



GOODWIN CONSULTING GROUP

**CITY OF PITTSBURG  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
(VISTA DEL MAR)**

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

**September 27, 2021**

***Community Facilities District No. 2005-2***  
***CFD Tax Administration Report***

**TABLE OF CONTENTS**

<b><i>Section</i></b>	<b><i>Page</i></b>
Executive Summary .....	i
I. Introduction.....	1
II. Purpose of Report .....	3
III. Special Tax Requirements .....	4
IV. Special Tax Levies .....	6
V. Development Update .....	8
VI. Prepayments .....	9
VII. State Reporting Requirements .....	10
Appendix A – Summary of Fiscal Year 2021-22 Special Tax Levy	
Appendix B – Fiscal Year 2021-22 Special Tax Levy for Individual Assessor’s Parcels	
Appendix C – Rate and Method of Apportionment of Special Tax	
Appendix D – Boundary Map of Community Facilities District No. 2005-2	
Appendix E – Assessor’s Parcel Maps for Fiscal Year 2021-22	

## ***EXECUTIVE SUMMARY***

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The following summary provides a brief overview of the main points from this report regarding the City of Pittsburgh Community Facilities District No. 2005-2 (Vista Del Mar) (“CFD” or “CFD No. 2005-2”):

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

<b>Special Tax</b>	<b>Number of Taxed Parcels</b>	<b>Total Special Tax Levy</b>
Facilities Special Tax	508	\$735,081
Services Special Tax	518	\$385,858

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

### **Development Status for Fiscal Year 2021-22**

<b>Developed Property</b>	<b>Lot Size</b>	<b>Facilities Special Tax</b>		<b>Services Special Tax</b>	
		<b>Units</b>	<b>Acres</b>	<b>Units</b>	<b>Acres</b>
Single Family Detached Property	> 6,500 Sq Ft	195	N/A	196	N/A
	5,000 – 6,499 Sq Ft	147	N/A	147	N/A
	3,500 – 4,999 Sq Ft	101	N/A	105	N/A
	< 3,500 Sq Ft	65	N/A	70	N/A
Multi-Family Property	N/A	N/A	0.00	0	N/A
Other Property	N/A	N/A	0.00	N/A	0.00

For more information regarding the status of development in CFD No. 2005-2, please see Section V of this report.

### **Outstanding Bonds Summary**

<b>Bonds</b>	<b>Original Principal</b>	<b>Amount Retired</b>	<b>Current Amount Outstanding</b>
Series 2015 Refunding Bonds	\$9,655,000	\$2,170,000*	\$7,485,000*

\* As of the date of this report.

## ***I. INTRODUCTION***

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### **City of Pittsburg Community Facilities District No. 2005-2**

On September 19, 2005, the City Council of the City of Pittsburg (the “City”) established CFD No. 2005-2. In a landowner election held on the same day, the qualified landowner electors within the CFD authorized the levy of a Mello-Roos special tax on property within CFD No. 2005-2. The landowners also voted to incur bonded indebtedness, secured by special taxes levied in the CFD, in an amount not to exceed \$12,200,000.

The CFD boundaries encompass a 293.9 acre site that is proposed for a residential community known as Vista Del Mar. It is located within the City, south of State Highway 4, east of San Marco Boulevard and west of Bailey Road. Proposed development within CFD No. 2005-2 includes construction of 489 single family residential units.

The types of facilities to be funded by facilities special tax revenues generally include West Leland road facilities, Phase 1 and 2 Water Master Plan facilities, Phase 3 Water Master Plan facilities, existing water facilities buy in for Vista Del Mar, city park facilities, city traffic facilities, off-site city traffic facilities, and detention basin facilities. The CFD can also fund services, these include police protection services for the district.

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

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

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

A community facilities district can also fund a broad range of services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, and maintenance of roads, parks, parkways,

and open space. Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

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

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This CFD Tax Administration Report (the “Report”) presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2021-22 special tax levy for CFD No. 2005-2. The Report is intended to provide information to interested parties regarding CFD No. 2005-2, including the current financial obligations of CFD No. 2005-2, special taxes to be levied in fiscal year 2021-22, and the development status of the district.

The remainder of the Report is organized as follows:

- **Section III** identifies financial obligations of CFD No. 2005-2 for fiscal year 2021-22.
- **Section IV** presents a summary of the method used to apportion special taxes among parcels in CFD No. 2005-2.
- **Section V** summarizes the status of development within the CFD.
- **Section VI** describes special tax prepayments that have occurred in CFD No. 2005-2, if any.
- **Section VII** provides information on state reporting requirements.

### ***III. SPECIAL TAX REQUIREMENTS***

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Pursuant to the Rate and Method of Apportionment of Special Tax (the “RMA”), which was adopted as an exhibit to the Resolution of Formation for CFD No. 2005-2, the amount collected in any fiscal year will be comprised of a combination of the Annual Facilities Special Tax Requirement and the Annual Services Special Tax Requirement. A detailed description of each annual tax requirement is provided in this section.

#### **Annual Facilities Special Tax Requirement**

Pursuant to the RMA, the Annual Facilities Special Tax Requirement is defined as the amount that must be levied in any fiscal year to (i) pay principal and interest on bonds, (ii) pay any administrative expenses of the CFD that have not been included in the Annual Services Special Tax Requirement for the fiscal year, (iii) create or replenish reserve funds, (iv) cure any delinquencies, and (v) construct or acquire Authorized Facilities. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any fiscal year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds received by the CFD from the collection of penalties associated with delinquent annual facilities special taxes and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator. For fiscal year 2021-22, the Annual Facilities Special Tax Requirement is \$735,081 and is calculated in the table below.

**Community Facilities District No. 2005-2  
Fiscal Year 2021-22  
Annual Facilities Special Tax Requirement**

March 1, 2022 Interest Payment	\$157,172
September 1, 2022 Interest Payment	\$157,172
September 1, 2022 Principal Payment	\$405,000
CFD Administrative Expenses	\$15,736
<b>Annual Facilities Special Tax Requirement for Fiscal Year 2021-22*</b>	<b>\$735,081</b>

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

## **Annual Services Special Tax Requirement**

The annual services special tax funds police protection services for the residents within CFD No. 2005-2.

The Annual Services Special Tax Requirement is defined as the amount necessary in any fiscal year to (i) pay for Authorized Services, (ii) pay administrative expenses that have not been included in the Annual Facilities Special Tax Requirement for the fiscal year, (iii) cure any delinquencies in the payment of services special taxes levied in prior fiscal years or those expected to occur in the current fiscal year, and (iv) to pay debt service on Bonds to the extent permitted in the Bond documents. The Annual Services Special Tax Requirement for fiscal year 2021-22 is \$385,858.



## ***IV. SPECIAL TAX LEVIES***

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Special taxes within CFD No. 2005-2 are levied pursuant to the methodology set forth in the RMA. Among other things, the RMA establishes various special tax categories against which the special tax may be levied, the maximum special tax rates, and the methodology by which the special tax is applied. On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor's Parcel numbers for all Parcels of Taxable Property. The Administrator shall also determine: (i) whether each Assessor's Parcel of Taxable Property is Developed Property or Undeveloped Property, (ii) for Developed Property, which Parcels are Single Family Detached Property, Multi-Family Property, and Other Property, (iii) for Parcels of Single Family Detached Property, the Square Footage of each Parcel, (iv) for Parcels of Multi-Family Property, the number of Units on each Parcel and the Acreage of each Parcel, (v) for Other Property, the Acreage of each Parcel, and (vi) the Annual Facilities Special Tax Requirement and the Annual Services Special Tax Requirement. (*Capitalized terms are defined in the RMA in Appendix C.*)

### **Maximum Special Tax Rates**

The maximum special tax, which includes both the maximum annual facilities special tax and the maximum annual services special tax, applicable to each category of Taxable Property in CFD No. 2005-2 are set forth in Section C of the RMA. The percentage of the maximum special tax rates that will be levied on each parcel in fiscal year 2021-22 are determined by the method of apportionment included in Section E of the RMA. The table in Appendix A identifies the fiscal year 2021-22 maximum special tax rates and actual special tax rates for taxable property in the CFD.

### **Apportionment of Special Taxes**

#### *1. Annual Facilities Special Tax*

Each fiscal year, as set forth in Section E of the RMA, the special tax shall be levied on all parcels of Taxable Property as follows:

First, the annual facilities special tax shall be levied proportionately on each parcel of Developed Property within CFD No. 2005-2 up to 100% of the maximum annual facilities special tax for each parcel for such fiscal year until the amount levied on Developed Property is equal to the Annual Facilities Special Tax Requirement prior to applying any capitalized interest that is available in CFD accounts. If additional revenue is needed after the first step, and after applying capitalized interest to the Annual Facilities Special Tax Requirement, the annual facilities special tax shall be levied proportionately on each parcel of Undeveloped Property within CFD No. 2005-2, up to 100% of the maximum annual facilities special tax for each parcel of Undeveloped Property for such fiscal year. If additional revenue is needed after applying the first two steps, the annual facilities special tax shall be levied proportionately on each parcel of Taxable Public Property, up to 100% of the maximum annual facilities special tax assigned to each parcel of Taxable Public Property.

The special tax roll, which identifies the facilities special tax to be levied against each parcel in CFD No. 2005-2 in fiscal year 2021-22, is provided in Appendix B.

## *2. Annual Services Special Tax*

Each fiscal year, as set forth in Section E of the RMA, the annual services special tax shall be levied proportionately on each parcel of Developed Property in CFD No. 2005-2, up to 100% of the maximum service special tax.

The special tax roll, which identifies the services special tax to be levied against each parcel in CFD No. 2005-2 in fiscal year 2021-22, is provided in Appendix B.

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

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As of June 30, 2021, a total of 518 parcels within CFD No. 2005-2 have had final building permit inspections conducted and are subject to the Annual Services Special Tax for fiscal year 2021-22. Of the 518 parcels, ten are affordable housing units and are exempt from the Annual Facilities Special Tax. As of June 30, 2021, no Multi-Family or Other Property exists in CFD No. 2005-2.

Based on the current status of development in CFD No. 2005-2, the following table summarizes the allocation of parcels to the special tax categories established in the RMA:

### **Community Facilities District No. 2005-2 Allocation to Special Tax Categories For Fiscal Year 2021-22**

<b>Land Use Class</b>	<b>Lot Size</b>	<b>Facilities Special Tax</b>		<b>Services Special Tax</b>	
		<b>Units</b>	<b>Acres</b>	<b>Units</b>	<b>Acres</b>
Developed Property					
Single Family Detached Property	> 6,500 Sq Ft	195	N/A	196	N/A
	5,000 – 6,499 Sq Ft	147	N/A	147	N/A
	3,500 – 4,999 Sq Ft	101	N/A	105	N/A
	< 3,500 Sq Ft	65	N/A	70	N/A
Multi-Family Property	N/A	N/A	0.00	0	N/A
Other Property	N/A	N/A	0.00	N/A	0.00
Undeveloped Property	N/A	N/A	0.00	N/A	0.00

## ***VI. PREPAYMENTS***

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CFD No. 2005-2 allows property owners to fully payoff (i.e., prepay) their annual facilities special tax obligation if they so choose. The annual services special tax obligation cannot be prepaid. To date, no property owner has prepaid his/her facilities special tax obligation for CFD No. 2005-2.

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

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

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

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

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

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

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

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

## **Assembly Bill No. 1483**

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

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

## **APPENDIX A**

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

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**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy Summary for Fiscal Year 2021-22**

Development Category	Maximum Special Tax	Actual Special Tax	Units/ Acres Taxed	Total Special Tax Revenue
<b>FACILITIES SPECIAL TAXES</b>				
Single Family Detached Property				
Lots >6,500 Sq. Ft.	\$2,500.00 per unit	\$1,871.20 per unit	195	\$364,884.00
Lots 5,000-6,499 Sq. Ft.	\$2,000.00 per unit	\$1,496.96 per unit	147	\$220,053.12
Lots 3,500-4,999 Sq. Ft.	\$1,600.00 per unit	\$1,197.56 per unit	101	\$120,953.56
Lots <3,500 Sq. Ft.	\$600.00 per unit	\$449.08 per unit	65	\$29,190.20
Multi-Family Property	\$9,700.00 per acre	\$7,260.24 per acre	0.00	\$0.00
Other Property	\$9,700.00 per acre	\$7,260.24 per acre	0.00	\$0.00
Undeveloped Property	\$9,700.00 per acre	\$0.00 per acre	0.00	\$0.00
<b>Total Fiscal Year 2021-22 Facilities Special Tax Levy</b>				<b>\$735,080.88</b>

<b>SERVICES SPECIAL TAXES</b>				
Single Family Detached Property				
Lots >6,500 Sq. Ft.	\$744.90 per unit	\$744.90 per unit	196	\$146,000.40
Lots 5,000-6,499 Sq. Ft.	\$744.90 per unit	\$744.90 per unit	147	\$109,500.30
Lots 3,500-4,999 Sq. Ft.	\$744.90 per unit	\$744.90 per unit	105	\$78,214.50
Lots <3,500 Sq. Ft.	\$744.90 per unit	\$744.90 per unit	70	\$52,143.00
Multi-Family Property	\$744.90 per unit	\$744.90 per unit	0	\$0.00
Other Property	\$1,489.82 per acre	\$1,489.82 per acre	0.00	\$0.00
<b>Total Fiscal Year 2021-22 Services Special Tax Levy</b>				<b>\$385,858.20</b>

*Goodwin Consulting Group, Inc.*



## **APPENDIX B**

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

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**City of Pittsburgh**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
092 - 010 - 016	32.3		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
092 - 010 - 017	2.2		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
092 - 030 - 012	60.0		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 460 - 009	8.9		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 470 - 001	0.1	5,759	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 002	0.1	5,100	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 003	0.1	5,231	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 004	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 005	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 006	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 007	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 008	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 009	0.1	5,347	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 010	0.1	5,281	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 011	0.1	5,277	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 012	0.1	5,107	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 013	0.1	5,424	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 014	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 015	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 016	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 017	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 018	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 019	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 020	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 021	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 022	0.1	5,577	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 023	0.1	5,225	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 470 - 024	0.1	4,690	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 470 - 025	0.1	4,394	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 470 - 026	0.1	4,314	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 470 - 027	0.1	4,404	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 470 - 028	6.2		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 480 - 001	0.2	6,664	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 480 - 002	0.1	4,858	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 003	0.1	4,752	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 004	0.1	4,625	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 005	0.1	5,569	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 006	0.2	8,026	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 480 - 007	0.2	7,617	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 480 - 008	0.1	5,873	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 009	0.1	5,289	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 010	0.1	4,400	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 011	0.1	4,080	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 012	0.1	4,385	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 013	0.1	4,383	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 014	0.1	4,912	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 015	0.2	7,312	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 480 - 016	0.1	5,899	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 017	0.1	4,982	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 018	0.1	4,160	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 019	0.1	4,080	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 020	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 021	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 022	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 023	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 024	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 025	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 026	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 027	0.1	4,000	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 480 - 028	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 029	0.1	4,022	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46

**City of Pittsburgh**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 480 - 030	0.1	5,550	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 031	0.2	6,852	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 480 - 032	0.1	4,732	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 033	0.1	4,579	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 034	0.1	4,681	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 035	0.1	5,030	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 036	0.1	5,293	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 037	0.1	4,342	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 038	0.1	4,505	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 039	0.1	5,340	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 040	0.1	4,343	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 041	0.1	4,012	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 042	0.1	4,000	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 480 - 043	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 044	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 045	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 046	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 047	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 048	0.1	4,160	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 049	0.1	4,160	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 050	0.1	4,511	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 051	0.1	5,072	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 052	0.1	4,947	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 053	0.1	4,621	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 054	0.1	4,420	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 055	0.1	4,420	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 056	0.1	4,590	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 480 - 057	0.1	5,697	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 480 - 058	0.8		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 480 - 059	0.2		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 490 - 001	0.1	5,371	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 002	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 003	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 004	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 005	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 006	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 007	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 008	0.1	4,195	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 009	0.2	7,357	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 490 - 010	0.1	5,500	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 011	0.1	5,500	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 012	0.1	5,500	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 013	0.1	5,500	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 014	0.2	6,892	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 490 - 015	0.1	5,483	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 016	0.1	4,002	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 017	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 018	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 019	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 020	0.1	4,000	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 021	0.1	4,046	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 022	0.1	5,010	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 023	0.1	4,100	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 024	0.1	4,110	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 025	0.1	4,330	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 026	0.1	4,642	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 027	0.1	4,910	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 028	0.1	5,650	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 029	0.1	5,102	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 030	0.1	5,612	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 031	0.1	5,112	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 490 - 032	0.1	4,788	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 034	0.2		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 490 - 035	0.3		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 490 - 036	0.1	4,027	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 037	0.1	3,345	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 038	0.1	2,871	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 039	0.1	2,871	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 040	0.1	2,561	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 041	0.1	3,557	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 042	0.1	3,746	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 043	0.2	7,093	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 490 - 044	0.1	4,156	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 045	0.1	4,210	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 046	0.1	3,800	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 047	0.1	3,178	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 048	0.1	3,481	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 049	0.1	3,712	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 050	0.1	4,213	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 051	0.1	4,267	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 052	0.1	3,851	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 053	0.1	3,579	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 054	0.1	3,092	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 055	0.1	4,119	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 056	0.1	4,669	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 057	0.1	3,714	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 058	0.1	3,445	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 059	0.1	2,788	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 060	0.1	2,788	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 061	0.1	2,657	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 062	0.1	3,402	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 063	0.1	3,076	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 064	0.1	2,727	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 065	0.1	2,939	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 066	0.1	2,939	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 067	0.1	2,621	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 068	0.1	4,360	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 069	0.1	2,793	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 070	0.1	4,072	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 071	0.1	3,954	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 072	0.1	3,446	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 073	0.1	3,103	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 074	0.1	2,508	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 075	0.1	2,965	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 076	0.1	2,965	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 077	0.1	2,887	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 078	0.1	2,613	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 079	0.1	3,072	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 080	0.1	4,306	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 081	0.1	2,613	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 082	0.1	2,930	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 083	0.1	2,931	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 084	0.1	4,071	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 085	0.1	5,208	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 086	0.1	3,317	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 087	0.1	2,533	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 088	0.1	2,919	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 089	0.1	2,953	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 090	0.1	2,867	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 091	0.1	3,074	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 092	0.1	3,787	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 093	0.1	3,230	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 490 - 094	0.1	2,642	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 095	0.1	2,648	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 096	0.1	2,525	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 097	0.1	3,672	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 098	0.1	3,202	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 099	0.1	2,807	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 100	0.1	2,950	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 101	0.1	2,950	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 102	0.1	2,809	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 103	0.1	6,395	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 104	0.1	3,586	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 105	0.1	2,562	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 106	0.1	2,803	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 107	0.1	2,794	SFD	\$0.00	\$0.00	\$744.90	\$744.90 /1
093 - 490 - 108	0.1	2,504	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 109	0.1	3,482	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 110	0.1	2,820	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 111	0.1	2,983	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 112	0.1	3,003	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 113	0.1	2,877	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 114	0.1	3,194	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 115	0.1	3,682	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 116	0.1	2,602	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 117	0.1	2,813	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 118	0.1	2,814	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 119	0.1	3,208	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 120	0.1	3,771	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 121	0.1	3,259	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 122	0.1	2,877	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 123	0.1	3,003	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 124	0.1	2,983	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 125	0.1	2,821	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 126	0.1	4,629	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 127	0.1	4,541	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 128	0.1	2,887	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 129	0.1	3,031	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 130	0.1	3,031	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 131	0.1	4,239	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 490 - 132	0.1	6,173	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 133	0.1	2,519	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 134	0.1	2,790	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 135	0.1	2,790	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 136	0.1	3,261	SFD	\$600.00	\$449.08	\$744.90	\$1,193.98
093 - 490 - 137	0.1	5,015	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 490 - 138	1.1		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 490 - 139	1.4		Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 500 - 001	0.1	6,466	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 500 - 002	0.1	4,380	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 003	0.1	4,346	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 004	0.1	4,346	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 005	0.1	4,264	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 006	0.1	4,264	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 007	0.1	4,264	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 008	0.1	5,999	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 500 - 009	0.1	5,788	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 500 - 010	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 011	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 012	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 013	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 014	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 500 - 015	0.1	4,320	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 500 - 016	0.1	4,995	SFD	\$1,600.00	\$1,197.56	\$744.90	\$1,942.46
093 - 510 - 001	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 002	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 003	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 004	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 005	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 006	0.1	6,195	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 007	0.1	6,195	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 008	0.2	6,668	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 009	0.2	6,713	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 010	0.2	6,644	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 011	0.1	6,512	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 012	0.2	6,744	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 013	0.1	6,528	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 014	0.2	7,768	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 015	0.2	9,442	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 016	0.2	6,745	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 017	0.2	6,676	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 018	0.2	6,905	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 019	0.2	9,487	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 020	0.2	7,084	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 021	0.2	7,096	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 022	0.2	7,302	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 023	0.2	8,036	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 024	0.2	6,599	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 025	0.1	6,344	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 026	0.1	6,045	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 027	0.1	6,036	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 028	0.1	6,010	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 029	0.1	6,121	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 030	0.1	6,062	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 031	0.1	6,069	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 032	0.1	6,029	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 033	0.1	6,069	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 034	0.1	6,226	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 035	0.1	6,241	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 036	0.1	6,004	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 037	0.2	6,756	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 038	0.2	6,753	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 039	0.2	7,621	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 040	0.2	7,510	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 041	0.2	7,767	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 042	0.2	8,206	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 043	0.2	8,606	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 044	0.2	8,824	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 045	0.2	9,558	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 046	0.2	9,574	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 047	0.2	10,169	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 048	0.2	6,918	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 049	0.1	6,005	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 050	0.1	6,005	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 051	0.1	6,001	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 052	0.1	6,144	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 053	0.2	7,183	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 054	0.2	6,673	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 055	0.1	6,412	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 056	0.2	6,802	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 057	0.2	7,218	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 058	0.1	6,025	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 059	0.1	6,201	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 060	0.1	6,496	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 510 - 061	0.1	6,026	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 062	0.1	6,058	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 063	0.1	6,230	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 064	0.1	6,241	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 065	0.1	6,186	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 066	0.1	6,149	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 067	0.1	6,230	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 068	0.2	6,874	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 069	0.2	7,727	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 070	0.2	8,415	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 071	0.2	8,916	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 072	0.2	10,689	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 073	0.3	12,960	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 074	0.2	7,430	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 075	0.2	9,491	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 076	0.2	6,748	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 077	0.2	6,778	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 078	0.2	7,014	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 079	0.2	8,716	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 080	0.2	7,896	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 081	0.2	7,363	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 082	0.2	7,811	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 083	0.2	8,096	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 084	0.2	9,795	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 085	0.1	6,397	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 086	0.1	6,007	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 087	0.1	6,009	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 088	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 089	0.2	8,853	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 090	0.2	8,865	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 091	0.2	6,660	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 092	0.1	6,003	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 093	0.2	6,544	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 094	0.1	6,522	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 510 - 095	0.1	6,169	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 096	0.1	6,013	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 097	0.1	6,028	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 098	0.1	6,356	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 510 - 099			Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 510 - 100			Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 520 - 001	0.2	10,476	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 002	0.2	6,924	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 003	0.2	6,597	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 004	0.1	6,370	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 005	0.2	6,637	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 006	0.1	6,010	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 007	0.2	6,777	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 008	0.2	8,216	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 009	0.2	8,124	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 010	0.2	8,371	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 011	0.2	7,690	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 012	0.2	7,599	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 013	0.1	6,492	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 014	0.1	6,457	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 015	0.1	6,146	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 016	0.2	6,564	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 017	0.3	11,242	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 018	0.2	7,812	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 019	0.2	7,110	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 020	0.2	6,896	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 021	0.1	6,195	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 520 - 022	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 023	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 024	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 025	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 026	0.2	7,080	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 027	0.2	7,013	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 028	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 029	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 030	0.1	6,080	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 031	0.1	6,082	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 032	0.1	6,463	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 033	0.1	6,460	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 034	0.1	6,460	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 035	0.2	6,630	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 036	0.2	7,746	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 037	0.2	6,647	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 038	0.2	6,547	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 039	0.2	6,546	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 040	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 041	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 042	0.1	6,210	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 043	0.1	6,271	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 044	0.1	6,129	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 045	0.1	6,004	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 046	0.1	6,095	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 047	0.1	6,160	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 048	0.1	6,306	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 049	0.2	6,588	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 050	0.2	6,980	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 051	0.2	7,371	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 052	0.2	7,762	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 053	0.2	8,305	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 054	0.2	8,346	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 055	0.6	24,999	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 056	0.2	9,503	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 057	0.2	8,981	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 058	0.2	9,483	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 059	0.3	11,108	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 060	0.2	9,516	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 520 - 061	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 520 - 062			Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 520 - 063			Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 530 - 001	0.1	6,326	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 002	0.2	8,253	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 003	0.2	7,608	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 004	0.1	6,339	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 005	0.2	7,516	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 006	0.3	13,466	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 007	0.2	7,407	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 008	0.2	7,222	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 009	0.1	6,199	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 010	0.2	7,051	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 011	0.2	7,014	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 012	0.2	6,644	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 013	0.2	6,988	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 014	0.2	7,540	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 015	0.2	7,761	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 016	0.2	7,983	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 017	0.2	8,205	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 018	0.2	8,426	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 019	0.2	8,648	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10



**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 530 - 020	0.2	8,870	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 021	0.2	9,091	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 022	0.2	9,231	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 023	0.2	8,982	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 024	0.2	10,110	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 025	0.2	7,076	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 026	0.2	7,808	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 027	0.2	7,150	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 028	0.2	8,231	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 029	0.2	7,489	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 030	0.2	7,345	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 031	0.2	7,323	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 032	0.2	7,385	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 033	0.3	11,171	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 034	0.3	11,131	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 035	0.3	11,752	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 036	0.3	12,467	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 037	0.1	6,095	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 038	0.2	7,708	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 039	0.2	10,679	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 040	0.2	10,437	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 041	0.2	10,572	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 042	0.2	10,315	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 043	0.2	9,921	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 044	0.2	9,251	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 045	0.2	8,693	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 046	0.2	8,763	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 047	0.2	8,885	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 048	0.2	8,607	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 049	0.2	9,239	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 050	0.2	8,041	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 051	0.1	6,306	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 052	0.1	6,005	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 053	0.1	6,046	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 054	0.2	6,767	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 055	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 056	0.1	6,170	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 057	0.2	7,502	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 058	0.2	8,268	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 059	0.1	6,033	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 060	0.1	6,504	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 061	0.2	6,911	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 062	0.1	6,528	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 063	0.2	7,631	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 064	0.2	7,208	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 065	0.2	6,834	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 066	0.1	6,313	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 530 - 067	0.2	7,119	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 530 - 068			Exempt	\$0.00	\$0.00	\$0.00	\$0.00
093 - 540 - 001	0.2	7,574	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 002	0.2	6,648	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 003	0.1	6,198	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 004	0.2	7,416	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 005	0.2	6,937	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 006	0.2	6,919	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 007	0.1	6,411	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 008	0.1	6,287	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 009	0.1	6,287	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 010	0.1	6,146	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 011	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 012	0.2	8,282	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10

**City of Pittsburg**  
**Community Facilities District No. 2005-2 (Vista Del Mar)**  
**Special Tax Levy for Fiscal Year 2021-22**

Assessor's Parcel Number	Acres	Lot S.F.	Tax Category	Maximum Facilities Special Tax	FY 2021-22 Facilities Special Tax	FY 2021-22 Services Special Tax	Total Special Tax
093 - 540 - 013	0.2	6,840	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 014	0.2	8,160	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 015	0.2	7,590	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 016	0.1	6,491	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 017	0.1	6,356	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 018	0.2	7,599	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 019	0.2	7,928	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 020	0.2	8,184	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 021	0.2	8,206	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 022	0.2	7,633	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 023	0.2	6,538	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 024	0.2	7,952	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 025	0.2	8,230	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 026	0.2	6,853	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 027	0.2	9,872	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 028	0.2	10,482	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 029	0.3	11,167	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 030	0.2	10,633	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 031	0.2	6,603	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 032	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 033	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 034	0.1	6,000	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 035	0.2	6,810	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 036	0.2	7,288	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 037	0.2	6,844	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 038	0.2	7,598	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 039	0.2	8,377	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 040	0.1	6,300	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 041	0.2	6,714	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 042	0.2	7,830	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 043	0.1	6,454	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 044	0.1	6,335	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 045	0.1	6,443	SFD	\$2,000.00	\$1,496.96	\$744.90	\$2,241.86
093 - 540 - 046	0.2	6,922	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 047	0.2	7,360	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 048	0.2	7,774	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 049	0.2	7,476	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 050	0.2	6,792	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 051	0.2	7,808	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 052	0.2	6,589	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 053	0.2	9,077	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 054	0.3	11,776	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 055	0.2	7,936	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 056	0.2	7,277	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 057	0.2	6,648	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10
093 - 540 - 058	0.2	6,997	SFD	\$2,500.00	\$1,871.20	\$744.90	\$2,616.10

<b>Total</b>					<b>\$735,080.88</b>	<b>\$385,858.20</b>	<b>\$1,120,939.08</b>
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/1 These are Affordable Units and are not subject to the Facilities Special Tax.

Goodwin Consulting Group, Inc.

## **APPENDIX C**

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

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**CITY OF PITTSBURG  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
(VISTA DEL MAR)**

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

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A Special Tax applicable to each Assessor's Parcel in the City of Pittsburg Community Facilities District No. 2005-2 (Vista Del Mar) [herein "CFD No. 2005-2" or "the CFD"] shall be levied and collected according to the tax liability determined by the City Council of the City of Pittsburg acting in its capacity as the legislative body of CFD No. 2005-2, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2005-2, unless exempted by law or by the provisions of Section G below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 2005-2 unless a separate Rate and Method of Apportionment 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 or other parcel map recorded with the County.

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

**"Administrative Expenses"** means any or all of the following: the fees and expenses of any fiscal agent or trustee (including any fees or expenses of its counsel) employed in connection with any Bonds, and the expenses of the City carrying out its duties with respect to CFD No. 2005-2 and the Bonds, including, but not limited to, levying and collecting the Special Taxes, the fees and expenses of legal counsel, charges levied by the County Auditor's Office, Tax Collector's Office, and/or Treasurer's Office, costs related to annexing property into the CFD, costs related to property owner inquiries regarding the Special Taxes, amounts needed to pay rebate to the federal government with respect to the Bonds, costs associated with complying with any continuing disclosure requirements for the Bonds and the Special Taxes, and all other costs and expenses of the City in any way related to the establishment or administration of the CFD.

**"Administrator"** means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

**“Affordable Unit”** means any Unit within the CFD that has a deed restriction recorded on title of the property that (i) limits the sales price of the Unit, (ii) limits the appreciation that can be realized by the owner of such Unit, or (iii) in any other way restricts the current or future value of the Unit.

**“Annual Facilities Special Tax”** means a special tax levied in any Fiscal Year to pay the Annual Facilities Special Tax Requirement, as defined below.

**“Annual Facilities Special Tax Requirement”** means the amount necessary in any Fiscal Year to (i) pay principal and interest on Bonds, (ii) pay administrative expenses of the CFD that have not been included in the Annual Services Special Tax Requirement for the Fiscal Year, (iii) create or replenish reserve funds, (iv) cure any delinquencies in the payment of principal or interest on indebtedness of the CFD which have occurred in the prior Fiscal Year or (based on delinquencies in the payment of the Annual Facilities Special Taxes which have already taken place) are expected to occur in the Fiscal Year in which the tax will be collected, and (v) construct or acquire Authorized Facilities. The amounts referred to in clauses (i) and (ii) of the preceding sentence may be reduced in any Fiscal Year by: (i) interest earnings on or surplus balances in funds and accounts for the Bonds to the extent that such earnings or balances are available to apply against debt service pursuant to a Bond indenture, Bond resolution, or other legal document that sets forth these terms; (ii) proceeds received by the CFD from the collection of penalties associated with delinquent Annual Facilities Special Taxes; and (iii) any other revenues available to pay debt service on the Bonds as determined by the Administrator.

**“Annual Services Special Tax”** means a special tax levied in any Fiscal Year to pay the Annual Services Special Tax Requirement, as defined below.

**“Annual Services Special Tax Requirement”** means that amount necessary in any Fiscal Year to (i) pay for Authorized Services, (ii) pay Administrative Expenses that have not been included in the Annual Facilities Special Tax Requirement for the Fiscal Year, (iii) cure any delinquencies in the payment of Services Special Taxes levied in prior Fiscal Years or (based on delinquencies in the payment of Services Special Taxes which have already taken place) are expected to occur in the current Fiscal Year, and (iv) to pay debt service on Bonds to the extent permitted in the Bond documents.

**“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.

**“Authorized Facilities”** means the public facilities authorized to be funded by the CFD as set forth in the documents adopted by the City Council when the CFD was formed.

**“Authorized Services”** means the public services authorized to be funded by the CFD as set forth in the documents adopted by the City Council when the CFD was formed.

**“Bonds”** means bonds or other debt (as defined in the Act), whether in one or more series, issued, insured or assumed by the CFD related to Authorized Facilities.

**“Capitalized Interest”** means funds in any capitalized interest account available to pay debt service on Bonds.

**“CFD”** or **“CFD No. 2005-2”** means the City of Pittsburg Community Facilities District No. 2005-2 (Vista Del Mar).

**“CFD Formation”** means the date on which the Resolution of Formation to form CFD No. 2005-2 was adopted by the City Council.

**“City”** means the City of Pittsburg.

**“City Council”** means the City Council of the City of Pittsburg, acting as the legislative body of CFD No. 2005-2.

**“County”** means the County of Contra Costa.

**“Developed Property”** means, in any Fiscal Year, all Parcels of Taxable Property for which a final building permit inspection was conducted prior to June 30 of the preceding Fiscal Year for new construction of a building structure.

**“Development Plan”** means a condominium plan, apartment plan, site plan or other development plan that identifies such information as the type of structure, the Acreage, the Square Footage, and/or the number of Units that will be developed on Multi-Family Property or Other Property.

**“Expected Land Uses”** means the Units and Acres of residential development, and the Acres of Other Property and Public Property, expected within the CFD at CFD Formation. The Expected Land Uses may be updated over time, but not before the Administrator has tested changes to the Expected Land Uses by applying the steps in Section D below. The Expected Land Uses at CFD Formation are summarized in Attachment 1 hereto; the Administrator shall update the table in Attachment 1 each time a change occurs to the land use plans for property in the CFD.

**“Expected Maximum Facilities Special Tax Revenues”** means the amount of annual revenue that would be available if the Maximum Annual Facilities Special Tax was levied on the Expected Land Uses, as shown in Attachment 1 hereto.

**“Final Bond Sale”** means the last series of Bonds issued by the CFD.

**“Final Map”** means a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates lots which do not need to be further subdivided prior to issuance of a building permit for a residential or non-residential structure. The term “Final Map” shall not include any Assessor’s Parcel Map

or subdivision map or portion thereof, that does not create lots in that are in their final configuration, including Assessor's Parcels that are designated as remainder parcels.

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

**“Maximum Annual Facilities Special Tax”** means the greatest amount of Annual Facilities Special Tax that can be levied on an Assessor's Parcel in any Fiscal Year determined in accordance with Sections C.1 and E.1 below.

**“Maximum Annual Services Special Tax”** means the greatest amount of Annual Services Special Tax that can be levied on an Assessor's Parcel in any Fiscal Year determined in accordance with Sections C.2 and E.2 below.

**“Maximum Special Taxes”** means, collectively, the Maximum Annual Facilities Special Tax and Maximum Annual Services Special Tax.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a final building permit inspection was conducted or will be conducted for construction of a residential structure consisting of two or more Units that shares common walls, including duplex, triplex and fourplex units; townhomes, condominiums and apartment units.

**“Other Property”** means all Taxable Property that is Developed Property but is not Single Family Detached Property, Multi-Family Property, or Taxable Public Property.

**“Proportionately”** means, for Developed Property, that the ratio of the actual Annual Facilities Special Tax and Annual Services Special Tax levied in any Fiscal Year to the Maximum Annual Facilities Special Tax and Maximum Annual Services Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Developed Property, respectively. In addition, for Undeveloped Property, “Proportionately” means that the ratio of the actual Annual Facilities Special Tax to the Maximum Annual Facilities Special Tax is equal for all Assessor's Parcels of Undeveloped Property.

**“Public Property”** means any property within the boundaries of CFD No. 2005-2 that is owned by the federal government, State of California, County, City, or other public agency.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a final building permit inspection was conducted or will be conducted for construction of a Unit that does not share a common wall with another Unit.

**“Special Taxes”** means, collectively, the Annual Facilities Special Tax and the Annual Services Special Tax.

**“Square Foot” or “Square Footage” or “Sq Ft”** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Map or other parcel map recorded with the County.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 2005-2 which are not exempt from the Special Tax pursuant to law or Section G below.

**“Taxable Public Property”** means, in any Fiscal Year, all Parcels of Public Property within CFD No. 2005-2 that, (i) based on a Tentative Map or other Development Plan, were expected to be Taxable Property and, (ii) based on this expectation, Maximum Special Taxes were assigned to the Parcels in a prior Fiscal Year.

**“Tentative Map”** means a map: (i) showing a proposed subdivision of an Assessor 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, in any Fiscal Year, all Parcels of Taxable Property within CFD No. 2005-2 that are not Developed Property.

**“Unit”** means (i) for Single Family Detached Property, an individual single-family detached unit, (ii) for Multi-Family Property, an individual residential unit within a duplex, triplex, fourplex, townhome, condominium or apartment structure.

## **B. DATA FOR ANNUAL ADMINISTRATION**

On or about July 1 of each Fiscal Year, the Administrator shall identify the current Assessor’s Parcel numbers for all Parcels of Taxable Property. The Administrator shall also determine: (i) whether each Assessor’s Parcel of Taxable Property is Developed Property or Undeveloped Property, (ii) for Developed Property, which Parcels are Single Family Detached Property, Multi-Family Property, and Other Property, (iii) for Parcels of Single Family Detached Property, the Square Footage of each Parcel, (iv) for Parcels of Multi-Family Property, the number of Units on each Parcel and the Acreage of each Parcel, (v) for Other Property, the Acreage of each Parcel, and (vi) the Annual Facilities Special Tax Requirement and the Annual Services Special Tax Requirement.

For Multi-Family Property, the number of Units shall be determined by referencing the relevant Development Plan for the property of other City development records. If, in any Fiscal Year, an Assessor’s Parcel includes both Developed Property and Undeveloped Property, the Administrator shall determine the acreage associated with the Developed Property, subtract this acreage from the total Acreage of the Assessor’s Parcel, and use the remaining acreage to calculate the Special Tax that will apply to Undeveloped Property within the Assessor’s Parcel. The Special Tax shall then be calculated for the Developed Property on the Parcel, and the total Special Tax levied on the Assessor’s Parcel shall be the sum of the Special Taxes determined separately for the Undeveloped Property and Developed Property on the Parcel.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in CFD No. 2005-2 was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created Parcels into the then current tax roll), (ii)



because of the date the parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the parcel map, and (iii) 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 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 master Assessor's Parcel that was subdivided by recordation of the parcel map.

**C. MAXIMUM SPECIAL TAXES**

**1. Maximum Annual Facilities Special Tax**

**a. Developed Property**

The Maximum Annual Facilities Special Tax for each Assessor's Parcel classified as Developed Property within the CFD shall be determined by reference to Table 1 below:

**TABLE 1  
MAXIMUM ANNUAL FACILITIES SPECIAL TAXES**

<b>Land Use Category</b>	<b>Lot Size</b>	<b>Maximum Annual Facilities Special Tax</b>
Single Family Detached Property	> 6,500 Sq Ft	\$2,500 per Unit
	5,000 – 6,499 Sq Ft	\$2,000 per Unit
	3,500 – 4,999 Sq Ft	\$1,600 per Unit
	< 3,500 Sq Ft	\$600 per Unit
Multi-Family Property	N/A	\$9,700 per Acre
Other Property	N/A	\$9,700 per Acre

**b. Undeveloped Property**

The Maximum Annual Facilities Special Tax for Undeveloped Property shall be \$9,700 per Acre.

**2. Maximum Annual Services Special Tax**

**a. Developed Property**

The Maximum Annual Services Special Tax for each Assessor's Parcel classified as Developed Property within the CFD shall be determined by reference to Table 2 below:

**TABLE 2**  
**MAXIMUM ANNUAL SERVICES SPECIAL TAXES**

Land Use Category	Maximum Annual Services Special Tax (Fiscal Year 2005-06)*
Single Family Detached Property	\$341.25 per Unit
Multi-Family Property	\$341.25 per Unit
Other Property	\$682.50 per Acre

*\* Beginning July 1, 2006 and each July 1 thereafter, the Maximum Annual Services Special Tax shall be increased by five percent (5%) of the amount in effect in the prior Fiscal Year.*

**D. BACK-UP FORMULA**

The Maximum Annual Facilities Special Taxes set forth in Table 1 above are calculated based on the Expected Land Uses. Proposed Tentative Maps, Tentative Map revisions, and any other change to the Expected Land Uses must be reviewed and compared to the Expected Land Uses to evaluate the impact on the Expected Maximum Facilities Special Tax Revenues. In addition, Final Maps must be reviewed to ensure they reflect the number of residential Units that was anticipated in the Expected Land Uses. The following steps shall be applied each time there is a change in the Expected Land Uses and each time a new Tentative Map, revised Tentative Map, or new Final Map (“Land Use/Entitlement Change”) is proposed.

If, prior to the Final Bond Sale, a Land Use/Entitlement Change is proposed that will result in a reduction in the Expected Maximum Facilities Special Tax Revenues, no action will be needed pursuant to this Section D as long as the reduction in Expected Maximum Facilities Special Tax Revenues does not reduce debt service coverage on outstanding Bonds below the amount committed to in the Bond documents. Upon approval of the Land Use/Entitlement Change, the Administrator shall update Attachment 1 and recalculate the reduced Expected Maximum Facilities Special Tax Revenues, and the reduced Expected Maximum Facilities Special Tax Revenues shall be the amount used to determine the amount of the Final Bond Sale.

If, after the Final Bond Sale, a Land Use/Entitlement Change is proposed, then:

- Step 1:** The Administrator shall calculate the Expected Maximum Facilities Special Tax Revenues for the CFD;
- Step 2:** The Administrator shall calculate the Maximum Annual Facilities Special Tax revenues that could be collected from property in the CFD if the Land Use/Entitlement Change is approved;
- Step 3:** If the amount determined in Step 2 is more than that calculated in Step 1, the Land Use/Entitlement Change may be approved without further

action. If the revenues calculated in Step 2 are less than those calculated in Step 1, one of the following must occur:

- (a) The Land Use/Entitlement Change is not submitted for approval or, if submitted, is not approved by the City;
- (b) The City Council, prior to approval of the Land Use/Entitlement Change, completes proceedings under the Act to increase the Maximum Annual Facilities Special Tax on Assessor Parcels owned by the landowner requesting same, to an amount sufficient to maintain the total Maximum Annual Facilities Special Tax revenues that could be generated within the CFD before the Land Use/Entitlement Change was approved; or
- (c) Before approval of the Land Use/Entitlement Change, the landowner requesting the Land Use/Entitlement Change prepays to the City an amount that corresponds to the lost Maximum Special Tax revenue, as determined by applying the steps set forth in Section H below to prepay the Special Tax. Any such prepayment shall be used by the City to call Bonds.

**E. METHOD OF LEVY OF THE SPECIAL TAXES**

**1. Annual Facilities Special Tax**

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the Administrator shall determine the Annual Facilities Special Tax Requirement for that Fiscal Year. The Annual Facilities Special Tax shall then be levied on all Parcels of Taxable Property in CFD No. 2005-2 as follows:

**Step 1:** The Annual Facilities Special Tax shall be levied Proportionately on each Parcel of Developed Property within the CFD up to 100% of the Maximum Annual Facilities Special Tax for each Parcel for such Fiscal Year until the amount levied on Developed Property is equal to the Special Tax Requirement prior to applying any Capitalized Interest that is available in the CFD accounts;

**Step 2:** If additional revenue is needed after Step 1, and after applying Capitalized Interest to the Annual Facilities Special Tax Requirement, the Annual Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within the CFD, up to 100% of the Maximum Annual Facilities Special Tax for each Parcel of Undeveloped Property for such Fiscal Year;

**Step 3:** If additional revenue is needed after applying the first two steps, the Annual Facilities Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property, up to 100% of the Maximum Annual Facilities Special Tax assigned to each Parcel of Taxable Public Property.

## **2. Annual Services Special Tax**

Commencing with Fiscal Year 2005-06 and for each following Fiscal Year, the Administrator shall determine the Annual Services Special Tax Requirement for that Fiscal Year. The Annual Services Special Tax shall then be levied Proportionately on each Parcel of Developed Property in the CFD up to 100% of the Maximum Special Tax determined pursuant to Section C.2.

## **F. MANNER OF COLLECTION OF THE SPECIAL TAXES**

The Annual Facilities Special Tax and Annual Services Special Tax for CFD No. 2005-2 shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that prepayments are permitted as set forth in Section H below and provided further that the City may directly bill, collect at a different time or in a different manner, and/or collect delinquent Annual Facilities Special Taxes and Annual Services Special Taxes through foreclosure or other available methods.

The Annual Facilities Special Tax shall be levied and collected until principal and interest on Bonds have been repaid, costs of constructing or acquiring authorized facilities from Annual Facilities Special Tax proceeds have been paid, and all administrative expenses have been reimbursed. However, in no event shall an Annual Facilities Special Tax be levied after Fiscal Year 2050-2051. Under no circumstances may the Annual Facilities Special Tax on one Parcel in the CFD be increased by more than ten percent (10%) as a consequence of delinquency or default in payment of the Annual Facilities Special Tax levied on another Parcel or Parcels in the CFD.

The Annual Services Special Tax shall continue to be levied and collected unless and until the City determines that the Annual Services Special Tax no longer needs to be levied to pay Authorized Services of the CFD and all Administrative Expenses have been reimbursed.

## **G. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except Taxable Public Property, as defined herein. In addition, no Annual Facilities Special Tax shall be levied on (i) Parcels that have prepaid the Annual Facilities Special Tax obligation or (ii) Parcels that contain one or more Affordable Units. Finally, neither the Annual Facilities Special Tax nor Annual Services Special Tax shall be levied in any Fiscal Year on (i) Parcels that are owned by a public utility for an

unmanned facility, (ii) Parcels that are subject to an easement that precludes any other use on the Parcels, or (iii) Parcels that are designated as permanent open space or common space on which no structure is permitted to be constructed.

## **H. PREPAYMENT OF SPECIAL TAX**

The following definitions apply to this Section H:

**“Outstanding Bonds”** means all Previously Issued Bonds which remain outstanding, with the following exception: if an Annual Facilities Special Tax has been levied against, or already paid by, an Assessor’s Parcel making a prepayment, and a portion of the Annual Facilities 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.

**“Public Facilities Requirements”** means either \$9,490,000 in 2005 dollars, which shall increase on January 1, 2006, and on each January 1 thereafter by the percentage increase, if any, in the construction cost index for the San Francisco region for the prior twelve (12) month period as published in the Engineering News Record or other comparable source if the Engineering News Record is discontinued or otherwise not available, or such other number as shall be determined by the City to be an appropriate estimate of the net construction proceeds that will be generated from all Bonds that have been or are expected to be issued on behalf of the CFD. The Public Facilities Requirements shown above may be adjusted or separate Public Facilities Requirements identified each time property annexes into CFD No. 2005-2; at no time shall the added Public Facilities Requirement for that annexation area exceed the amount of public improvement costs that are expected to be supportable by the Maximum Annual Facilities Special Tax revenues generated within that annexation area.

**“Remaining Facilities Costs”** means the Public Facilities Requirements (as defined above), minus costs of Authorized Facilities funded by Outstanding Bonds (as defined above), developer equity, and/or any other source of funding.

The Annual Facilities Special Tax obligation applicable to an Assessor’s Parcel in the CFD may be prepaid and the obligation of the Assessor’s Parcel to pay the Annual Facilities Special Tax permanently satisfied as described herein, provided that a prepayment may be made only if there are no delinquent Annual Facilities Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. The Annual Services Special Tax may not be prepaid. An owner of an Assessor’s Parcel intending to prepay the Annual Facilities 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 Annual Facilities Special Taxes. The Prepayment Amount shall be calculated as follows: (capitalized terms as defined below):

Bond Redemption Amount	
plus	Remaining Facilities Amount
plus	Redemption Premium
plus	Defeasance Requirement
plus	Administrative Fees and Expenses
<u>less</u>	<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.** Compute the total Maximum Annual Facilities Special Tax that could be collected from the Assessor’s Parcel prepaying the Annual Facilities Special Tax in the Fiscal Year in which prepayment would be received by the City or, in the event of a payment pursuant to step 3.c in Section D, compute the amount by which the Maximum Annual Facilities Special Tax revenues were reduced and use the amount of this reduction as the figure for purposes of this Step 1.
- Step 2.** Divide the Maximum Annual Facilities Special Tax pursuant to Step 1 for such Assessor’s Parcel by the lesser of: (i) the Maximum Annual Facilities Special Tax revenues of the CFD that could be collected in that Fiscal Year; or (ii) the Maximum Annual Facilities Special Tax revenues of the CFD that could be generated in that Fiscal Year assuming property in the CFD is built out based on Expected 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.** Compute the current Remaining Facilities Costs (if any).
- Step 5.** Multiply the quotient computed pursuant to Step 2 by the amount determined pursuant to Step 4 to compute the amount of Remaining Facilities Costs to be prepaid (*the “Remaining Facilities Amount”*).
- Step 6.** Multiply the Bond Redemption Amount computed pursuant to Step 3 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (*the “Redemption Premium”*).

- Step 7.** 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, which, depending on the Bond offering document, may be as early as the next interest payment date.
- Step 8:** 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 9:** Take the amount computed pursuant to Step 7 and subtract the amount computed pursuant to Step 8 (the “*Defeasance Requirement*”).
- Step 10.** Determine the costs of computing the prepayment amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the “*Administrative Fees and Expenses*”).
- Step 11.** 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 12.** The Annual Facilities Special Tax prepayment is equal to the sum of the amounts computed pursuant to Steps 3, 5, 6, 9, and 10, less the amount computed pursuant to Step 11 (the “*Prepayment Amount*”).

A partial prepayment may be made in an amount equal to any percentage of full prepayment desired by the party making a partial prepayment. The Maximum Annual Facilities Special Tax that can be levied on an Assessor Parcel after a partial prepayment is made is equal to the Maximum Annual Facilities 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.

## **I. INTERPRETATION OF SPECIAL TAX FORMULA**

The City reserves the right to make minor administrative and technical changes to this document that does not materially affect the rate and method of apportioning the Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City’s discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

**ATTACHMENT 1**

**CITY OF PITTSBURG  
COMMUNITY FACILITIES DISTRICT NO. 2005-2  
(VISTA DEL MAR)**

**SUMMARY OF EXPECTED LAND USES  
AND EXPECTED MAXIMUM FACILITIES SPECIAL TAX REVENUES**

<b>Land Use Category</b>	<b>Expected Number of Units</b>	<b>Maximum Annual Facilities Special Tax per Unit</b>	<b>Expected Maximum Facilities Special Tax Revenues per Year</b>
Single Family Detached Property			
Lot Size > 6,500 Sq Ft	10	\$2,500	\$25,000
Lot Size 5,000 - 6,499 Sq Ft	287	\$2,000	\$574,000
Lot Size 3,500 - 4,999 Sq Ft	116	\$1,600	\$185,600
Lot Size < 3,500 Sq Ft	76	\$600	\$45,600
Affordable Units	42	\$0	\$0
<b>TOTAL EXPECTED MAXIMUM FACILITIES SPECIAL TAX REVENUE</b>			<b>\$830,200</b>

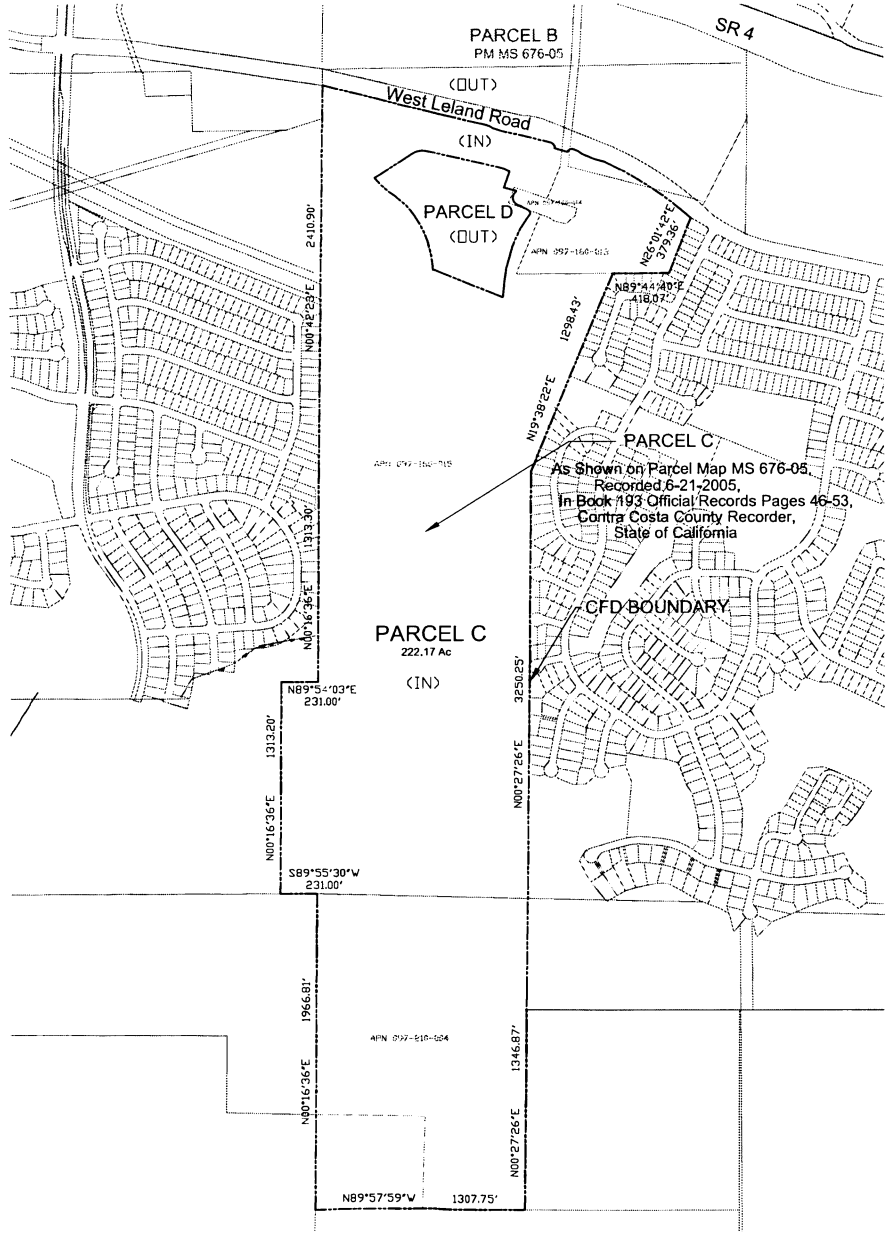


**APPENDIX D**

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***Boundary Map of  
Community Facilities District No. 2005-2***

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PROPOSED BOUNDARY MAP  
**COMMUNITY FACILITIES DISTRICT NO. 2005-2**  
 (Vista Del Mar)  
 City of Pittsburg  
 Contra Costa County, California

Filed in the office of the City Clerk of the City of Pittsburg this \_\_\_\_\_ day of \_\_\_\_\_, 2005.

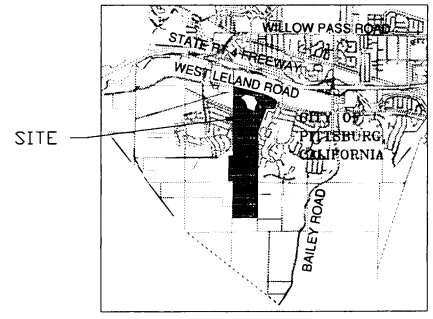
\_\_\_\_\_  
 Lillian J. Pride, City Clerk  
 City of Pittsburg

I hereby certify that this map was approved by the City Council of the City of Pittsburg at a regular meeting thereof, held on the \_\_\_\_\_ day of \_\_\_\_\_, 2005, by its Resolution No. \_\_\_\_\_.

\_\_\_\_\_  
 Lillian J. Pride, City Clerk  
 City of Pittsburg

Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2005, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_ m, in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts at Page \_\_\_\_\_ in the office of the County Recorder of the County of Contra Costa, State of California.

\_\_\_\_\_  
 Stephen L. Weir  
 County Recorder  
 County of Contra Costa, State of California



VICINITY MAP  
 N.T.S.

**APPENDIX E**

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

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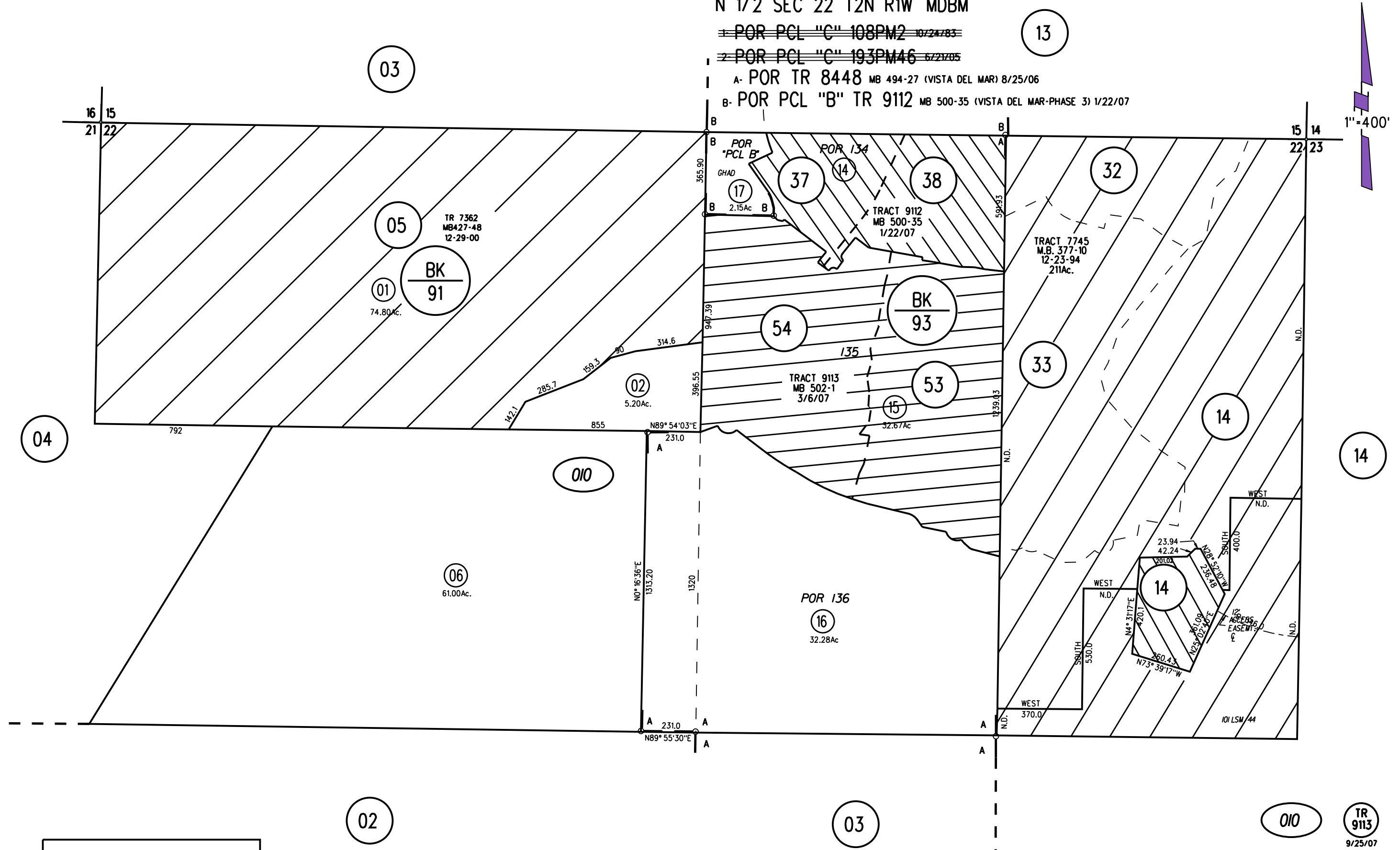
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~~POR PCL "C" 108PM2 10/24/83~~

~~POR PCL "C" 193PM46 6/21/05~~

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B- POR PCL "B" TR 9112 MB 500-35 (VISTA DEL MAR-PHASE 3) 1/22/07



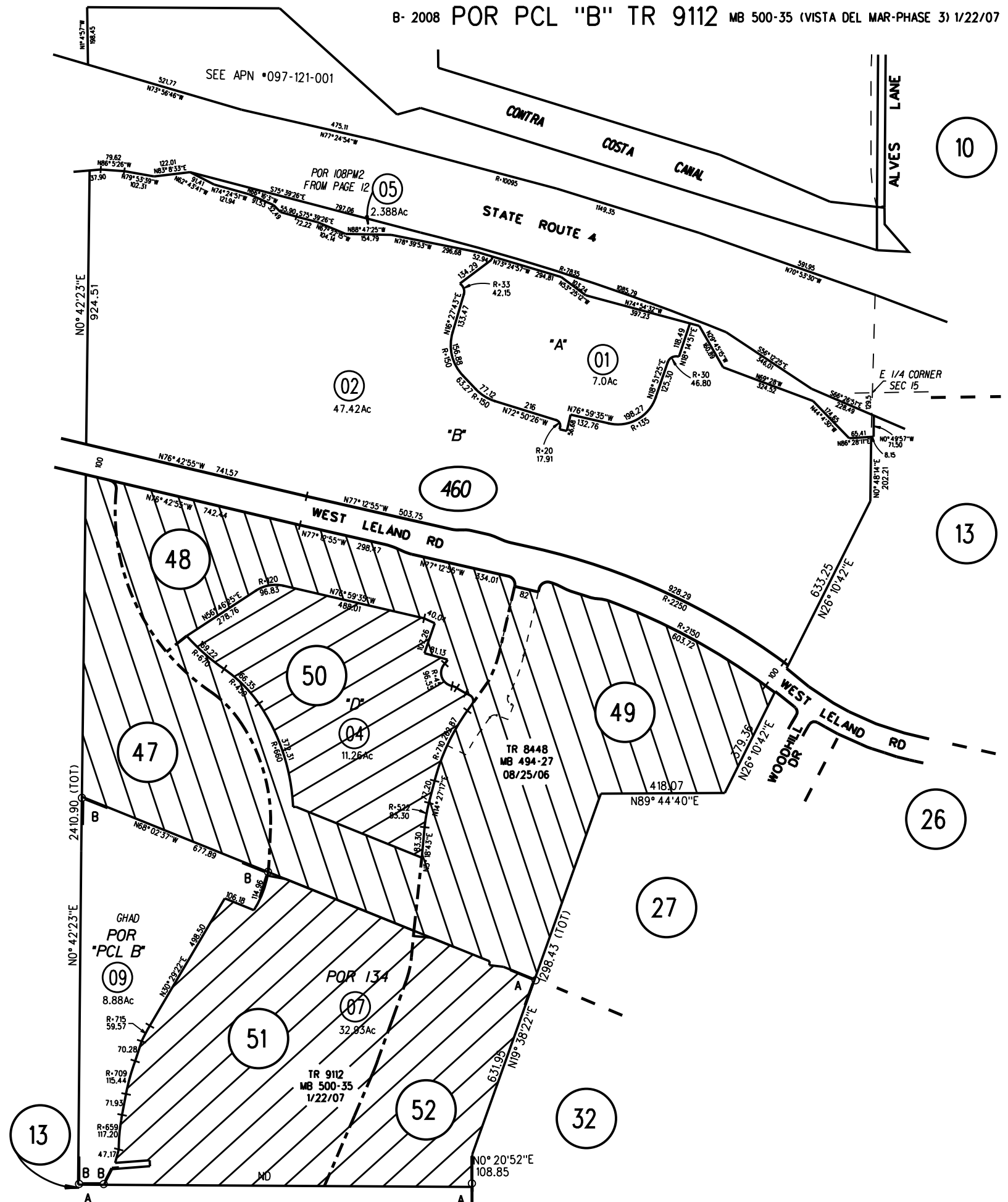
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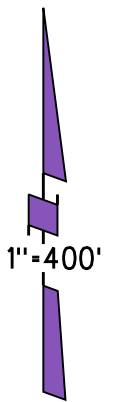
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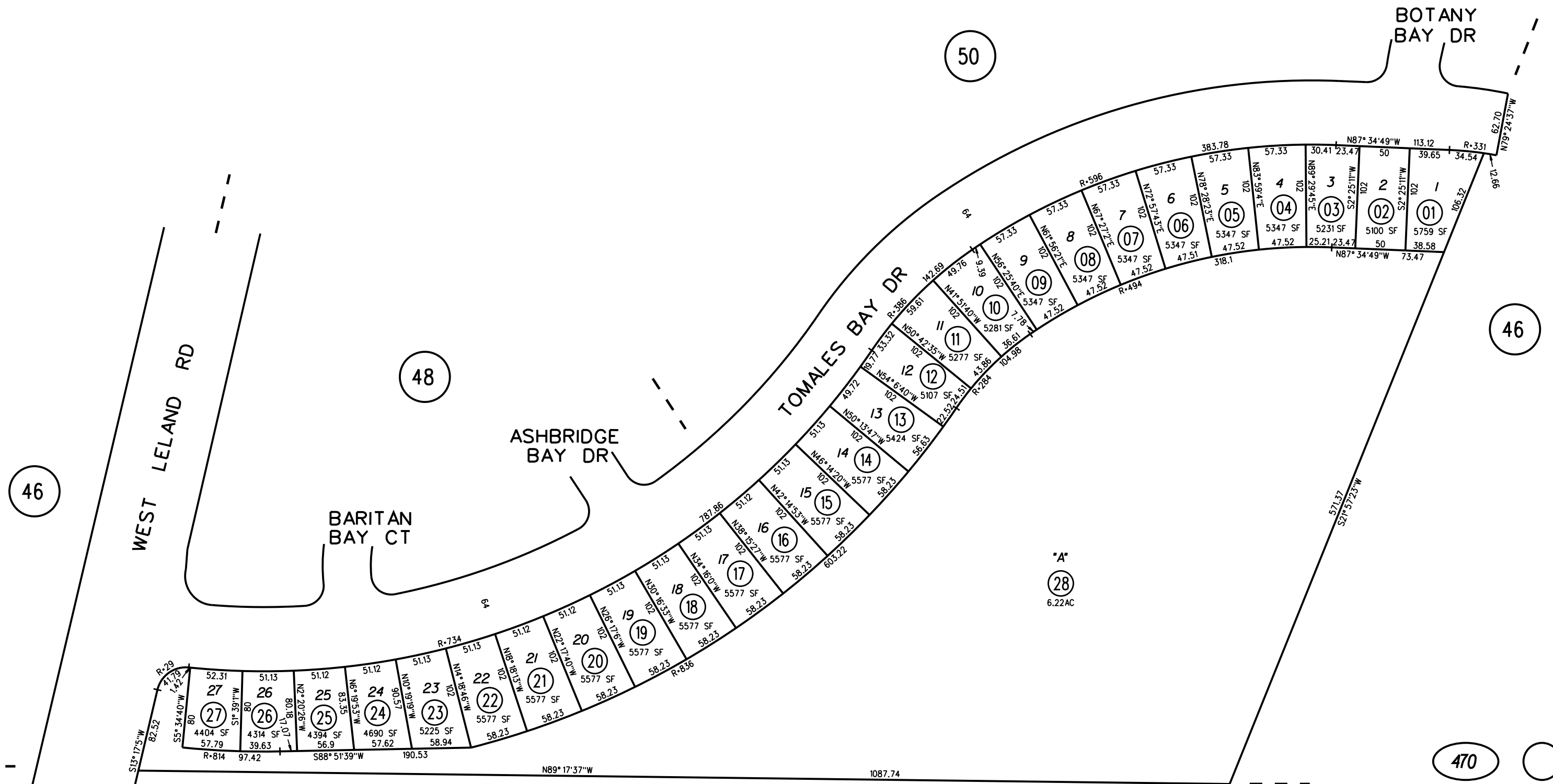
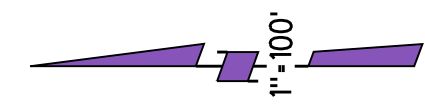


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NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

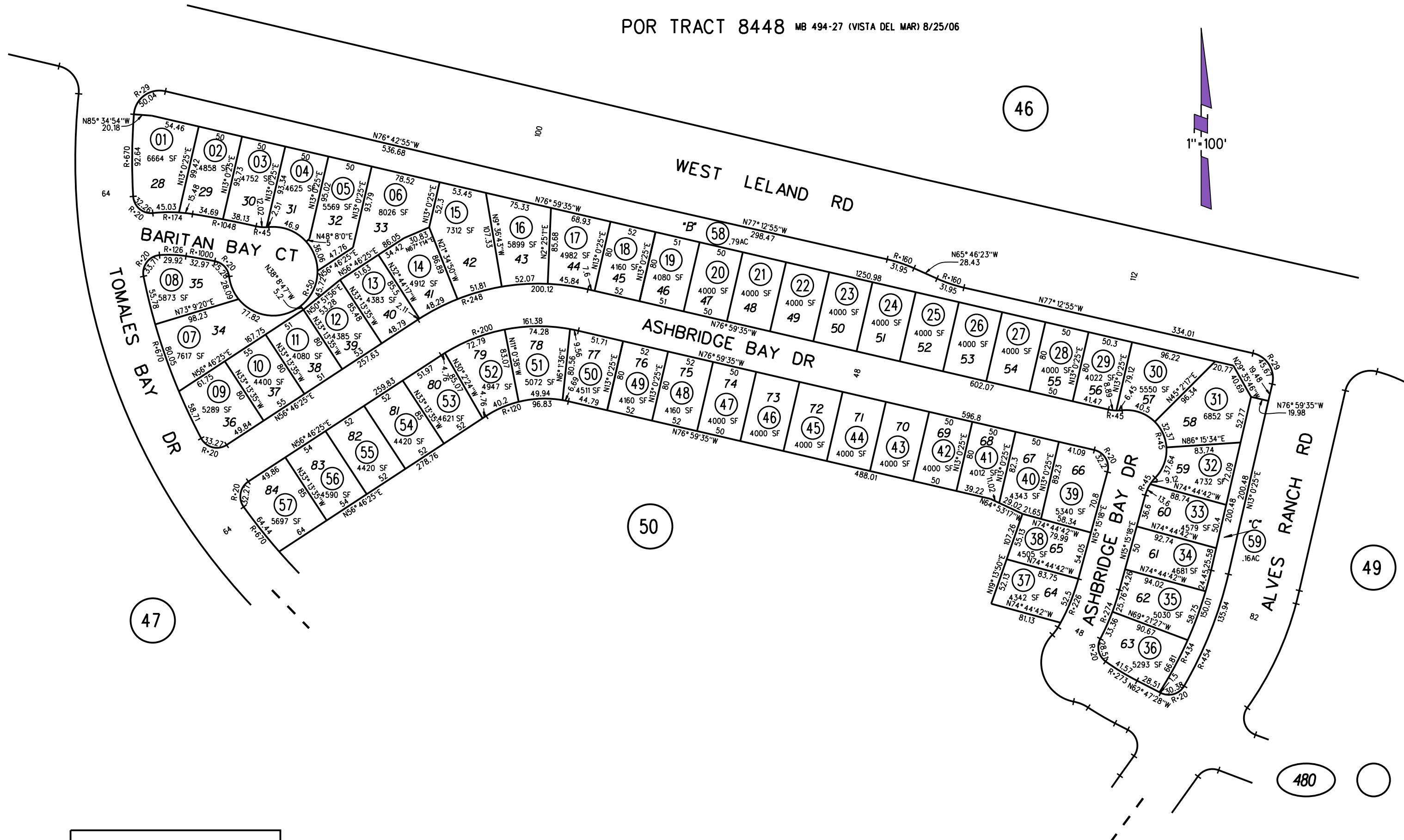
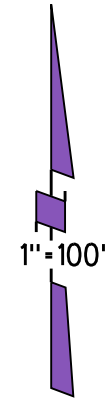
460 TR 9112 9/19/07



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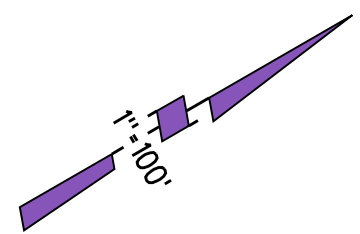
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ASHBRIDGE  
BAY DR

48

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BOTANY  
BAY DR

ALVES RANCH RD

WEST  
LELAND RD

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46

MAHO BAY CIR

GALVESTON BAY CT

COOS BAY CT

KAPALUA BAY CIR

KAPALUA BAY CIR

27

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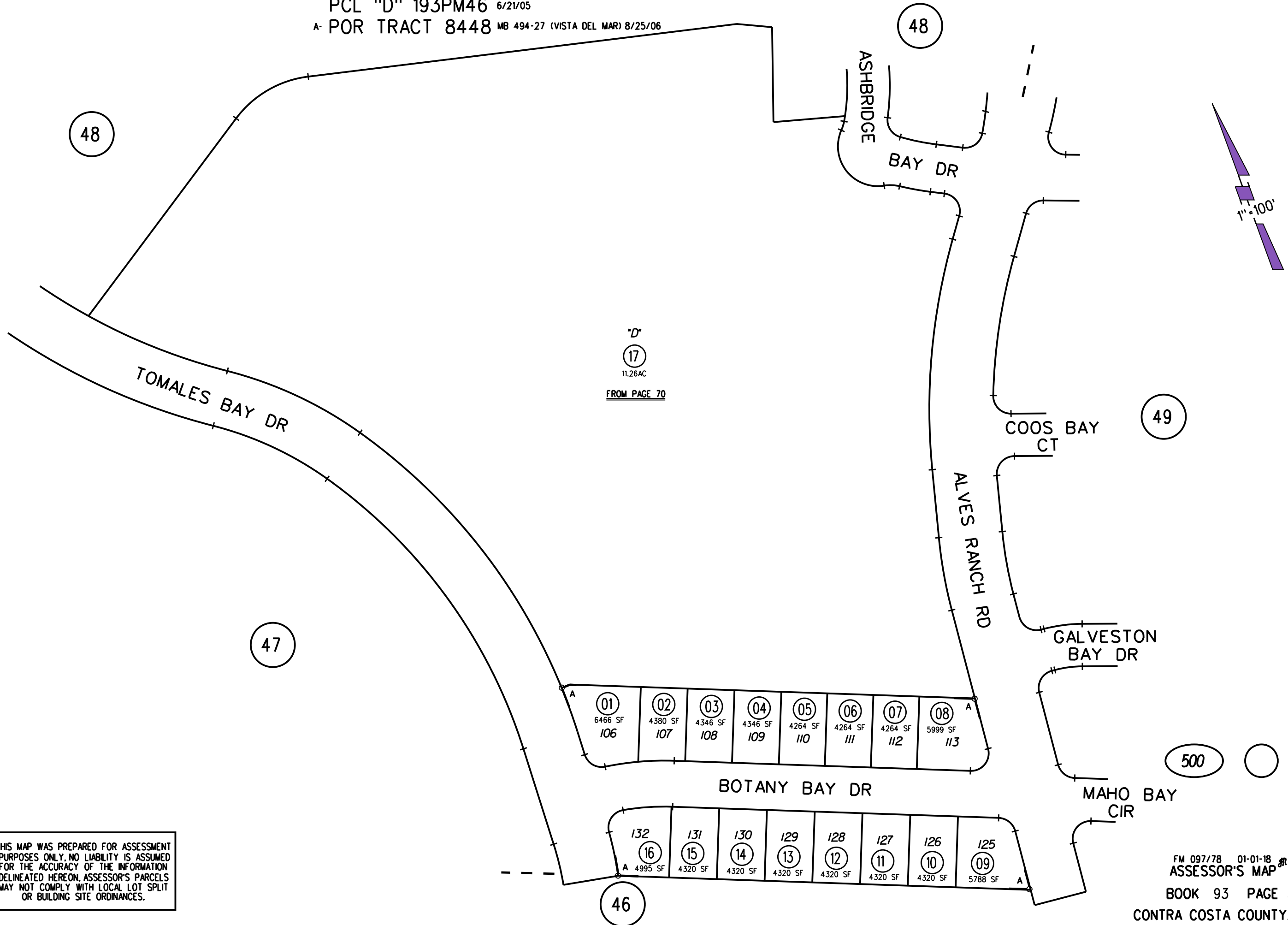
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ASSESSOR'S MAP

BOOK 93 PAGE 49

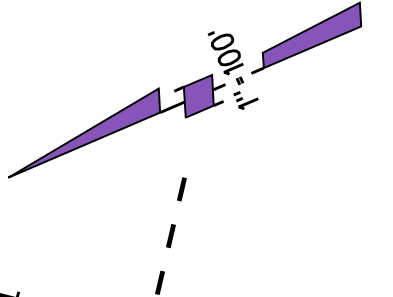
CONTRA COSTA COUNTY, CALIF.





NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.

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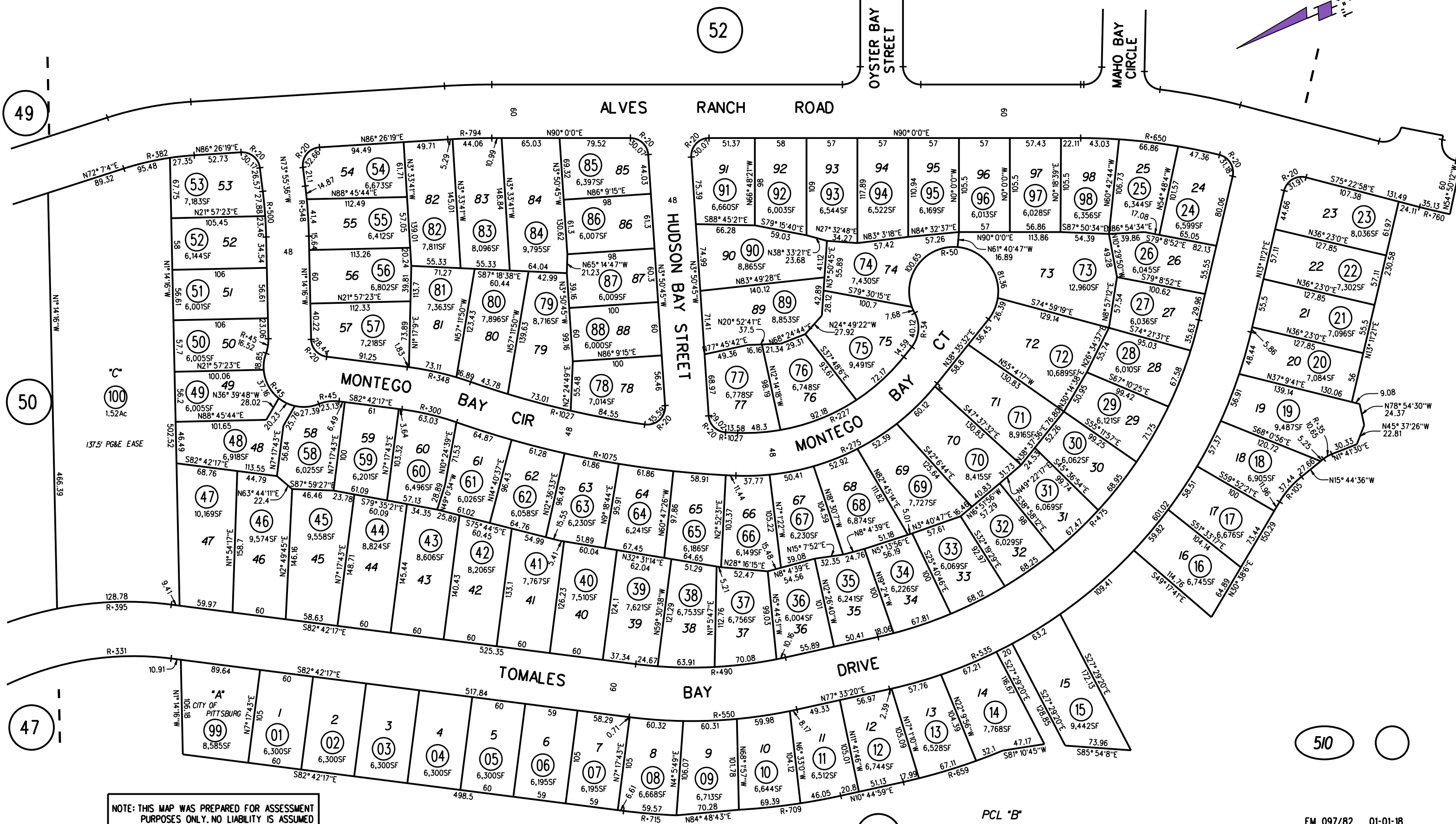


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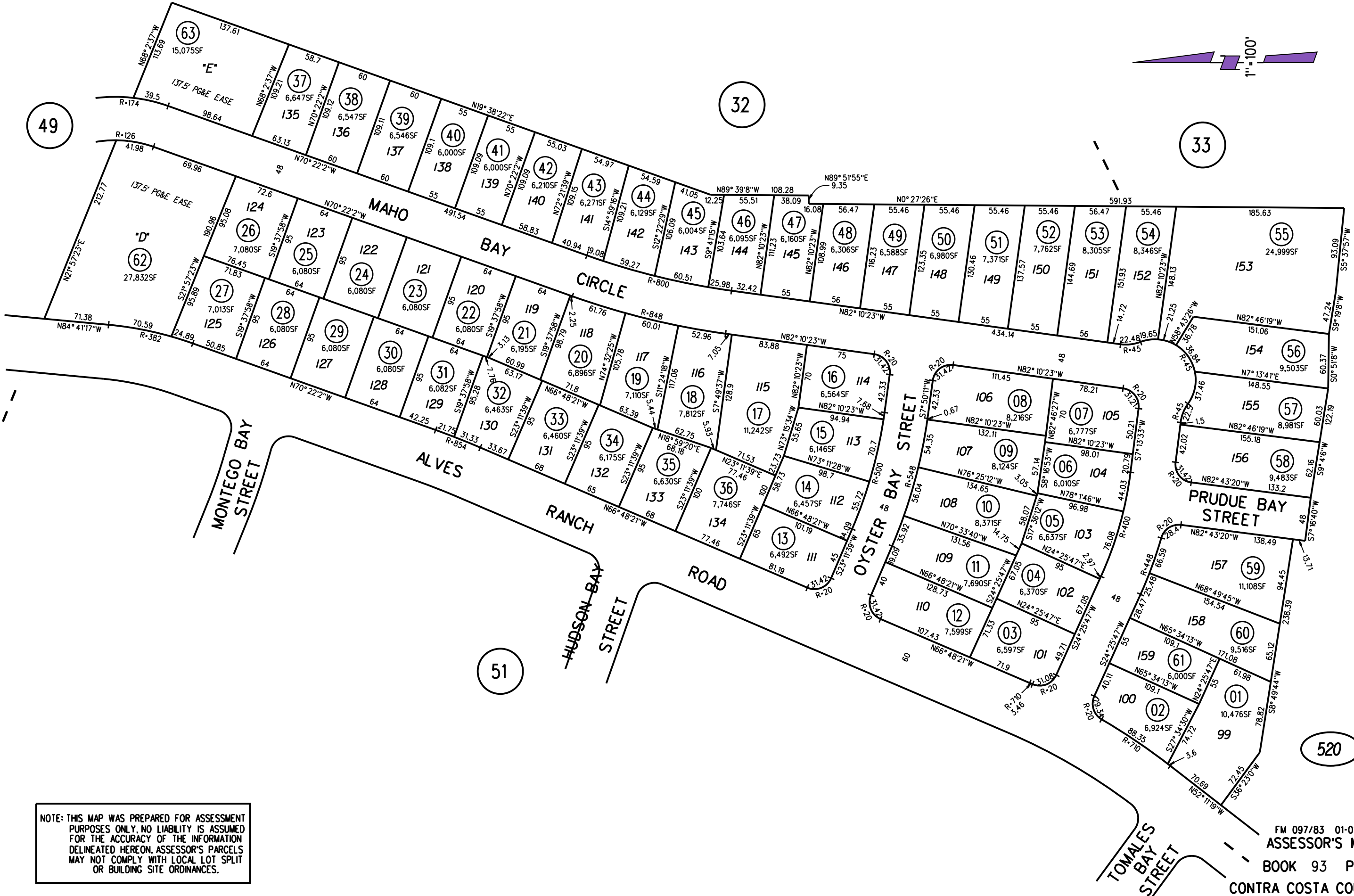
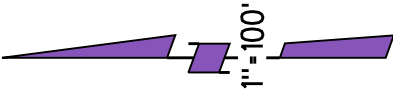


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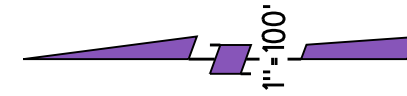
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PCL 'B'



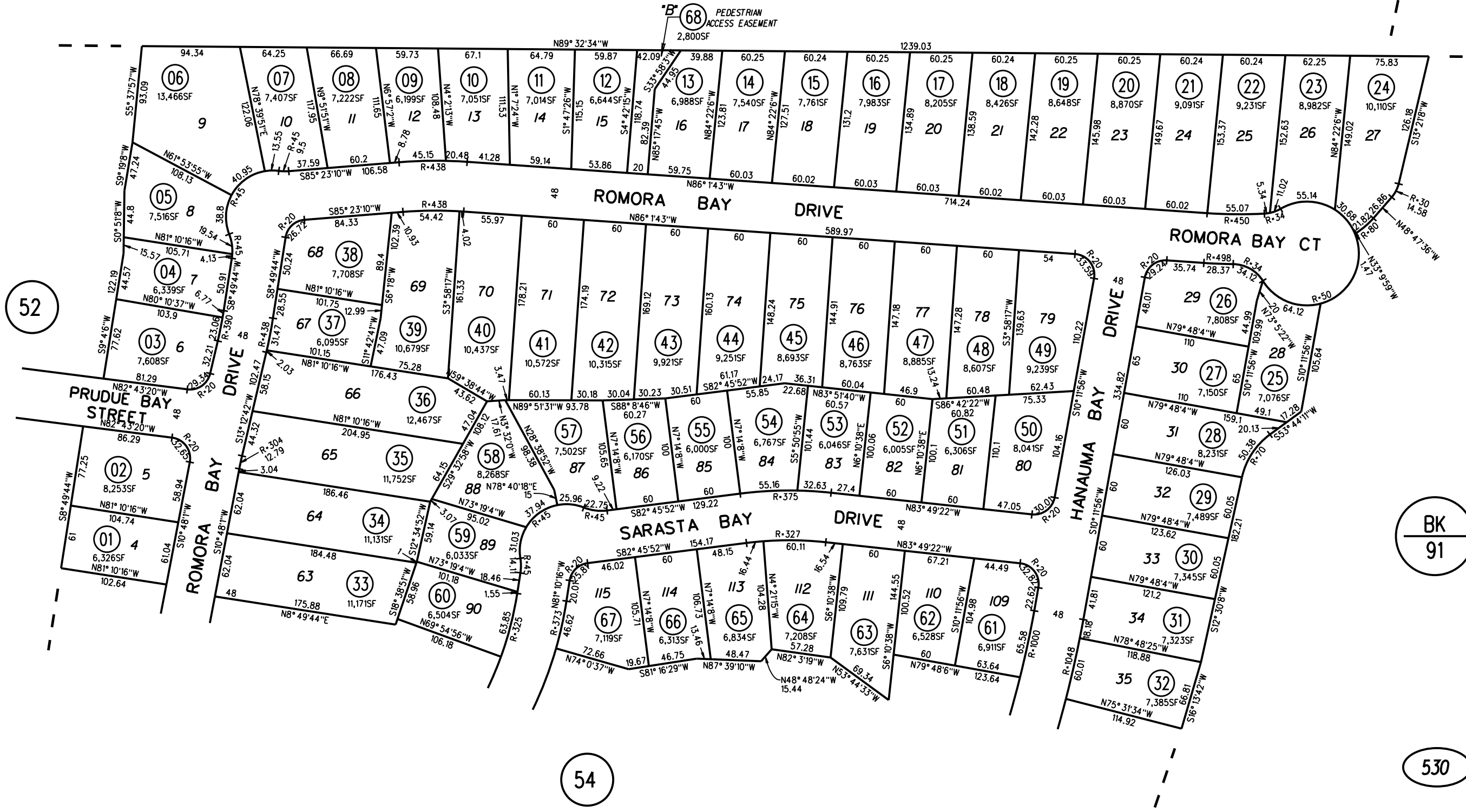


NOTE: THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE INFORMATION DELINEATED HEREON. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL LOT SPLIT OR BUILDING SITE ORDINANCES.



33

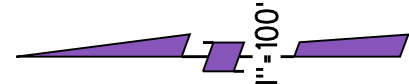
14



BK  
91

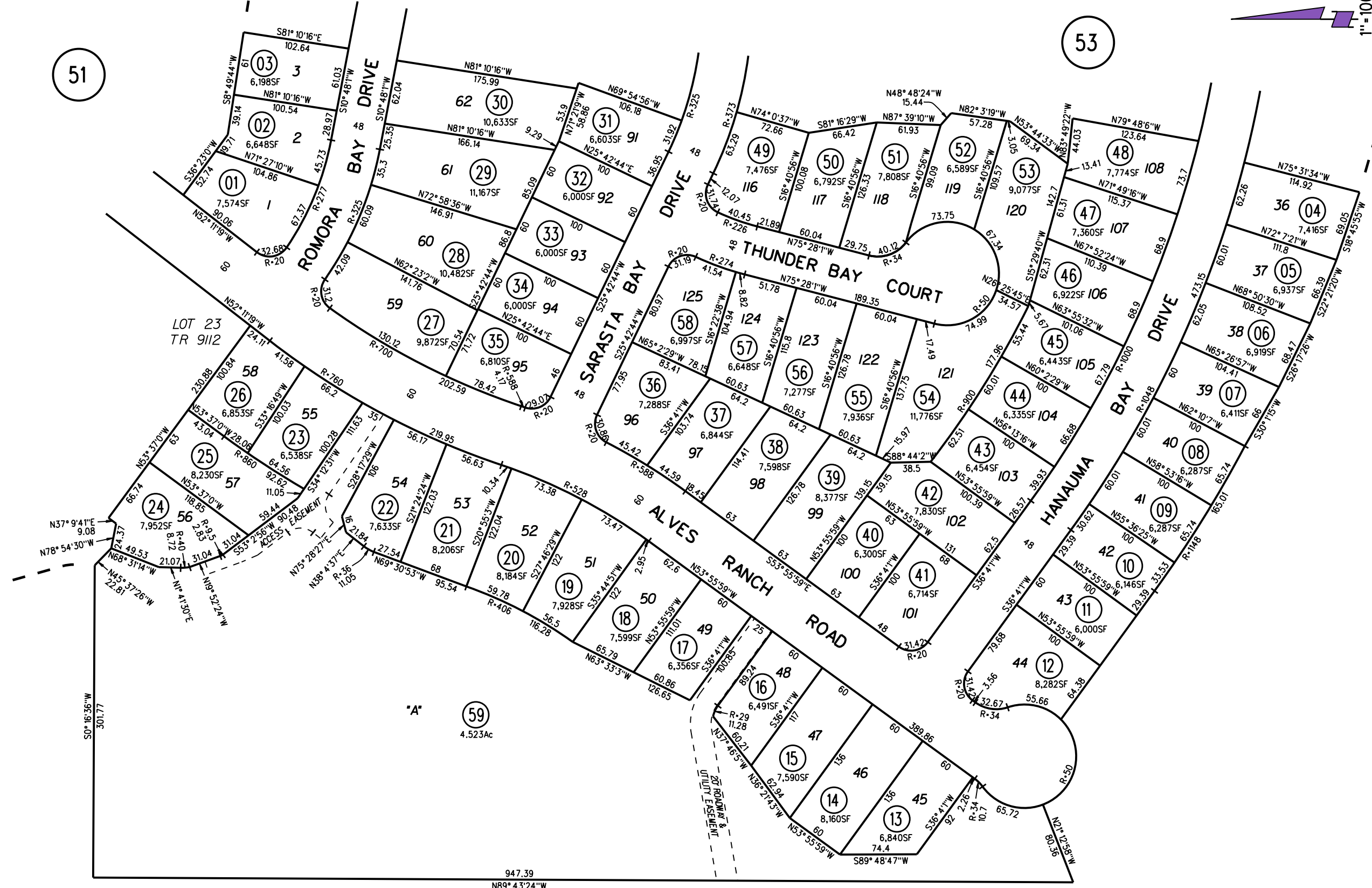
530

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51

53



540

MAP CORRECTION 6/15/09

BK 91

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