13 Pg. 081  
 D - P.M. Bk. 14 Pg. 161  
 E - R.S. Bk. 30 Pg. 175  
 F - P.M. Bk. 18 Pg. 076

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

CITY OF TRACY  
 Assessor's Map Bk.214 Pg.43  
 County of San Joaquin, Calif.



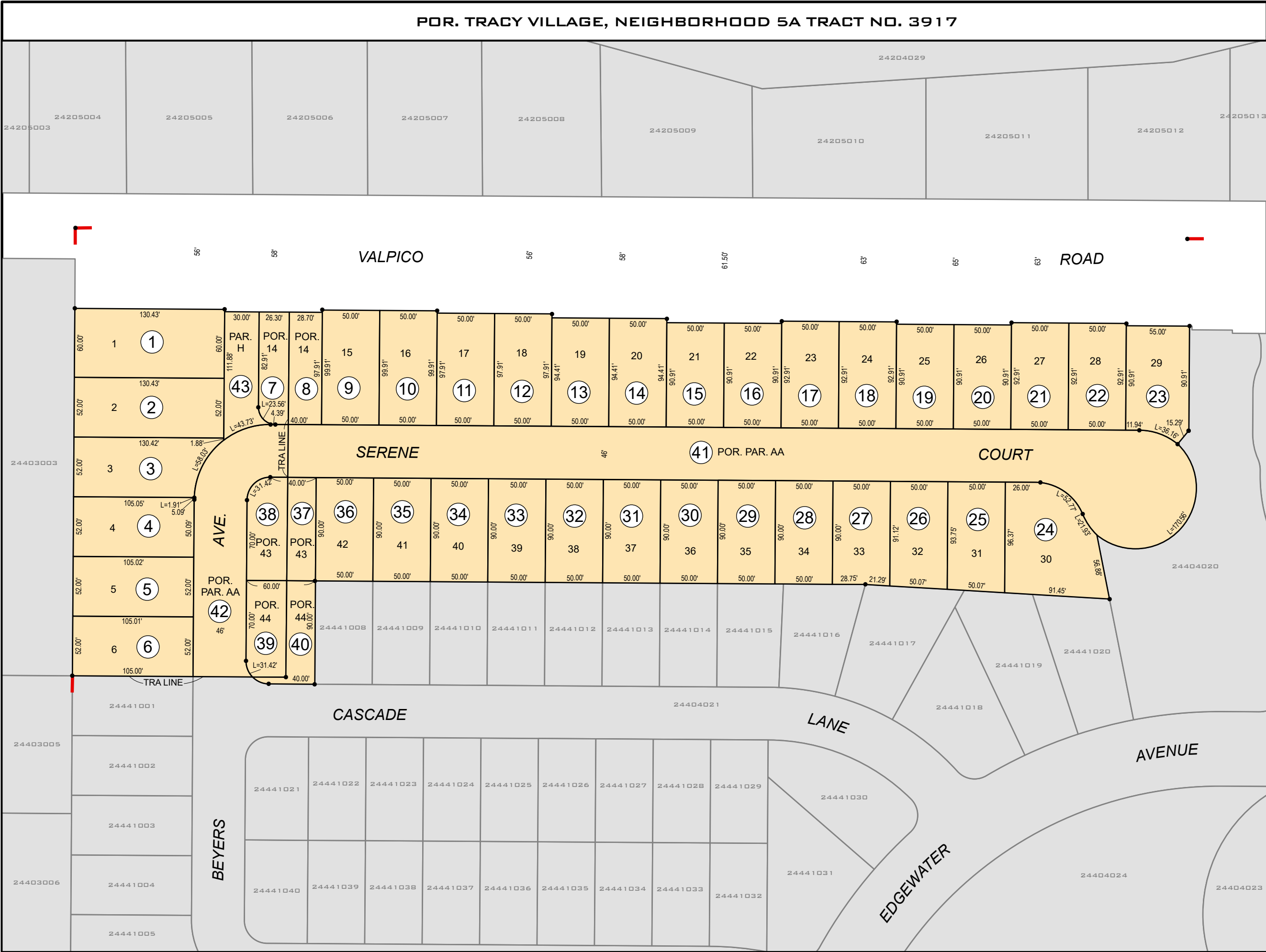
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# 244-40

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY AND IS NOT FOR THE INTENT OF INTERPRETING LEGAL BOUNDARY RIGHTS, ZONING REGULATIONS AND/OR LEGALITY OF LAND DIVISION LAWS.

**MAPPING/GIS**

0 20 40 60 80

1"=80'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book Page or Parcel Internal Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

**R.M. BK. 44 PG. 050**

SAN JOAQUIN COUNTY ASSESSORS PARCEL NUMBER ISSUED PER ROLL YEAR		
ROLL	PAR #	PAR #
23-24	43	

**BK. 244 PG. 40**

COUNTY OF SAN JOAQUIN, CA

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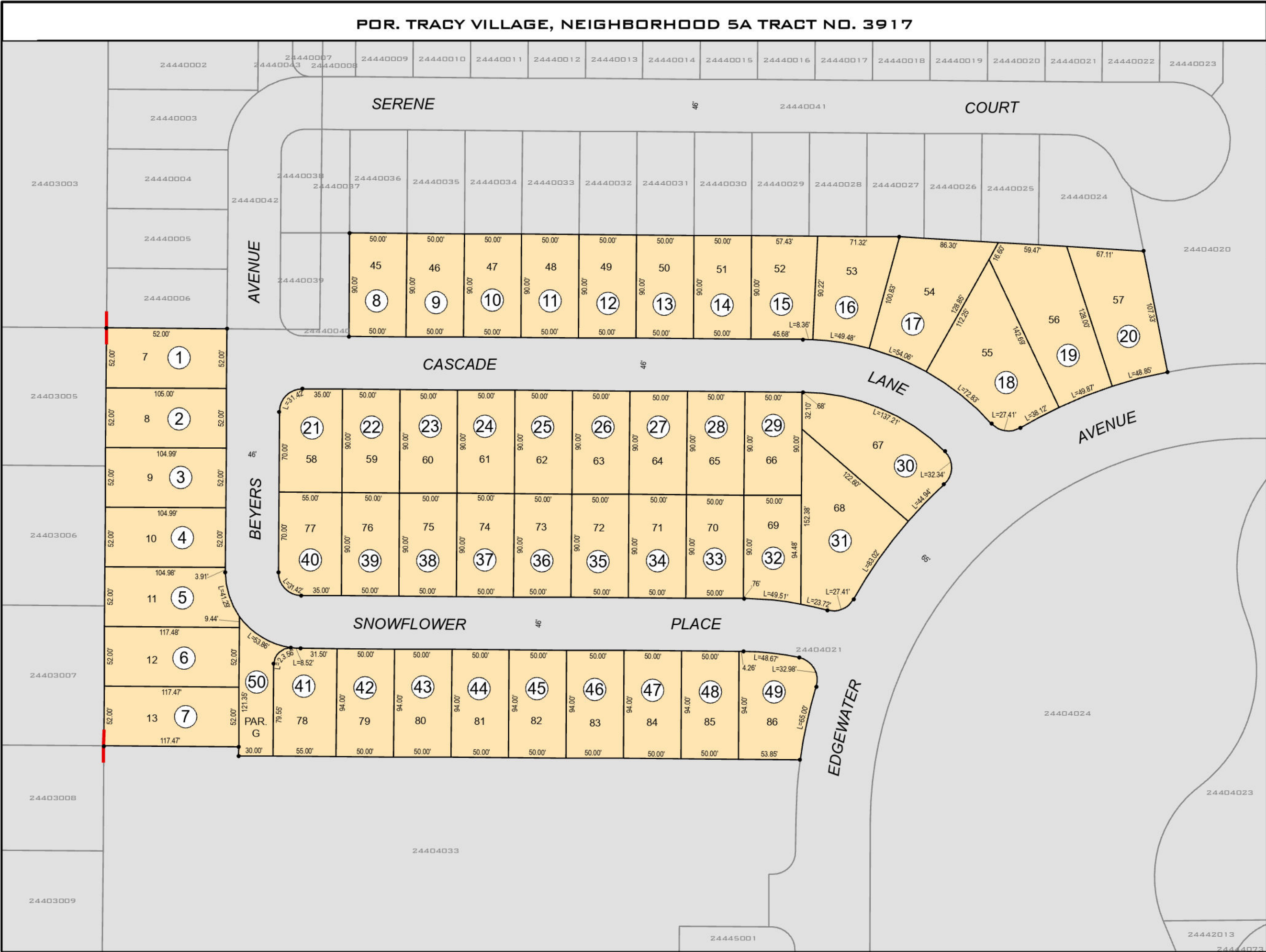
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ASSESSOR MAPPING/GIS 2023



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244-41

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MAPPING/GIS  
0 20 40 60 80  
1"=80'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 080

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
23-24	50	

BK. 244 PG. 41

COUNTY OF  
SAN JOAQUIN, CA

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ASSESSOR MAPPING/GIS 2023



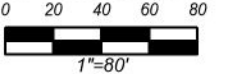
POR. TRACY VILLAGE, NEIGHBORHOOD 5A TRACT NO. 3917 A-POR. TRACY VILLAGE, NEIGHBORHOOD 2 TRACT NO. 4006

244-42

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY AND IS NOT FOR THE INTENT OF INTERPRETING LEGAL BOUNDARY RIGHTS, ZONING REGULATIONS AND/OR LEGALITY OF LAND DIVISION LAWS.



MAPPING/GIS



LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel



Assessors Book Boundary



R.M. BK. 44 PG. 050  
A-R.M. BK. 44 PG. 058

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
23-24	14	37

BK. 244 PG. 42

COUNTY OF  
SAN JOAQUIN, CA

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AVENUE

EDGEWATER

WHITE

ROCK

ALOHA

COURT

DRIVE

AVENUE

LAKE SHORE

PAR. E 13  
3.25 ACS. NET

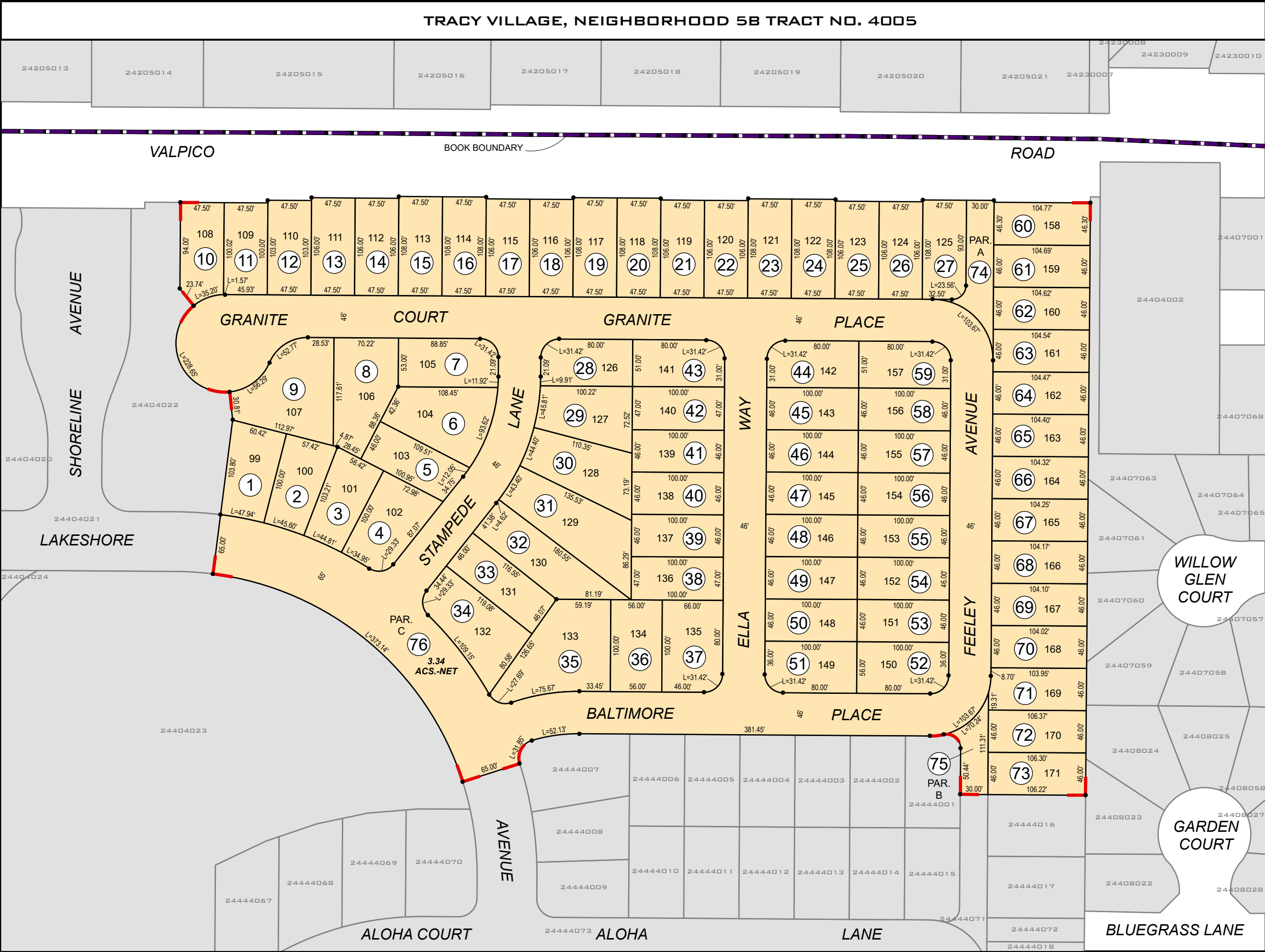
PAR. F

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# 244-43

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**MAPPING/GIS**  
0 20 40 60 80 100  
1"=100'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book Page or Parcel Internal Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

**R.M. BK. 44 PG. 057**

SAN JOAQUIN COUNTY ASSESSORS PARCEL NUMBER ISSUED PER ROLL YEAR		
ROLL	PAR #	PAR #
23-24	76	

**BK. 244 PG. 43**  
**COUNTY OF SAN JOAQUIN, CA**  
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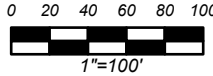
POR. TRACY VILLAGE, NEIGHBORHOOD 2 TRACT NO. 4006

244-44

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY AND IS NOT FOR THE INTENT OF INTERPRETING LEGAL BOUNDARY RIGHTS, ZONING REGULATIONS AND/OR LEGALITY OF LAND DIVISION LAWS.



MAPPING/GIS



LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel



Assessors Book Boundary



R.M. BK. 44 PG. 058

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
23-24	73	

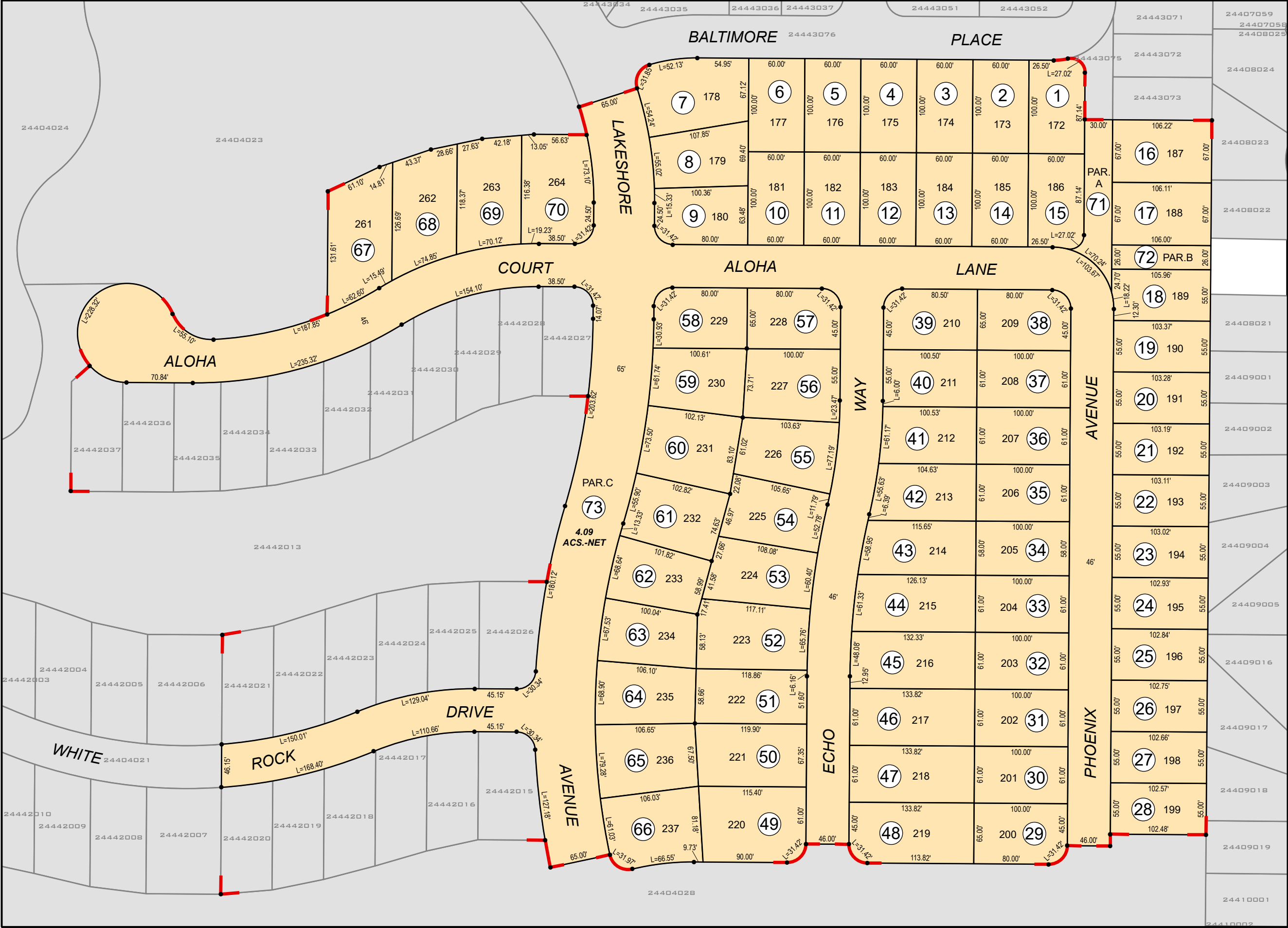
BK. 244 PG. 44

COUNTY OF  
SAN JOAQUIN, CA

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ASSESSOR MAPPING/GIS 2023

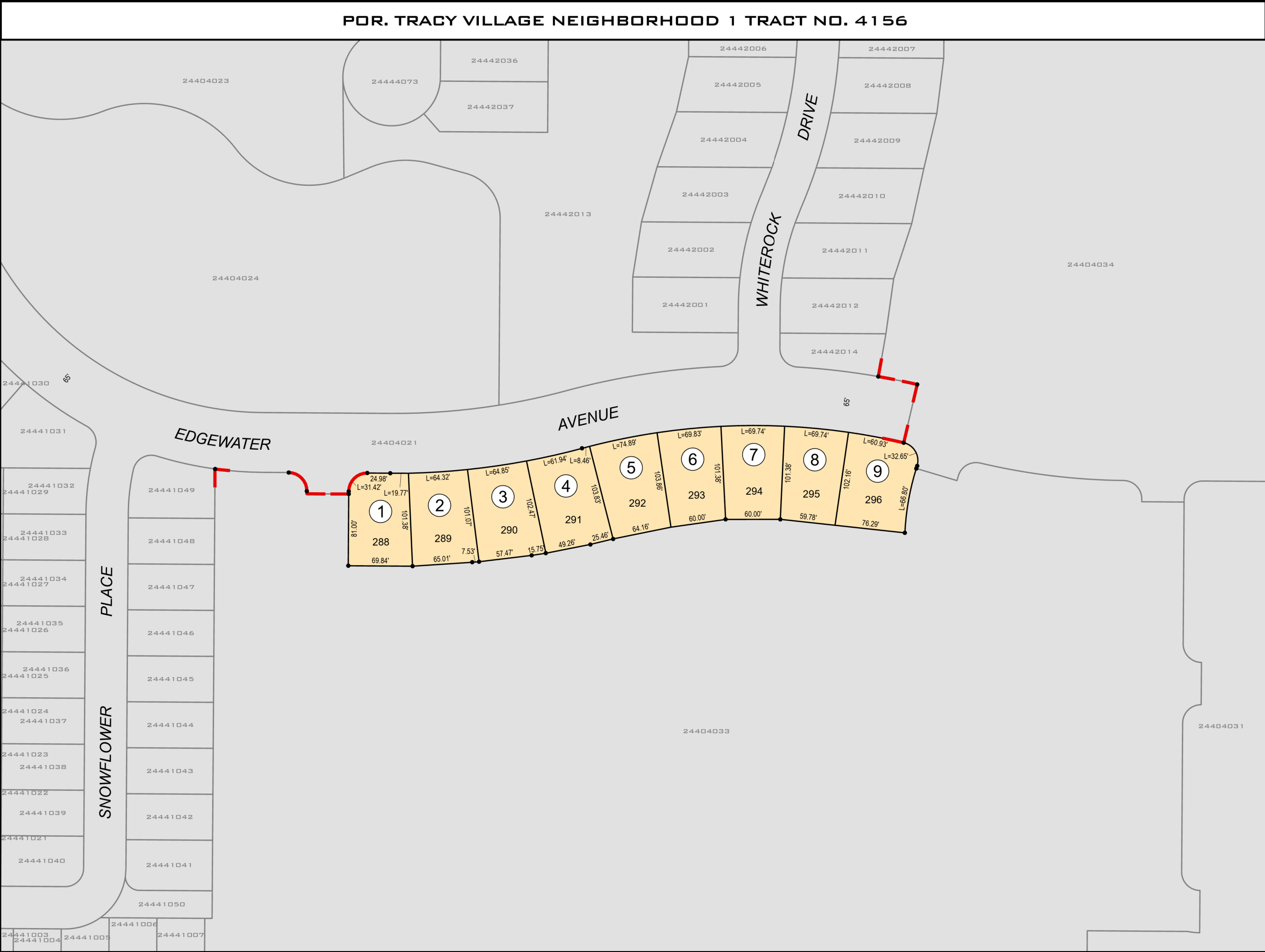
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# 244-45

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**MAPPING/GIS**  
0 20 40 60 80 100  
1"=100'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book Page or Parcel Internal Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

**R.M. BK. 44 PG. 065**

**SAN JOAQUIN COUNTY**  
**ASSESSORS PARCEL**  
**NUMBER ISSUED PER**  
**ROLL YEAR**

ROLL	PAR #	PAR #
24-25	9	

**BK. 244 PG. 45**  
**COUNTY OF**  
**SAN JOAQUIN, CA**  
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Bk.  
209

Bk.  
240

LAMMERS  
ROAD

SEC. 1 T.3S.R.4E. M.D.B.&M.  
F - POR. TRACY HILLS VILLAGE 9B,  
TRACT 4084

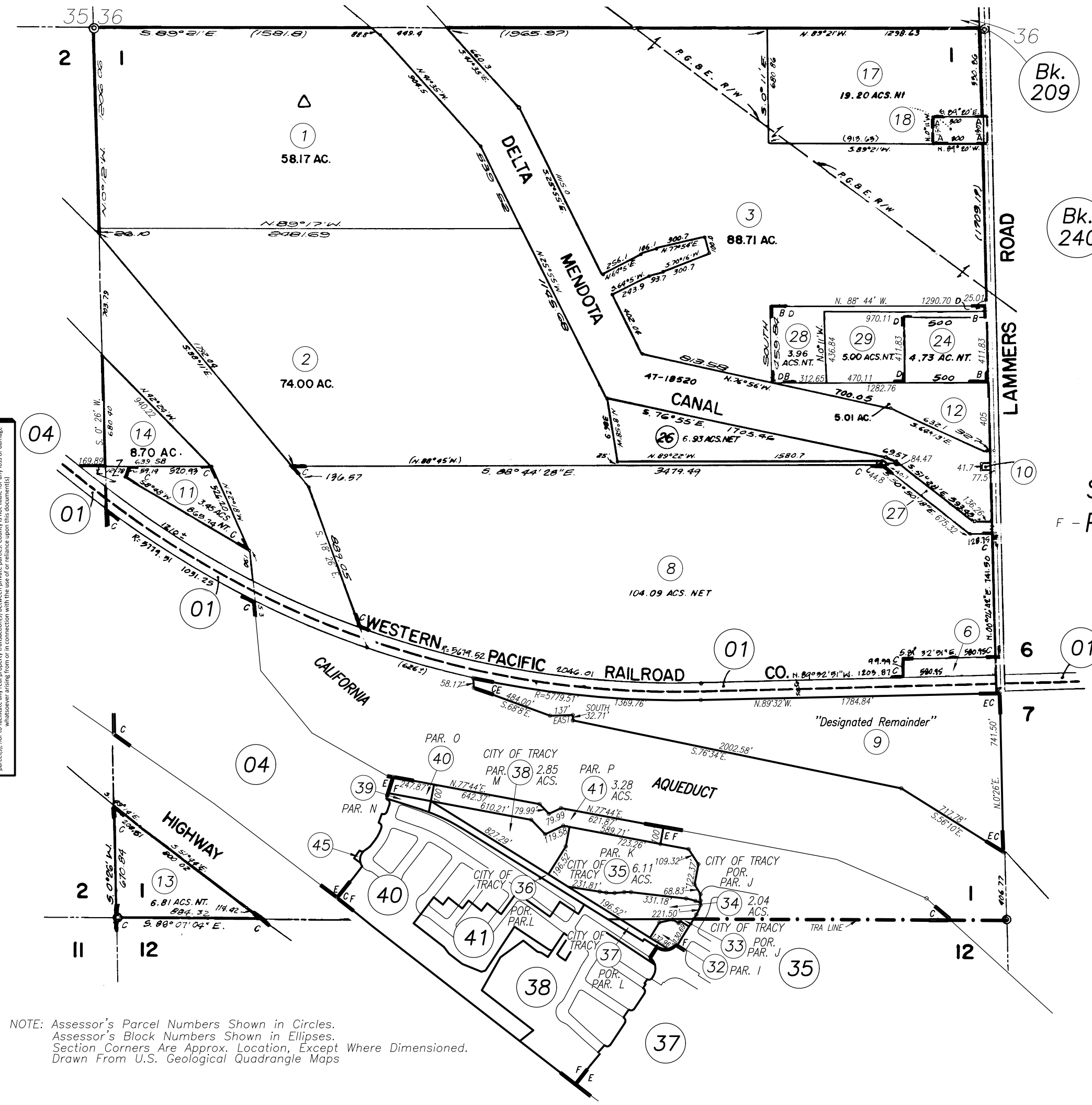
A - P. M. Bk. 09 Pg. 232  
B - P. M. Bk. 09 Pg. 082  
R. S. Bk. 30 Pg. 164  
C - R. S. Bk. 33 Pg. 057  
D - P. M. Bk. 22 Pg. 027  
E - P. M. Bk. 26 Pg. 179  
F - R. M. Bk. 44 Pg. 002

△ - WILLIAMSON ACT PARCELS

HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
84-85	16		
85-86	18		
89-90	19		
90-91	25		
21-22	31		
22-23	43		
23-24	44		
24-25	45		

Assessor's Map Bk.251 Pg.05  
County of San Joaquin, Calif.

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NOTE: Assessor's Parcel Numbers Shown in Circles.  
Assessor's Block Numbers Shown in Ellipses.  
Section Corners Are Approx. Location, Except Where Dimensioned.  
Drawn From U.S. Geological Quadrangle Maps



POR. SECS. 2 & 3 T.2S. R.6E., M.D.B.&M.

POR. TRACY HILLS VILLAGE 9A, TRACT NO. 4083

251-06

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY AND IS NOT FOR THE INTENT OF INTERPRETING LEGAL BOUNDARY RIGHTS, ZONING REGULATIONS AND/OR LEGALITY OF LAND DIVISION LAWS.



MAPPING/GIS  
0 300 600 900 1,200  
1"=1200'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

A- R.S. BK. 33 PG. 057  
B- R.M. BK. 26 PG. 077  
C- P.M. BK. 26 PG. 179  
D- R.M. BK. 44 PG. 001  
E- P.M. BK. 27 PG. 041

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

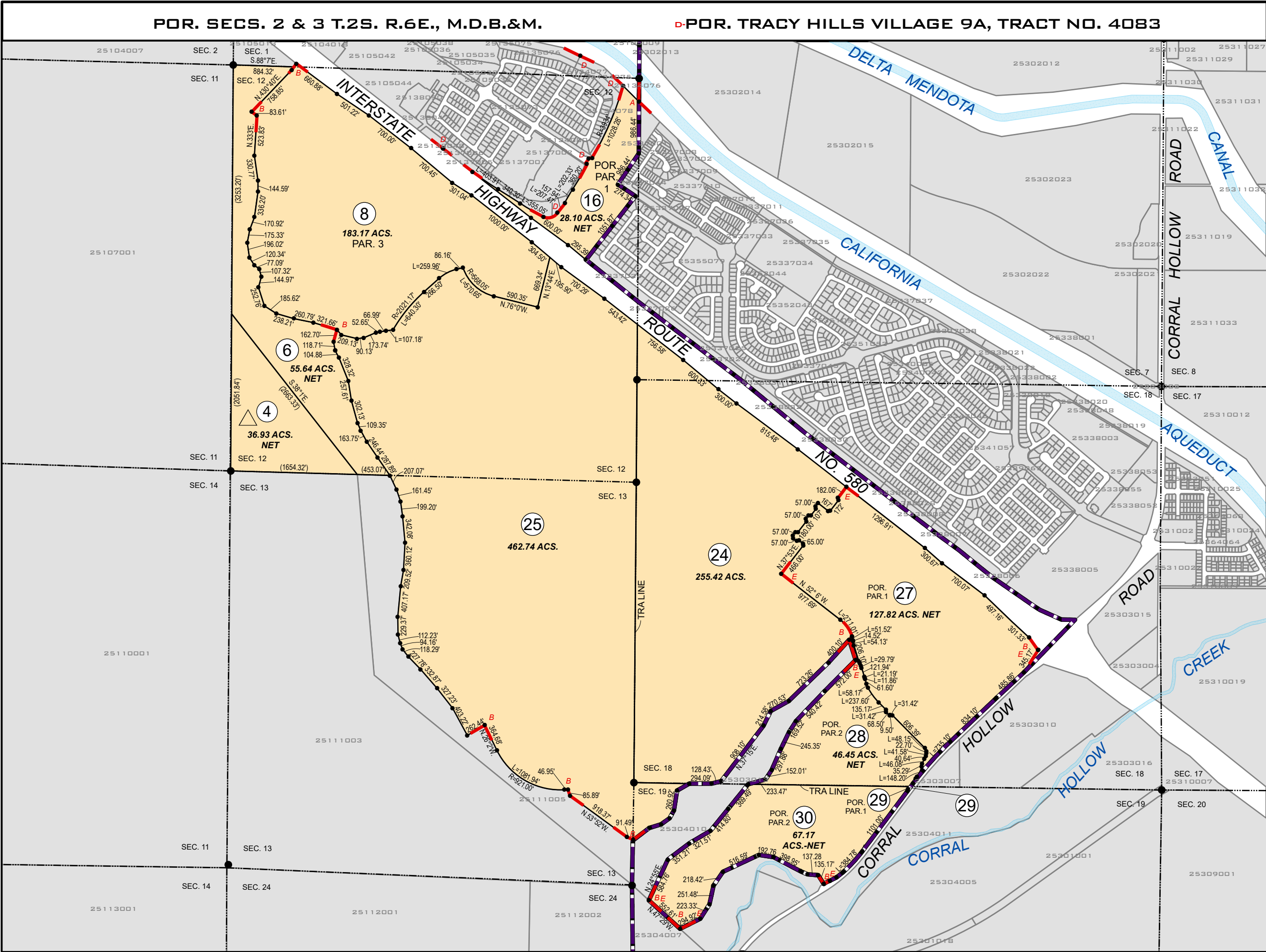
ROLL	PAR #	PAR #
99-20	6	
15-16	9	
18-19	13	
21-22	16	
22-23	22	26
23-24	28	30

BK. 251 PG. 06

COUNTY OF  
SAN JOAQUIN, CA

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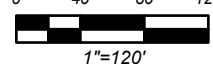
POR. TRACY HILLS VILLAGE 9A, TRACT NO. 4083

251-34

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MAPPING/GIS



LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 001

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

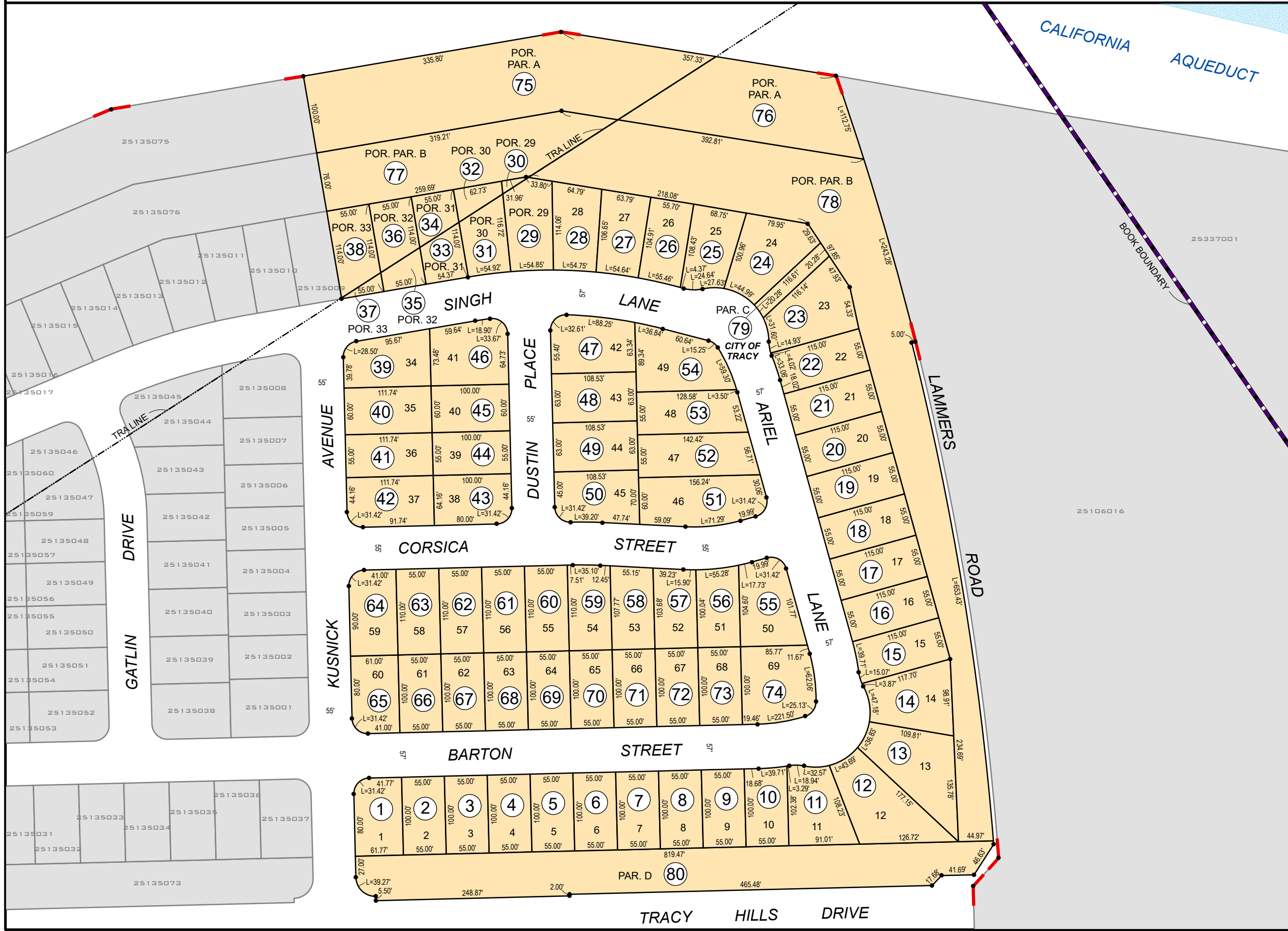
ROLL	PAR #	PAR #
22-23	80	

BK. 251 PG. 34

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SAN JOAQUIN, CA

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POR. TRACY HILLS VILLAGE 9B, TRACT NO. 4084

251-35

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MAPPING/GIS  
0 40 80 120  
1"=120'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG.002

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

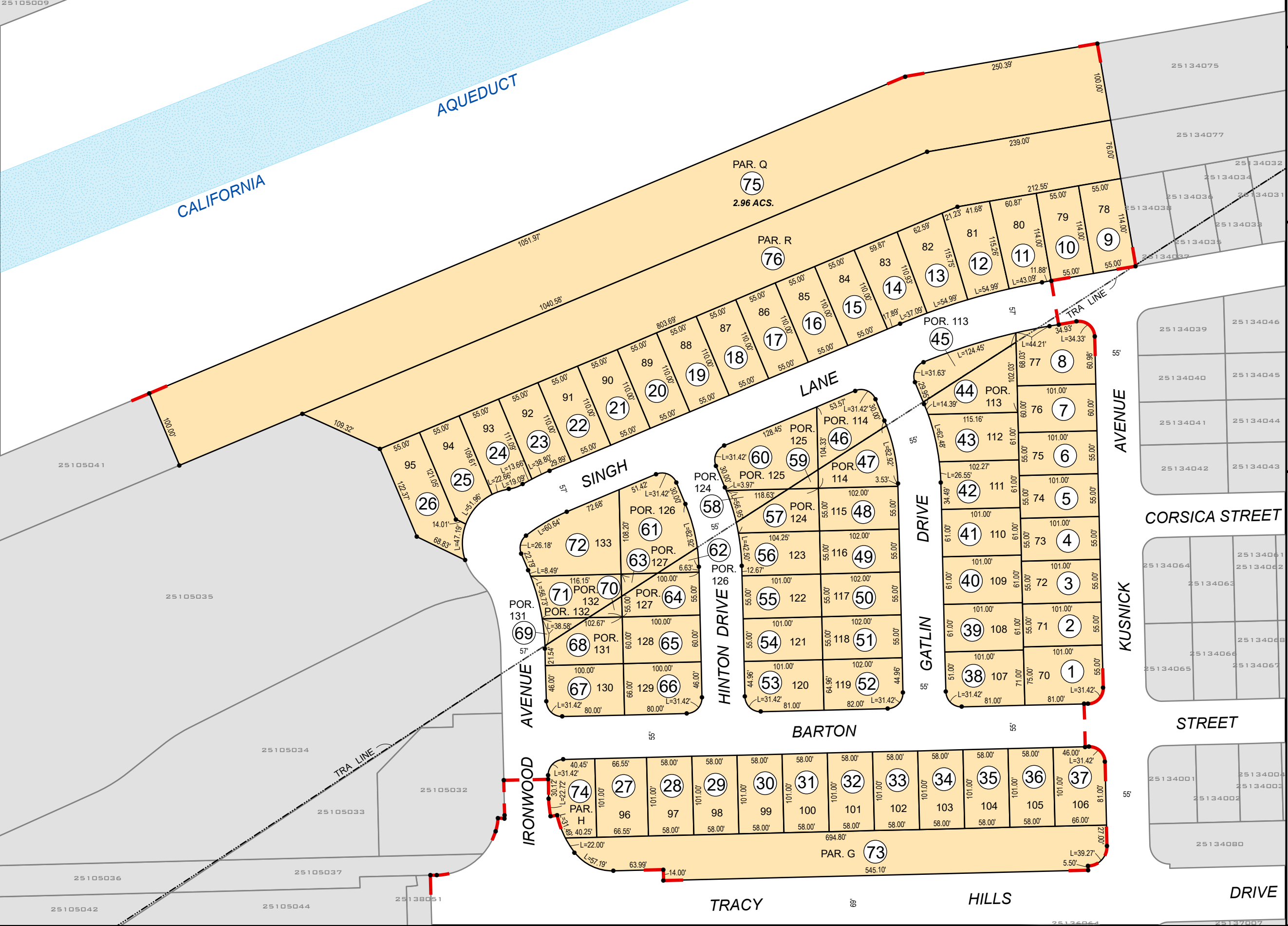
ROLL	PAR #	PAR #
22-23	76	

BK. 251 PG. 35

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SAN JOAQUIN, CA

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POR. TRACY HILLS VILLAGE 10C TRACT NO. 4085

A - POR. TRACY HILLS VILLAGE 9A, TRACT NO. 4083

251-36

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MAPPING/GIS

0 25 50 75 100

1"=100'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel



Assessors Book Boundary



R.M. BK. 44 PG. 021  
A- R.M. BK. 44 PG. 001

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

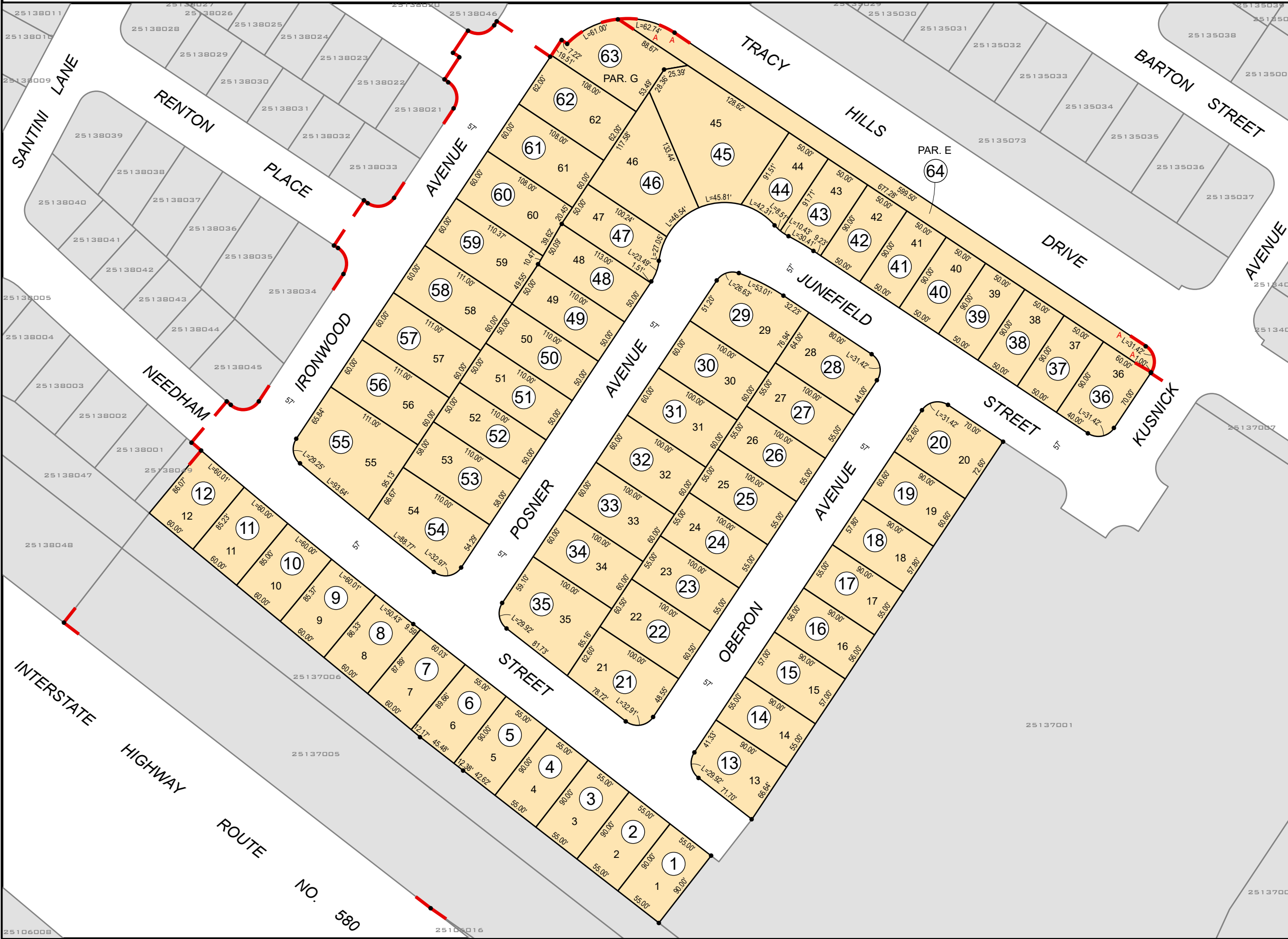
ROLL	PAR #	PAR #
23-24	64	

BK. 251 PG. 36

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MAPPING/GIS

0 25 50 75 100



1"=150'

LEGEND

Example of a Standard  
Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision  
Map

P.M. = Recorded Parcel  
Map

R.S. = Recorded Survey  
Map

Williamson Act Parcel



Assessors Book Boundary



R.M. BK. 44 PG. 021  
A- R.M. BK. 44 PG. 001

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
23-24	07	

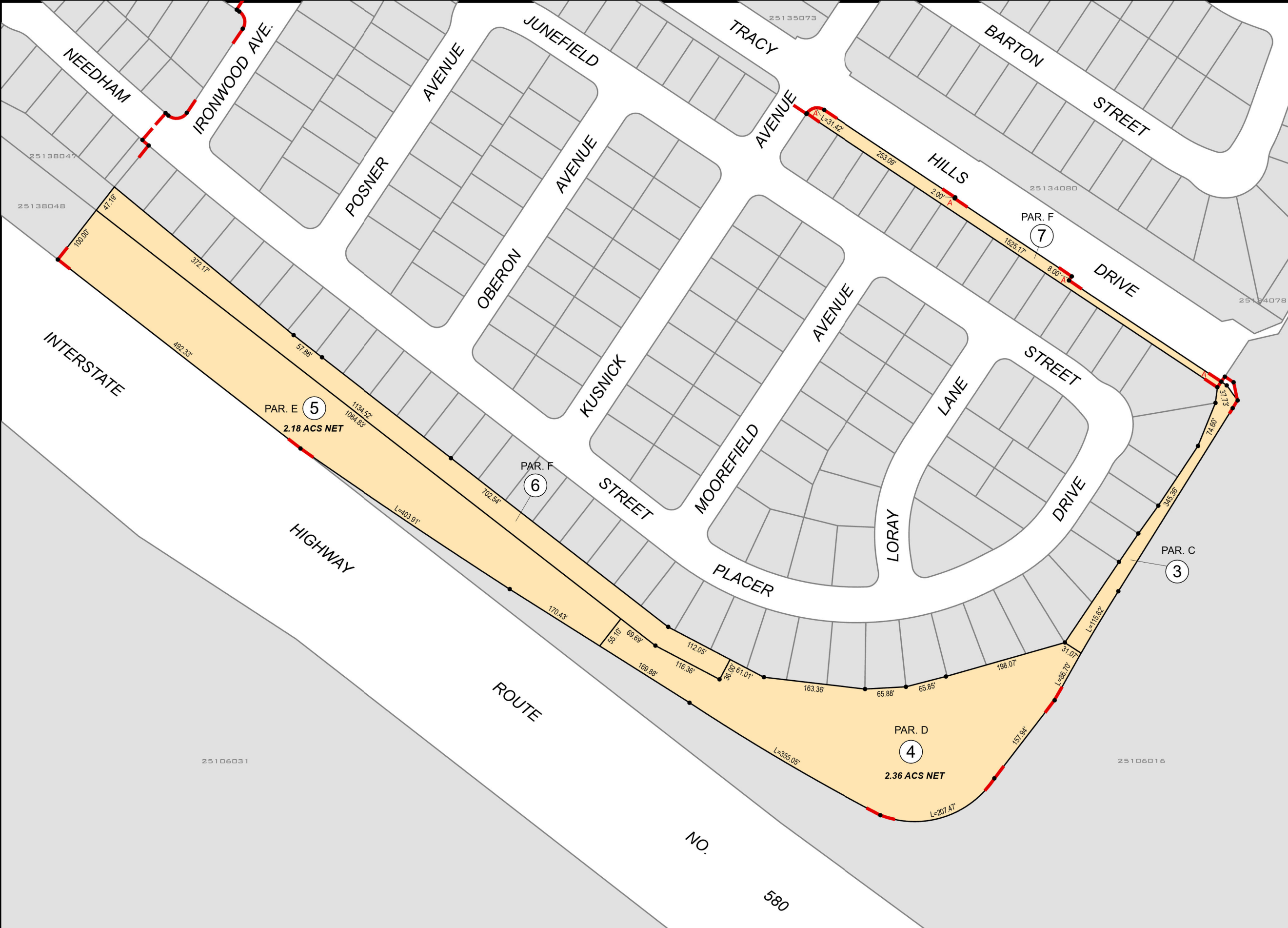
BK. 251 PG. 37

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TRACY HILLS VILLAGE 1 1 A - TRACT NO. 4086

251-38

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MAPPING/GIS  
0 25 50 75 100  
1"=100'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 024

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
23-24	51	

BK. 251 PG. 38

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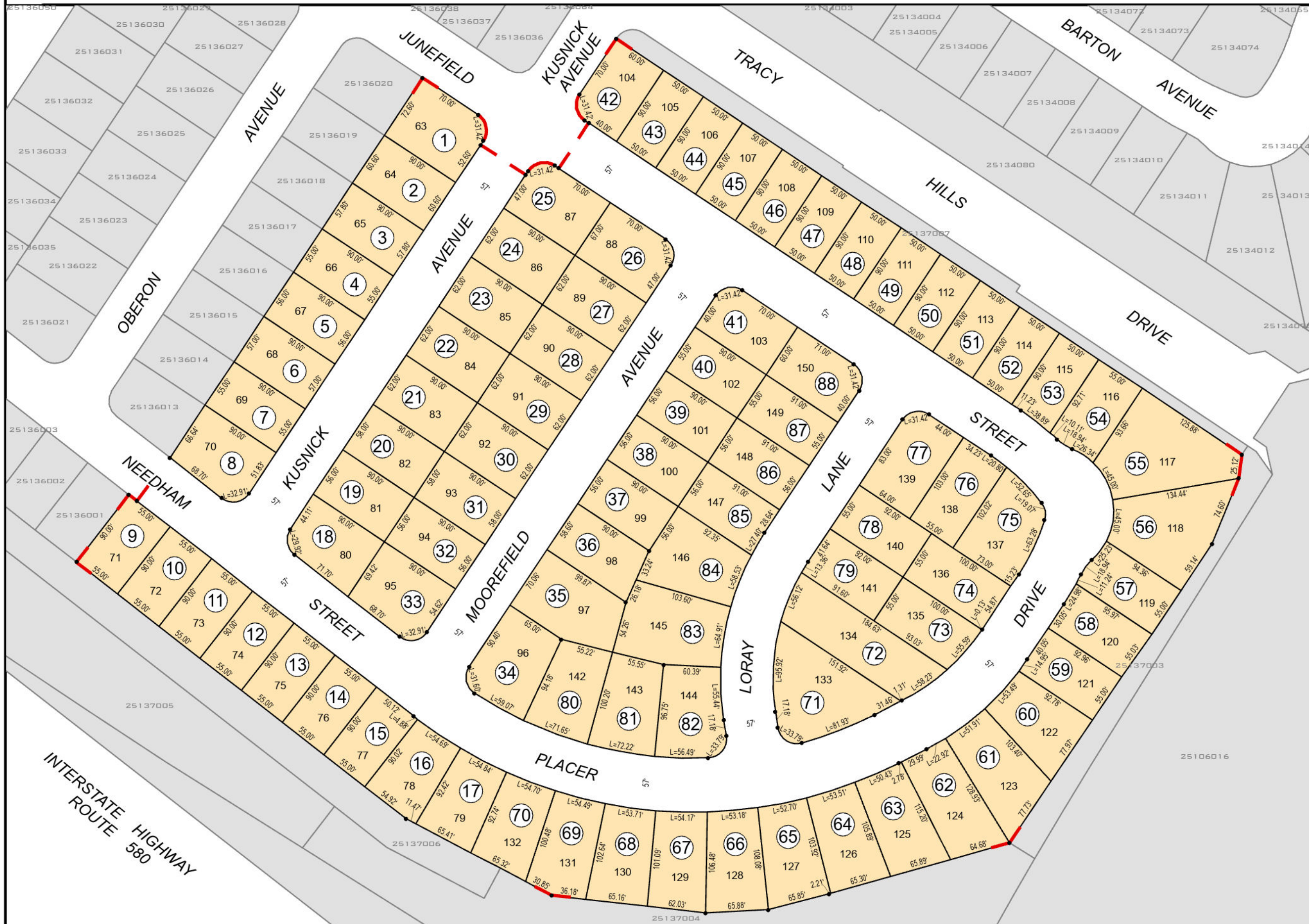


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TRACY HILLS VILLAGES 10A AND 10B TRACT NO. 4112



251-39

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MAPPING/GIS

0 25 50 75 100  
1"=100'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 063

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
24-25	88	

BK. 251 PG. 39

COUNTY OF  
SAN JOAQUIN, CA

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ASSESSOR MAPPING/GIS 2023

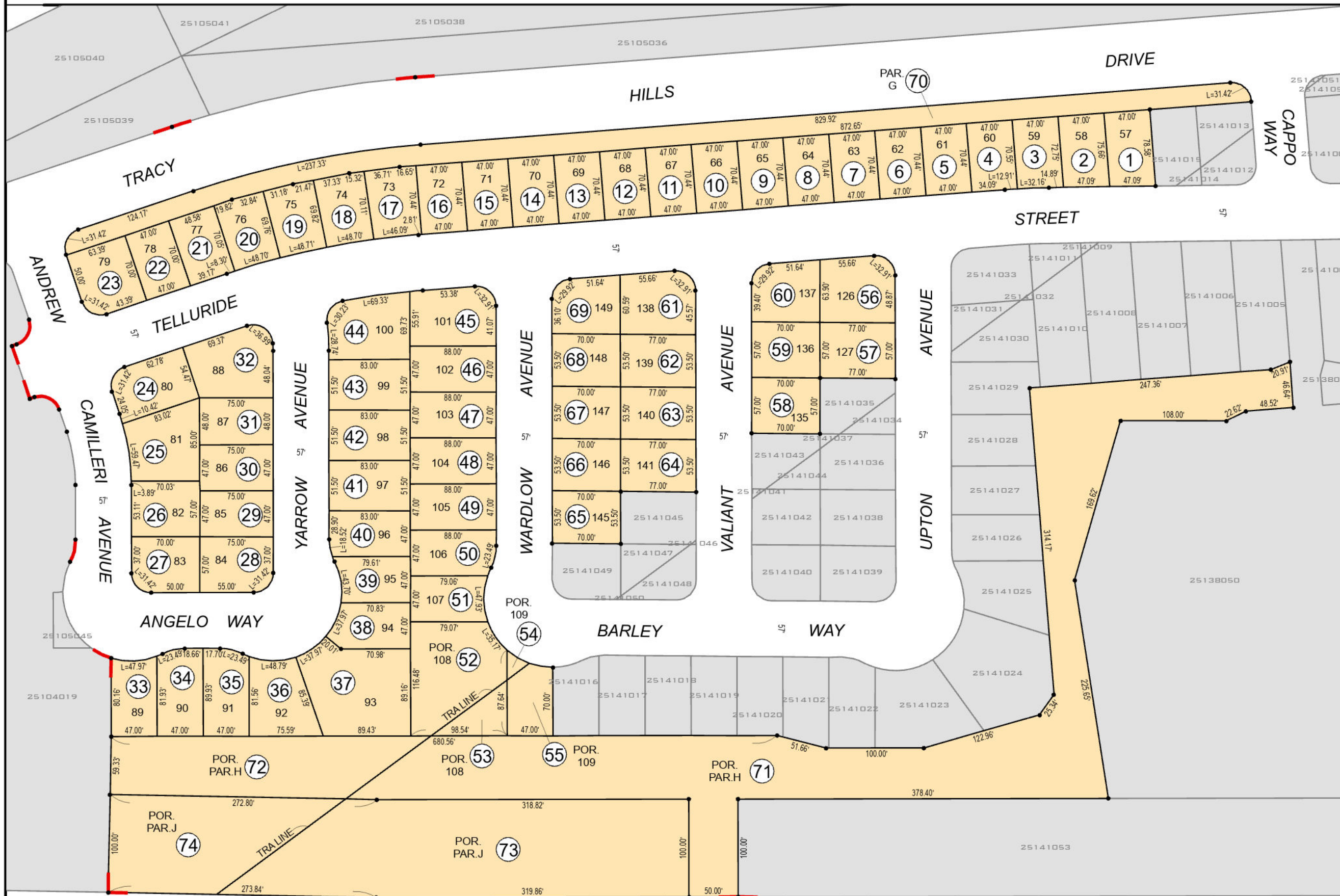


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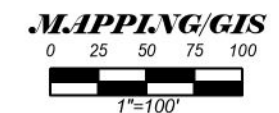


POR. TRACY HILLS VILLAGE 11B TRACT NO. 4114



251-40

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LEGEND

Example of a Standard Assessors Parcel Number (APN)  
**000-000-000-000**  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 064

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
24-25	74	

BK. 251 PG. 40

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INTERSTATE

HIGHWAY

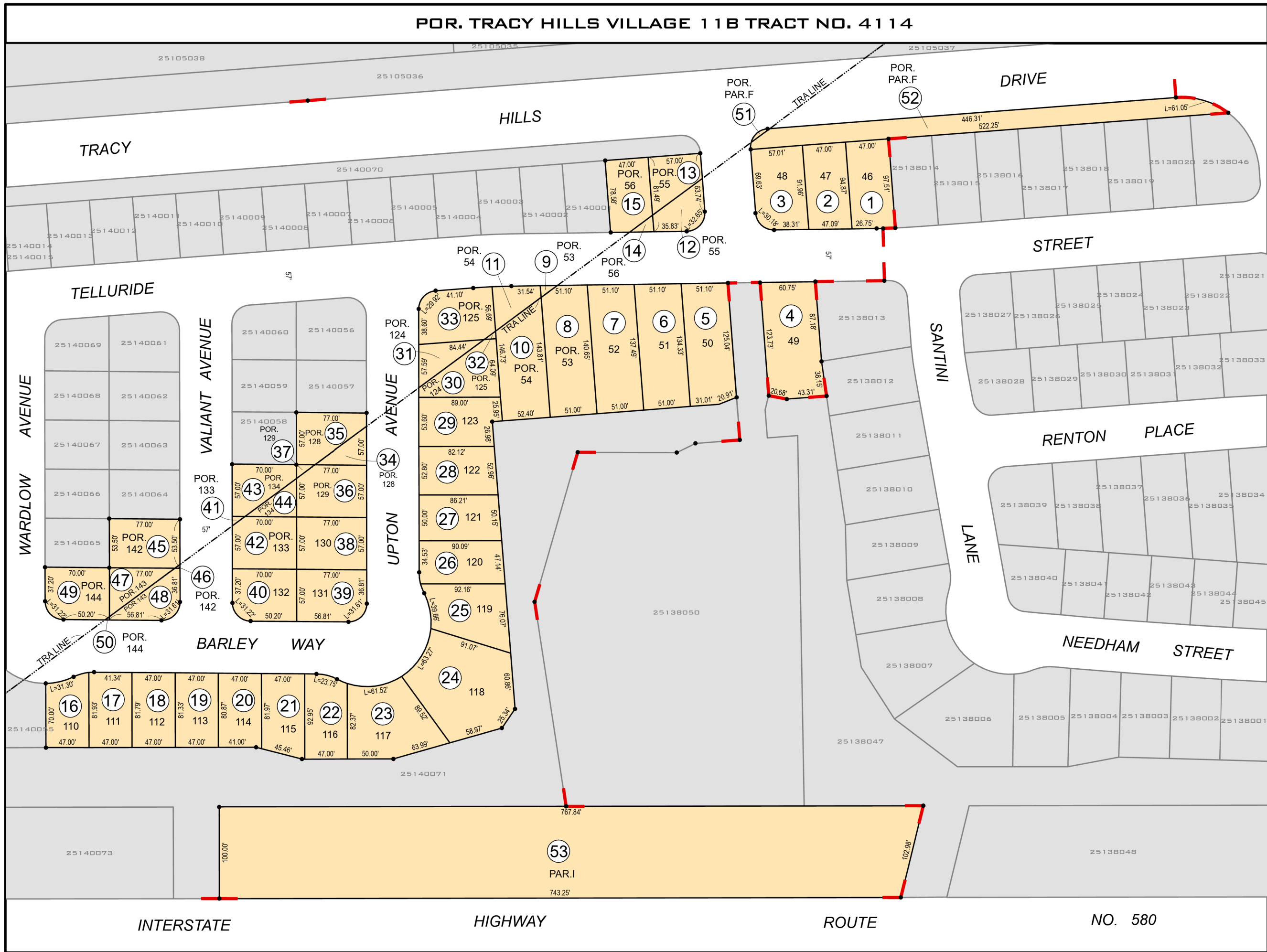
ROUTE

NO. 580



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251-41

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MAPPING/GIS  
0 20 40 60 80 100  
1"=100'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000  
Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

R.M. BK. 44 PG. 064

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
24-25	53	

BK. 251 PG. 41

COUNTY OF

SAN JOAQUIN, CA

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ASSESSOR MAPPING/GIS 2024



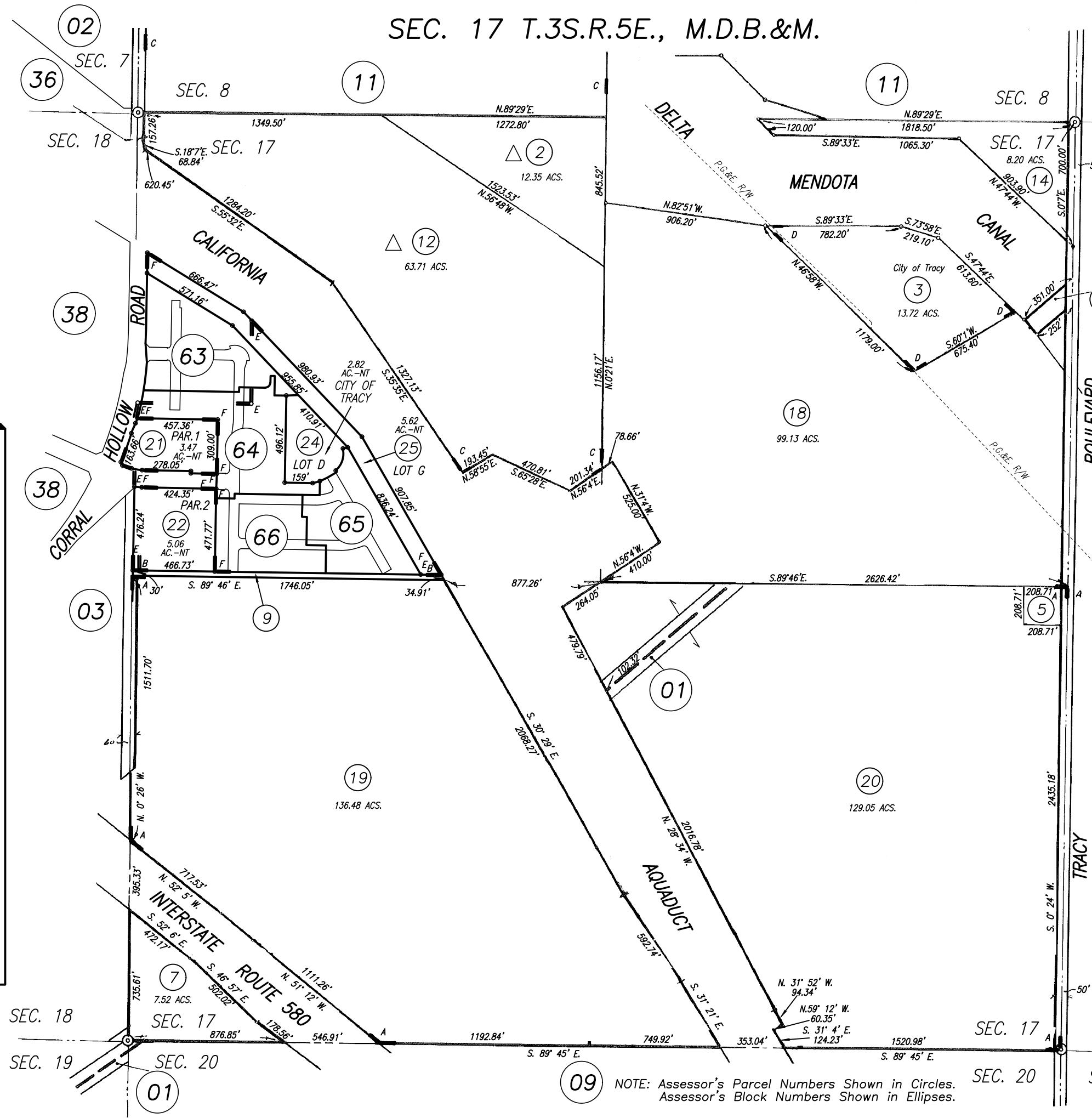
E-KT PROPERTY I  
TRACT NO. 4013  
F-POR. KT PROPERTY II,  
TRACT NO. 4037

- A - R. S. Bk. 28 Pg. 020
- B - P. M. Bk. 10 Pg. 064
- C - R. S. Bk. 29 Pg. 138
- D - R. S. Bk. 29 Pg. 143
- E - R. M. Bk. 43 Pg. 149
- F - R. M. Bk. 43 Pg. 200

△- Williamson Act Parcels

HIGHEST A.P.N. USED			
YEAR	PAR. #	PAR. #	PAR. #
86-87	14		
87-88	16		
92-93	17		
97-98	18		
18-19	20		
21-22	23		
22-23	25		

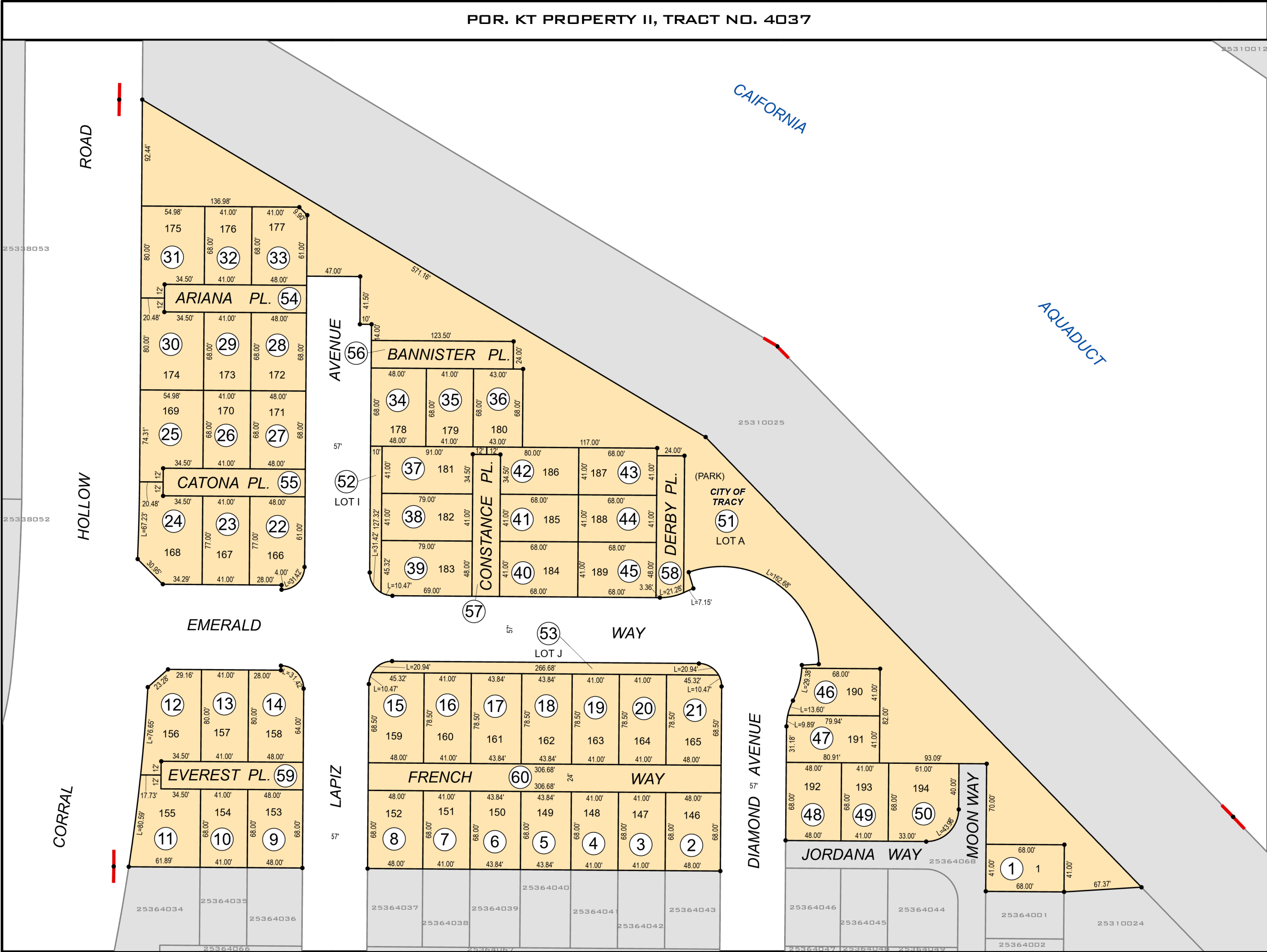
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NOTE: Assessor's Parcel Numbers Shown in Circles.  
Assessor's Block Numbers Shown in Ellipses.



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253-63

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MAPPING/GIS

1"=80'

LEGEND

Example of a Standard Assessors Parcel Number (APN)

000-000-000-000

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map

P.M. = Recorded Parcel Map

R.S. = Recorded Survey Map

Williamson Act Parcel



Assessors Book Boundary



R.M. BK. 43 PG. 200

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
22-23	60	

BK. 253 PG. 63

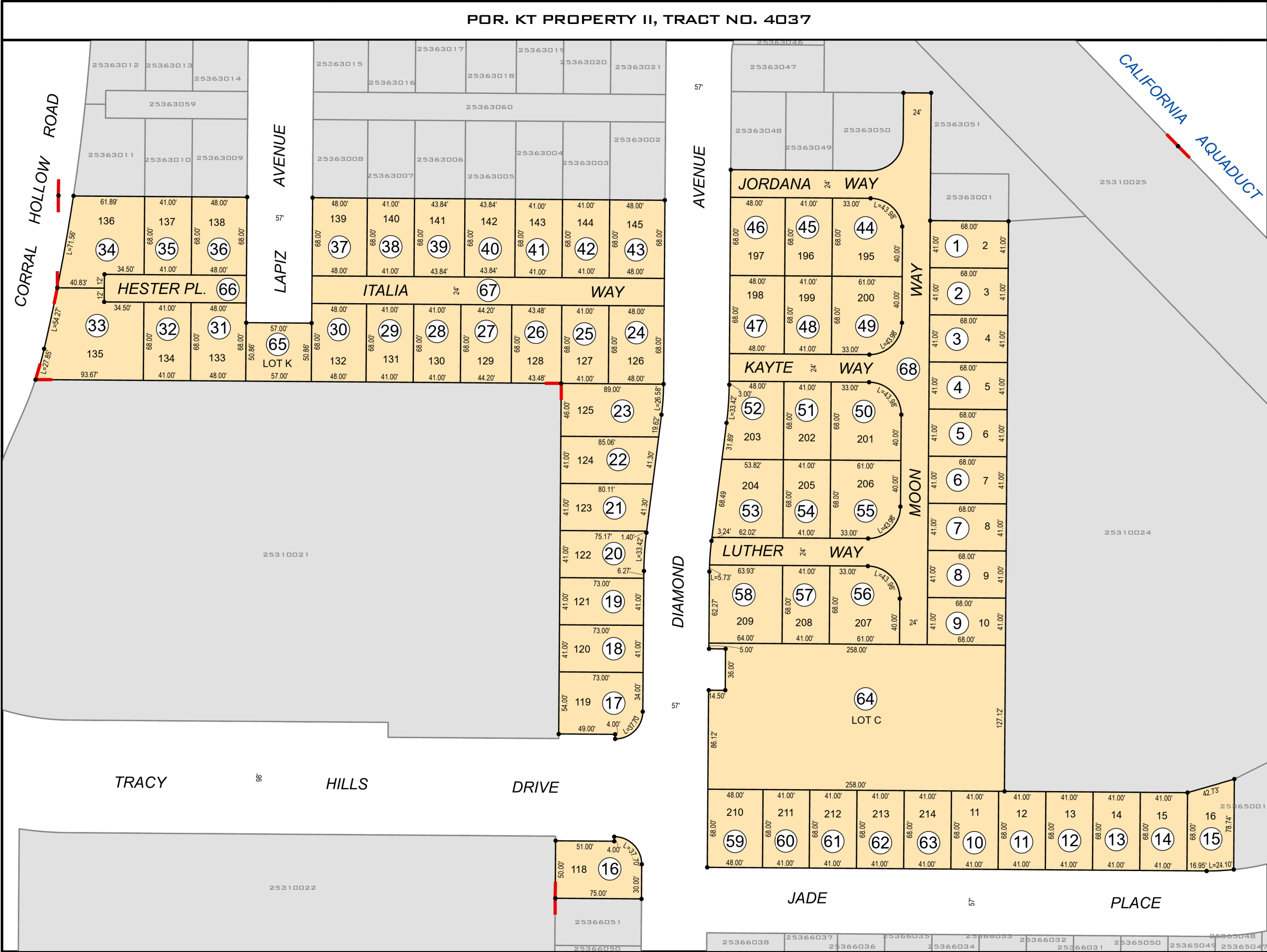
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SAN JOAQUIN, CA

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# 253-64

THIS MAP IS FOR ASSESSMENT PURPOSES ONLY AND IS NOT FOR THE INTENT OF INTERPRETING LEGAL BOUNDARY RIGHTS, ZONING REGULATIONS AND/OR LEGALITY OF LAND DIVISION LAWS.

**MAPPING/GIS**

1"=80'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book	Page or Block	Parcel Number	Internal Use
------	---------------	---------------	--------------

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

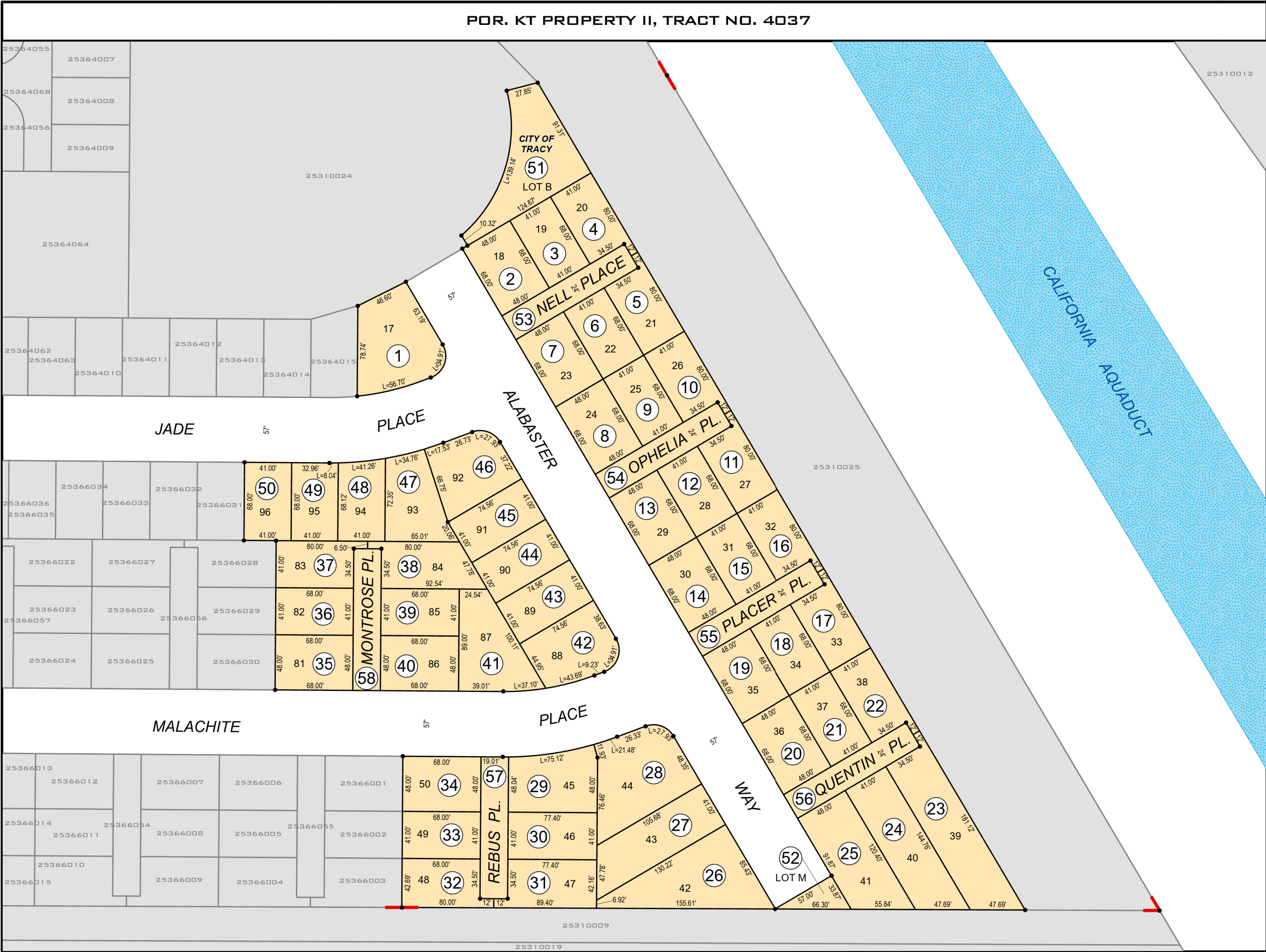
**R.M. BK. 43 PG. 200**

SAN JOAQUIN COUNTY ASSESSORS PARCEL NUMBER ISSUED PER ROLL YEAR		
ROLL	PAR #	PAR #
22-23	68	

**BK. 253 PG. 64**  
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# 253-65

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**MAPPING/GIS**

0 80  
1"=80'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

**R.M. BK. 43 PG. 200**

SAN JOAQUIN COUNTY  
ASSESSORS PARCEL  
NUMBER ISSUED PER  
ROLL YEAR

ROLL	PAR #	PAR #
22-23	58	

**BK. 253 PG. 65**

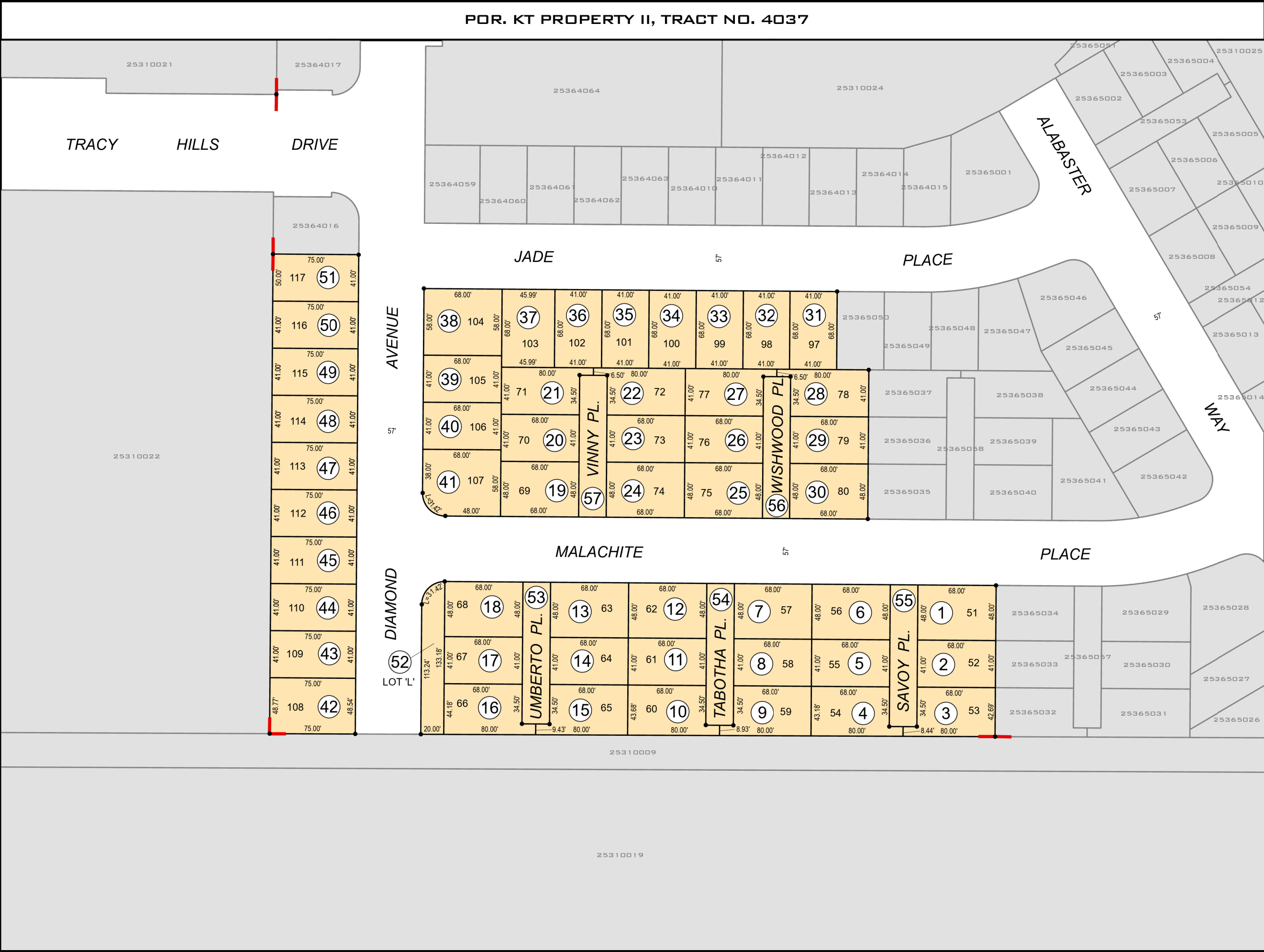
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SAN JOAQUIN, CA

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# 253-66

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**MAPPING/GIS**

1"=80'

## LEGEND

Example of a Standard Assessors Parcel Number (APN)

**000-000-000-000**

Book Page or Parcel Internal  
Block Number Use

R.M. = Recorded Subdivision Map  
P.M. = Recorded Parcel Map  
R.S. = Recorded Survey Map

Williamson Act Parcel

Assessors Book Boundary

**R.M. BK. 43 PG. 200**

SAN JOAQUIN COUNTY ASSESSORS PARCEL NUMBER ISSUED PER ROLL YEAR		
ROLL	PAR #	PAR #
22-23	57	

**BK. 253 PG. 66**

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