



Infrastructure Financing Program
Community Facilities District No. 2007-2 (Kiernan Business Park West)
Maximum Special Tax
Effective July 1, 2025 to June 30, 2026

Maximum One-Time Facilities Special Tax (Annexed Properties) ([See Division Endnotes](#))

Fees below are per Lot and due at Permit Issuance.

Assessor's Parcel Number (APN)	Fee
APN 078-069-010	\$108,309.34
APN 078-069-022	\$275,497.98
APN 078-069-021	\$10,248.60
APN 078-069-001	\$50,929.38
APN 078-069-002	\$25,989.74
APN 078-069-003	\$22,314.42
APN 078-069-004	\$49,879.30
APN 078-069-005	\$16,013.88
APN 078-069-020 (See Division Endnotes)	\$45,416.40
APN 078-069-019 (See Division Endnotes)	\$33,602.90

Annual Maintenance Special Tax ([See Division Endnotes](#))

Fees below are per Lot and due Annually in December and April.

Assessor's Parcel Number (APN)	Fee
APN 078-013-035	\$220,341.10
APN 078-069-010	\$4,878.22
APN 078-069-011	\$14,376.98
APN 078-069-012	\$462.37
APN 078-069-001	\$11,261.11
APN 078-069-002	\$5,746.64

For information call 209-577-5211.

Annual Maintenance Special Tax Continued ([See Division Endnotes](#))

Fees below are per Lot and due Annually in December and April.

Assessor's Parcel Number (APN)	Fee
APN 078-069-003	\$4,875.94
APN 078-069-004	\$9,809.94
APN 078-069-005	\$3,540.86
APN 078-069-020 (See Division Endnotes)	\$10,042.13
APN 078-069-017 (See Division Endnotes)	\$8,358.77
APN 078-069-008	\$5,398.37
APN 078-069-019 (See Division Endnotes)	\$7,430.01

Division Endnotes

Endnote 1

The One-Time Facilities Special Tax shall be collected prior to a final building permit being issued for new construction of any structure on Taxable Property within Community Facilities District No. 2007-2 and shall be immediately delinquent if not so paid.

Endnote 2

Beginning in January 2008 and each January thereafter, the Maximum Annual Maintenance Special Tax assigned to each parcel shall be adjusted by the greater of (i) 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 (ii) four percent (4%). Each annual adjustment of the Maximum Annual Maintenance Special Tax shall become effective on the subsequent July 1.

Endnote 3

Formerly 078-069-006 (.56 acres) new map and acreage on (56-PM-33) dated 9/4/18/formerly 078-069-018 subdivided in 2021 per Goodwin Consulting Group 2/16/22 Lot Line Adjustment (LLA) "B".

For information call 209-577-5211.

Endnote 4

Formerly 078-069-007 (2.17 acres) new map and acreage on (56-PM-33) dated 9/4/18.2/16/22 LLA "A".

Endnote 5

Formerly 078-069-009 (1.95 acres) new map and acreage on (56-PM-33) dated 9/4/18/formerly 078-069-016 subdivided in 2021 per Goodwin Consulting Group 2/16/22 LLA "A".