



GOODWIN CONSULTING GROUP

**CITY OF HAYWARD  
COMMUNITY FACILITIES DISTRICT NO. 1  
(EDEN SHORES)**

**CFD TAX ADMINISTRATION REPORT FOR  
FISCAL YEAR 2016-17**

**December 16, 2016**

***Community Facilities District No. 1  
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 Hayward Community Facilities District No. 1 (Eden Shores) (the “CFD” or “CFD No. 1”):

### **Fiscal Year 2016-17 Special Tax Levy**

<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
272	\$575,822

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 2016-17**

<b>Tax Category</b>	<b>Units or Acres</b>
Developed Property	261 Units
Final Map Property	0.00 Acres
Undeveloped Property	39.81 Acres

For more information regarding the status of development in CFD No. 1, please see Section V of this report.

### **Delinquency Summary**

<b>Delinquent Amount for FY 2015-16 (as of June 30, 2016)</b>	<b>Total Levy for FY 2015-16</b>	<b>Delinquency Rate</b>
\$1,506	\$575,822	0.26%

For additional delinquency information, including historical delinquency rates, please see Section IX of this report.

## Outstanding Bonds Summary

### Special Tax Refunding Bonds, Series 2013

<b>Issuance Date</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
October 2013	\$7,076,294	\$928,224*	\$6,148,070*

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

For more information about the bond proceeds, please see Section XI of this report.

## ***I. INTRODUCTION***

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### **City of Hayward Community Facilities District No. 1**

On July 9, 2002, the qualified landowner electors in the City of Hayward CFD No. 1 voted to authorize the levy of a Mello-Roos special tax on taxable property within CFD No. 1. The landowners also voted to incur bonded indebtedness, secured by special taxes levied in CFD No. 1, in an amount not to exceed \$9,965,000. On August 14, 2002, the City of Hayward (the “City”) issued the CFD No. 1 Special Tax Bonds, Series 2002 (the “Series 2002 Bonds”) in the aggregate principal amount of \$9,965,000. In October 2013, the outstanding Series 2002 Bonds were refunded and defeased with the issuance of \$7,076,294 in bonds (the “Series 2013 Refunding Bonds” or the “Bonds”).

CFD No. 1, which is located in the southwestern portion of the City, encompasses a 119-acre site that is part of a larger development known as the Eden Shores Business Park. Initially, the project was expected to include 1.5 million square feet of light industrial, office, research and development, and retail space, as well as a 25-acre sports park. Through negotiations between the City and the landowners in 2006, land within CFD No. 1 was rezoned to include residential development. Due to the rezoning of the land, the City was asked by the owners of property in CFD No. 1 to amend and restate the Rate and Method of Apportionment of Special Tax (the “RMA”) to (i) form two improvement areas in CFD No. 1; and (ii) amend the special taxes levied in CFD No. 1.

On June 19, 2007, the City Council approved the Resolution of Change for CFD No. 1, which approved the formation of improvement areas and the Amended and Restated Rate and Method of Apportionment of Special Tax (the “Amended and Restated RMA”). Beginning in fiscal year 2007-08, special taxes will be levied in CFD No. 1 pursuant to the Amended and Restated RMA.

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

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

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

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2016-17 special tax levy for CFD No. 1. The Report is intended to provide information to interested parties regarding the current financial obligations of CFD No. 1, special taxes levied in fiscal year 2016-17, and the status of public facilities being funded by CFD No. 1.

The remainder of the Report is organized as follows:

- **Section III** identifies the financial obligations of CFD No. 1 for fiscal year 2016-17, specifically, the Special Tax Requirement.
- **Section IV** presents a summary of the special tax categories for CFD No. 1 and the maximum special tax rates for fiscal year 2016-17. Additionally, it provides a summary of the methodology that is used to apportion special taxes among parcels in CFD No. 1.
- **Section V** provides an update of the development activity occurring within CFD No. 1.
- **Section VI** provides an update on the status of the public improvements being funded by CFD No. 1.
- **Section VII** provides information regarding funds and accounts established for the Bonds, including the balances in related funds and accounts.
- **Section VIII** provides information regarding special tax prepayments in CFD No. 1.
- **Section IX** provides information on special tax delinquencies for CFD No. 1.
- **Section X** provides a summary of the covenant to foreclose on delinquent parcels.
- **Section XI** provides information on reporting requirements set forth in Senate Bill 165, the Local Agency Special Tax and Bond Accountability Act.
- **Section XII** provides information on requirements set forth in Assembly Bill 1666.
- **Section XIII** provides information regarding the arbitrage rebate calculation on bond proceeds.

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

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Pursuant to the Amended and Restated RMA, which was adopted as an exhibit to the Resolution of Change for CFD No. 1, the Special Tax Requirement means the amount necessary in any fiscal year to: (i) pay principal and interest on bonds, (ii) create or replenish reserve funds, (iii) cure any delinquencies in the payment of principal or interest on bonds that have occurred in the prior fiscal year or are expected to occur in the fiscal year in which the tax will be collected, (iv) pay administrative expenses of CFD No. 1, and (v) pay construction expenses to be funded directly from special tax proceeds. For fiscal year 2016-17, the Special Tax Requirement is \$575,822 and is calculated as follows:

**Community Facilities District No. 1  
Special Tax Requirement for Fiscal Year 2016-17**

Interest Payment Due March 1, 2017	\$126,958
Interest Payment Due September 1, 2017	\$126,958
Principal Payment Due September 1, 2017	\$287,281
CFD Administrative Expenses	\$34,625
<b>Fiscal Year 2016-17 Special Tax Requirement</b>	<b>\$575,822</b>



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

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### **Special Tax Categories**

Special taxes within CFD No. 1 are levied pursuant to the methodology set forth in the Amended and Restated RMA. The Amended and Restated RMA establishes various special tax categories against which the special tax can be levied each fiscal year, including Developed Property, Final Mapped Property, Undeveloped Property, Public Property, and Owner Association Property. The Amended and Restated RMA also establishes two improvements areas within CFD No.1, Improvement Area #1 and Improvement Area #2, as well as two tax zones, Tax Zone A and Tax Zone B, located within Improvement Area #1. (*Capitalized terms, unless otherwise indicated, are defined in the Amended and Restated RMA which is attached as Appendix D of this Report.*)

Developed Property is defined as all taxable property within CFD No. 1 for which a building permit for construction, in addition to a grading permit, was issued prior to May 1 of the previous fiscal year. Final Mapped Property is defined as all taxable property, exclusive of Developed Property and Public Property, which as of May 1 of the previous fiscal year was located within a final map. Final Mapped Property shall include any parcel map or final map, or portion thereof, that creates individual lots for which a building permit may be issued, including parcels that are designated remainder parcels. Undeveloped Property includes all taxable property not classified as Developed Property or Final Mapped Property. Public Property means all property in CFD No. 1 that is owned by the federal government, State of California, or other local governments. Lastly, Owner Association Property means all property in CFD No. 1 owned by a homeowner or property owner association.

### **Maximum and Actual Special Tax Rates**

The maximum annual special tax rates applicable to each category of property in CFD No. 1 are set forth in Section C of the Amended and Restated RMA. The maximum special tax rates for Final Mapped Property shall be recalculated each fiscal year pursuant to the steps outlined in Section C.1.b of the Amended and Restated RMA. The percentage of the maximum special tax that will be levied on each land use category in fiscal year 2016-17 is determined by the method of apportionment included in Section E of the Amended and Restated RMA. The tables on the following page identify the maximum special tax rates that can be levied on property in the CFD, as well as the actual special tax rates levied in fiscal year 2016-17.

**Community Facilities District No. 1  
Maximum and Actual Special Tax Rates  
Improvement Area #1**

<b>Tax Zone</b>	<b>Type of Property</b>	<b>Fiscal Year 2016-17 Maximum Special Tax Rates*</b>	<b>Fiscal Year 2016-17 Actual Special Tax Rates</b>
A	Developed Property	\$1,535.93 per unit	\$1,535.93 per unit
B	Developed Property	\$1,109.28 per unit	\$1,109.28 per unit
A	Final Mapped Property	\$0.00 per acre	\$0.00 per acre
B	Final Mapped Property	\$0.00 per acre	\$0.00 per acre

*\* On each July 1, the maximum special tax for Developed Property shown in the table above shall be increased by 2%. The maximum special tax for Final Mapped Property shall be determined pursuant to the Amended and Restated RMA.*

**Community Facilities District No. 1  
Maximum and Actual Special Tax Rates  
Improvement Area #2**

<b>Type of Property</b>	<b>Fiscal Year 2016-17 Maximum Special Tax Rates*</b>	<b>Fiscal Year 2016-17 Actual Special Tax Rates</b>
Developed Property	\$11,902.26 per acre	\$11,902.26 per acre
Undeveloped Property	\$11,902.26 per acre	\$5,701.79 per acre

*\* On each July 1, the maximum special taxes shown in the table above shall be increased by 2%.*

**Apportionment of Special Taxes**

The amount of special tax levied on each parcel in CFD No. 1 each fiscal year will be determined by application of Section E of the Amended and Restated RMA. Pursuant to this Section, the Special Tax Requirement will be allocated as follows:

Step one requires special taxes to be levied on each parcel of Developed Property that is neither Owner Association Property nor Public Property up to 100% of the applicable maximum special tax rate. If the revenues raised from this first step are not sufficient to meet the Special Tax Requirement, step two requires that a special tax be levied on each parcel of Final Mapped Property and Undeveloped Property that is neither Owner Association Property nor Public Property up to 100% of the applicable maximum special tax. If additional revenue is still needed to pay annual obligations of CFD No. 1 after the first two steps have been completed, step three requires that a special tax be levied on

each parcel of Owner Association Property using the maximum special tax rate for Undeveloped Property in Improvement Area #2. If the special tax revenue from the first three steps is still insufficient to meet the Special Tax Requirement, a special tax will be levied on each parcel of Public Property using the maximum special tax rate for Undeveloped Property in Improvement Area #2.

In fiscal year 2016-17, application of the maximum special tax rate to 261 residential units classified as Developed Property will produce \$348,828 in special tax revenue, assuming no delinquencies. Since the Special Tax Requirement for fiscal year 2016-17 is \$575,822 and there is no Final Map Property remaining in the CFD, Undeveloped Property must make up the remaining \$226,994. Taxing 39.81 acres of Undeveloped Property at 47.91% of their respective maximum special tax rates will generate the remaining \$226,994 needed to meet the Special Tax Requirement for fiscal year 2016-17, assuming no delinquencies.

The actual special tax rates and number of units and/or acres of taxable property on which those rates are levied for fiscal year 2016-17 are shown in the table below.

**Community Facilities District No. 1  
Fiscal Year 2016-17 Special Tax Levy**

<b>Land Use Category</b>	<b>Fiscal Year 2016-17 Maximum Special Tax Rate</b>	<b>Fiscal Year 2016-17 Actual Special Tax Rate</b>	<b>Units/ Acres</b>	<b>Total Special Tax Levy</b>
<b>Improvement Area # 1</b>				
Developed Property				
Tax Zone A	\$1,535.93 per unit	\$1,535.93 per unit	139 units	\$213,496
Tax Zone B	\$1,109.28 per unit	\$1,109.28 per unit	122 units	\$135,332
Final Mapped Property				
Tax Zone A	\$0.00 per acre	\$0.00 per acre	0.00 acres	\$0
Tax Zone B	\$0.00 per acre	\$0.00 per acre	0.00 acres	\$0
<b>Improvement Area # 2</b>				
Developed Property	\$11,902.26 per acre	\$11,902.26 per acre	0.00 acres	\$0
Undeveloped Property	\$11,902.26 per acre	\$5,701.79 per acre	39.81 acres	\$226,994
<b>Total Special Tax Levy</b>				<b>\$575,822</b>

## V. DEVELOPMENT UPDATE

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From May 1, 2015, to April 30, 2016, no new building permits were issued to construct homes within CFD No. 1. In total, there are 261 residential units of Developed Property in the CFD for fiscal year 2016-17, all of which are within Improvement Area #1. Of these 261 residential units, 139 units are within Tax Zone A and 122 units are within Tax Zone B. No Final Mapped Property remains in either Tax Zone A or Tax Zone B. Within Improvement Area #2, there are a total of 11 parcels of Undeveloped Property. The complete special tax levy, identifying individual parcels in CFD No. 1 and their associated special tax for fiscal year 2016-17, is shown in Appendix B.

Based on the current status of development within CFD No. 1, the following table summarizes the allocation of parcels to the special tax categories defined in the Amended and Restated RMA:

### Community Facilities District No. 1 Allocation to Special Tax Categories Fiscal Year 2016-17

Land Use Category	Units/Lots/ Parcels	Acres
<b>Improvement Area # 1</b>		
Developed Property		
Tax Zone A	139 units	n/a
Tax Zone B	122 units	n/a
Final Mapped Property		
Tax Zone A	0 lots	0 acres
Tax Zone B	0 lots	0 acres
<b>Improvement Area # 2</b>		
Developed Property		
	0 parcels	0.00 acres
Undeveloped Property		
	11 parcels	39.81 acres

## ***VI. STATUS OF PUBLIC IMPROVEMENTS***

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CFD No. 1 was formed to finance various backbone infrastructure and related improvements. These include a number of public street improvements, including traffic signals, and various sanitary sewer and storm facilities.

Construction of the facilities and public improvements funded through the Bond proceeds is now complete. This includes the sewer lift station and storm pump station, grading and paving of roads, and the widening of and improvements to Hesperian and Industrial Boulevards.

The developer has entered into an Acquisition Agreement with the City that contains provisions that set forth the process by which completed improvements will be acquired with Bond proceeds in the Improvement Fund. The Acquisition Agreement obligates the developer to pay any improvement costs that are not covered by funds available in the Improvement Fund.

## ***VII. CFD FUNDS***

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Six funds were established pursuant to the Fiscal Agent Agreement between the City and the fiscal agent, which is currently Wells Fargo Bank (the “Fiscal Agent”). Following is a brief description of the purpose of each fund. Unless otherwise specified, the Fiscal Agent holds each fund.

The **Reserve Fund** was established as a reserve for the payment of principal and interest on bonds in the event the balance in the Bond Fund is insufficient to make debt service payments. All amounts deposited in the Reserve Fund will be used solely to make transfers to the Bond Fund in the event of any deficiency in the amount then required for payment of debt service or, in accordance with the provisions of the agreement, for the purpose of redeeming outstanding bonds. The Reserve Requirement is \$353,815 as of June 30, 2016.

The **Costs of Issuance Fund** will contain moneys to be disbursed to pay costs associated with the issuance of the Bonds. The Fiscal Agent will maintain the Costs of Issuance Fund for ninety days from the closing date and thereafter, any remaining excess amounts will be transferred to the Bond Fund. All bond proceeds in this fund have been spent and this fund has been closed.

The **Improvement Fund** was created exclusively to pay the cost of improvements until all authorized facilities have been paid. Disbursements will be made upon receipt of an officer’s certificate stating the amount required to be disbursed, the purpose for which the disbursement is to be made, the person to whom the disbursement is to be paid, and that such disbursement is for a project cost. Upon completion of the project, the Fiscal Agent will transfer the amount, if any, remaining in the Improvement Fund to the Bond Fund. All bond proceeds in this fund have been spent and this fund has been closed.

The **Bond Fund** will contain moneys to be disbursed for the payment of principal and interest on bonds. On each interest payment date, the Fiscal Agent will withdraw, from the Bond Fund and pay the bond holders, principal and interest due and payable on bonds. If the amounts in the Bond Fund are insufficient to pay debt service, the Fiscal Agent must withdraw from the Reserve Fund in accordance with the agreement. Within the Bond Fund, there is the Special Tax Prepayment Account, which shall be used for the administration of any prepayments of special taxes.

The **Special Tax Fund** will be held by the Fiscal Agent to the credit of which shall be deposited all special tax revenues received by the City. Upon receipt of any revenues, the Fiscal Agent will withdraw and transfer in the following order and priority: (i) an amount not to exceed \$40,000, increased by 2.0% each year starting July 1, 2014, to the Administrative Expense Fund; (ii) to the Bond Fund (a) an amount equal to any principal and interest not paid when due, and (b) an amount such that the amount in the Bond Fund equals the principal and interest due on bonds on the next interest payment date; (iii) to the Reserve Fund such that the amount in the Reserve Fund equals the Reserve

Requirement; and (iv) after the foregoing transfers, any remaining amount shall be transferred to the Administrative Expense Fund.

The **Administrative Expense Fund** is held by the Fiscal Agent who, annually, will withdraw and transfer to the Special Tax Fund any amount in excess of that which is needed to pay any Administrative Expenses incurred but not yet paid. Moneys in the Administrative Expense Fund will only be withdrawn to pay administrative expenses.

Money held in any of the aforementioned funds can be invested by the Fiscal Agent at the direction of the City and in conformance with limitations set forth in the Fiscal Agent Agreement. Investment interest earnings, if any, will generally be applied to the fund for which the investment is made.

### **Fund Balances**

As of June 30, 2016, the various funds had the following balances:

**Community Facilities District No. 1  
Fund Balances as of June 30, 2016**

Reserve Fund	\$353,887.34
Bond Fund	\$9.41

## ***VIII. PREPAYMENTS***

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The special tax obligation for two parcels encompassing 16.32 acres in CFD No. 1 has been fully prepaid; therefore, these parcels are no longer subject to the annual special tax levy. The area that prepaid lies in Improvement Area #2, and consists of the following Assessor's Parcel Numbers:

456-0101-002-04

456-0101-007-01



## ***IX. DELINQUENCIES***

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As of June 30, 2016, the Alameda County Auditor's Office reports the following delinquency amounts for CFD No. 1:

### **Community Facilities District No. 1 Delinquencies as of June 30, 2016**

<b>Fiscal Year</b>	<b>Parcels Delinquent</b>	<b>Delinquent Amount</b>	<b>CFD Tax Levied</b>	<b>Percent Delinquent</b>
2015-16	2	\$1,506	\$575,822	0.26%

## ***X. FORECLOSURE COVENANT***

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Pursuant to Section 53356.1 of the Act, in the event of any delinquency in the payment of the special tax, the City may order the institution of a Superior Court action to foreclose upon the parcel(s) responsible for that delinquency. In such an action, the real property subject to the unpaid amount may be sold at a judicial foreclosure sale.

The City has covenanted in the Fiscal Agent Agreement that on or about March 30 and June 30 of each year, the Director of Finance will compare the amount of special taxes levied in the CFD to the amount of special tax revenues received by the City and:

- (i) If the Director of Finance determines that any single parcel subject to the special tax in CFD No. 1 is delinquent in the payment of special taxes in the aggregate amount of \$5,000 or more, then the Director of Finance shall send or cause to be sent a notice of delinquency (and a demand for immediate payment thereof) to the property owner within 45 days of such determination, and (if the delinquency remains uncured), foreclosure proceedings shall be commenced by the City within 90 days of such determination; and
- (ii) If the Director of Finance determines that (a) the total amount of delinquent special tax for the prior fiscal year for the entire CFD No. 1, (including the total of delinquencies under (i) above), exceeds 5% of the total special tax due and payable for the prior fiscal year, or (b) there are 10 or fewer owners of real property within CFD No. 1, determined by the reference of the latest available secured property tax roll of the County of Alameda, the City shall notify or cause to be notified property owners who are then delinquent in the payment of special taxes (and demand immediate payment of the delinquency) within 45 days of such determination, and shall commence foreclosure proceedings within 90 days of such determination against each parcel of land in CFD No. 1 with a special tax delinquency.

The City has not been required to initiate foreclosure proceedings on any parcel in CFD No. 1.

## **XI. SENATE BILL 165 REPORTING REQUIREMENTS**

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On September 18, 2000, former Governor Gray Davis approved 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. The chief fiscal officer of the City will at least once a year, file a report with the City Council setting forth the following information.

### **Section 50075.3**

*Item (a): Identify the amount of special taxes that have been collected and expended.*

The fiscal year 2015-16 special tax levy was \$575,822. After accounting for approximately \$1,506 in special tax delinquencies, a total of \$574,316 was remitted to the City. The City expended the \$574,316 in special tax revenues to pay debt service payments due in March and September 2016, and on administrative expenses for CFD No. 1.

*Item (b): Identify the status of any project required or authorized to be funded by the special taxes.*

All CFD No. 1 improvements have been completed and are described in Section VI of this Report.

### **Section 53411**

*Item (a): Identify the amount of bonds that have been collected and expended.*

A total of \$9,965,000 in special tax bonds was issued by the City on August 14, 2002. An Underwriter's Discount of \$129,545 left a total of \$9,835,455 in bond proceeds. Upon issuance of the bonds, \$8,685,603 from bond proceeds was deposited into the Improvement Fund and has been used to fund the CFD No. 1 public improvements. An additional \$332,625 was used to pay the costs of issuing the bonds. The remaining \$819,228 in bond proceeds was deposited in the Reserve Fund.

The Series 2002 Bonds were refunded and defeased on October 17, 2013 by the issuance of \$7,076,294 in special tax refunding bonds. An additional \$659,137 in available moneys from the Series 2002 Bonds left a total of \$7,735,431 in bond proceeds to be expended. Upon issuance of the bonds, \$7,138,398 from bond proceeds was deposited into the refunding escrow to be used to redeem all of the outstanding Series 2002 Bonds. An additional \$353,815 was deposited into the Reserve Fund. The remaining \$243,219 was used to pay the costs of issuing the Series 2013 Refunding Bonds.

*Item (b): Identify the status of any project required or authorized to be funded from bond proceeds.*

All CFD No. 1 improvements have been completed and are described in Section VI of this Report.

## ***XII. ASSEMBLY BILL 1666 REQUIREMENTS***

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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.

### ***XIII. ARBITRAGE REBATE CALCULATION***

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The final arbitrage and yield restriction analysis for the Series 2002 Bonds was prepared by Goodwin Consulting Group, Inc. as of October 18, 2013, and showed that the City has no rebatable arbitrage or yield reduction payments to make to the Internal Revenue Service.

The five-year arbitrage and yield restriction analysis for the Series 2013 Refunding Bonds will be completed in September 2018.

**APPENDIX A**

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*Summary of Fiscal Year 2016-17  
Special Tax Levy*

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**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Fiscal Year 2016-17 Special Tax Levy**

<b>Land Use Category</b>	<b>2016-17 Maximum Special Tax Rates</b>	<b>2016-17 Actual Special Tax Rates</b>	<b>Taxable Units/ Acres</b>	<b>Total Special Tax Levy</b>
<b><u>Improvement Area # 1</u></b>				
Developed Property				
Tax Zone A	\$1,535.93 per unit	\$1,535.93 per unit	139 units	\$213,496
Tax Zone B	\$1,109.28 per unit	\$1,109.28 per unit	122 units	\$135,332
Final Map Property				
Tax Zone A	\$0.00 per acre	\$0.00 per acre	0.00 acres	\$0
Tax Zone B	\$0.00 per acre	\$0.00 per acre	0 acres	\$0
<b><u>Improvement Area # 2</u></b>				
Developed Property	\$11,902.26 per acre	\$11,902.26 per acre	0 acres	\$0
Undeveloped Property	\$11,902.26 per acre	\$5,701.79 per acre	39.81 acres	\$226,994
<b>Total Fiscal Year 2016-17 Special Tax Levy</b>				<b>\$575,822</b>



## **APPENDIX B**

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*Fiscal Year 2016-17 Special Tax Levy  
for Individual Assessor's Parcels*

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**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0097-001-00	Exempt		\$0.00
456-0097-003-00	Undeveloped	9.23	\$52,627.48
456-0097-004-03	Exempt		\$0.00
456-0097-004-04	Undeveloped	4.52	\$25,772.08
456-0097-025-00	Exempt		\$0.00
456-0098-001-00	Exempt		\$0.00
456-0098-002-00	Exempt		\$0.00
456-0098-003-00	Exempt		\$0.00
456-0098-023-00	Developed		\$1,109.28
456-0098-024-00	Developed		\$1,109.28
456-0098-025-00	Developed		\$1,109.28
456-0098-026-00	Developed		\$1,109.28
456-0098-027-00	Developed		\$1,109.28
456-0098-028-00	Developed		\$1,109.28
456-0098-029-00	Exempt		\$0.00
456-0098-030-00	Developed		\$1,109.28
456-0098-031-00	Developed		\$1,109.28
456-0098-032-00	Developed		\$1,109.28
456-0098-033-00	Developed		\$1,109.28
456-0098-034-00	Developed		\$1,109.28
456-0098-035-00	Developed		\$1,109.28
456-0098-036-00	Developed		\$1,109.28
456-0098-037-00	Developed		\$1,109.28
456-0098-038-00	Exempt		\$0.00
456-0098-039-00	Developed		\$1,109.28
456-0098-040-00	Developed		\$1,109.28
456-0098-041-00	Developed		\$1,109.28
456-0098-042-00	Developed		\$1,109.28
456-0098-043-00	Developed		\$1,109.28
456-0098-044-00	Developed		\$1,109.28
456-0098-045-00	Developed		\$1,109.28
456-0098-046-00	Developed		\$1,109.28
456-0098-047-00	Exempt		\$0.00
456-0098-048-00	Developed		\$1,109.28
456-0098-049-00	Developed		\$1,109.28
456-0098-050-00	Developed		\$1,109.28
456-0098-051-00	Developed		\$1,109.28
456-0098-052-00	Developed		\$1,109.28
456-0098-053-00	Developed		\$1,109.28
456-0098-054-00	Developed		\$1,109.28
456-0098-055-00	Developed		\$1,109.28
456-0098-056-00	Exempt		\$0.00

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0098-057-00	Developed		\$1,109.28
456-0098-058-00	Developed		\$1,109.28
456-0098-059-00	Developed		\$1,109.28
456-0098-060-00	Developed		\$1,109.28
456-0098-061-00	Developed		\$1,109.28
456-0098-062-00	Developed		\$1,109.28
456-0098-063-00	Exempt		\$0.00
456-0098-064-00	Developed		\$1,109.28
456-0098-065-00	Developed		\$1,109.28
456-0098-066-00	Developed		\$1,109.28
456-0098-067-00	Developed		\$1,109.28
456-0098-068-00	Developed		\$1,109.28
456-0098-069-00	Developed		\$1,109.28
456-0098-070-00	Exempt		\$0.00
456-0098-071-00	Developed		\$1,109.28
456-0098-072-00	Developed		\$1,109.28
456-0098-073-00	Developed		\$1,109.28
456-0098-074-00	Developed		\$1,109.28
456-0098-075-00	Developed		\$1,109.28
456-0098-076-00	Developed		\$1,109.28
456-0098-077-00	Developed		\$1,109.28
456-0098-078-00	Developed		\$1,109.28
456-0098-079-00	Exempt		\$0.00
456-0098-080-00	Developed		\$1,109.28
456-0098-081-00	Developed		\$1,109.28
456-0098-082-00	Developed		\$1,109.28
456-0098-083-00	Developed		\$1,109.28
456-0098-084-00	Developed		\$1,109.28
456-0098-085-00	Developed		\$1,109.28
456-0098-086-00	Developed		\$1,109.28
456-0098-087-00	Developed		\$1,109.28
456-0098-088-00	Exempt		\$0.00
456-0098-089-00	Developed		\$1,109.28
456-0098-090-00	Developed		\$1,109.28
456-0098-091-00	Developed		\$1,109.28
456-0098-092-00	Developed		\$1,109.28
456-0098-093-00	Developed		\$1,109.28
456-0098-094-00	Developed		\$1,109.28
456-0098-095-00	Exempt		\$0.00
456-0098-096-00	Developed		\$1,109.28
456-0098-097-00	Developed		\$1,109.28
456-0098-098-00	Developed		\$1,109.28

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0098-099-00	Developed		\$1,109.28
456-0098-100-00	Developed		\$1,109.28
456-0098-101-00	Developed		\$1,109.28
456-0098-102-00	Exempt		\$0.00
456-0098-103-00	Developed		\$1,109.28
456-0098-104-00	Developed		\$1,109.28
456-0098-105-00	Developed		\$1,109.28
456-0098-106-00	Developed		\$1,109.28
456-0098-107-00	Developed		\$1,109.28
456-0098-108-00	Developed		\$1,109.28
456-0098-109-00	Exempt		\$0.00
456-0098-110-00	Developed		\$1,109.28
456-0098-111-00	Developed		\$1,109.28
456-0098-112-00	Developed		\$1,109.28
456-0098-113-00	Developed		\$1,109.28
456-0098-114-00	Developed		\$1,109.28
456-0098-115-00	Developed		\$1,109.28
456-0098-116-00	Exempt		\$0.00
456-0098-117-00	Developed		\$1,109.28
456-0098-118-00	Developed		\$1,109.28
456-0098-119-00	Developed		\$1,109.28
456-0098-120-00	Developed		\$1,109.28
456-0098-121-00	Developed		\$1,109.28
456-0098-122-00	Developed		\$1,109.28
456-0098-123-00	Exempt		\$0.00
456-0098-124-00	Developed		\$1,109.28
456-0098-125-00	Developed		\$1,109.28
456-0098-126-00	Developed		\$1,109.28
456-0098-127-00	Developed		\$1,109.28
456-0098-128-00	Developed		\$1,109.28
456-0098-129-00	Developed		\$1,109.28
456-0098-130-00	Exempt		\$0.00
456-0098-131-00	Developed		\$1,109.28
456-0098-132-00	Developed		\$1,109.28
456-0098-133-00	Developed		\$1,109.28
456-0098-134-00	Developed		\$1,109.28
456-0098-135-00	Developed		\$1,109.28
456-0098-136-00	Developed		\$1,109.28
456-0098-137-00	Exempt		\$0.00
456-0098-138-00	Developed		\$1,109.28
456-0098-139-00	Developed		\$1,109.28
456-0098-140-00	Developed		\$1,109.28

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0098-141-00	Developed		\$1,109.28
456-0098-142-00	Exempt		\$0.00
456-0098-143-00	Developed		\$1,109.28
456-0098-144-00	Developed		\$1,109.28
456-0098-145-00	Developed		\$1,109.28
456-0098-146-00	Developed		\$1,109.28
456-0098-147-00	Developed		\$1,109.28
456-0098-148-00	Developed		\$1,109.28
456-0098-149-00	Exempt		\$0.00
456-0098-150-00	Developed		\$1,109.28
456-0098-151-00	Developed		\$1,109.28
456-0098-152-00	Developed		\$1,109.28
456-0098-153-00	Developed		\$1,109.28
456-0098-154-00	Developed		\$1,109.28
456-0098-155-00	Developed		\$1,109.28
456-0098-156-00	Exempt		\$0.00
456-0098-157-00	Developed		\$1,109.28
456-0098-158-00	Developed		\$1,109.28
456-0098-159-00	Developed		\$1,109.28
456-0098-160-00	Developed		\$1,109.28
456-0098-161-00	Developed		\$1,109.28
456-0098-162-00	Developed		\$1,109.28
456-0098-163-00	Exempt		\$0.00
456-0099-001-00	Exempt		\$0.00
456-0099-002-00	Exempt		\$0.00
456-0099-003-00	Exempt		\$0.00
456-0099-004-00	Exempt		\$0.00
456-0099-005-00	Exempt		\$0.00
456-0099-006-00	Exempt		\$0.00
456-0099-007-00	Developed		\$1,535.94
456-0099-008-00	Developed		\$1,535.94
456-0099-009-00	Developed		\$1,535.94
456-0099-010-00	Developed		\$1,535.94
456-0099-011-00	Developed		\$1,535.94
456-0099-012-00	Developed		\$1,535.94
456-0099-013-00	Developed		\$1,535.94
456-0099-014-00	Developed		\$1,535.94
456-0099-015-00	Developed		\$1,535.94
456-0099-016-00	Developed		\$1,535.94
456-0099-017-00	Developed		\$1,535.94
456-0099-018-00	Developed		\$1,535.94
456-0099-019-00	Developed		\$1,535.94

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0099-020-00	Developed		\$1,535.94
456-0099-021-00	Developed		\$1,535.94
456-0099-022-00	Developed		\$1,535.94
456-0099-023-00	Developed		\$1,535.94
456-0099-024-00	Developed		\$1,535.94
456-0099-025-00	Developed		\$1,535.94
456-0099-026-00	Developed		\$1,535.94
456-0099-027-00	Developed		\$1,535.94
456-0099-028-00	Developed		\$1,535.94
456-0099-029-00	Developed		\$1,535.94
456-0099-030-00	Developed		\$1,535.94
456-0099-031-00	Developed		\$1,535.94
456-0099-032-00	Developed		\$1,535.94
456-0099-033-00	Developed		\$1,535.94
456-0099-034-00	Developed		\$1,535.94
456-0099-035-00	Developed		\$1,535.94
456-0099-036-00	Developed		\$1,535.94
456-0099-037-00	Developed		\$1,535.94
456-0099-038-00	Developed		\$1,535.94
456-0099-039-00	Developed		\$1,535.94
456-0099-040-00	Developed		\$1,535.94
456-0099-041-00	Developed		\$1,535.94
456-0099-042-00	Developed		\$1,535.94
456-0099-043-00	Developed		\$1,535.94
456-0099-044-00	Developed		\$1,535.94
456-0099-045-00	Developed		\$1,535.94
456-0099-046-00	Developed		\$1,535.94
456-0099-047-00	Developed		\$1,535.94
456-0099-048-00	Developed		\$1,535.94
456-0099-049-00	Developed		\$1,535.94
456-0099-050-00	Developed		\$1,535.94
456-0099-051-00	Developed		\$1,535.94
456-0099-052-00	Developed		\$1,535.94
456-0099-053-00	Developed		\$1,535.94
456-0099-054-00	Developed		\$1,535.94
456-0099-055-00	Developed		\$1,535.94
456-0099-056-00	Developed		\$1,535.94
456-0099-057-00	Developed		\$1,535.94
456-0099-058-00	Developed		\$1,535.94
456-0099-059-00	Developed		\$1,535.94
456-0099-060-00	Developed		\$1,535.94
456-0099-061-00	Developed		\$1,535.94

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0099-062-00	Developed		\$1,535.94
456-0099-063-00	Developed		\$1,535.94
456-0099-064-00	Developed		\$1,535.94
456-0099-065-00	Developed		\$1,535.94
456-0099-066-00	Developed		\$1,535.94
456-0099-067-00	Developed		\$1,535.94
456-0099-068-00	Developed		\$1,535.94
456-0099-069-00	Developed		\$1,535.94
456-0099-070-00	Developed		\$1,535.94
456-0099-071-00	Developed		\$1,535.94
456-0099-072-00	Developed		\$1,535.94
456-0099-073-00	Developed		\$1,535.94
456-0099-074-00	Developed		\$1,535.94
456-0099-075-00	Developed		\$1,535.94
456-0099-076-00	Developed		\$1,535.94
456-0099-077-00	Developed		\$1,535.94
456-0099-078-00	Developed		\$1,535.94
456-0099-079-00	Developed		\$1,535.94
456-0099-080-00	Developed		\$1,535.94
456-0099-081-00	Developed		\$1,535.94
456-0099-082-00	Developed		\$1,535.94
456-0099-083-00	Developed		\$1,535.94
456-0099-084-00	Developed		\$1,535.94
456-0099-085-00	Developed		\$1,535.94
456-0099-086-00	Developed		\$1,535.94
456-0099-087-00	Developed		\$1,535.94
456-0099-088-00	Developed		\$1,535.94
456-0099-089-00	Developed		\$1,535.94
456-0099-090-00	Developed		\$1,535.94
456-0099-091-00	Developed		\$1,535.94
456-0099-092-00	Developed		\$1,535.94
456-0100-001-00	Exempt		\$0.00
456-0100-002-00	Exempt		\$0.00
456-0100-003-02	Exempt		\$0.00
456-0100-004-00	Exempt		\$0.00
456-0100-005-00	Exempt		\$0.00
456-0100-006-00	Exempt		\$0.00
456-0100-007-00	Developed		\$1,535.94
456-0100-008-00	Developed		\$1,535.94
456-0100-009-00	Developed		\$1,535.94
456-0100-010-00	Developed		\$1,535.94
456-0100-011-00	Developed		\$1,535.94

**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0100-012-00	Developed		\$1,535.94
456-0100-013-00	Developed		\$1,535.94
456-0100-014-00	Developed		\$1,535.94
456-0100-015-00	Developed		\$1,535.94
456-0100-016-00	Developed		\$1,535.94
456-0100-017-00	Developed		\$1,535.94
456-0100-018-00	Developed		\$1,535.94
456-0100-019-00	Developed		\$1,535.94
456-0100-020-00	Developed		\$1,535.94
456-0100-021-00	Developed		\$1,535.94
456-0100-022-00	Developed		\$1,535.94
456-0100-023-00	Developed		\$1,535.94
456-0100-024-00	Developed		\$1,535.94
456-0100-025-00	Developed		\$1,535.94
456-0100-026-00	Developed		\$1,535.94
456-0100-027-00	Developed		\$1,535.94
456-0100-028-00	Developed		\$1,535.94
456-0100-029-00	Developed		\$1,535.94
456-0100-030-00	Developed		\$1,535.94
456-0100-031-00	Developed		\$1,535.94
456-0100-032-00	Developed		\$1,535.94
456-0100-033-00	Developed		\$1,535.94
456-0100-034-00	Developed		\$1,535.94
456-0100-035-00	Developed		\$1,535.94
456-0100-036-00	Developed		\$1,535.94
456-0100-037-00	Developed		\$1,535.94
456-0100-038-00	Developed		\$1,535.94
456-0100-039-00	Developed		\$1,535.94
456-0100-040-00	Developed		\$1,535.94
456-0100-041-00	Developed		\$1,535.94
456-0100-042-00	Developed		\$1,535.94
456-0100-043-00	Developed		\$1,535.94
456-0100-044-01	Developed		\$1,535.94
456-0100-045-00	Developed		\$1,535.94
456-0100-046-00	Developed		\$1,535.94
456-0100-047-00	Developed		\$1,535.94
456-0100-048-00	Developed		\$1,535.94
456-0100-049-00	Developed		\$1,535.94
456-0100-050-00	Developed		\$1,535.94
456-0100-051-00	Developed		\$1,535.94
456-0100-052-00	Developed		\$1,535.94
456-0100-053-00	Developed		\$1,535.94



**City of Hayward**  
**Community Facilities District No. 1**  
**(Eden Shores)**  
**Special Tax Levy For Fiscal Year 2016-17**

Assessor's Parcel Number	Status	Taxable Acreage	Special Tax Levy
456-0100-054-00	Developed		\$1,535.94
456-0100-055-00	Developed		\$1,535.94
456-0100-056-00	Developed		\$1,535.94
456-0100-057-00	Developed		\$1,535.94
456-0100-058-00	Developed		\$1,535.94
456-0100-059-00	Developed		\$1,535.94
456-0101-002-04	Exempt		\$0.00
456-0101-003-00	Undeveloped	0.19	\$1,089.04
456-0101-004-02	Undeveloped	3.56	\$20,298.36
456-0101-004-03	Undeveloped	2.11	\$12,030.76
456-0101-007-01	Exempt		\$0.00
456-0101-009-04	Undeveloped	1.26	\$7,184.26
456-0101-009-05	Undeveloped	1.28	\$7,298.28
456-0101-009-06	Undeveloped	3.23	\$18,416.76
456-0101-012-00	Undeveloped	2.52	\$14,368.50
456-0101-013-06	Undeveloped	3.66	\$20,868.54
456-0101-014-07	Undeveloped	8.25	\$47,039.74
<b>Total Special Tax Levy</b>			<b>\$575,821.62</b>

*Goodwin Consulting Group, Inc.*

**APPENDIX C**

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*Debt Service Schedule for the  
Special Tax Bonds*

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BOND DEBT SERVICE

City of Hayward  
 2013 CFD No. 1 Refunding  
 (Refunding of 2002 CFD No. 1)  
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Private Placement  
 WAB Investments Inc. (ssubsidiary of Western Alliance Bank)

Period Ending	Principal	Coupon	Interest	Debt Service	Annual Debt Service
10/17/2013					
03/01/2014			108,782.30	108,782.30	
09/01/2014	387,392	4.130%	146,125.47	533,517.47	642,299.77
03/01/2015			138,125.83	138,125.83	
09/01/2015	264,945	4.130%	138,125.83	403,070.83	541,196.66
03/01/2016			132,654.71	132,654.71	
09/01/2016	275,887	4.130%	132,654.71	408,541.71	541,196.42
03/01/2017			126,957.65	126,957.65	
09/01/2017	287,281	4.130%	126,957.65	414,238.65	541,196.30
03/01/2018			121,025.29	121,025.29	
09/01/2018	299,146	4.130%	121,025.29	420,171.29	541,196.58
03/01/2019			114,847.93	114,847.93	
09/01/2019	311,501	4.130%	114,847.93	426,348.93	541,196.86
03/01/2020			108,415.43	108,415.43	
09/01/2020	324,366	4.130%	108,415.43	432,781.43	541,196.86
03/01/2021			101,717.27	101,717.27	
09/01/2021	337,762	4.130%	101,717.27	439,479.27	541,196.54
03/01/2022			94,742.49	94,742.49	
09/01/2022	351,712	4.130%	94,742.49	446,454.49	541,196.98
03/01/2023			87,479.64	87,479.64	
09/01/2023	366,238	4.130%	87,479.64	453,717.64	541,197.28
03/01/2024			79,916.82	79,916.82	
09/01/2024	381,363	4.130%	79,916.82	461,279.82	541,196.64
03/01/2025			72,041.68	72,041.68	
09/01/2025	397,113	4.130%	72,041.68	469,154.68	541,196.36
03/01/2026			63,841.29	63,841.29	
09/01/2026	413,514	4.130%	63,841.29	477,355.29	541,196.58
03/01/2027			55,302.23	55,302.23	
09/01/2027	430,592	4.130%	55,302.23	485,894.23	541,196.46
03/01/2028			46,410.50	46,410.50	
09/01/2028	448,376	4.130%	46,410.50	494,786.50	541,197.00
03/01/2029			37,151.54	37,151.54	
09/01/2029	466,894	4.130%	37,151.54	504,045.54	541,197.08
03/01/2030			27,510.18	27,510.18	
09/01/2030	486,176	4.130%	27,510.18	513,686.18	541,196.36
03/01/2031			17,470.64	17,470.64	
09/01/2031	506,255	4.130%	17,470.64	523,725.64	541,196.28
03/01/2032			7,016.48	7,016.48	
09/01/2032	339,781	4.130%	7,016.48	346,797.48	353,813.96
	7,076,294		3,120,162.97	10,196,456.97	10,196,456.97

## **APPENDIX D**

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

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# EXHIBIT A

## COMMUNITY FACILITIES DISTRICT NO. 1 (EDEN SHORES)

### AMENDED AND RESTATED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX (AS OF JUNE 19, 2007)

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A special tax applicable to each Assessor's Parcel in Community Facilities District No. 1 (Eden Shores) (herein "CFD No. 1") shall be levied and collected according to the tax liability determined by the City Council of the City of Hayward, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 1, 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 into CFD No. 1 unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

#### A. Definitions

The terms hereinafter set forth have the following meanings:

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

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

**"Administrator"** shall mean the person or firm designated by the City to administer the Special Tax according to this Amended and Restated Rate and Method of Apportionment of Special Tax.

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

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

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

**"Bonds"** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by the City for and on behalf of CFD No. 1 under the Act.

“**City**” means the City of Hayward.

“**City Manager**” means the City Manager of the City of Hayward or his/her designee.

“**Council**” means the City Council of the City of Hayward, acting as the legislative body of CFD No. 1.

“**County**” means the County of Alameda.

“**Developed Property**” means, in any Fiscal Year, all Taxable Property for which a construction building permit, in addition to a grading permit, was issued prior to May 1 of the previous Fiscal Year.

“**Expected Land Uses**” means the Residential Units and Acres of residential development, Acres of non-residential development, Acres of Owner Association Property, and Acres of Public Property expected on remaining Undeveloped Property at the time of the Resolution of Change.

“**Expected Maximum Special Tax Revenues**” means the amount of annual revenue, conservatively estimated by the Administrator, that would be available from Expected Land Uses if the Maximum Special Tax was levied.

“**Facilities**” means the public improvements defined as Facilities in the Resolution of Intention.

“**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 individual lots on which building permits for new construction may be issued without further subdivision and for which no further subdivision is anticipated pursuant to a Tentative Map approved for the property.

“**Final Mapped Property**” means, for each Fiscal Year, all Taxable Property, exclusive of Developed Property and Public Property, which as of May 1 of the previous Fiscal Year was located within a Final Map. The term Final Mapped Property shall include any parcel map or Final Map, or portion thereof, that creates individual lots for which a building permit may be issued, including parcels that are designated as a remainder parcel.

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

“**Improvement Area**” means one of the two (2) mutually exclusive geographic areas defined below and identified in Attachment 1 of this Amended and Restated Rate and Method of Apportionment of Special Tax, and any subsequent Improvement Areas created to contain property annexed into CFD No. 1.

“**Improvement Area #1**” means the geographic area that is commonly referred to as the Standard Pacific Homes development, encompassing Tract 7489 and Tract 7708, and is specifically identified in Attachment 1 hereto as Improvement Area #1.

**“Improvement Area #2”** means the geographic area that is commonly referred to as the Legacy Partners development and is specifically identified in Attachment 1 hereto as Improvement Area #2.

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

**“Owner Association Property”** means any property within the boundaries of CFD No. 1 owned by a homeowner association or property owner association, including any master or sub-association.

**“Proportionately”** means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels of Developed Property. For Final Mapped Property and Undeveloped Property, **“Proportionately”** means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor’s Parcels of Final Mapped Property and Undeveloped Property.

**“Public Property”** means any property within the boundaries of CFD No. 1 that is owned by the federal government, State of California, or other local governments or public agencies.

**“Residential Unit”** means an individual single-family detached, half-plex, duplex, triplex, fourplex, townhome, condominium, or apartment unit.

**“Resolution of Change”** means the Resolution of Change approved by the Council on June 19, 2007.

**“Resolution of Intention”** means the Resolution of Intention to Establish a Community Facilities District approved by the Council on May 28, 2002.

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

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

**“Square Foot,” “Square Footage,” or “Square Feet”** means the square footage reflected on the original construction building permit issued for construction of a residential or non-residential building.

**“Taxable Property”** means all of the Assessors’ Parcels within the boundaries of CFD No. 1 that are not exempt from the Special Tax pursuant to law or Section F below.

**“Tax Zone”** means a mutually exclusive geographic area, within which particular Special Tax rates may be levied pursuant to this Amended and Restated Rate and Method of Apportionment of Special Tax. Attachment 1 identifies the two Tax Zones in CFD No. 1.

**“Tax Zone A”** means the geographic area that is identified as Tract 7489 of the area commonly referred to as the Standard Pacific Homes development and is designated in Attachment 1 of this Amended and Restated Rate and Method of Apportionment of Special Tax as Tax Zone A.

**“Tax Zone B”** means the geographic area that is identified as Tract 7708 of the area commonly referred to as the Standard Pacific Homes development and is designated in Attachment 1 of this Amended and Restated Rate and Method of Apportionment of Special Tax as Tax Zone B.

**“Tentative Map”** means a map approved by the City: (i) showing a proposed subdivision of an Assessor’s Parcel and the conditions pertaining thereto; (ii) that may be based on a detailed survey; and (iii) that is not recorded at the County Recorder’s Office to create legal lots.

**“Undeveloped Property”** means all Taxable Property in CFD No. 1 not classified as Developed Property or Final Mapped Property.

***B. Data for Annual Administration of Special Taxes***

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for Taxable Property within CFD No. 1. The Administrator shall: (i) determine which Improvement Area each Parcel is located in; (ii) for Parcels located in Improvement Area #1, determine which Tax Zone such Parcels are located in; (iii) categorize each Parcel of Taxable Property as Developed Property, Final Mapped Property, or Undeveloped Property; and (iv) determine the Special Tax Requirement.

If a construction building permit has been issued for development of a structure on an Assessor’s Parcel in Improvement Area #2, and additional structures are anticipated to be built on the Parcel as shown on the approved site plan for such Parcel, a portion of the Acreage of the Assessor’s Parcel shall be taxed as Undeveloped Property if building permits for all of the structures in the approved site plan for the Assessor’s Parcel were **not** issued as of May 1 of the Fiscal Year prior to the Fiscal Year in which the Special Taxes are being levied. If the Acreage assigned to each building anticipated on the Assessor’s Parcel is not clearly delineated on a Tentative Map or a Final Map, the Acreage of the portion of the Assessor’s Parcel to be taxed as Developed Property shall be equal to the structure’s pro rata share of the total Square Footage anticipated on the Assessor’s Parcel, as determined by the City, multiplied by the total Acreage of the Assessor’s Parcel. The remaining Acreage within the Assessor’s Parcel shall be taxed as Undeveloped Property. Determination of the amount of Developed Property and Undeveloped Property on an Assessor’s Parcel shall be at the sole discretion of the City Manager.



C. Maximum Special Tax

1. *Special Tax Rates, Improvement Area #1*

a. *Developed Property*

Table 1 below identifies the Maximum Special Taxes for Developed Property within Improvement Area #1 of CFD No. 1.

**TABLE 1  
MAXIMUM SPECIAL TAXES  
IMPROVEMENT AREA #1**

<i>Tax Zone</i>	<i>Type of Property</i>	<i>Maximum Special Tax Fiscal Year 2006-07</i>
A	Developed Property	\$1,260 per Residential Unit
B	Developed Property	\$910 per Residential Unit

b. *Final Mapped Property*

Table 2 below identifies the Maximum Special Taxes for Final Mapped Property within Improvement Area #1 of CFD No. 1.

**TABLE 2  
MAXIMUM SPECIAL TAXES  
IMPROVEMENT AREA #1**

<i>Tax Zone</i>	<i>Type of Property</i>	<i>Maximum Special Tax Fiscal Year 2006-07</i>
A	Final Mapped Property	\$21,160 per Acre
B	Final Mapped Property	\$15,170 per Acre

In each Fiscal Year, the Maximum Special Tax for Final Mapped Property in Table 2 above shall be recalculated pursuant to the following steps:

- Step 1:** Determine the total Maximum Special Tax that can be collected in each Tax Zone. For Fiscal Year 2006-07, the Maximum Special Tax that can be collected in Tax Zone A is \$174,580, and the Maximum Special Tax the can be collected in Tax Zone B is \$110,920;
- Step 2:** Determine separately the total amount of Special Taxes that can be collected from Developed Property in Tax Zone A and in Tax Zone B;
- Step 3:** For each Tax Zone, subtract the amount determined in Step 2 from the amount determined in Step 1 to calculate the total amount of Special Taxes required to be generated from Final Mapped Property within each Tax Zone;
- Step 4:** For each Tax Zone, divide the amount determined in Step 3 by the total number of Final Mapped Property Acres within each Tax Zone to determine the Maximum Special Tax per Acre for Final Mapped Property for that Fiscal Year.

**2. Special Tax Rates, Improvement Area #2**

Table 3 below identifies the Maximum Special Taxes for Taxable Property within Improvement Area #2 of CFD No. 1.

**TABLE 3  
MAXIMUM SPECIAL TAXES  
IMPROVEMENT AREA #2**

<i>Type of Property</i>	<i>Maximum Special Tax Fiscal Year 2006-07</i>
Developed Property	\$9,764 per Acre
Undeveloped Property	\$9,764 per Acre

**3. Special Tax Increases**

On each July 1, commencing July 1, 2007, the Maximum Special Tax applied to Taxable Property for the Fiscal Year commencing such July 1 shall be increased by two percent (2%) of the respective Maximum Special Tax in effect in the previous Fiscal Year.

**D. Back-Up Formula**

Each time a new or revised Tentative Map or new or revised Final Map (“Land Use/Entitlement Change”) is proposed for an Improvement Area, the Administrator shall recalculate the Expected Maximum Special Tax Revenues based on the proposed Land Use/Entitlement Change. If the proposed Land Use/Entitlement Change will reduce debt service coverage on Outstanding Bonds below the amount committed to in the Bond documents, then, before approval of the Land Use/Entitlement Change, the landowner requesting the Land Use/Entitlement Change shall prepay to the City an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section I below to prepay the Special Tax. Any such prepayment shall be used by the City to call Bonds.

**E. Method of Apportionment of the Special Tax**

Commencing with Fiscal Year 2007-08 and for each following Fiscal Year, the City Manager shall determine the Special Tax Requirement to be collected from Taxable Property in CFD No. 1 in the Fiscal Year. The Special Tax shall then be levied as follows:

- First:** The Special Tax shall be levied Proportionately on each Assessor’s Parcel of Developed Property that is neither Owner Association Property nor Public Property up to 100% of the Maximum Special Tax for Developed Property, as determined by reference to Section C above;
- Second:** If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first step has been applied, the Special Tax shall be levied Proportionately on each Assessor’s Parcel of Final Mapped Property and Undeveloped Property that is neither Owner Association Property nor Public Property up to 100% of the Maximum Special Tax for Final Mapped Property and Undeveloped Property, respectively, as determined by reference to Section C above;
- Third:** If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Assessor’s Parcel of Owner Association Property, using the Maximum Special Tax rate for Undeveloped Property in Improvement Area #2; and
- Fourth:** If additional monies are needed to satisfy the costs of the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied Proportionately on each Assessor’s Parcel of Public Property that is Taxable Property, using the Maximum Special Tax rate for Undeveloped Property in Improvement Area #2.

***F.     Limitations***

As provided in Sections 53317.3 and 53317.5 of the Act, land that subsequently becomes Public Property will continue to be subject to Special Taxes on the terms and in the priorities set forth in Section E above, except that sports park property will not be subject to Special Taxes once it becomes owned by the City (designated as Lot A on the boundary map for CFD No. 1). In any event, no Special Taxes shall be levied on Owner Association Property or Public Property unless it is necessary to satisfy the Special Tax Requirement pursuant to Section E above.

Language in this Amended and Restated Rate and Method of Apportionment of Special Tax pertaining to one Improvement Area is subject to amendment without the participation of property owners in other Improvement Areas.

***G.     Appeals***

Any taxpayer who believes that the amount of the Special Tax has been incorrectly calculated may file a written notice with the City Manager appealing the Special Tax. Any such notice of appeal must be filed by January 1 of the Fiscal Year for which the Special Tax in question has been levied. The City Manager will then promptly review all such timely-filed appeals, and at the City Manager's discretion, meet with the appellant. If the City Manager determines that the Special Tax should be modified, the Special Tax shall be corrected and, if applicable, a refund for Special Taxes paid shall be granted.

***H.     Manner of Collection***

The Special Taxes will be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that prepayments are permitted as set forth in Section I below and provided further that the City Manager may directly bill the Special Taxes and may collect Special Taxes at a different time or in a different manner as set forth in the proceedings for the formation of CFD No. 1.

The Special Tax shall be levied and collected until principal and interest on Bonds have been repaid and the Facilities to be constructed from Special Tax proceeds have been completed. However, in no event shall a Special Tax be levied after Fiscal Year 2037-2038.

***I.     Prepayment of Special Tax***

The following definitions apply to this Section I:

“**Indenture**” means the bond indenture, fiscal agent agreement, trust agreement, resolution, or other instrument pursuant to which Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.

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

**“Previously Issued Bonds”** means all Bonds that have been issued on behalf of the CFD prior to the date of prepayment.

The Special Tax obligation applicable to an Assessor’s Parcel in CFD No. 1 may be prepaid and the obligation of the Assessor’s Parcel to pay the Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax obligation shall provide the City with written notice of intent to prepay. Within 30 days of receipt of such written notice, the City or its designee shall notify such owner of the prepayment amount for such Assessor’s Parcel. Prepayment must be made not less than 75 days prior to any redemption date for Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

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

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance Requirement
plus	Administrative Fees and Expenses
less	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount shall be determined by application of the following steps:

**Step 1.** Determine the greater of: (i) the total Maximum Special Tax that could be collected from the Assessor’s Parcel prepaying the Special Tax in the Fiscal Year in which prepayment would be received by the City; or (ii) the Maximum Special Tax that could be collected from the Parcel at buildout based on anticipated land uses at the time the prepayment is calculated. In the event of a prepayment pursuant to Section D, compute the amount by which the Maximum Special Tax revenues will be reduced and use the amount of this reduction as the figure for purposes of this Step 1.

**Step 2.** Divide the Maximum Special Tax computed pursuant to Step 1 for such Assessor’s Parcel by the lesser of: (i) the Maximum Special Tax revenues that could be collected in that Fiscal Year; or (ii) the Maximum Special Tax revenues that could be generated in that Fiscal Year assuming

property in CFD No. 1 is built out based on anticipated land uses at the time the prepayment is calculated.

- Step 3.** Multiply the quotient computed pursuant to Step 2 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (*the “Bond Redemption Amount”*).
- Step 4.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the “Redemption Premium”*).
- Step 5.** Compute the amount needed to pay interest on the Bond Redemption Amount starting with the first Bond interest payment date after which the prepayment has been received until the earliest redemption date for the Outstanding Bonds. However, if Bonds are callable at the first interest payment date after the prepayment has been received, Steps 5, 6, and 7 of this prepayment formula will not apply.
- Step 6.** Compute the amount of interest the City reasonably expects to derive from reinvestment of the Bond Redemption Amount plus the Redemption Premium from the first Bond interest payment date after which the prepayment has been received until the redemption date for the Outstanding Bonds.
- Step 7.** Take the amount computed pursuant to Step 5 and subtract the amount computed pursuant to Step 6 (*the “Defeasance Requirement”*).
- Step 8.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, the costs of recording any notices to evidence the prepayment and the redemption, and any other administrative costs (*the “Administrative Fees and Expenses”*).
- Step 9.** If and to the extent so provided in the indenture pursuant to which the Outstanding Bonds to be redeemed were issued, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (*the “Reserve Fund Credit”*).
- Step 10.** The Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 4, 7, and 8, less the amount computed pursuant to Step 9 (*the “Prepayment Amount”*).
- Step 11.** The amounts computed pursuant to Steps 3, 4, and 7, less the amount computed pursuant to Step 9, shall be deposited in the appropriate fund established under the Indenture and used to retire Outstanding Bonds or make debt service payments. The amount determined in Step 8 shall be deposited in the fund established to pay Administrative Expenses.

With respect to any Parcel that prepays its Special Tax obligation in full, the Administrator shall cause a notice to be recorded in compliance with the Act to release the Special Tax lien on such Parcel, and the obligation of such Parcel to pay the Special Tax shall cease.

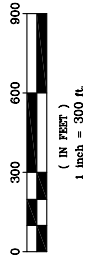
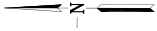
A partial prepayment may be made only as required pursuant to Section D; the amount may be equal to any percentage of full prepayment. The Maximum Special Tax that can be levied on an Assessor Parcel after a partial prepayment is made is equal to the Maximum Special Tax that could have been levied prior to the prepayment, reduced by the percentage of a full prepayment that the partial prepayment represents, all as determined by or at the direction of the Administrator.

**ATTACHMENT 1**

**IMPROVEMENT AREAS AND TAX ZONES OF  
CITY OF HAYWARD  
COMMUNITY FACILITIES DISTRICT No. 1  
(EDEN SHORES)**



**NOTE:**  
 THIS BOUNDARY MAP AMENDS THE MAP OF  
 PROPOSED BOUNDARIES OF COMMUNITY  
 FACILITIES DISTRICT NO. 1 (EDEN SHORES), CITY  
 OF HAYWARD, COUNTY OF ALAMEDA, STATE OF  
 CALIFORNIA, ON JULY 8, 2002, IN BOOK 16 AT  
 PAGE 64 OF MAPS OF ASSESSMENT AND  
 COMMUNITY FACILITIES DISTRICTS.



City Clerk's Certificate

1. Filed in the office of the City Clerk of the City of Hayward this \_\_\_\_ day  
 of \_\_\_\_\_, 200\_\_.

City Clerk

2. I hereby certify that the within map showing proposed boundaries of  
 Community Facilities District No. 1 (Eden Shores), City of Hayward, County  
 of Alameda, State of California, was prepared by the City Clerk of the  
 City of Hayward, at a meeting thereof, held on the \_\_\_\_ day of \_\_\_\_\_  
 200\_\_ by its Resolution No. \_\_\_\_\_.

City Clerk

3. Filed this \_\_\_\_ day of \_\_\_\_\_, 200\_\_, at the hour of \_\_\_\_ o'clock \_\_\_\_m.,  
 in Book \_\_\_\_ of Maps of Assessment and Community Facilities Districts at  
 the office of the County Recorder in the County of Alameda,  
 State of California.

County Recorder, County of Alameda

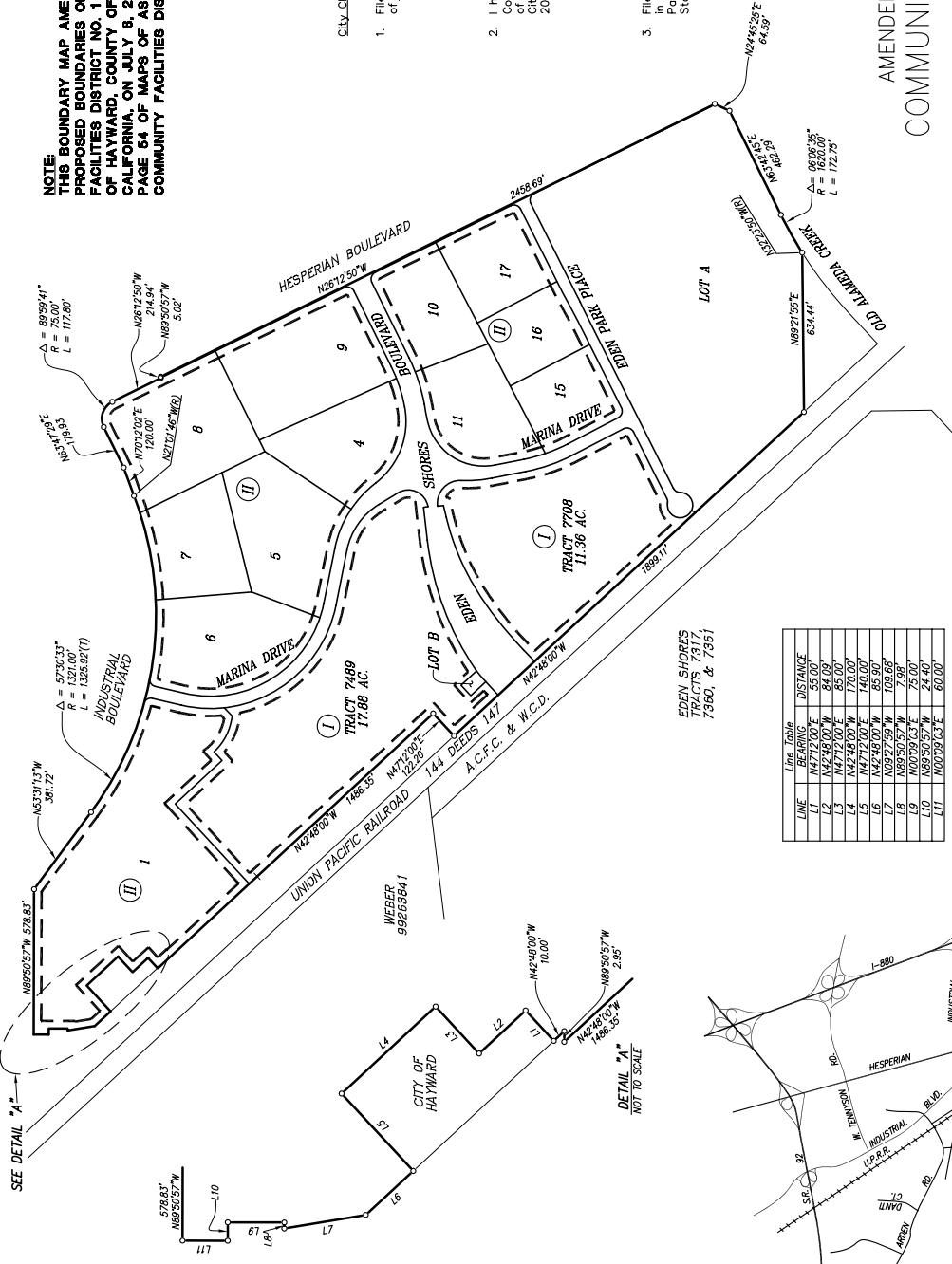
AMENDED MAP OF PROPOSED BOUNDARIES OF  
 COMMUNITY FACILITIES DISTRICT NO. 1  
 (EDEN SHORES)

CITY OF HAYWARD,  
 County of Alameda, State of California



1111 OMC DRIVE, SUITE 110 • WALNUT CREEK, CA 94596  
 PHONE: (925) 935-7710 • FAX: (925) 935-7763

DATE: APRIL 19, 2007 Sheet 1 of 1



LINE	BEARING	DISTANCE
L1	N47°22'00"E	55.00'
L2	N74°45'00"W	84.00'
L3	N42°48'00"W	170.00'
L4	N42°48'00"W	170.00'
L5	N47°22'00"E	140.00'
L6	N42°48'00"W	65.90'
L7	N09°27'59"W	109.68'
L8	N00°30'03"E	25.00'
L9	N89°50'57"W	24.40'
L10	N89°50'57"W	24.40'
L11	N00°30'03"E	60.00'

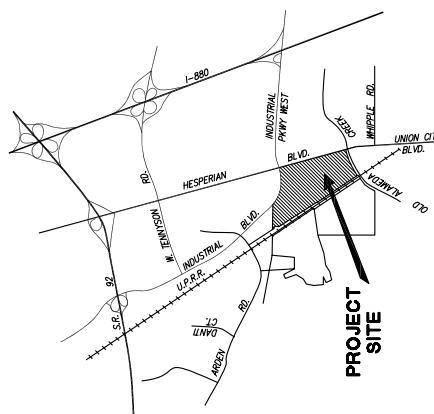
IMPROVEMENT AREA	PARCEL NUMBERS	AREA
(I)	TRACT 7489: LOTS 1-139, PARCELS A-K, ALL PRIVATE STREETS TRACT 7708: LOTS 1-19, PARCELS A-C	29.24 AC
(II)	TRACT 7066: LOTS 1, 4-11, 15-17	56.40 AC

**LEGEND**  
 ——— PROPOSED DISTRICT BOUNDARY  
 ——— LOT LINE  
 - - - - - IMPROVEMENT AREA BOUNDARY

SEE DETAIL "A"



DETAIL "A"  
 NOT TO SCALE



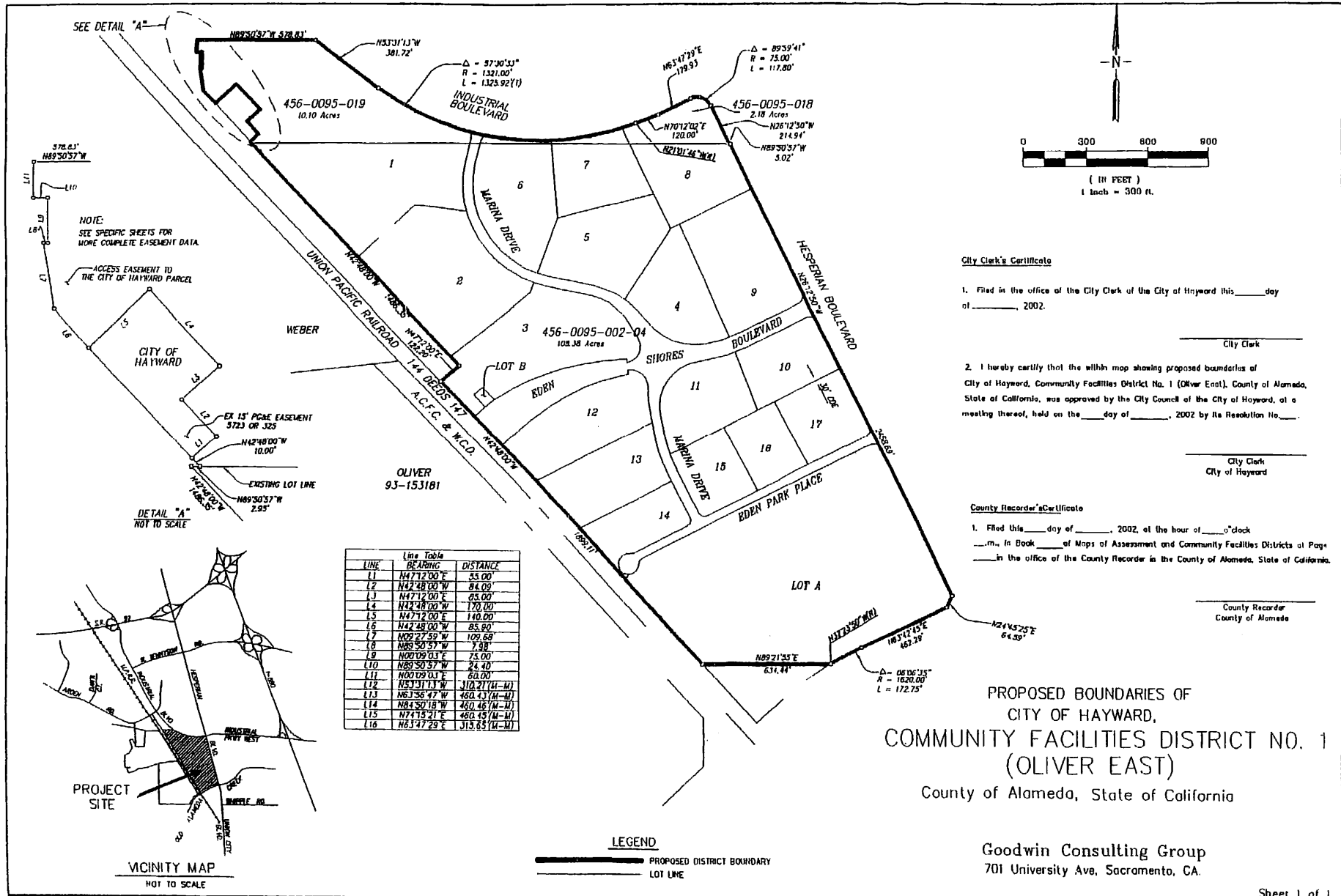
VICINITY MAP  
 NOT TO SCALE

**APPENDIX E**

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*Boundary Map of  
Community Facilities District No. 1*

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SEE DETAIL "A"

NOTE:  
SEE SPECIFIC SHEETS FOR  
MORE COMPLETE EASEMENT DATA

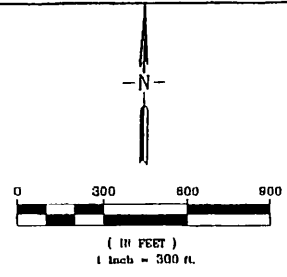
ACCESS EASEMENT TO  
THE CITY OF HAYWARD PARCEL

DETAIL "A"  
NOT TO SCALE

VICINITY MAP  
NOT TO SCALE

LINE	BEARING	DISTANCE
L1	N47°12'00" E	85.00'
L2	N42°48'00" W	84.09'
L3	N47°12'00" E	85.00'
L4	N47°48'00" W	170.00'
L5	N47°12'00" E	140.00'
L6	N42°48'00" W	85.80'
L7	N02°27'59" W	109.88'
L8	N89°50'57" W	7.88'
L9	N00°09'03" E	75.00'
L10	N89°50'57" W	24.40'
L11	N00°09'03" E	60.00'
L12	N53°31'13" W	310.21'(H-M)
L13	N63°58'47" W	468.43'(H-M)
L14	N84°30'18" W	460.86'(H-M)
L15	N74°15'21" E	460.15'(H-M)
L16	N63°47'29" E	313.65'(H-M)

LEGEND  
 PROPOSED DISTRICT BOUNDARY  
 LOT LINE



City Clerk's Certificate

I, Filed in the office of the City Clerk of the City of Hayward this \_\_\_\_\_ day of \_\_\_\_\_, 2002.

\_\_\_\_\_  
City Clerk

2. I hereby certify that the within map showing proposed boundaries of City of Hayward, Community Facilities District No. 1 (Oliver East), County of Alameda, State of California, was approved by the City Council of the City of Hayward, at a meeting thereof, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2002 by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
City Clerk  
City of Hayward

County Recorder's Certificate

I, Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2002, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ m., in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts of Page \_\_\_\_\_ in the office of the County Recorder in the County of Alameda, State of California.

\_\_\_\_\_  
County Recorder  
County of Alameda

PROPOSED BOUNDARIES OF  
CITY OF HAYWARD,  
COMMUNITY FACILITIES DISTRICT NO. 1  
(OLIVER EAST)  
County of Alameda, State of California

Goodwin Consulting Group  
701 University Ave, Sacramento, CA.

**APPENDIX F**

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*Assessor's Parcel Maps for  
Fiscal Year 2016-17*

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# ASSESSOR'S MAP 456

Code Area Nos. 25-042, 25-221

97

SCALE: 1" = 300'

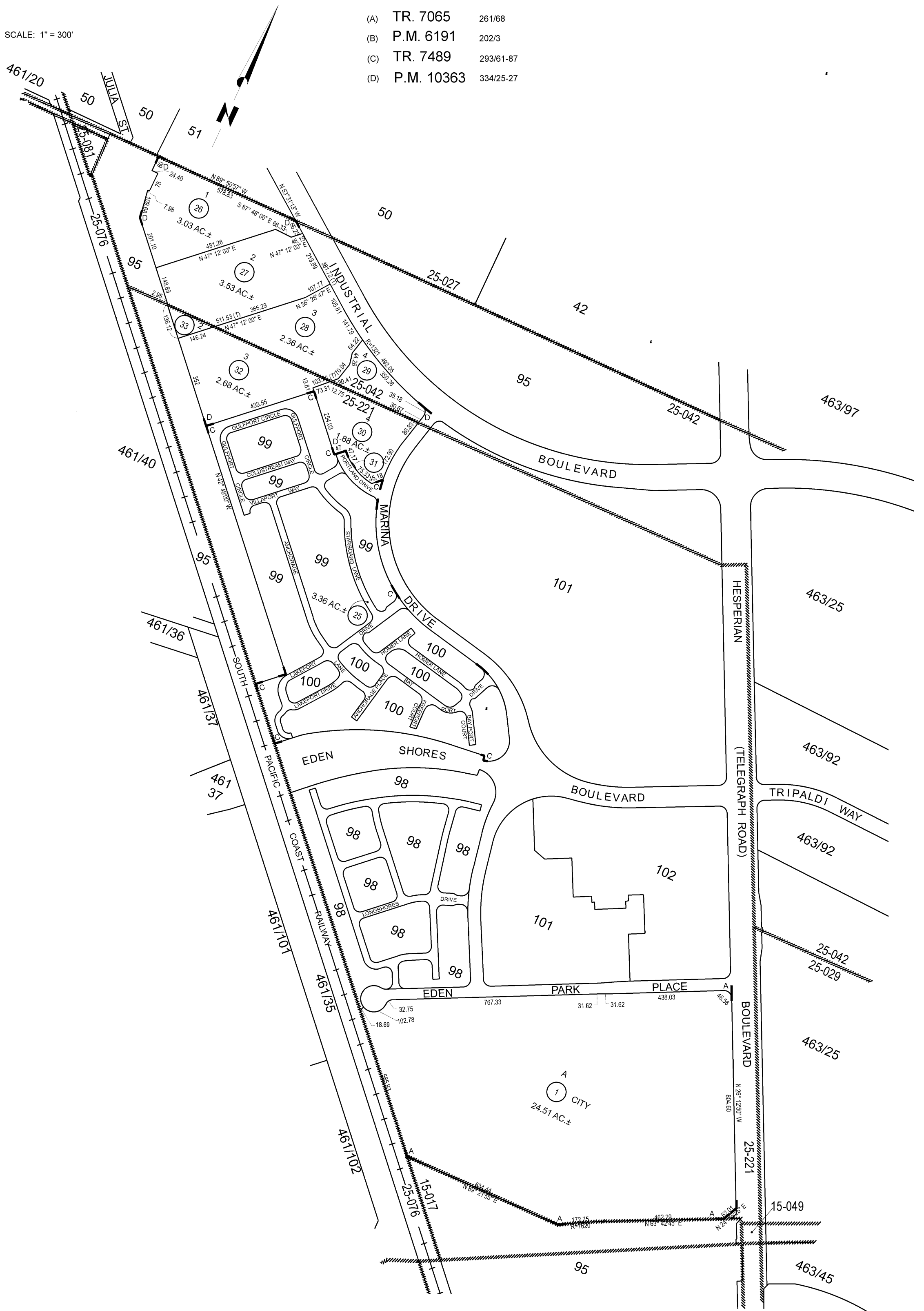
- (A) TR. 7065 261/68
- (B) P.M. 6191 202/3
- (C) TR. 7489 293/61-87
- (D) P.M. 10363 334/25-27

- 12-06-06 LL
- 03-06-09 ZC
- 07-31-09 GD
- 08-19-03 EG
- 09-16-03 CSL
- 10-06-16 GHB
- 12-01-03 EG
- 11-02-16 GHB
- 07-10-06 CC
- 11-01-06 ZC
- 11-21-06 LL

REVISED:

DRAWN: 11-02-01 WL

FORMERLY: POR.BLK. 95



# ASSESSOR'S MAP 456

Code Area Nos. 25-221

98

SCALE: 1" = 80'

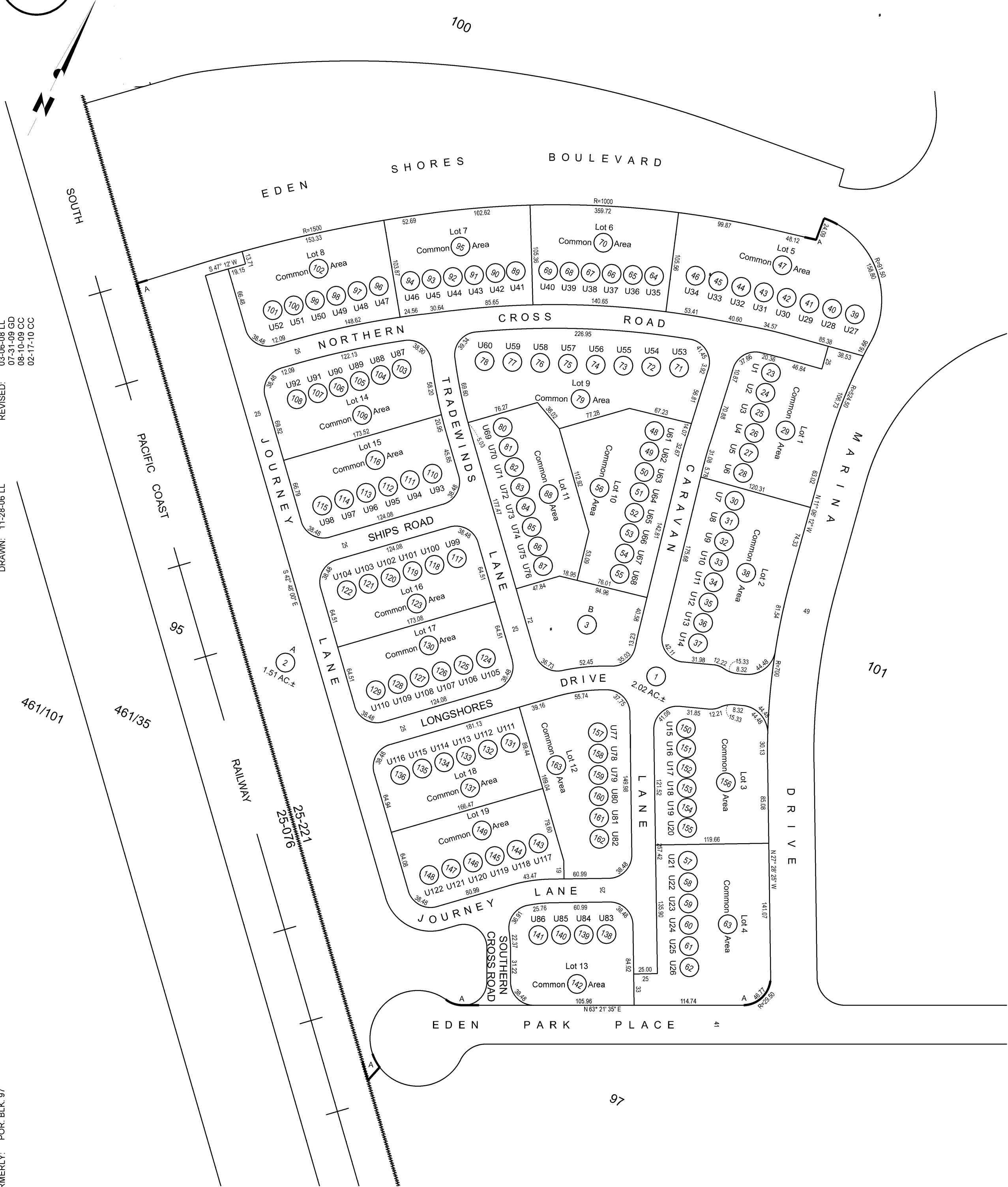
(A) TR. 7708 293/51-60

03-06-08 LL  
07-31-09 GD  
08-10-09 CC  
02-17-10 CC

REVISED:

DRAWN: 11-28-06 LL

FORMERLY: POR. BLK. 97



ASSESSOR'S MAP 456

Code Area Nos. 25-221

99

SCALE: 1" = 80'

(A) TR. 7489 293/61-87

REVISSED: 07-31-09 GD  
DRAWN: 12-07-06 LL

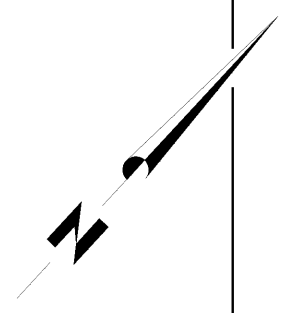
FORMERLY: POR. BLK. 97

SBE: 73A

REF:

HPN: 92

IND PG: 2

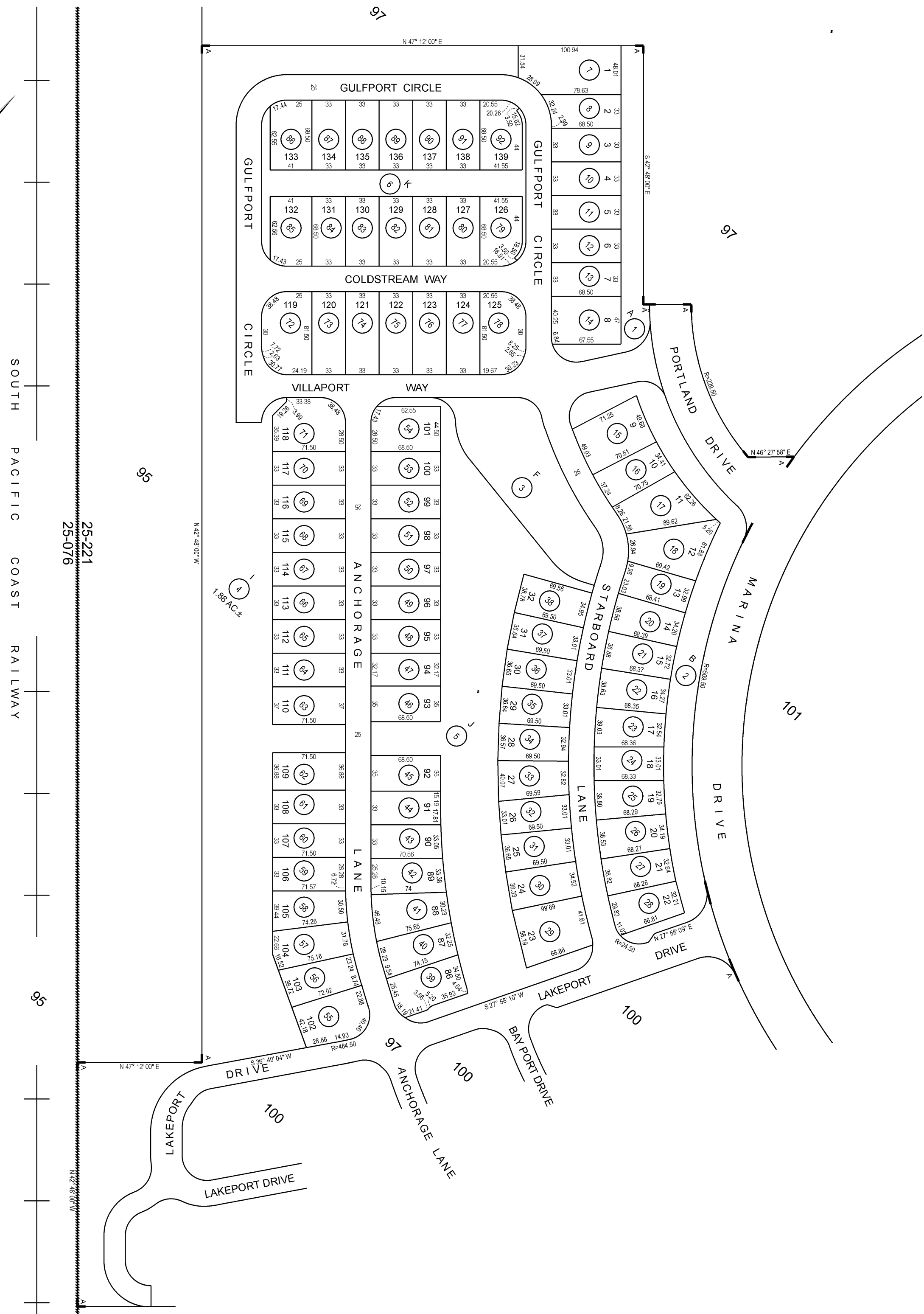


SOUTH PACIFIC COAST RAILWAY

25-221  
25-076

461/40

461/35



95

95

97

101

100

100

100

# ASSESSOR'S MAP 456

Code Area Nos. 25-221

100

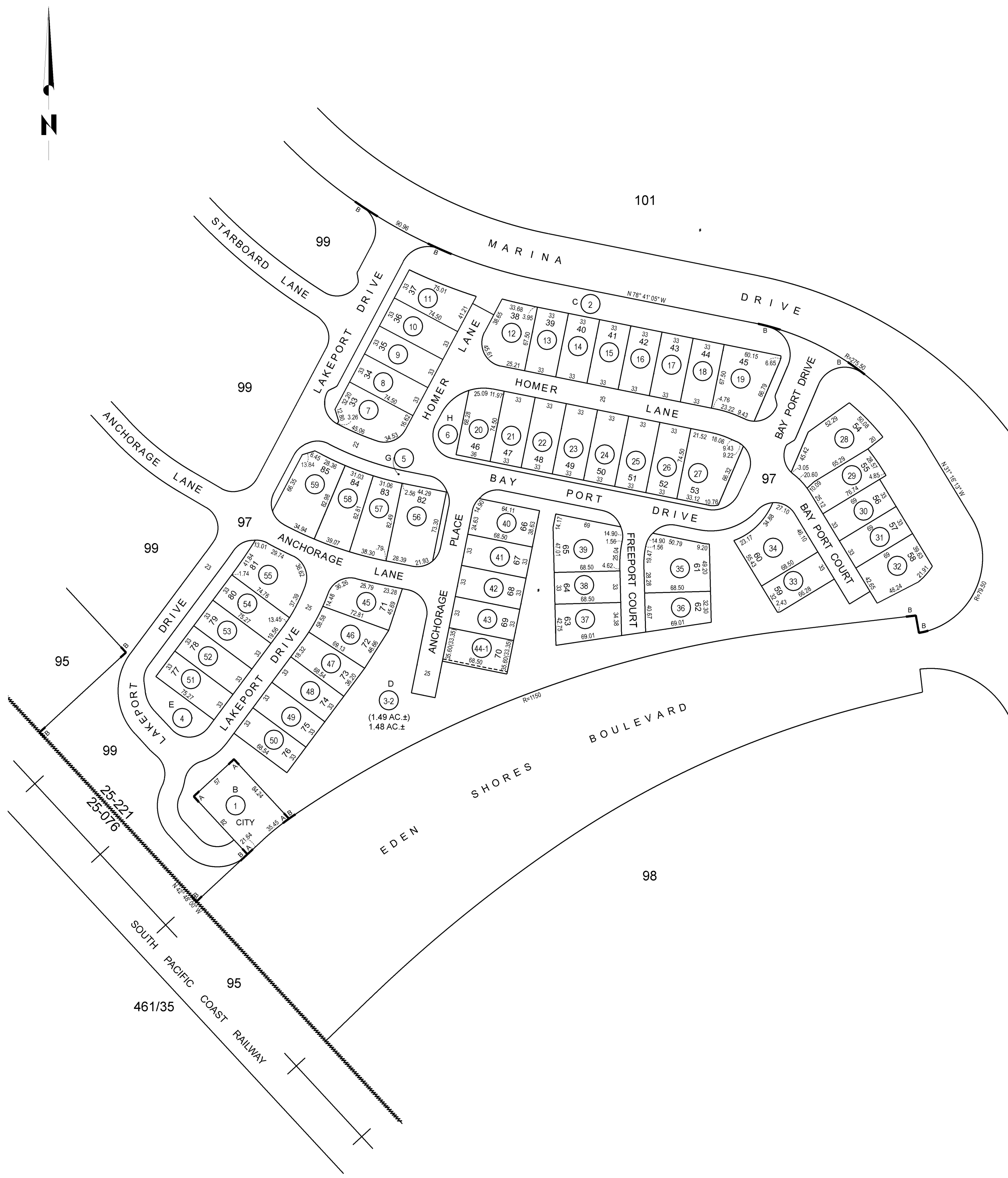
SCALE: 1" = 80'

- (A) TR. 7065 261/68-74
- (B) TR. 7489 293/61-87

07-31-09 GD  
10-22-13 CC  
REVISED:

12-07-06 LL  
DRAWN:

FORMERLY: POR. BLK. 97





ASSESSOR'S MAP 456

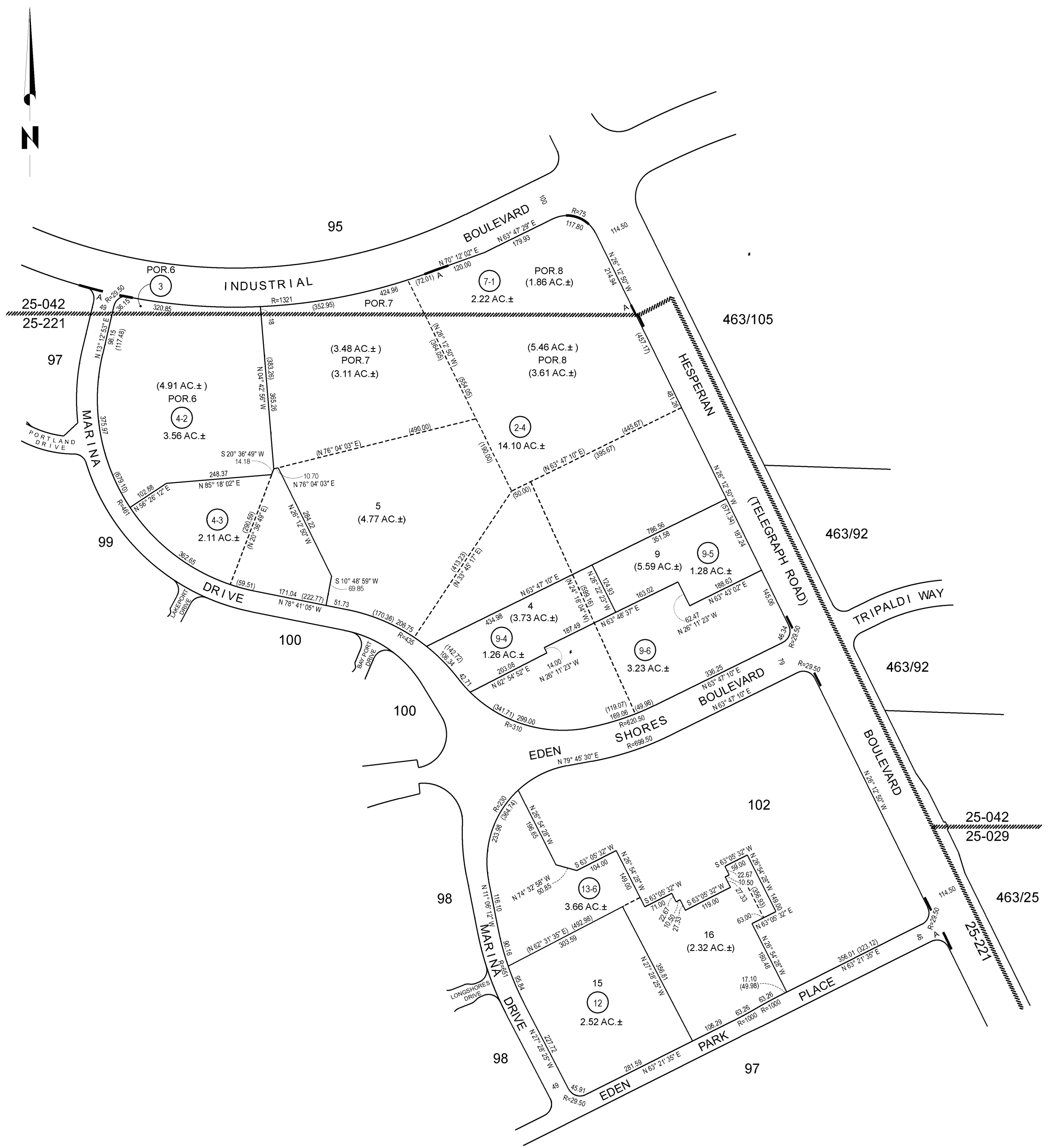
Code Area Nos. 25-042 25-221

101

SCALE: 1" = 200'

(A) TR. 7065 261/68-74

REVISOR: 08-02-11 CC  
08-06-09 GD  
08-10-09 GD  
03-06-10 CC  
08-25-16 CC  
DRAWN: 07-31-09 GD



FORMERLY: POR. BLK. 97