

EAST BAY REGIONAL PARK DISTRICT

Fiscal Year 2024/25 Annual Report for:

Community Facilities District No. C-1

(Las Trampas - Podva)

October 2024

TABLE OF CONTENTS

District Summary	1
1. SB 165: Local Agency Special Tax and Bond Accountability Act	2
2. Special Tax Analysis	3
2.1 Levy Summary	3
2.2 Special Tax Rates	3
2.3 Annual Special Tax Rate Increase.....	3
2.4 Special Tax Rate Comparison	4
Appendix A. District Boundary	A
Appendix B. Rate and Method of Apportionment.....	B
Appendix C. Final Billing Detail Report	C

DISTRICT SUMMARY

On July 7, 2015, the Board of Directors of the East Bay Regional Park District (the “District”) adopted Resolution No. 2015-07-194, which established Community Facilities District No. C-1 (Las Trampas) (the “CFD”).

The CFD is located within the Town of Danville at the terminus of Midland Way, generally west of San Ramon Valley Boulevard and south of Sycamore Valley Road. The Town of Danville is located within Contra Costa County, approximately 30 miles east of San Francisco and approximately 40 miles north of San Jose. The development plan creates 20 single-family residential lots on approximately 10 acres of the project site, with the remainder of the project site, approximately 96 acres, to be designated as permanent open space.

The CFD provides funding to all or a portion of the direct and incidental costs of the maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvements within or in the vicinity of the CFD. The CFD may also fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. The CFD may also fund administrative fees of the District related to the CFD.

As this CFD was formed for annual maintenance costs, no bonds are anticipated to be issued for this CFD.

Levy

The following table provides a summary of the Fiscal Year 2024/25 final levy amount.

District	Parcel Count ⁽¹⁾	FY 2024/25 Levy
Community Facilities District No. C-1 (Las Trampas)	20	\$8,030.40

(1) Parcels shown are those classified as Residential Property and levied at 100% of their maximum annual special tax amount.

Delinquencies

NBS does not perform delinquency management functions for the District. NBS recommends that the District closely monitor the special tax revenue apportionments from the County.

NBS

Charmane Custodio, Administrator
Darrylanne Zarate, Project Manager
Tim Seufert, Client Services Director

1. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Sections 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Sections 50075.1.”

The requirements of the Act apply to the Funds for the following:

East Bay Regional Park District
Community Facilities District No. C-1 (Las Trampas)

Purpose of Special Tax

The special tax provides funding for all or a portion of the direct and incidental costs of the maintenance, improvement, and servicing of parklands, trails, open space, and related parkland access improvements within or in the vicinity of the CFD. The CFD may also fund any of the following related to the maintenance of the services described in the preceding paragraph: obtaining, constructing, reconstructing, furnishing, and operating and maintaining equipment, apparatuses or facilities related to providing the services; equipment, apparatuses, facilities, or fixtures in areas to be maintained; paying the salaries and benefits of personnel necessary or convenient to provide the services; payment of insurance costs and other related expenses; and the provision of reserves for repairs, replacements, and for the future provision of services. The CFD may also fund administrative fees of the District related to the CFD.

The project(s) are ongoing on an annual basis.

Collections and Expenditures

Fund Name	06/30/2023 Balance	Amount Collected	Amount Expended	06/30/2024 Balance
CFD No. C-1 (Las Trampas)	\$28,578.01	\$7,967.58	\$3,500.00	\$33,045.59

2. SPECIAL TAX ANALYSIS

2.1 Levy Summary

A summary of the levy for Fiscal Year 2024/25 is shown in the table and chart below.

Description	Amount
Maintenance Services	\$4,530.55
Administrative Fees/Expenses ⁽¹⁾	3,499.85
Total Special Tax Levy Amount:	\$8,030.40
Levied Parcel Count ⁽²⁾	20

(1) Includes even cent rounding for placement on the County tax roll.

(2) Parcels shown are those classified as Residential Property and levied at 100% of their maximum annual special tax amount.

2.2 Special Tax Rates

The Fiscal Year 2024/25 applied rates and special tax levy are shown in the table below.

Land Use Classification	Parcel Count	FY 2024/25 Maximum Tax Rate	FY 2024/25 Applied Tax Rate ⁽¹⁾	Total FY 2024/25 Special Tax Levy
Residential Property	20	\$401.52	\$401.52	\$8,030.40
Non-Residential Property	0	0.00	0.00	0.00
Undeveloped Property	0	0.00	0.00	0.00
Totals:	20			\$8,030.40

(1) Includes even cent rounding for placement on the County tax roll.

2.3 Annual Special Tax Rate Increase

The maximum annual special tax for future years is authorized to automatically increase based on the Special Tax Escalation Factor. The Special Tax Escalation Factor means the December annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-Hayward area. If the percentage change is negative, the Special Tax Escalation Factor shall be equal to zero. The Special Tax Escalation Factor from Fiscal Year 2023/24 to Fiscal Year 2024/25 was 2.62%.

2.4 Special Tax Rate Comparison

The Fiscal Year 2024/25 maximum tax rates and applied tax rates compared to the prior year are shown below.

Land Use Classification	Rate Per	FY 2023/24			FY 2024/25			% Change in Applied Tax Rate ⁽³⁾
		Maximum Tax Rate ⁽¹⁾	Applied Tax Rate	% of Maximum	Maximum Tax Rate ⁽¹⁾	Applied Tax Rate ⁽²⁾	% of Maximum	
Residential Property	Lot	\$391.25	\$391.24	100.00%	\$401.52	\$401.52	100.00%	2.62%
Non-Residential Property	Acre	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00%
Undeveloped Property	Acre	0.00	0.00	0.00%	0.00	0.00	0.00%	0.00%

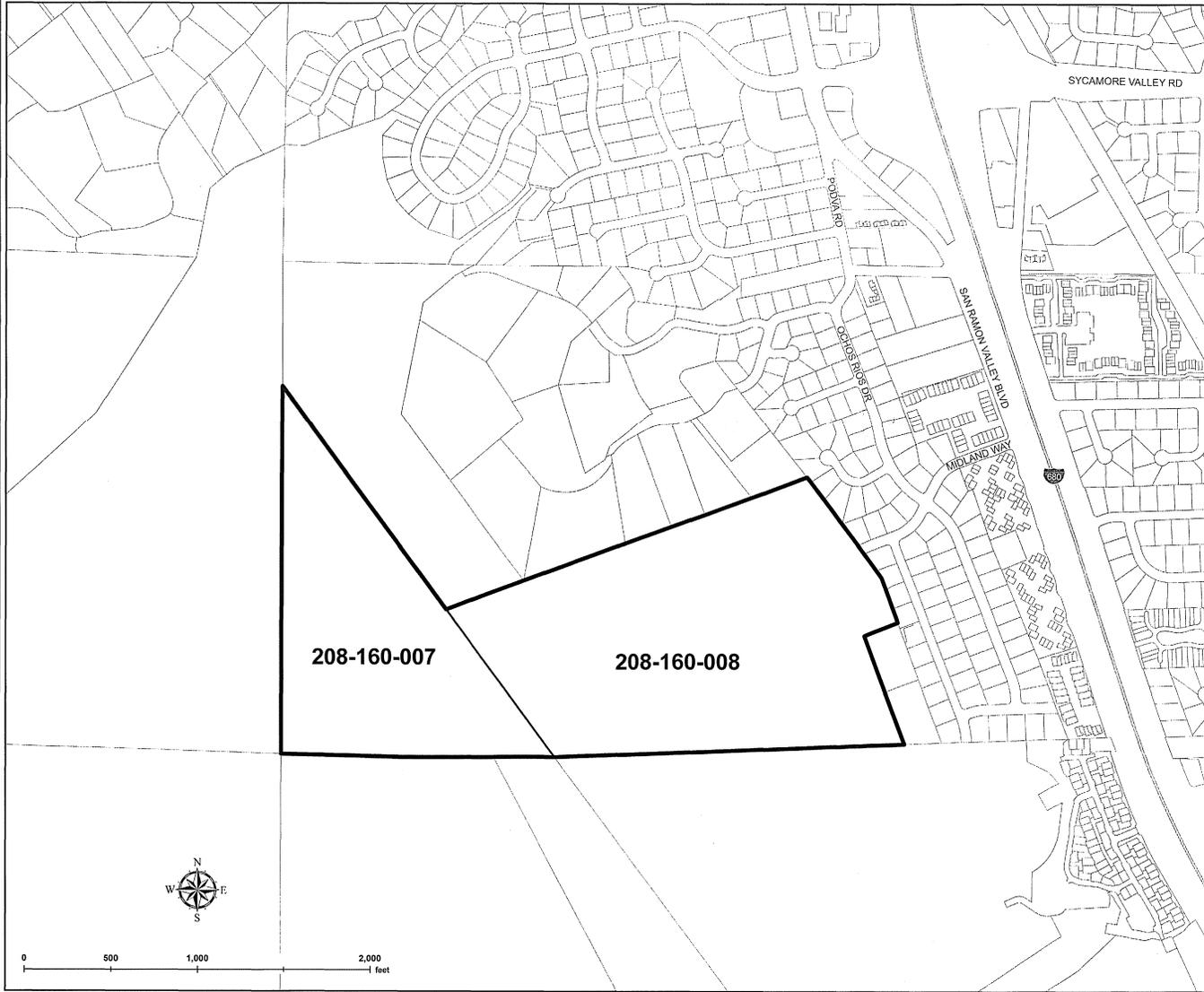
- (1) Maximum annual special tax amount increases by the Special Tax Escalation Factor of 2.62% for Fiscal Year 2024/25.
- (2) Includes even cent rounding for placement on the County tax roll.
- (3) Represents the change between the current and prior year applied tax rates.

APPENDIX A. DISTRICT BOUNDARY

The following page shows the District Boundary Map.

**EAST BAY REGIONAL PARK DISTRICT
COMMUNITY FACILITIES DISTRICT NO. C-1
(LAS TRAMPAS)**

EAST BAY REGIONAL PARK DISTRICT
COUNTY OF CONTRA COSTA
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF THE EAST BAY REGIONAL PARK DISTRICT
THIS _____ DAY OF _____, 2015.

CLERK OF THE BOARD
EAST BAY REGIONAL PARK DISTRICT
CONTRA COSTA COUNTY, CALIFORNIA

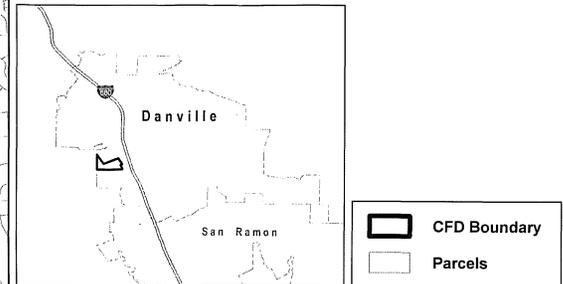
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF THE EAST BAY REGIONAL PARK DISTRICT COMMUNITY FACILITIES DISTRICT NO. C-1 (LAS TRAMPAS), EAST BAY REGIONAL PARK DISTRICT, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF DIRECTORS OF THE EAST BAY REGIONAL PARK DISTRICT, AT A MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2015, BY ITS RESOLUTION NO. _____

CLERK OF THE BOARD
EAST BAY REGIONAL PARK DISTRICT
CONTRA COSTA COUNTY, CALIFORNIA

FILED THIS 20th DAY OF July, 2015, AT THE HOUR OF 8:40 O'CLOCK A.M. IN BOOK 85 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 15 IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.

Joseph Carrizama #15-149658
COUNTY RECORDER
COUNTY OF CONTRA COSTA, CALIFORNIA

By *R. Mondal*, Deputy
FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA.



Data Source
Contra Costa County GIS
Projection
NAD 1983 StatePlane California III FIPS 0403 Feet
Geographic Coordinate System
GCS North American 1983

Prepared by
NBS June 2015

APPENDIX B. RATE AND METHOD OF APPORTIONMENT

The following pages show the Rate and Method of Apportionment of the special tax.

**RATE AND METHOD OF APPORTIONMENT
FOR EAST BAY REGIONAL PARK DISTRICT
COMMUNITY FACILITIES DISTRICT NO. C-1
(Las Trampas)**

A Special Tax as hereinafter defined shall be levied on each Assessor's Parcel of Taxable Property within the East Bay Regional Park District Community Facilities District No. C-1 Las Trampas ("CFD No. C-1") and collected each Fiscal Year commencing in Fiscal Year 2015-2016 in an amount determined by the Board through the application of the appropriate Special Tax for Taxable Property as described below. All of the real property in CFD No. C-1, unless exempted by law or by the provisions hereof, shall be taxed for purposes of CFD No. C-1, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meaning:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on County records, such as an Assessor's Parcel Map and secured roll data, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Subdivision Map, condominium plan, record of survey, or other recorded document creating or describing the parcel. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing GIS data.

"Act" means the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California, as amended to date and as may be amended from time to time.

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of CFD No. C-1 including, but not limited to, the following: the costs of computing the Special Tax and preparing the annual Special Tax collection schedules (whether by the District, the CFD Administrator, or both); the costs of collecting the Special Taxes (whether by the County, the District, or otherwise); the costs to the District, CFD No. C-1, or any designee thereof of complying with disclosure requirements; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; and the costs of the District, CFD No. C-1, or any designee thereof related to any appeal of the levy or application of the Special Tax. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. C-1 for any other administrative purposes, including, but not limited to, attorney's fees; costs associated with annexations to CFD No. C-1; and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's 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 of the County designating Assessor's Parcels by an Assessor's Parcel number.

"Authorized Services" means the public services authorized to be funded by CFD No. C-1 as set forth in the resolutions of formation adopted by the Board establishing CFD No. C-1.

"Board" means the Board of Directors of the East Bay Regional Park District, acting as the legislative body of CFD No. C-1.

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

“**CFD No. C-1**” means the East Bay Regional Park District Community Facilities District No. C-1 (Las Trampas).

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

“**District**” means the East Bay Regional Park District.

“**Exempt Property**” means all Assessors’ Parcels that are exempt from the Special Tax pursuant to Section E.

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

“**Maximum Annual Special Tax**” means the maximum annual Special Tax, determined in accordance with Section C, which may be levied in any Fiscal Year on any Assessor’s Parcel of Taxable Property.

“**Non-Residential Property**” means all Assessor’s Parcels of Taxable Property for which a map has been recorded by January 1st of the prior Fiscal Year, which designates property for which a building permit could be issued for the construction of anything other than residential dwelling units. If a structure on an Assessor’s Parcel is a mixed-use building that includes residential dwelling units, the Special Tax levied on that Assessor’s Parcel shall be calculated based on applying the Special Tax only to the Residential Lots in the building.

“**Open Space Property**” means property within the boundaries of CFD No. C-1 which (i) has been designated with specific boundaries and acreage on a final subdivision map as open space, (ii) is classified by the County Assessor as open space, (iii) has been irrevocably offered for dedication as open space to the federal government, the State, the County, the District, or any other public agency, or (iv) is encumbered by an easement or other restriction required by the District limiting the use of such property to open space.

“**Proportionately**” means in such manner that the ratio of the Special Tax levy on Taxable Property to the Maximum Annual Special Tax on Taxable Property is equal for all Assessors’ Parcels of Taxable Property.

“**Public Property**” means any property within the boundaries of CFD No. C-1 which (i) is owned by a public agency, (ii) has been irrevocably offered for dedication to a public agency, or (iii) is designated with specific boundaries and acreage on a final subdivision map as property which will be owned by a public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. For purposes of this definition, a “public agency” includes the federal government, the State, the County, the District, or any other public agency.

“**Rate and Method**” means this Rate and Method of Apportionment for CFD No. C-1.

“**Residential Lot(s)**” means an individual Assessor’s Parcel for which a building permit could be issued to construct one or more residential dwelling units.

“**Residential Property**” means all Assessor’s Parcels of Taxable Property for which a map has been recorded by January 1st of the prior Fiscal Year, which designates Residential Lots.

“**Special Tax**” means the annual special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Special Tax Requirement.

“**Special Tax Escalation Factor**” means the December annualized percentage change of the Consumer Price Index for all Urban Consumers, for the San Francisco-Oakland-San Jose area. If the percentage change is negative, the Special Tax Escalation Factor shall be equal to zero.

“Special Tax Requirement” means that amount of Special Tax revenue required in any Fiscal Year, as determined by the CFD Administrator, for the following purposes: (i) to pay the costs of Authorized Services; (ii) to pay Administrative Expenses; (iii) pay any amounts required to establish or replenish any repair and contingency funds, capital improvement replacement funds, or reserve funds for CFD No. C-1; (iv) to pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year. The Special Tax Requirement shall be net of a credit for any funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

“State” means the State of California.

“Taxable Property” means all of the Assessor’s Parcels within the boundaries of CFD No. C-1 that are not classified as Exempt Property under the Act or Section E below.

“Undeveloped Property” means all of the Assessor’s Parcels of Taxable Property within the boundaries of CFD No. C-1 not classified as Residential Property or Non-Residential Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

On or about July 1 of each Fiscal Year, all Assessor’s Parcels of Taxable Property shall be classified as Residential Property, Non-Residential Property, or Undeveloped Property, and shall be subject to the levy of annual Special Taxes determined pursuant to Sections C and D below.

C. MAXIMUM ANNUAL SPECIAL TAX

The Maximum Annual Special Tax for each Assessor’s Parcel of Taxable Property shall be assigned according to the table below:

Property Land Use	2015-2016 Maximum Annual Special Tax Amount
Residential Property	\$298.00 per Residential Lot
Non-Residential Property	\$0.00 per Acre
Undeveloped Property	\$0.00 per Acre

On July 1 of each Fiscal Year, commencing on July 1, 2016, the Maximum Annual Special Tax shall be increased by the Special Tax Escalation Factor multiplied by the amount of the Maximum Annual Special Tax in effect for the previous Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2015-2016 and for each subsequent Fiscal Year, the CFD Administrator shall determine the Special Tax Requirement and shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement.

The Special Tax shall be levied Proportionately on each Assessor’s Parcel of Taxable Property at a rate up to 100% of the applicable Maximum Annual Special Tax to satisfy the Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Tax levied against any

Assessor's Parcel of Residential Property be increased by more than 10% above what it would have been levied had there been no delinquencies.

E. EXEMPTIONS

The CFD Administrator shall classify the following as Exempt Property: Public Property, Open Space Property, and Assessor's Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement.

If the use of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth above that would make such Assessor's Parcel eligible to be classified as Exempt Property, such Assessor's Parcel shall cease to be classified as Exempt Property and shall be classified as Taxable Property starting with the Special Tax levy for the next subsequent Fiscal Year after the change in use of that Assessor's Parcel.

F. APPEALS AND INTERPRETATION

Any landowner or resident who feels that the amount of the Special Tax levied on such person's Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error. If following such consultation, the CFD Administrator determines that an error has occurred, the CFD Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any, by the CFD Administrator, the landowner or resident believes such error still exists, such person may file a written notice with the District appealing the amount of the Special Tax levied on such Assessor's Parcel. The District may establish such procedures as it deems necessary to undertake the review of any such appeal. The District shall interpret this Rate and Method and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the District shall be final and binding as to all persons.

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

G. MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, or in such other manner and time as the District may determine, including the periodic direct billing of the affected property owners.

H. NO PREPAYMENT OF SPECIAL TAX

The Special Tax may not be prepaid.

I. TERM OF SPECIAL TAX

The Special Tax shall be levied, commencing in Fiscal Year 2015-2016, as long as necessary to satisfy the Special Tax Requirement.

APPENDIX C. FINAL BILLING DETAIL REPORT

The following page shows the Final Billing Detail Report for Fiscal Year 2024/25.

East Bay Regional Park District
CFD No. C-1 (Las Trampas)
Final Billing Detail Report for Fiscal Year 2024/25

APN	Land Use Category	Grand Total
208-810-001	Residential Property	\$401.52
208-810-002	Residential Property	401.52
208-810-003	Residential Property	401.52
208-810-004	Residential Property	401.52
208-810-005	Residential Property	401.52
208-810-006	Residential Property	401.52
208-810-007	Residential Property	401.52
208-810-008	Residential Property	401.52
208-810-009	Residential Property	401.52
208-810-010	Residential Property	401.52
208-810-011	Residential Property	401.52
208-810-012	Residential Property	401.52
208-810-013	Residential Property	401.52
208-810-014	Residential Property	401.52
208-810-015	Residential Property	401.52
208-810-016	Residential Property	401.52
208-810-017	Residential Property	401.52
208-810-018	Residential Property	401.52
208-810-019	Residential Property	401.52
208-810-020	Residential Property	401.52
20 Accounts		\$8,030.40