CITY MANAGER'S REPORT MARCH 11, 2019 CITY COUNCIL REGULAR MEETING

ITEM:

CITY OF LATHROP COMMUNITY FACILITIES

DISTRICT 2019-1 (SOUTH LATHROP CITY

SERVICES) INTENT TO LEVY

RECOMMENDATION:

Adopt a Resolution Declaring Intention to Establish Community Facilities District 2019-1 (South Lathrop City Services) and Setting a

Public Hearing Date for April 8, 2019

SUMMARY:

As part of their development agreement requirements, master developers are required to submit to the City an analysis of the costs of maintaining public improvements in their development. The purpose of the analysis is to identify annual and periodic costs of maintenance required for public improvements that the City will maintain.

Over the last several months, Staff has worked with South Lathrop Land, LLC ("SLL") to complete a maintenance plan for their project. In order for the City to ensure that development continues to pay its own way, a Community Facilities District (CFD) needs to be formed to cover the maintenance needs of the development.

It is recommended Council authorize the attached Resolution of Intention to establish the City of Lathrop Community Facilities District No. 2019-1 (South Lathrop City Services) (the "District") and to levy a special tax to finance the costs of maintenance and services of benefit to the properties within the District.

BACKGROUND:

The South Lathrop Commerce Center (SLCC) is an industrial park currently being developed by SLL in the City. SLCC is entitled for approximately 4.8 million square feet of light industrial development. The first building is currently under construction and has been preleased to Wayfair as one of their western US hubs for distribution and fulfillment. Occupancy of the Wayfair building is anticipated for Summer of 2019.

City Staff, the Financing Team and the Developer have had several discussions to help formulate the proposed District and the Special Tax to be levied, which has been approved by the Developer and will be calculated and levied as set forth in the Rate & Method of the Special Tax (Exhibit B of Attachment A).

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The District will have a single tax rate formula ("Special Tax"), for the purpose of funding maintenance and services in the District.

The description of the maintenance and services authorized to be paid for by the Special Tax, are described in the "Description of Services" (Exhibit A of Attachment A). The services shall include:

Services

- Maintenance and operation of public roads and streets;
- Frontage improvements such as curbs, gutters, paths, sidewalks, driveways, bus pads, ADA ramps, and street signs;
- Drainage facilities;
- > Standby charges related to the ongoing maintenance and operation of public improvements and facilities;
- > Personnel necessary to provide the maintenance, operations and services;
- > Insurance costs and other related expenses and the provision of reserves for repairs and replacement;

The City Council has four documents for consideration:

- 1. The District Boundary Map (Attachment B) Details the legal parcels which will make up the properties within the boundaries of the District, showing the area to be taxed.
- 2. List of Services and Facilities (Exhibit A of Attachment A) Lists the services and projects that are authorized to be funded from special tax revenues generated within the District.
- 3. The Rate & Method of the Special Tax (Exhibit B of Attachment A) is a key document in that it provides for the security for the funding of the District. This document presents how the revenues from the District are to be collected and also sets forth the purpose and level of the taxes from the various different types of properties.
- 4. The Resolution of Intention (Attachment A) The resolution sets forth the intention to establish the District, designates the name of the District, identifies the services and facilities to be funded, and states the City's intention to levy a special tax to pay for the services and in the future to pay for the acquisition, construction, and associated costs of the public facilities. The Resolution also sets April 8, 2019 as the date for a hearing on the matters set forth therein.

Today's resolution sets the public hearing date at which time the City Council will hear a presentation on the proposed District. At the same time, the election of the property owners is expected to be completed. Staff expects election result to unanimously favor the District formation because the Developer has requested the formation is the only

CITY MANAGER'S REPORT MARCH 11, 2019 CITY COUNCIL REGULAR MEETING SOUTH LATHROP CITY SERVICES COMMUNITY FACILITIES DISTRICT 2019-1 INTENT TO LEVY

property owner within the District boundaries. It is expected that the Developer will waive a number of noticing and election procedures that make it possible for the proposed district to be formed in a relatively short period of time.

At the public hearing on the District, protests against the establishment of the District, the extent of the District, or the furnishing of specified types of public facilities or services within the District may be made orally or in writing by any interested persons or taxpayers. Any protests pertaining to the regularity or sufficiency of the proceedings shall be made in writing and shall clearly set forth the irregularities and defects to which objection is made. All written protests shall be filed with the City Clerk on or before the time fixed for the hearing. The City Council may waive any irregularities in the form or content of any written protest and at the hearing may correct minor defects in the proceedings. Written protests may be withdrawn in writing at any time before the conclusion of the hearing. If the City Council determines at the conclusion of the hearings to proceed with the establishment of the District, the proposed voting procedure shall be by landowners voting in accordance with the Mello-Roos Community Facilities District Act of 1982, as there are less than twelve registered electors residing within the proposed district boundaries.

Notice of the Public Hearing will be published in the same manner as the City's other public hearing notifications at least seven days prior to the hearing date. Furthermore, a notice of the hearing will be mailed to each property owner and registered voter within the proposed District boundaries (unless otherwise waived given that there is only one property owner in this District).

REASON FOR RECOMMENDATION:

Over the last several months, Staff has worked with SLL to complete a Maintenance Plan analysis for their project. In order for the City to ensure that development continues to pay its own way, a Community Facilities District (CFD) needs to be formed to cover the cost of maintaining the public facilities in the SLCC Development.

The first step to form the CFD, is Council adoption of a Resolution of Intention.

FISCAL IMPACT:

SLL has funded the cost to form the CFD.

ATTACHMENTS:

- A. Resolution of Intention to Establish Community Facilities District Exhibits to Attachment A:
 - A. Description of Authorized Services and Facilities
 - B. Rate and Method of Apportionment of Special Tax
- B. Community Facilities District No. 2019-1 Boundary Map

CITY MANAGER'S REPORT MARCH 11, 2019 CITY COUNCIL REGULAR MEETING SOUTH LATHROP CITY SERVICES COMMUNITY FACILITIES DISTRICT 2019-1 INTENT TO LEVY

APPROVALS:

Cari James	<u>3/5/19</u> Date
Director of Finance	
Glenn Gebhardt City Engineer	3/5//9 Date
5-16	3-5-19
Salvador Navarrete	Date
City Attorney	•.
	3.7.19
Stephen J. Salvatore	Date
City Manager	

RESOLUTION NO. 19-

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LATHROP APPROVING A RESOLUTION OF INTENTION TO ESTABLISH CITY OF LATHROP COMMUNITY FACILITIES DISTRICT NO. 2019-1 (SOUTH LATHROP CITY SERVICES) TO FINANCE PUBLIC SERVICES

WHEREAS, under the Mello-Roos Community Facilities Act of 1982, Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing at Section 53311, of the California Government Code (the "Act"), the City Council (the "Council") of the City of Lathrop (the "City") is authorized to establish a community facilities district and to act as its legislative body; and

WHEREAS, this Council, having received a request from the owner of the area of developing land proposed to be included in the proposed community facilities district within the City, now desires to proceed with the establishment of such community facilities district to finance costs of certain public services required to meet the demands of new development of such land;

NOW, THEREFORE, IT IS RESOLVED as follows:

- 1. <u>Authority</u>. This Council proposes to conduct proceedings to establish a community facilities district pursuant to the Act.
- 2. <u>Name of CFD.</u> The name proposed for the community facilities district is "City of Lathrop Community Facilities District No. 2019-1 (South Lathrop City Services)" (the "CFD").
- 3. <u>Boundaries Described</u>. The proposed boundaries of the CFD are as shown on the map of them on file with the City Clerk, which boundaries are hereby preliminarily approved and to which map reference is hereby made for further particulars. The City Clerk is hereby directed to record, or cause to be recorded, the map of the boundaries of the CFD in the office of the County Recorder within 15 days of the date of adoption of this Resolution.
- 4. <u>Services</u>. The type of services proposed to be financed by the CFD and pursuant to the Act shall consist of those listed in Exhibit A hereto and hereby incorporated herein (the "Services"). The Council hereby determines that the Services are necessary to meet increased demands for such services placed upon local agencies as the result of development occurring within the area of the CFD. The Services are in addition to those provided in the territory of the CFD as of the date hereof and will not supplant services already available within the territory of the CFD as of the date hereof.

- 5. Special Tax. Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes, or in such other manner as this Council or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are described in Exhibit B attached hereto and hereby incorporated herein (the "Rate and Method"). This Council hereby finds that the provisions of Section 53313.6, 53313.7 and 53313.9 of the Act (relating to adjustments to ad valorem property taxes and schools financed by a community facilities district) are inapplicable to the proposed CFD.
- 6. Exempt Property. Except as may otherwise be provided by law or by the rate and method of apportionment of the Special Tax for the CFD, all lands owned by any public entity, including the United States, the State of California, the County and/or the City, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the Special Tax, this Council will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD which is not exempt in order to yield the annual expenses of the CFD, if any, subject to the provisions of the rate and method of apportionment of the Special Tax.
- 7. <u>Election and Unanimous Approval</u>. The levy of the Special Tax in the CFD shall be subject to the approval of the qualified electors of the CFD at a special election. The proposed voting procedure shall be by mailed or hand-delivered ballot among the landowners in the proposed CFD, with each owner having one vote for each acre or portion of an acre such owner owns in the CFD.
- 8. <u>CFD Report</u>. The City Manager (or deputy or designee thereof) is hereby directed to study the proposed Services and to make, or cause to be made, and file with the City Clerk a report in writing (the "CFD Report"), which shall be a part of the record of the public hearing hereinafter specified and which report shall present the following:
- (a) A description of the Services that will be required to adequately meet the needs of the CFD.
- (b) An estimate of the fair and reasonable cost of the Services and incidental expenses in connection therewith, and all other related costs.

The CFD Report shall be made a part of the record of the public hearing specified below.

- 9. <u>Public Hearing.</u> Monday, April 8, 2019, at 7:00 p.m. or as soon thereafter as possible in the City Council Chambers located at 390 Town Center Drive, Lathrop, California 95330, be, and the same are hereby appointed and fixed as the time and place when and where this Council, as legislative body for the CFD, will conduct a public hearing on the establishment of the CFD and consider and finally determine whether the public interest, convenience and necessity require the formation of the CFD and the levy of the Special Tax.
- 10. Notice of Hearing. The City Clerk is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD. The publication shall be completed at least 7 days before the date of the public hearing specified above. The City Clerk may also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's address as it appears on the most recent tax records of the County or as otherwise known to the City Clerk to be correct. Such mailing shall be completed not less than 15 days before the date of the public hearing. The notice of the public hearing shall be substantially in the form specified in Section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.
- 11. <u>Further Action</u>. The Mayor, City Manager, Finance Director, Treasurer, City Attorney, City Clerk and all other officers and agents of the City are hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.
 - 12. <u>Effective Date</u>. This resolution shall take effect upon its adoption.

* * * * * *

the following vote:	
AYES:	
NOES:	
ABSTAIN:	,
ABSENT:	
	Sonny Dhaliwal, Mayor
ATTEST:	APPROVED AS TO FORM:
	5-16
Teresa Vargas, City Clerk	Salvador Navarrete, City Attorney

The foregoing Resolution was regularly introduced and adopted by the City Council of the City of Lathrop at a meeting held on the $11^{\rm th}$ day of March, 2019, by

EXHIBIT A

CITY OF LATHROP City of Lathrop Community Facilities District No. 2019-1 (South Lathrop City Services)

DESCRIPTION OF SERVICES

The services to be funded, in whole or in part, by the community facilities district (the "District") include all direct and incidental costs related to providing for the maintenance and operation of public infrastructure within, adjacent to and in the vicinity of the District.

More specifically, the services shall include, but not be limited to: ongoing maintenance and operation of public roads and streets, bike lanes, medians, street lights, traffic signal, traffic signs, striping and legends, frontage improvements such as curbs, gutters, sidewalks, driveways (within the public right-of-way), bus pads, ADA ramps (within the public right-of-way), street signs; landscaping (within the public right-of-way); drainage facilities including detention & retention ponds, storm drain pump station, sanitary sewer pump station, regional outfall structure, underground storm drainage pipes, underground sanitary sewer pipes; and the provision of any other public services authorized to be funded under Section 53313 of the California Government Code, including with respect to such services obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, as well as standby charges related to the ongoing maintenance and operation of the described public improvements and facilities as described above and services related thereto, paying the salaries and benefits of personnel necessary or convenient to provide the maintenance, operation and services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof.

The services also include administrative expenses related to the District including but not limited to the payment or reimbursement to the City (or to property owners in the District) all costs actually incurred in connection with the establishment and administration of the District, the direct expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of San Joaquin related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the City in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

CITY OF LATHROP COMMUNITY FACILITIES DISTRICT NO. 2019-1 (SOUTH LATHROP CITY SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax shall be levied and collected in City of Lathrop Community Facilities District No. 2019-1 (South Lathrop City Services) (the "District") each fiscal year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

I. DEFINITIONS

The terms used herein shall 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 in the Assessor's Data for each Assessor's Parcel. In the event the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's parcel shall be determined by the District Administrator based upon the applicable final map, parcel map, condominium plan, or other recorded County parcel map or calculated using available spatial data and GIS.

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of the District: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the City or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the District. Administrative Expenses shall also include costs related to the formation of the District and of annexing territory to the District as well as any amounts advanced by the City for any administrative purposes of the District and an allocable share of the salaries of City staff and an allocable portion of City overhead costs relating to the foregoing, or costs of the City in any way related to the establishment or administration of the District.

"Annual Services Costs" means the amounts required to fund services authorized to be funded by the District.

"Annual Special Tax Requirement" means that amount with respect to the District

- determined by the Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, and (4) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.
- "Assessor's Data" means Acreage or other Parcel information contained in the records of the County Assessor.
- "Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.
- "Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.
- **"Building Permit"** means a permit for new construction of a Non-Residential structure.
- "City" means the City of Lathrop, County of San Joaquin.
- "Council" means the City Council of the City, acting as the legislative body of the District.
- "County" means the County of San Joaquin, California.
- "Developed Property" means, for each Fiscal Year, all Taxable Property for which a Building Permit was issued on or before June 1 of the prior Fiscal Year. For example, Taxable Property for which a Building Permit was issued on or before June 1 of the prior Fiscal Year (i.e., June 1, 2019), would be treated as Developed Property for Fiscal Year 2019/20.
- "District" means the City of Lathrop Community Facilities District No. 2019-1 (South Lathrop City Services).
- "District Administrator" means an official of the City, or designee or agent or consultant, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.
- **"Exempt Property"** means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section V below.
- **"Finance Director"** means the official of the City who is the chief financial officer or other comparable officer of the City or designee thereof.
- "Fiscal Year" means the period starting July 1 and ending on the following June 30.
- "GIS" means a geographic information system.

- "Maximum Special Tax" means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.
- "Non-Residential Property" means all property that is not used for people to live in, and does not include Public Property.
- "Parcel" means a lot or parcel with a parcel number assigned by the Assessor of the County.
- "Proportionately" means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels.
- "Public Property" means property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public right-of-way has been granted to the federal government, the State, the County, or any local government or other public agency, provided 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 according to its use.
- "Special Tax" means the amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Annual Special Tax Requirement.
- "Taxable Property" means all Non-Residential Property within the boundary of the District that are not Exempt Property, exempt from the Special Tax pursuant to the Act or Section V below.
- "Undeveloped Property" means all property for which a building permit has not been issued.

II. DETERMINATION OF TAXABLE PARCELS

On July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor's Parcel Numbers for the current Fiscal Year for all Taxable Property within the District. If any Parcel numbers are no longer valid from the previous Fiscal Year, the District Administrator shall determine the new Parcel number or numbers that are in effect for the current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor's Parcels pursuant to Section III.

III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel of Taxable Property within the District by the method shown below.

First. Determine the Annual Special Tax Requirement.

Second. Levy the Special Tax on each Parcel of Developed Property Proportionately, up to the Maximum Special Tax described in Table 1 to satisfy the Annual Special Tax Requirement.

Third. If additional revenue is needed to meet the Annual Special Tax Requirement after the Second step, levy the Special Tax on each Parcel of Undeveloped Property Proportionately, up to the Maximum Special Tax described in Table 1 to satisfy the Annual Special Tax Requirement.

TABLE 1 MAXIMUM SPECIAL TAXES FISCAL YEAR 2018/19

Property Type	Rate	Per
Developed Non-Residential Property	\$2,315.00	Acre
Undeveloped Non-Residential Property	\$2,315.00	Acre

On each July 1, commencing on July 1, 2019, the Maximum Special Tax rate shall be increased by 2%.

IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS

The Special Tax may not be prepaid.

V. <u>EXEMPTIONS</u>

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Special Tax. In addition, the interpretation and application of any section of this document shall be at 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.

VII. MANNER AND DURATION OF SPECIAL TAX

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner

if needed to meet the financial obligations of the District, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within the District to fund the Annual Special Tax Requirement in perpetuity.

VIII. APPEAL OF SPECIAL TAX LEVY

Any property owner may file a written appeal of the Special Tax with the District Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The District Administrator shall review the appeal, meet with the appellant if the District Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the District Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

Sheet 1 of 1

MAP OF PROPOSED BOUNDARIES OF CITY OF LATHROP COMMUNITY FACILITIES DISTRICT NO. 2019-1 (SOUTH LATHROP CITY SERVICES)

CITY OF LATHROP COUNTY OF SAN JOAQUIN STATE OF CALIFORNIA

 $\overline{\mathbf{v}}$ 120 MAP ID NO APN 241-030-150-000 241-030-160-000 3 241-030-170-000 241-030-180-000 241-030-190-000 241-030-200-000 241-030-210-000 CFD BOUNDARY 200 400 600 Feet 241-030-220-000 PARCEL LINES 241-030-230-000

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF LATHROP THIS _____ DAY OF _______, 20__

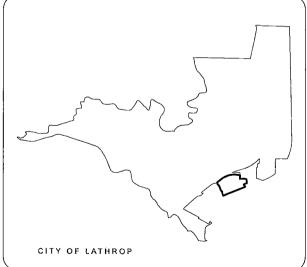
CITY CLERK

CITY CLERK

FILED THIS DAY OF 20 AT THE HOUR OF OCLOCK M., IN BOOK OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA.

COUNTY RECORDER, COUNTY OF SAN JOAQUIN

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF DISTRICT PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF SAN JOAQUIN, STATE OF CALIFORNIA.



Source: San Joaquin County GIS Geographic Coordinate Reference: GCS North American 1983 Projection: NAD 1983 StatePlane California VI FIPS 0403 Feet **NBS**

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