

## **CORDOVA RECREATION & PARK DISTRICT**

### **MEASURE J**

**J** Safe, Clean, Accessible Neighborhood Parks Measure. To provide clean and safe neighborhood parks; reduce homelessness and drug use in parks; improve park security patrols and safety lighting; ensure accessibility for persons with disabilities; maintain senior programs, including Meals on Wheels; and keep playground equipment and park bathrooms clean and safe for children-families-residents; shall the Cordova Recreation and Park District establish a special tax, with senior discounts, annual audits, and all funds required to be spent locally?

### **IMPARTIAL ANALYSIS OF MEASURE J**

Cordova Recreation and Park District  
Community Facilities District No. 2016-1

Prepared by County Counsel

On July 20, 2016, the governing board of the Cordova Recreation and Park District ("Park District") established its Cordova Recreation and Park District Community Facilities District No. 2016-1 ("District") pursuant to the Mello-Roos Community Facilities Act of 1982 (California Gov. Code Section 53311 et seq.) ("Mello-Roos Act"). The District was formed to finance the acquisition, construction and maintenance of park facilities.

Measure J authorizes the Park District to levy a special tax on taxable property within the District for no more than 29 years commencing with fiscal year 2016-17 to finance the acquisition, construction and maintenance of park facilities.

Measure J is being placed on the ballot by the Park District board of directors. The qualified electors in this election are the registered voters in the District. If the measure is approved, each parcel within the District would be subject to a special tax according to the Rate and Method of Apportionment of Special Tax set forth in the Park District's Resolution No. 16/17-2, the Resolution of Formation of Community Facilities District ("Resolution"). If the measure is approved, upon recordation of a notice of special tax lien in accordance with applicable law, a continuing lien to secure the levy of the special tax would attach to all nonexempt property in the District.

The Park District's governing board has adopted the following accountability measures with respect to Measure J: (a) the specific purpose of the special tax is set forth in the ballot measure; (b) any proceeds received from the special tax shall be applied only to the purposes set forth in the measure; (c) the proceeds of the special tax shall be deposited into a special account; and (d) the Park District shall cause a report to be prepared annually under Section 50075.3 of the Government Code.

Reference is made to the Resolution for a complete description of the boundaries of the District, nature of the financed property, and Rate and Method.

Passage of Measure J requires approval by two-thirds of the voters voting thereon.

A "YES" vote on Measure J means you wish to enact the special tax.

A "NO" vote on Measure J means you do not wish to enact the special tax.

### **FULL TEXT OF MEASURE J**

On July 20, 2016, the Board of Directors of the Cordova Recreation and Park District (the "District") adopted the following resolutions under the Mello-Roos Community Facilities Act of 1982, as amended, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"), in connection with the proposed formation of the "Cordova Recreation and Park District Community Facilities District No. 2016-01" (the "CFD") under the Act and a future annexation area for the CFD (the "Future Annexation Area"). The resolutions are summarized below.

## RESOLUTION OF FORMATION OF COMMUNITY FACILITIES DISTRICT

a. The Board found that:

- the District provides quality parks and recreation programs to local residents in the City of Rancho Cordova and the unincorporated areas of Sacramento County, including Larchmont, College Greens East, Rosemont, Mather, and Gold River;
- clean park bathrooms, safe playgrounds, and trash and graffiti removal are vital to keeping our parks well-maintained, safe and enjoyable for children and families;
- park repairs and upgrades are needed to address safety needs and meet current health and safety standards, including repairs to damaged and unsafe pathways, safety upgrades to playground equipment, and improvements to ensure access for people with disabilities;
- local park and recreation needs include: maintaining safe playground equipment; maintaining clean and safe parks; improving park security with additional patrols and safety lighting; maintaining clean park bathrooms; reducing homelessness and drug use in local parks; and, improving water conservation and efficiency;
- safety needs to be improved at local parks, including safety lighting, installing security cameras, and increasing the number of park security patrols;
- reducing homelessness and drug use in District parks is a priority;
- the District provides many quality after-school programs, such as tutoring, homework assistance, sports activities, and other recreational programs that help keep local children and youth safe and out of trouble.

b. The Board held a noticed public hearing as required by the Act relative to the proposed formation of the CFD, including the Future Annexation Area, and that Board found that, at the hearing, all interested persons desiring to be heard on all matters pertaining to the formation of the CFD and the Future Annexation Area, the services and public facilities to be provided in the CFD and the levy of such special tax were heard and a full and fair hearing was held.

c. The Board found that formation of the CFD, the furnishing of specified types of services or the rate and method of apportionment of the special taxes has not been precluded by majority protest pursuant to the Act, and that the proposed annexation of the Future Annexation Area to the CFD has not been precluded by majority protest pursuant to the Act.

d. The Board formally established the CFD and the Future Annexation Area pursuant to the Act, and approved the boundaries of the CFD and the Future Annexation Area, as set forth in the map of the CFD recorded in the Sacramento County Recorder's Office on July 5, 2016, at 8:49 a.m., in Book 121 of Maps of Assessment and Community Facilities Districts at Page 0013.

e. The type of public services (the "Services") and public facilities (the "Facilities") proposed to be financed by the CFD and pursuant to the Act are as follows:

- Acquisition and construction of public parkways, public parks, open space, landscape setbacks adjacent to residential subdivisions, bike paths in open space areas and landscaped medians in and alongside major roadways on property owned by the District or with easements to the District; provided, however, that Special Taxes may be used for the purposes listed in this bulleted paragraph only through fiscal year 2045-46.
- Maintenance, including servicing, repair and replacement of public parkways, public parks, open space, landscape setbacks adjacent to residential subdivisions, bike paths in open space areas, landscaped medians in and alongside major roadways, masonry sound walls constructed on District property or provided easement.
- Provide after-school activities, tutoring, homework assistance, sports and recreational activities and other programs.
- Provide security patrols and public safety information, including the operation and maintenance of security monitoring devices, such as security cameras, specialty lighting etc.
- Maintenance of landscaping and improvements to detention ponds and drainage facilities, exclusive of repair and replacement of the detention and drainage facilities themselves which will remain the obligation of other public agencies, such as the County of Sacramento or City of Rancho Cordova.

- Repair and replacement of vandalism of District-maintained facilities, including graffiti, and direct damage related to wear-and-tear.

#### **General District Costs**

- District costs associated with administering the CFD such as; setting, levy, and collection of the Special Taxes, independent audits.
- Other contingency costs, including a contingency reserve, as required by the District.

#### **Sinking Fund**

The Special Taxes may be collected and set-aside in designated funds, collected over several years, that may be used by the District to fund future repairs to landscaping, entry monuments and features, walls and fences, and other services and facilities described above as determined by the District.

f. Except to the extent that funds are otherwise available to the CFD to pay for the Services and the Facilities, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the CFD, is intended to be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as may be prescribed by the Board.

The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD, in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are shown in the Rate and Method of Apportionment for the CFD (the "Rate and Method"), which is reproduced below.

In the case of the Special Tax when it is levied on any parcel used for private residential purposes to pay for the Facilities, the Special Tax levy shall comply with all applicable provisions of the Act, including those set forth in Section 53321(d) of the Act. In furtherance of the foregoing, but subject to the following paragraph, the Special Tax shall not be levied in the CFD after fiscal year 2045-46, except that a Special Tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years.

A special tax shall not be levied in one or more future improvement areas formed to include territory that annexes into the CFD from the Future Annexation Area (each, a "Future Improvement Area") to finance the Facilities after the fiscal year identified in the rate and method for the Future Improvement Area, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years. Under no circumstances shall the special tax levied against any parcel in the Future Improvement Area for private residential purposes be increased as a consequence of delinquency or default by the owner in contravention of the Act, including Section 53321(d) of the Act. For Future Improvement Areas, a different rate and method may be adopted if the annexed territory is designated as a separate improvement area.

Territory in the Future Annexation Area will be annexed into the CFD and a special tax will be levied on such territory only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed into the CFD. Except to the extent that funds are otherwise available to the CFD to pay for the Facilities and/or the Services, a Special Tax sufficient to pay the costs thereof, secured by the recordation of a continuing lien against all non-exempt real property in the Future Annexation Area, is intended to be levied annually within the Future Annexation Area, and collected in the same manner as ordinary ad valorem property taxes or in such other manner as may be prescribed by this Board. As required by Section 53339.3(d) of the Act, the Board determined that the Special Tax proposed to pay for one or more Facilities to be supplied within the Future Annexation Area will be equal to the Special Taxes levied to pay for the same Facilities in previously-existing areas of the CFD, except that a higher Special Tax may be levied in the Future Annexation Area to pay for new or additional Facilities. As required by Section 53339.3(d) of the Act, the Board further determined that the Special Tax proposed to pay for Services to be supplied within the Future Annexation Area shall be equal to any Special Tax levied to pay for the same Services in the existing CFD, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD. In so finding, the Board did not intend to limit its ability to levy a Special Tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD.

g. The District Administrator, 2729 Prospect Park Drive, Suite 230, Rancho Cordova, CA 95670, telephone number (916) 362-1841, is the officer of the District who will be responsible for preparing annually a current roll of the levy of the Special Tax obligations by assessor's parcel number and who will be responsible for estimating future levies of the Special Tax.

h. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the Special Tax shall attach to all nonexempt real property in the CFD and this lien shall continue in force and effect until the Special Tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law or until collection of the Special Tax by the District ceases.

i. In accordance with the Act, the annual appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, of the CFD was preliminarily established at \$10,000,000, and such appropriations limit shall be submitted to the voters of the CFD. The proposition establishing such annual appropriations limit shall become effective if approved by the qualified electors voting thereon and shall be adjusted in accordance with the applicable provisions of the Act and the Constitution.

### **RESOLUTION CALLING SPECIAL ELECTION**

a. This Board found that more than 12 persons have been registered to vote within the CFD for each of the 90 days preceding the close of the hearing heretofore conducted and concluded by the Board for the purposes of the CFD formation proceedings. Accordingly, and pursuant to the Act, the Board found that for purposes of these proceedings the qualified electors are the registered voters within the CFD (not including the Future Annexation Area) and that the vote shall be by the registered voters within the CFD.

b. The Board called a special election to consider the ballot measure set forth above, which shall be held on Tuesday, November 8, 2016 (the "Election Day"), during which the polls shall be open between the hours of 7:00 a.m. and 8:00 p.m. The official of the County responsible for the conduct of elections (the "Election Official") was designated as the official to conduct the election. The Board of Supervisors of the County and the Election Official were requested to provide such services as may be necessary to properly and lawfully hold and conduct the special election pursuant to this resolution and applicable provisions of the California Elections Code, including coordination with all appropriate election officials in the County, and the consolidation of said special election with other elections being held on the Election Day.

c. Under Section 50075.1 of the Government Code, the following accountability provisions shall apply to the special taxes: (a) the Services and the Facilities and the incidental costs thereof, shall constitute the specific single purpose; (b) the proceeds shall be applied only to the specific purposes identified in (a) above; (c) there shall be created special account(s) or funds(s) into which the proceeds shall be deposited; and (d) there shall be caused to be prepared an annual report if required by Section 50075.3 of the Government Code.

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

Special Taxes in the Cordova Recreation and Park District Community Facilities District No. 2016-01 (the "CFD") shall be levied and collected according to the tax liability determined by the Administrator through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2016-01, unless exempted by law or by the provisions of Section E herein, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2016-01, unless a separate Rate and Method of Apportionment of Special Tax is adopted for such 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 recorded County parcel map.

**"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 Government Code of the State of California.

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2016-01: the costs of computing the Special Tax and preparing the annual Special Tax collection schedules (whether by the District or any designee thereof or both); the costs of collecting the Special Taxes; the costs to the District, CFD No. 2016-01, or any designee thereof of complying with disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries, protests, or appeals regarding the Special Taxes; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2016-01 for any

other administrative purposes of CFD No. 2016-01, including attorney's fees, costs associated with annexations to CFD No. 2016-01, and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Administrator"** means an official of the District, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax.

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

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

**"Assessor's Parcel Number"** or **"APN"** means a unique number assigned to an Assessor's Parcel by the County Assessor for purposes of identifying a property.

**"Authorized Services"** means the public services authorized to be funded by CFD No. 2016-01 as set forth in the documents adopted by the Board when CFD No. 2016-01 was formed.

**"Board"** means the Board of Trustees of the Cordova Recreation and Park District acting for the CFD under the Act.

**"Calendar Year"** means January 1 through December 31.

**"City"** means City of Rancho Cordova.

**"CFD No. 2016-01"** means the "Cordova Recreation and Park District Community Facilities District No. 2016-01".

**"Condominium Parcel"** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential Single Family - Condominium. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Use Land Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**"County"** means the County of Sacramento, California.

**"County Assessor"** means the Sacramento County Assessor.

**"County Land Use Code"** means the land use code assigned to an Assessor Parcel as indicated in the records of the County Assessor.

**"Developed Property"** means, in any Fiscal Year, all Parcels of Taxable Property for which a building permit was issued for construction of a Residential Unit or Non-Residential Unit on or prior to June 30 of the preceding Fiscal Year. In the absence of a residential or non-residential building permit, any Parcel of Taxable Property shall be classified as "Developed Property" if its building structure has been occupied by a residential or non-residential user on or prior to June 30 of the preceding Fiscal Year.

**"District"** means the Cordova Recreation and Park District, in Sacramento County, California.

**"Final Map"** means a final map approved by the City or County pursuant to the Subdivision Map Act (California Government Code Section 66410, *et seq.*) that creates individual lots on which a building permit can be issued for construction of residential units without further subdivision of the lots.

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

**"Hotel Parcel"** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential - Hotel, Residential - Motel, or Residential - Bed & Breakfast Inn. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Use Land Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**"Land Use Classification"** means the current or intended use of a Taxable Parcel as determined by the Taxable Parcel's County Land Use Code.

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

**“Mobile Home Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential - Mobile Home. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Use Land Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Multi-Family Residential Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential excluding Single Family Residential Parcels, Condominium Parcels and Hotel Parcels and Mobile Home Parcels. Parcels with a County Land Use Code of Retirement Home are defined as a Multi-Family Residential Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Use Land Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Non- Residential Unit”** means, an individual non-residential unit as defined per the County Assessor.

**“Office Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Office – Office General or Office – Large Single Tenant. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Other Parcel”** means, for each Fiscal Year, all Developed Parcels, not designated as a Condominium Parcel, Mobile Home Parcel, Multi-Family Residential Parcel, Office Parcel, Parking Lot Parcel, Single Family Residential Parcel or Storage Parcel. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Use Land Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Parking Lot Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Retail - Commercial – Vehicle Oriented - Parking Lot or Retail - Commercial – Vehicle Oriented - Parking Structure. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Proportionately”** means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Developed Property. For Undeveloped Property, “Proportionately” means that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels of Undeveloped Property.

**“Public Property”** means, for each Fiscal Year: (i) any property within the boundaries of CFD No. 2016-01 that is owned by or irrevocably offered for dedication to the federal government, the State of California, the District or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2016-01 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Single Family Residential Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Residential - Single Family, excluding Condominium Parcels. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

**“Storage Parcel”** means, for each Fiscal Year, all Assessor Parcels designated by the County Assessor with a County Land Use Code of Industrial - Mini Storage. If it is determined by the Administrator that the County Assessor has assigned an incorrect County Land Use Code or the assigned County Land Use Code does not correctly describe the intended or current use of the Taxable Parcel, the Administrator may assign a Land Use Classification to the Taxable Parcel described in Section C below.

“**Residential Unit**” means an individual residential unit as defined per the County Assessor. 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.

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

“**Special Tax**” means any tax levied within CFD No. 2016-01 to pay the Special Tax Requirement.

“**Special Tax Requirement**” means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services; (ii) Administrative Expenses; and (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or, based on delinquency rates in prior years, may be expected to occur in the Fiscal Year in which the Special Tax will be collected.

“**Taxable Property**” means all Assessors’ Parcels within the boundaries of CFD No. 2016-01 that are not exempt from the Special Tax pursuant to law or Section E herein.

“**Undeveloped Property**” means, in any Fiscal Year, all Parcels of Taxable Property in CFD No. 2016-01 that are not Developed Property.

**B. DATA FOR ANNUAL TAX LEVY**

Each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel Numbers for all Parcels of Taxable Property within CFD No. 2016-01. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, and (ii) the Special Tax Requirement for the then-current Fiscal Year.

In any Fiscal Year, if it is determined that (i) a Final Map or parcel map for a portion of property in CFD No. 2016-01 was recorded after the last date upon which the Assessor will incorporate the newly-created Parcels into the then current tax roll, (ii) because of the date the Final Map or parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the Final Map or parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the Final Map or parcel map by determining the Special Tax that applies separately to each newly-created Parcel, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or parcel map.

**C. MAXIMUM SPECIAL TAXES**

**1. Developed Property**

The Maximum Special Tax for Fiscal Year 2016-17 for all Parcels of Developed Property shall be:

Property Classification	FY 2016-17 Maximum Special Tax Rate
Single-Family Residential	\$48.64 Per unit
Condominium	\$28.70 Per unit
Multi-Family Residential	\$30.16 Per unit for units less than 5 units
Multi-Family Residential	\$120.64 + \$16.54 Per unit for units greater than 5 units and less than 21 units
Multi-Family Residential	\$385.28 + \$4.86 Per unit for units greater than 20 units
Mobile Homes	\$13.13 Per unit
Commercial	\$24.32 Per each 1/4 acre or portion thereof
Office	\$69.07 Per each 1/4 acre or portion thereof
Parking Lots, Storage Facilities	\$1.03 Per each 1/4 acre or portion thereof

**2. Undeveloped Property**

The Maximum Special Tax for Fiscal Year 2016-17 for all Parcels of Undeveloped Property shall be:

Property Classification	FY 2016-17 Maximum Special Tax Rate
Undeveloped Property	\$12.16 Per Parcel

**3. Escalation of Maximum Special Tax**

On July 1, 2017, and each July 1 thereafter, the Maximum Special Tax for Developed Property and Undeveloped Property shall be increased based upon the greater of (i) the annual average Consumer Price Index (CPI), San Francisco-Oakland-San Jose, All Urban Consumers (CPI U) Index for the prior calendar year, or (ii) three percent (3%). If the CPI listed above is no longer published, the Administrator shall select a new CPI that is reasonably comparable to the CPI that is no longer published

**D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES**

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year and levy the Special Tax on all Parcels of Taxable Property as follows:

- Step 1:** The Special Tax shall be levied Proportionately on each Parcel of Developed Property up to 100% of the Maximum Special Tax for each Taxable Parcel for such Fiscal Year until the amount levied is equal to the Special Tax Requirement;
- Step 2:** If additional revenue is needed after Step 1, the Special Tax shall be levied Proportionately on each Taxable Parcel of Undeveloped Property up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied, when combined with the amount levied pursuant to Step 1, is equal to the Special Tax Requirement.

The Special Tax for CFD No. 2016-01 shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the District may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD No. 2016-01, and the Special Tax shall be equally subject to foreclosure if delinquent.

**E. EXEMPTIONS**

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Parcels with a County Land Use Code of agricultural parcels, common area parcels, cemetery/mortuary parcels, mining parcels, public parcels, railroad parcels, utility parcels or miscellaneous/unknown parcels. The Board may, upon adoption of a resolution, establish a rebate program for low income property owners and/or senior citizens.

**F. INTERPRETATION OF SPECIAL TAX FORMULA**

The District reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the District's discretion. Interpretations may be made by the District through a resolution of the Board for purposes of clarifying any vagueness or ambiguity in this RMA.

**G. TERM OF THE SPECIAL TAX**

The Special Tax shall be levied through FY 2045-46 as necessary to pay the Special Tax Requirement.

**ARGUMENT IN FAVOR OF MEASURE J**

It's simple. Children deserve safe and healthy parks and parks should be clean and safe for children and families to enjoy.

Yes on J will bring our parks up to health and safety standards. Yes on J will repair damaged and potentially unsafe pathways and playground equipment. Yes on J will make sure park bathrooms are kept clean, playgrounds are kept safe, trash is picked up and graffiti is removed.

Yes on J will also improve safety and reduce homelessness and drug use at all of our parks by adding safety lighting, installing security cameras and increasing park security patrols.

Measure J is fiscally accountable and includes fiscal safeguards. Measure J requires independent annual audits and annual public reports to ensure funds are spent properly with transparency and accountability to the public. All Measure J funds are required to be spent locally to maintain and improve our parks. No money can be taken by the State.

Well-maintained parks are vital to our quality of life. Measure J is a good investment in our community that will protect our local property values and keep our community a desirable place to live, work, and raise a family.

Vote YES on Measure J for safe, clean local parks!

s/Brenna Packard  
Resident and Youth and Parks Advocate

**NO REBUTTAL TO ARGUMENT IN FAVOR OF MEASURE J WAS FILED**

**NO ARGUMENT AGAINST MEASURE J WAS FILED**