

|   |
|---|
| <p><b>NOTICE OF SPECIAL TAX LIEN</b><br/> <b>As of July 1, 2019</b></p> |
|---|

**Section IV. Maximum Special Tax Rates**

The Maximum Special Tax Rates for each classification of Taxable Property, are shown in Table 1, below.

TABLE 1 – TAXABLE PROPERTY CLASSIFICATIONS AND  
 MAXIMUM SPECIAL TAX RATES  
 (Figures as of July 1, 2019)

| PROPERTY CLASSIFICATION | Maximum Special Tax Rates (One –time Special Tax Payments) |
|-------------------------|--|
| Undeveloped Property    | \$ - 0 -   |
| Developed Property      |  |
| New Residential         | \$25,362 / Dwelling Unit                                   |
| Existing Residential    | \$7,622 / Dwelling Unit                                    |
| Office                  | \$3,327 / Acre   |
| Industrial              | \$3,327 / Acre   |
| Retail                  | \$68,555 / Acre  |
| Hotel                   | \$5,655 / Room   |

**Increase in the Maximum Special Tax Rates**

On each July 1, commencing July 1, 2002, the Maximum Special Tax rates shown in Table 1 shall be increased by an amount equal to the lesser of (1) five percent (5%) or (2) the percentage change since the immediately preceding Fiscal Year in the Engineering News Record’s Construction Cost Index (CCI) applicable to the area in which the District is located (CCI for the period 1/18-1/19 was 3.01% and was applied to Special Tax Rates for the period July 1, 2019 – June 30, 2020).

**Alteration to the Maximum Special Taxes**

On October 14, 2005, the Fort Ord Reuse Authority Board adopted the attached (Exhibit A to Maximum Special Taxes) Alteration to the Special Taxes for the Fort Ord Reuse Authority Basewide Community Facilities District.

## EXHIBIT A TO MAXIMUM SPECIAL TAX RATES

### ALTERATION OF THE RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES FOR THE FORT ORD REUSE AUTHORITY BASEWIDE COMMUNITY FACILITIES DISTRICT

The Fort Ord Reuse Authority Board adopted Resolution 05-15 and Ordinance 05-01 on October 14, 2005, resulting in the Rate and Method of Apportionment of Special Taxes for the Fort Ord Reuse Authority Basewide Community Facilities District being altered by adding the following to Section IV of the Rate and Method of Apportionment of Special Taxes under the heading "Exceptions":

#### Affordable Housing/Below Market Housing:

A three tier reduced Maximum Special Tax<sup>1</sup> shall apply as follows below for New Residential Property that includes Below Market Housing. For the purposes of this subsection, the following definitions of Affordable Housing and Below Market Housing apply to all three tiers. "Affordable Housing" refers to dwelling units on New Residential Property that have sales prices or rents restricted to rates that are affordable to households to very low, low, and moderate income levels, which includes incomes up to 120 percent of the Monterey County median household income for a period consistent with California Health and Safety Code Redevelopment Law ("State Law") as determined by the CFD Administrator. "Below Market Housing" refers to dwelling units on New Residential Property that have sales prices or rents restricted to rates that are affordable to households with incomes up to 180 percent of the Monterey County median household income. It is the policy of the Fort Ord Reuse Authority ("FORA") Board to have the Below Market Housing restrictions continue for a minimum of 20 years from first occupancy of that project. During this period, sales, resales, and rentals must continue to meet the Below Market Housing restrictions. These restrictions will be enforced by FORA through the term of the FORA Community Facilities District and thereafter will be enforced by adopted covenants securing the reduced fee.

**Tier 1: 100% of the dwelling units are Below Market Housing containing at least 20% of the dwelling units as Affordable Housing with deed restrictions on where individuals can work. If New Residential<sup>2</sup> property (a)**

---

<sup>1</sup> "Maximum Special Tax" means the Special Tax identified for each class of Property in Section IV hereof that is to be levied on Taxable Property.

<sup>2</sup> "New Residential" means Property that is designated for low density, medium density, or high density housing uses as those uses are defined in the Fort Ord Base Reuse Plan, Table 3.4-1, and that will not include the rehabilitation or renovation of housing existing on the former Fort Ord as of September 1, 2001. The CFD Administrator shall defer to an appropriate official of the local jurisdiction with development approval authority over the Property for classification of the Property as either Existing Residential or New

includes 100 percent Below Market Housing and (b) at least 20 percent of the dwelling units are restricted to households that earn up to 120 percent of the Monterey County median household income which includes households earning at the very low, low, and moderate income levels as defined in State Law, and (c) 100 percent of the dwelling units have deed restrictions that limit sale or renting to only those individuals that work within the boundaries of the former Fort Ord and are offered exclusively as part of an ongoing employer-based housing program to provide Below Market Housing for employees of that employer, then the Maximum Special Tax shall be levied at 1/20<sup>th</sup> or five percent of the New Residential Maximum Special Tax rate on all dwelling units. As long as the specified ongoing employer-based housing program continues in effect, the units may be offered on an interim basis to other certified employees of employers located on the former Fort Ord. Units cannot be rented or resold in the private market at market rates during the life of the housing program. When employees or employees of qualified employers leave their jobs on the former Fort Ord, those units revert to employees of the original on-base employer that created the program.

**Tier 2: 100% of the dwelling units are Below Market Housing containing at least 75% of the dwelling units as Affordable Housing, with NO deed restrictions on where individuals can work.** If New Residential property (a) includes 100 percent Below Market Housing, and (b) at least 75 percent of the dwelling units are restricted to households that earn up to 120 percent of the Monterey County median household income which includes households earning at the very low, low and moderate income levels as defined in State Law, but (c) there is no requirement that household members work within the boundaries of the former Fort Ord, then the Maximum Special Tax shall be levied at the Existing Residential<sup>3</sup> Maximum Tax rate on all dwelling units.

**Tier 3: Inclusion of market rate housing.** If New Residential property includes market rate housing then the Maximum Special Tax shall be levied at the Existing Residential Maximum Special Tax rate only for those Affordable Housing dwelling units that are in excess of the Affordable dwelling units required to meet the requirements of (a) California Law and (b) any adopted affordable housing policy of the local agency within which the Property is located. All other Below Market Housing, Affordable Housing and market-rate dwelling units shall pay the Maximum Special Tax rate for New Residential property.

---

Residential, as long as that definition is reflective of definitions for rehabilitated or renovated housing commonly used among local jurisdictions.

<sup>3</sup> “Existing Residential” means Property that is designated for low density, medium density, or high density housing uses as those uses are defined in the Fort Ord Base Reuse Plan, Table 3.4-1, and that will include the rehabilitation or renovation of housing located in the CFD as of September 1, 2001. The CFD Administrator shall defer to an appropriate official of local jurisdiction with development approval authority over the Property for classification of the Property as either Existing Residential or New Residential, as long as that definition is reflective of definitions for rehabilitated or renovated housing commonly used among local jurisdictions.

Special Tax Credit for Dedicated Public Facilities Eligible for funding by the CFD:

If an owner of Taxable Property<sup>4</sup> dedicates a public facility eligible for funding by the CFD to a public agency, and if the public agency accepts the dedicated facility prior to the levy of the Special Tax on that Taxable Property, then the Special Tax levied on that Taxable Property shall be reduced by the value of the dedicated public facility. The value of the dedicated public facility for the purposes of calculating the reduction in the Special Tax shall be determined by the CFD Administrator, and shall be the estimated cost of the FORA portion of the public facility cost represented in the most recent FORA Capital Improvement Program. Nothing in this section precludes a land use jurisdiction from issuing an overlay CFD to pay off the Special Taxes due on Taxable Property. The Special Tax levied on such Taxable Property shall be reduced by the value of any dedicated public facility prior to the payment by the overlay CFD.

---

<sup>4</sup> “Taxable Property” means any Assessor’s Parcel that is not Exempt Property. This term includes Developed Property and Undeveloped Property.

**NOTICE OF DEVELOPMENT FEE  
As of July 1, 2019**

The Maximum Development Fee Rates<sup>5</sup> for each classification of Property, are shown in Table 1, below.

**TABLE 1 – PROPERTY CLASSIFICATIONS AND  
MAXIMUM DEVELOPMENT FEE RATES  
(Figures as of July 1, 2019)**

| <b>PROPERTY CLASSIFICATION</b> | <b>Maximum Development Fee Rates<br/>(One –time Development Fee Payments)</b> |
|--------------------------------|---|
| Undeveloped Property           | <b>\$ - 0 -</b>   |
| Developed Property             |   |
| New Residential                | <b>\$25,362 / Dwelling Unit</b>   |
| Existing Residential           | <b>\$7,622 / Dwelling Unit</b>  |
| Office                         | <b>\$3,327 / Acre</b>   |
| Industrial                     | <b>\$3,327 / Acre</b>   |
| Retail                         | <b>\$68,555 / Acre</b>  |
| Hotel                          | <b>\$5,655 / Room</b>   |

**Increase in the Maximum Development fee Rates**

On each July 1, the maximum development fee rates shown in Table 1 shall be increased by an amount equal to the lesser of (1) five percent (5%) or (2) the percentage change since the immediately preceding Fiscal Year in the Engineering News Record’s Construction Cost Index (CCI) applicable to the area in which the District is located (CCI for the period 1/18-1/19 was 3.01% and was applied to Development Fee Rates for the period July 1, 2019 – June 30, 2020).

---

<sup>5</sup> Government Code section 67679(e) authorizes the FORA Board to levy development fees on development projects within the area of the former Fort Ord. In January 1999, the FORA Board adopted Resolution 99-1, which created a Basewide Development Fee on the former Fort Ord. This fee was intended to mitigate the costs associated with the impact of development of the former Fort Ord. The FORA Community Facilities District (“CFD”), enacted in May 2002, created a new development fee policy for much of the area originally covered by the Basewide Development Fee. However, the CFD does not include certain development areas of the former base (please refer to Figure A). Furthermore, the Basewide Development Fee had no provision to index the fee over time. Resolution 07-5, adopted by the FORA Board on February 9, 2007, allows indexing of this Basewide Development Fee on July 1 of each year and allows both the CFD and prior development fee to remain in place, combining to cover most of the former Fort Ord.

**Amendment to the Maximum Development fees**

The following Exhibit details certain exceptions to the fees delineated in Table 1 for the purpose of encouraging affordable and workforce housing.

## EXHIBIT A TO MAXIMUM DEVELOPMENT FEE RATES

### AMENDMENT OF THE DEVELOPER FEE RATE FOR THE FORT ORD REUSE AUTHORITY

The Fort Ord Reuse Authority Board adopted Resolution 05-15 and Ordinance 05-01 on October 14, 2005, resulting in the Rate and Method of Apportionment of Development fees for the Fort Ord Reuse Authority Basewide Community Facilities District being altered by adding the following to Section IV of the Rate and Method of Apportionment of Development fees under the heading "Exceptions." This language is now also applied to the parcels referenced on the attached map.

#### Affordable Housing/Below Market Housing:

A three tier reduced Maximum Development Fee<sup>6</sup> shall apply as follows below for New Residential Property that includes Below Market Housing. For the purposes of this subsection, the following definitions of Affordable Housing and Below Market Housing apply to all three tiers. "Affordable Housing" refers to dwelling units on New Residential Property that have sales prices or rents restricted to rates that are affordable to households to very low, low, and moderate income levels, which includes incomes up to 120 percent of the Monterey County median household income for a period consistent with California Health and Safety Code Redevelopment Law ("State Law") as determined by the FORA Executive Officer. "Below Market Housing" refers to dwelling units on New Residential Property that have sales prices or rents restricted to rates that are affordable to households with incomes up to 180 percent of the Monterey County median household income. It is the policy of the Fort Ord Reuse Authority ("FORA") Board to have the Below Market Housing restrictions continue for a minimum of 20 years from first occupancy of that project. During this period, sales, resales, and rentals must continue to meet the Below Market Housing restrictions. These restrictions will be enforced by FORA through the term of the FORA Development Fee and thereafter will be enforced by adopted covenants securing the reduced fee.

**Tier 1: 100% of the dwelling units are Below Market Housing containing at least 20% of the dwelling units as Affordable Housing with deed restrictions on where individuals can work. If New Residential<sup>7</sup> property (a)**

---

<sup>6</sup> "Maximum Development Fee" means the fee identified for each class of Property in Table 1 hereof.

<sup>7</sup> "New Residential" means Property that is designated for low density, medium density, or high density housing uses as those uses are defined in the Fort Ord Base Reuse Plan, Table 3.4-1, and that will not include the rehabilitation or renovation of housing existing on the former Fort Ord as of September 1, 2001. The FORA Executive Officer shall defer to an appropriate official of the local jurisdiction with development approval authority over the Property for classification of the Property as either Existing Residential or New Residential, as long as that definition is reflective of definitions for rehabilitated or renovated housing commonly used among local jurisdictions.

includes 100 percent Below Market Housing and (b) at least 20 percent of the dwelling units are restricted to households that earn up to 120 percent of the Monterey County median household income which includes households earning at the very low, low, and moderate income levels as defined in State Law, and (c) 100 percent of the dwelling units have deed restrictions that limit sale or renting to only those individuals that work within the boundaries of the former Fort Ord and are offered exclusively as part of an ongoing employer-based housing program to provide Below Market Housing for employees of that employer, then the Maximum Development Fee shall be levied at 1/20<sup>th</sup> or five percent of the New Residential Maximum Development Fee rate on all dwelling units. As long as the specified ongoing employer-based housing program continues in effect, the units may be offered on an interim basis to other certified employees of employers located on the former Fort Ord. Units cannot be rented or resold in the private market at market rates during the life of the housing program. When employees or employees of qualified employers leave their jobs on the former Fort Ord, those units revert to employees of the original on-base employer that created the program.

**Tier 2: 100% of the dwelling units are Below Market Housing containing at least 75% of the dwelling units as Affordable Housing, with NO deed restrictions on where individuals can work.** If New Residential property (a) includes 100 percent Below Market Housing, and (b) at least 75 percent of the dwelling units are restricted to households that earn up to 120 percent of the Monterey County median household income which includes households earning at the very low, low and moderate income levels as defined in State Law, but (c) there is no requirement that household members work within the boundaries of the former Fort Ord, then the Maximum Development Fee shall be levied at the Existing Residential<sup>8</sup> Maximum Development Fee rate on all dwelling units.

**Tier 3: Inclusion of market rate housing.** If New Residential property includes market rate housing then the Maximum Development Fee shall be levied at the Existing Residential Maximum Development Fee rate only for those Affordable Housing dwelling units that are in excess of the Affordable dwelling units required to meet the requirements of (a) California Law and (b) any adopted affordable housing policy of the local agency within which the Property is located. All other Below Market Housing, Affordable Housing and market-rate dwelling units shall pay the Maximum Development Fee rate for New Residential property.

---

<sup>8</sup> “Existing Residential” means Property that is designated for low density, medium density, or high density housing uses as those uses are defined in the Fort Ord Base Reuse Plan, Table 3.4-1, and that will include the rehabilitation or renovation of housing located on the former Fort Ord as delineated on the attached map. The FORA Executive Officer shall defer to an appropriate official of local jurisdiction with development approval authority over the Property for classification of the Property as either Existing Residential or New Residential, as long as that definition is reflective of definitions for rehabilitated or renovated housing commonly used among local jurisdictions.



Development Fee Credit for Dedicated Public Facilities Eligible for funding by the FORA Development Fee:

If an owner of property subject to the Development Fee<sup>9</sup> dedicates a public facility eligible for funding by the Development Fee to a public agency, and if the public agency accepts the dedicated facility prior to the levy of the Development Fee on that property, then the Development Fee levied on that property shall be reduced by the value of the dedicated public facility. The value of the dedicated public facility for the purposes of calculating the reduction in the Development Fee shall be determined by the FORA Executive Officer, and shall be the estimated cost of the FORA portion of the public facility cost represented in the most recent FORA Capital Improvement Program.

---

<sup>9</sup> “property subject to the development fee” means any Assessor’s Parcel that is not Exempt Property. This term includes Developed Property and Undeveloped Property.

# Parcels lying outside the FORA Community Facilities District and subject to the FORA Development Fee

