

## **ATTACHMENT 1**

### **RESOLUTION NO. PFAR2022-\_\_**

#### **A RESOLUTION OF THE PUBLIC FINANCING AUTHORITY OF THE NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT ADOPTING THE INFRASTRUCTURE FINANCING PLAN FOR THE NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT, FORMING THE NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT, AUTHORIZING A JUDICIAL VALIDATION ACTION, AND AUTHORIZING CERTAIN OTHER ACTIONS RELATING THERETO**

WHEREAS, the California Legislature enacted Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code, commencing with section 53398.50 (EIFD Law) authorizing cities to designate enhanced infrastructure financing districts (EIFDs) and authorizing EIFDs to use specified property tax increment revenue generated within their boundaries to finance certain public facilities and projects of communitywide significance that provide significant benefits to the EIFDs or the surrounding community; and

WHEREAS, in enacting the EIFD Law, the California Legislature found and declared that with the dissolution of redevelopment agencies, public benefits will accrue, if local agencies finance certain public facilities and projects authorized under the EIFD Law; and

WHEREAS, on July 20, 2021, by Resolution No. R2021-076 (Resolution of Intention), the City Council of the City of Napa (City): (1) stated its intention to cause the establishment of the Napa Enhanced Infrastructure Financing District (Napa EIFD) under the EIFD Law; (2) identified the boundaries of the proposed Napa EIFD; (3) identified the types of public capital facilities and other projects of communitywide significance proposed to be financed or assisted by the proposed Napa EIFD; (4) described the need for the proposed Napa EIFD and the goals that the City intended to achieve by proposing establishment of the Napa EIFD; (5) confirmed that incremental property tax revenue from the City may be used to finance those facilities described in an infrastructure financing plan for the Napa EIFD (IFP) that has been approved by the City Council after the City Council has held a noticed public hearing; and (6) set a time and place for a public hearing for the City Council to consider adoption of a resolution approving the IFP and the proposed formation of the Napa EIFD; and

WHEREAS, on July 20, 2021, by Resolution No. R2021-077, the City Council established the Public Financing Authority of the Napa Enhanced Infrastructure Financing District (PFA), which is the legislative body for the Napa EIFD; and

WHEREAS, on August 24, 2021, by Resolution PFAR2021-001, the PFA, among other things, designated the City Manager of the City as the "Designated Official," directed the Designated Official to prepare the IFP in accordance with the EIFD Law and

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authorized the City Manager to delegate authority and responsibilities of the Designated Official to the Community Development Department Director (“CDD Director”); and

WHEREAS, pursuant to the EIFD Law, an IFP was prepared for the Napa EIFD which defines the boundaries of the Napa EIFD, identifies the public facilities and improvements to be financed with assistance from the Napa EIFD, and a plan for using tax increment generated in the Napa EIFD to finance the public facilities and improvements to be assisted by the Napa EIFD, including the issuance of bonds and other debt; and

WHEREAS, on October 20, 2021, staff of the PFA presented in a public meeting the draft IFP, answered questions about the draft IFP, and considered comments about the draft IFP; and

WHEREAS, the City Clerk of the City caused notice of a public hearing to be published in the Napa Valley Register and, on March 1, 2022, the City Council of the City held a public hearing related to the approval of the IFP and the proposed formation of the Napa EIFD and adopted its Resolution No. R2022-019, pursuant to which the City Council approved the IFP and approved the allocation to the Napa EIFD of the City’s tax increment revenue generated within the boundaries of the Napa EIFD pursuant to Government Code Section 53398.75, subject to compliance by the Napa EIFD and the PFA with the IFP; and

WHEREAS, the PFA duly noticed and held three public hearings on the IFP on February 2, 2022, March 30, 2022 and July 6, 2022, in accordance with Government Code Section 53398.66; and

WHEREAS, the PFA has heard and passed upon written and oral objections received before the close of the third public hearing, if any, and has considered the recommendations, if any, of affected taxing agencies and testimony for and against the adoption of the IFP; and

WHEREAS, the PFA held a protest proceeding at the third public hearing, and less than 25 percent of the combined number of landowners and residents in the area of the Napa EIFD who are at least 18 years of age filed written or oral protests to the formation of the Napa EIFD or the adoption of the IFP before the close of the public hearing; and

WHEREAS, in accordance with section 53398.57 of the EIFD Law, the Napa EIFD and the City may file an action in the Superior Court of Napa County to determine the validity of the creation of the Napa EIFD, the adoption of the IFP, including the division of taxes thereunder, and related matters.

WHEREAS, all conditions, things and acts required by law to exist, to happen or to be performed precedent to and as a condition of the adoption of the IFP and the formation of the Napa EIFD have existed, happened and been performed in the time, form and manner required by law; and

WHEREAS, based on the foregoing, the PFA has determined at this time to form the Napa EIFD and adopt the IFP.

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NOW, THEREFORE, BE IT RESOLVED by the PUBLIC FINANCING AUTHORITY OF THE NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT, as follows:

1. The PFA hereby finds that the facts set forth in the recitals to this Resolution are true and correct and establish the factual basis for the PFA's adoption of this Resolution.
2. The PFA hereby finds and determines that less than 25 percent of the combined number of landowners and residents in the area of the Napa EIFD who are at least 18 years of age filed written or oral protests to the formation of the Napa EIFD or the adoption of the IFP before the close of the public hearing and, accordingly, the PFA is not required to either terminate the proceedings relating to the Napa EIFD or call an election relating to the Napa EIFD.
3. The PFA hereby adopts the IFP (attached hereto as Exhibit "A," and on file with the Secretary of the PFA for this meeting) and declares that the IFP is in full force and effect. Pursuant to the IFP and the EIFD Law, incremental property tax revenue, including property tax revenue in lieu of vehicle license fee revenue, from the City within the boundary of the Napa EIFD will be used to finance the activities of the Napa EIFD, subject to, and in accordance with, the terms and conditions of the IFP and the EIFD Law. The IFP shall be reviewed, and may be modified or amended, in accordance with the EIFD Law.
4. The PFA hereby forms the Napa EIFD and declares that the Napa EIFD is validly formed and existing as an enhanced infrastructure financing district under the EIFD Law.
5. The PFA hereby finds that the formation of the Napa EIFD and the adoption of the IFP are not "projects" under the California Environmental Quality Act (§15378(b)(4)) because they involve the creation of a government funding mechanism that does not involve any commitment to any specific project which may result in a potentially significant physical impact on the environment, and further hereby finds that they are exempt from the California Environmental Quality Act (§15061(b)(3)) because the California Environmental Quality Act does not apply where it can be determined with certainty that there is no possibility that an activity will have a significant effect on the environment.
6. The Designated Official and the City Attorney, acting as counsel to the Napa EIFD, in consultation with Jones Hall, A Professional Law Corporation and Jarvis, Fay & Gibson, LLP, are hereby authorized and directed to file and prosecute to completion, jointly with the City, all proceedings required for the judicial validation of all actions related to the creation of the Napa EIFD, the adoption of the IFP, including the division of taxes thereunder, and other related matters, pursuant to section 53398.57 of the EIFD Law and section 860 et seq. of the California Code of Civil Procedure.

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7. The Chair, the Designated Official, the Staff Manager, the Secretary, the City Attorney, as counsel to the Napa EIFD, and any and all other officers and consultants of the Napa EIFD are hereby authorized and directed, on the Napa EIFD's behalf, to do any and all things and take any and all actions, that they, or any of them, considers necessary or advisable to implement the provisions of this Resolution, including execution and delivery of any and all documents, certificates, agreements, notices and consents which they, or any of them, may deem necessary or advisable in order to effectuate the purposes of this Resolution. Whenever in this resolution any officer of the Napa EIFD is directed to execute or attest any document or take any other action, that execution, attestation, or action may be taken on behalf of that officer by any person he or she designates to act on his or her behalf if the officer is absent or unavailable.

8. If any section, subsection, phrase, or clause of this Resolution is for any reason found to be invalid, such section, subsection, phrase or clause shall be severed from, and shall not affect the validity of, all remaining portions of this Resolution that can be given effect without the severed portion.

9. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, and ADOPTED this 6th day of July, 2022.

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Mary Luros  
Chair

ATTEST:

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Tiffany Carranza  
Secretary

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I HEREBY CERTIFY that the foregoing Resolution PFAR2022-XX was adopted by votes of the Public Financing Authority of the Napa Enhanced Infrastructure Financing District at its special meeting on the 6th day of July, 2022, by the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:

ATTEST: \_\_\_\_\_

Tiffany Carranza  
Secretary

Approved as to form:

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Michael W. Barrett  
General Counsel

Exhibit A - The Infrastructure Financing Plan for the Napa Enhanced Infrastructure Financing District

- Appendix A – Boundary Map
- Appendix B – Legal Description
- Appendix C – Projected Tax Increment Revenue Analysis
- Appendix D – Fiscal Impact Analysis
- Appendix E – General Plan EIR

# **NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT**

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## **INFRASTRUCTURE FINANCING PLAN**

**Prepared For:**

**The City of Napa**



**Prepared By:**



**APRIL 26, 2022**

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Appendix B: Legal Description of the Napa EIFD

Appendix C: Projected Tax Increment Revenue Analysis

Appendix D: Fiscal Impact Analysis

Appendix E: General Plan Environmental Impact Report (EIR)



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# 1.0 Introduction

## 1.1 Background & Purpose

**Background.** Pursuant to its Resolution No. R2021-076, which was adopted by the City Council on July 20, 2021 (the “Resolution of Intention”) and Part 1 of Division 2 of Title 5 of the California Government Code (the “EIFD Law”), the City Council of the City of Napa (the “City”) declared its intention to establish the Napa Enhanced Infrastructure Financing District (“Napa EIFD” or “District”).

Pursuant to its Resolution No. R2021-077, which was adopted by the City Council on July 20, 2021, the City Council of the City established the “Public Financing Authority of the Napa Enhanced Infrastructure Financing District” (“PFA”) as the governing body of the Napa EIFD.

Pursuant to its Resolution No. PFAR2021-001, which was adopted by the PFA on August 24, 2021, PFA directed the City Manager of the City to prepare an infrastructure financing plan (“IFP”) for the Napa EIFD.

**Purpose of the Napa EIFD.** The Napa EIFD is intended to serve as a catalyst for private sector investment and critical infrastructure with transformative potential for the Napa EIFD area and the City as a whole. The Napa EIFD encompasses approximately 837 acres of land, representing approximately 7.2% of the total approximately 11,616 acres in the City limits. The Napa EIFD includes much of the City’s Downtown and Oxbow neighborhoods, the Jefferson Street Corridor, the Napa Pipe area, and multiple other Napa River-adjacent and development opportunity site areas. These areas were chosen based on their capacity to benefit from catalytic infrastructure improvements with communitywide significance and regional benefit.

## 1.2 Contents and Overview of this Infrastructure Financing Plan (“IFP”)

Pursuant to Government Code Sections 53398.59 through 53398.74, this IFP includes the following information:

- a) A map and legal description of the District, [included herein as Appendix A](#) and [Appendix B, respectively](#).
- b) A description of the public facilities and other forms of development or financial assistance that is proposed in the area of the District, including those to be provided by the private sector, those to be provided by governmental entities without assistance from the District, those public improvements and facilities to be financed with assistance from the proposed District, and those to be provided jointly. The description includes the proposed location,



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timing, and costs of the development and financial assistance. This information is included in Section 3 of this IFP.

- c) A finding that the development and financial assistance are of communitywide significance and provide significant benefits to an area larger than the area of the District. This information is included in Section 4 of this IFP.
- d) A financing section (included in Section 5 of this IFP), which contains all of the following information:
  - 1) A specification of the maximum portion of the incremental tax revenue of the City (as the only taxing entity allocating tax increment to the District) proposed to be committed to the District for each year during which the District will receive incremental tax revenue. The portion may change over time. The maximum portion of the City's property tax increment to be committed to the District will be 50% throughout the duration of the District lifetime, which is projected to be forty-five (45) years from the date on which the issuance of bonds is approved by the PFA.
  - 2) A projection of the amount of tax revenues expected to be received by the District in each year during which the District will receive tax revenues. Section 5.2 of this IFP includes a projection of tax revenues to be received by the District by year over the course of the District's lifetime, as described in the previous paragraph. These projections are based on research and analysis of available data at the time of IFP preparation for purposes of illustration. Actual results may differ from those expressed in this document. Appendix C provides additional detail for the projected revenue analysis. See paragraph 5 below for the Napa EIFD termination date.
  - 3) A plan for financing the public facilities to be assisted by the District, including a detailed description of any intention to incur debt. Section 5.3 of this IFP includes a plan for financing the public facilities to be assisted by the District. The PFA intends to incur debt only when it is financially prudent to do so. It is estimated at this time that the Napa EIFD will provide funding for approximately \$65 million (in present value dollars) of public improvement costs from a combination of tax increment bond or loan proceeds (multiple issuances may be necessary) and pay-as-you-go tax increment funding over the District lifetime.
  - 4) A limit on the total number of dollars of taxes that may be allocated to the District pursuant to the plan. The total number of dollars of taxes that may be allocated to the District shall not exceed \$250,000,000 in nominal 2022 dollars.
  - 5) A date on which the District will cease to exist, by which time all tax allocation to the district will end. The date shall not be more than 45 years from the date on which the issuance of bonds is approved pursuant to subdivision (a) of Section



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53398.81, or the issuance of a loan is approved by the governing board of a local agency pursuant to Section 53398.87. **The District will cease to exist on the earlier of:** (i) forty-five (45) years from the date on which the issuance of bonds is approved by the PFA, or (ii) June 30, 2072. This IFP assumes that the District will be formed in Fiscal Year 2021-2022 and will begin receiving tax revenues in Fiscal Year 2022-2023.

- 6) An analysis of the costs to the City of providing facilities and services to the area of the District while the area is being developed and after the area is developed. The plan shall also include an analysis of the tax, fee, charge, and other revenues expected to be received by the City as a result of expected development in the area of the District. Appendix D to this IFP includes, as part of the Fiscal Impact Analysis, an analysis of the costs to the City for providing facilities and services to the area of the District. Appendix D also includes an analysis of the tax, fee, charge, and other revenues expected to be received by the City as a result of expected development in the area of the District. It is estimated that, at Year 20 of the District lifetime (assumed stabilized buildup of the District area), annual costs to the City will be approximately \$6.9 million. It is estimated that, at Year 20 of the District lifetime (assumed stabilized buildup of the District area), annual revenue to the City will be approximately \$20.3 million.
- 7) An analysis of the projected fiscal impact of the District and the associated development upon the City. Appendix D to this IFP includes an analysis of the projected fiscal impact of the District and the associated development upon the City, as the only affected taxing entity that is contributing tax increment revenues to the District at this time. It is estimated that, at Year 20 of the District lifetime, the District area will generate an annual net fiscal surplus of approximately \$13.4 million to the City.
- 8) A plan for financing any potential costs that may be incurred by reimbursing a developer of a project that is both located entirely within the boundaries of that District and qualifies for the Transit Priority Project Program, pursuant to Section 65470, including any permit and affordable housing expenses related to the project. **At this time, the PFA does not intend to finance any potential costs that may be incurred by reimbursing a developer of a project that is both located entirely within the boundaries of the District and qualifies for the Transit Priority Project Program, pursuant to Section 65470.**
- e) If any dwelling units within the territory of the District are proposed to be removed or destroyed in the course of public works construction within the area of the district or private development within the area of the district that is subject to a written agreement with the District or that is financed in whole or in part by the District, a plan providing for replacement of those units and relocation of those persons or families consistent with the



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requirements of Section 53398.56. The PFA does not anticipate that any housing units will be removed as a result of any project identified in this IFP. However, if any relocation of dwelling units is deemed to be required in the future for a project financed by the District, the PFA will comply with the requirements of Government Code Section 53398.56.

- f) The goals the District proposes to achieve for each project financed pursuant to Section 53398.52. Section 7 of this IFP summarizes the goals of each project to be financed by the District.



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# 2.0 Description of the Proposed District

The Napa EIFD encompasses approximately 837 acres of land, representing approximately 7.2% of the total approximately 11,616 acres within the City limits. The Napa EIFD includes much of the City's Downtown and Oxbow neighborhoods, the Jefferson Street Corridor, the Napa Pipe area, and multiple other Napa River-adjacent and development opportunity site areas. These areas were chosen based on their capacity to benefit from catalytic infrastructure improvements with communitywide significance and regional benefit.

The boundaries of the EIFD include property that is currently outside the current boundaries of the City that is within the City's sphere of influence. The owners of this property received all of the notices required by the EIFD Law and were given an opportunity to participate in the public hearings. No tax increment will be allocated to the EIFD from this property unless it has been annexed into the City."

Land use designations in the District primarily include residential, commercial / hotel / retail / office, industrial, and several public use parcels. Appendix A includes a map of the proposed District, and Appendix B is a legal description of the District.



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# 3.0 Description of Proposed Facilities and Development

## 3.1 Anticipated Future Private Development

Anticipated future private development within the Napa EIFD is summarized in Table 1 below, with greater detail provided in Appendix C. Buildout and absorption of these land uses are forecasted in the first 20 years of the District lifetime.

Table 1: Anticipated Future Private Development

Development Type	SF / Units	AV Per SF / Unit	Estimated AV at Buildout (2022\$)
Market-Rate Residential	1,161 units	\$325,000 per unit	\$377 million
Affordable Housing	189 units	property tax exempt	\$0
Hotel	1,337 rooms	\$275,000 per room	\$368 million
Commercial / Retail	321,014 SF	\$335 PSF	\$108 million
Office	29,878 SF	\$295 PSF	\$9 million
R&D / Industrial	175,000 SF	\$225 PSF	\$39 million
<b>Estimated Total</b>			<b>\$901 million</b>

Source: City of Napa Economic Development Department, CoStar Property (2021)

## 3.2 Public Facilities to be Financed with Assistance from the Napa EIFD

The EIFD Law authorizes the Napa EIFD to finance the purchase, construction, expansion, improvement, seismic retrofit, or rehabilitation of any real or other tangible property with an estimated useful life of 15 years or longer, if they are of communitywide significance and provide significant benefits to the Napa EIFD or the surrounding community.

The PFA intends to utilize the District to allocate approximately \$65 million (in present value dollars) of funding to infrastructure and affordable housing projects of communitywide significance that provide significant benefits to the region over the District lifetime. This is equivalent to approximately \$155 million in nominal 2022 dollars.

The following projects are planned for receipt of EIFD funding within the first 10 years of the District's lifetime, based on extensive planning work having already been conducted for these projects to date:

- a) Downtown Parking improvements
  - o Various potential locations Downtown



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- Improvements to address the current need of 350-400 additional parking spaces in the form of a parking garage (additionally identified as a need within General Plan development horizon)
- Hard and soft costs estimated in the range of \$12.3 million to \$18.0 million, including cost of automation
- b) City Hall / Civic Center Improvements / Community Center
  - Potential expansion / relocation of existing civic uses over several phases, contemplated to encompass City Hall, Fire Station #1, and Police Administration Building, likely to remain Downtown
  - Potential Community Center improvements
  - Targeted timeline within next 10 years
  - Estimated costs in the range of \$40 million to \$50 million
- c) Affordable Housing and Mixed-use Supportive Infrastructure
  - Various potential development opportunity sites Citywide (e.g., north side of Lincoln Avenue)
  - Likely contributions to direct construction costs, utility capacity improvements, and other related costs
  - Targeted timeline within next 5-10 years
  - Targeted contribution of \$5-10 million toward eligible projects
- d) Downtown Streetscape and Beautification Improvements
  - Lighting, sidewalks, landscaping, wayfinding and signage, public art (e.g., implementation of Brown Street Corridor Plan)
  - Improvements / rehabilitation of existing plazas Downtown
  - Targeted timeline within next 5-10 years
  - Targeted contribution of \$5-10 million toward eligible projects

The additional planned projects listed below may individually range in cost from approximately \$500,000 to \$5 million and are targeted for implementation within the first 20 years of the District's lifetime, pending further study and evaluation to determine specific timing, cost, location, and other details for implementation:

- e) Jefferson Corridor improvements (e.g., pedestrian and bicycle safety improvements, roadway capacity enhancements, beautification, lane reduction, parking lane additions, turn-pocket improvements, intersection bump-outs)
- f) Other Crucial Corridors and Traffic Calming Strategies (e.g., lane reduction, parking lane additions, turn-pocket improvements, intersection bump-outs, pedestrian and bicycle safety improvements, roundabouts along Second and Third Streets Downtown)
- g) Gateway Enhancements (e.g., Soscol Gateway, entryway into Downtown, monuments, signage, streetscape improvements, public art)
- h) Climate Change Adaptation (e.g., electrification of fleet Citywide, solar parking carports/canopy improvements at City Corporate Yard)



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- i) Broadband improvements Citywide (e.g., capacity, speed, accessibility improvements for businesses, southern industrial park area of City)
- j) Transit-Supportive Infrastructure (e.g., first-mile/last-mile connectivity, predominantly Downtown, other strategic locations)
- k) Flood Control / Storm Drain (e.g., Lincoln Corridor, Downtown pump station)

Additional expenditures by the Napa EIFD, including any use of potential future EIFD bond proceeds, will be subject to approval by the PFA. Eligible expenditures in accordance with Government Code sections 53398.52 and 53398.56 include the purchase, construction, expansion, improvement, seismic retrofit, or rehabilitation of any real or other tangible property with an estimated useful life of 15 years or longer and are projects of communitywide significance that provide significant benefits to the district or the surrounding community. The Napa EIFD may also finance the ongoing or capitalized costs to maintain public capital facilities financed in whole or in part by the Napa EIFD. Facilities funded may be located outside the boundaries of the Napa EIFD, as long as they have a tangible connection to the work of the Napa EIFD. The Napa EIFD will also finance planning and design activities that are directly related to the purchase, construction, expansion, or rehabilitation of these projects. Projects financed by the Napa EIFD may include, but not be limited to, all of the following:

- Highways, interchanges, and ramps;
- Bridges;
- Arterial streets;
- Parking facilities;
- Transit facilities;
- Parks, recreational facilities, and open space;
- Facilities for the collection and treatment of water for urban uses;
- Facilities for the transfer and disposal of solid waste, including transfer stations and vehicles;
- Storm water conveyance and collection facilities;
- Flood control levees and dams, retention basins, and drainage channels;
- Child care facilities;
- Broadband and telecommunications infrastructure;
- Sidewalks and streetscape improvements;
- Bicycle lanes and paths;
- Public art;
- Corporation yards;
- Police facilities;
- Brownfield restoration and other environmental mitigation;
- Affordable housing as authorized under the EIFD Law;
- Projects that implement a sustainable communities strategy and transit priority projects;



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- Acquisition, construction, or repair of industrial structures for private use;
- Acquisition, construction, or repair of commercial structures by the small business occupant of such structures, if such acquisition, construction, or repair is for purposes of fostering economic recovery from the COVID-19 pandemic and of ensuring the long-term economic sustainability of small businesses;
- Projects that enable communities to adapt to the impacts of climate change, including, but not limited to, higher average temperatures, decreased air and water quality, the spread of infectious and vector-borne diseases, other public health impacts, extreme weather events, sea level rise, flooding, heat waves, wildfires, and drought;
- Facilities in which nonprofit community organizations provide health, youth, homeless, and social services.

**Other Expenses:** In addition to the direct costs of the above facilities, the Napa EIFD may finance the costs of planning and design work that is directly related to the purchase, construction, expansion or rehabilitation of property, including, but not limited to, the cost of environmental evaluation and engineering and surveying costs; environmental remediation costs; construction staking costs; utility relocation and demolition costs incidental to the construction of the facilities; costs of legal services; and costs of project/construction management.

In addition, the Napa EIFD may finance any other expenses incidental to the formation, administration and implementation of the Napa EIFD and to the construction, completion, inspection and acquisition of the authorized facilities, including, but not limited to, the costs of creation and administration of the Napa EIFD; costs of issuance of bonds or other debt of the Napa EIFD or of any other public agency (including a community facilities district) that finances authorized facilities, and payment of debt service thereon; financing costs of improvements incurred by developers until reimbursement for the costs of the improvements from the Napa EIFD; costs incurred by the City or the Napa EIFD in connection with the division of taxes pursuant to Government Code section 53398.75; and legal costs.

Targeted improvements would conform to established guidelines in adopted planning documentation, such as the City General Plan.

The PFA intends to continue to identify, evaluate, and pursue additional funding sources and financing mechanisms aside from District tax increment to implement the improvements identified above, potentially including grant sources, complementary district formation (e.g., Mello-Roos Community Facilities District), impact fees, private sector investment incentivized by the formation of the Napa EIFD itself and the Napa EIFD's overlap with federal Opportunity Zone census tracts, federal American Rescue Plan Act (ARPA) funding allocations, and/or other sources.



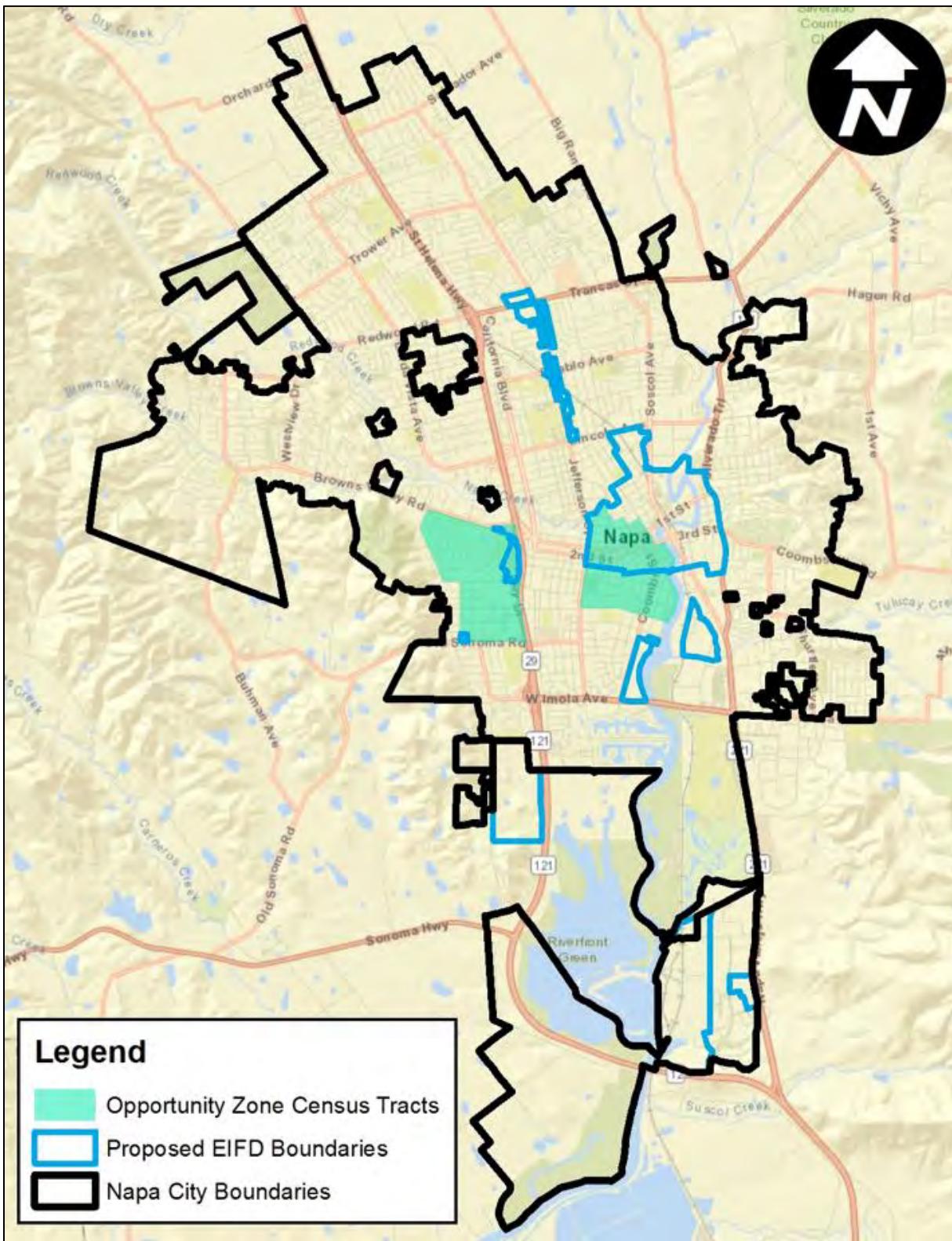
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Exhibit 1: Napa EIFD Overlap with Opportunity Zone Census Tracts



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Private sector developers will be responsible for funding project-specific / fair-share / in-tract infrastructure. Some public facilities included in the Napa EIFD area are anticipated to be provided by governmental entities without assistance from the District. There are no public facilities anticipated to be provided jointly by the private sector and governmental entities; however, it is possible that private sector developers may advance funding for improvements, and those advances may be partially reimbursed with EIFD proceeds. Such case-specific agreements would come before the PFA for approval at the appropriate time.

In accordance with Government Code Section 53398.69, the Napa EIFD may expend up to 10 percent of any accrued tax increment in the first two years of the effective date of the Napa EIFD on planning and dissemination of information to the residents within the Napa EIFD boundaries about the IFP and planned activities to be funded by the Napa EIFD, including reimbursement of the City's advanced funding of such eligible costs.

In addition, in accordance with Government Code Section 53398.76, costs incurred by the County of Napa in connection with the division of taxes for the Napa EIFD are eligible to be paid by the Napa EIFD. This IFP estimates administrative costs at approximately \$25,000 annually.



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# 4.0 Finding of Communitywide Significance

Implementation of the District promotes the goals of and is consistent with the City's General Plan, facilitates implementation of regional connectivity through various modes of transportation, and provides the infrastructure foundation for the development of critically needed housing in the community and greater region.

The District supports job creation, affordable housing, improvement of quality of life, and promotion of environmental sustainability.

Specific communitywide and regional benefits anticipated to be generated by the District include:

- Approx. \$338 million in net fiscal impact to the City over 50 years (on a present-value basis)
- Approx. 1,350 housing units within the District, including affordable housing
- 12,042 direct, indirect, and induced temporary, construction-related job-years<sup>1</sup> in the City and County
- 1,762 direct, permanent jobs in the City
- 536 additional indirect and induced permanent jobs in the City and County (total of 2,298 direct, indirect, and induced jobs)
- \$740 million in economic output from construction in the City and County
- \$93 million in annual ongoing economic output in the City and County.

<sup>1</sup> A job-year is defined as one year of employment for one employee.



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# 5.0 Financing Section

*Projections included in this IFFP are based on research and analysis of available data at the time of IFFP for purposes of planning and illustration. Actual results may differ from those expressed in this document.*

Aside from the City, no other taxing entity is allocating property tax increment to the District. It is anticipated that property tax increment will be utilized on both a “pay-as-you-go” basis as well as security for tax increment bond issuance or loan acquisition.

**Definition of Tax Increment.** For purposes of clarity, the phrases “tax increment,” “incremental property tax” and “incremental tax revenue”, as used in this IFFP and the EIFD Law, refer to the portion of future property tax revenue described in Section 53398.75(a)(2) of the EIFD Law, i.e., the difference between (A) and (B) in the following formula:

(A) the taxes that would be produced by the rate upon which the tax is levied each year during the term of the Napa EIFD upon the total sum of the assessed value of the taxable property in the EIFD in each such year **minus**

(B) the taxes that would be produced by the rate upon which the tax is levied upon the total sum of the assessed value of the taxable property in the Napa EIFD as shown upon the last equalized roll prior to the effective date of the resolution adopted pursuant to Section 53398.69 of the EIFD Law to create the Napa EIFD.

In the case of the Napa EIFD, the resolution adopted pursuant to Section 53398.69 was adopted on March 8, 2022, and the last equalized roll prior to the effective date of that resolution is the roll for Fiscal Year 2021-2022. Fiscal Year 2021-22 is referred to as the “base year.” The assessed value of the taxable property shown in such last equalized roll is approximately \$1.34 billion. This value is referred to as the “base year value”.

The tax rate applied to the assessed value to generate tax increment is expected to be approximately 0.123%.

For illustration purposes only, if the assessed value of the taxable property within the Napa EIFD increased from a base year value of \$1.34 billion to a value of \$2.48 billion over a period of five years (through Fiscal Year 2026-27), the “tax increment,” “incremental property tax” and “incremental tax revenue” in Fiscal Year 2026-27 would be the amount produced by the following formula:

$$0.123\% \times \text{Fiscal Year 2026-27 assessed value} (\$3,051,000)$$



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**minus**

0.123% x base year value (\$1,651,200)

**equals**

\$1,399,800.

**Overlap with Boundaries of former Napa Redevelopment Agency.** The Napa EIFD includes overlap with former Redevelopment Project Area boundaries of the former Napa Redevelopment Agency, and so property tax revenues generated by the properties within the overlapping area will flow according to the Redevelopment Agency dissolution statutes until all of the Successor Agency's obligations are retired and the Successor Agency is dissolved (currently anticipated by 2022). The City does not anticipate allocating Redevelopment Property Tax Trust Fund ("RPTTF") residual revenues to the District as part of the maximum allocations outlined in the following sections. Because the City does not anticipate the allocation of RPTTF residual revenues, the exhibits included in this plan do not reflect such allocations.

Where the District boundaries overlap with the boundaries of the former Redevelopment Project Area, any debt or obligation of a District shall be subordinate to any and all enforceable obligations of the former Redevelopment Agency, as approved by the Oversight Board and the Department of Finance.

The analysis and projections herein reflect the City's intention to dedicate incremental property tax revenue allocated to the City in lieu of motor vehicle license fees to the District pursuant to Government Code Section 53398.75(e)(1) in addition and in proportion to incremental "AB8" property tax.

**Contingent Nature of Annual Allocation of Tax Revenues by City.** The annual allocation of tax revenues to the Napa EIFD by the City, as the sole affected taxing entity allocating tax revenues to the Napa EIFD, is contingent upon the Public Financing Authority's use of such increment to pay for the costs of authorized facilities, projects, or services, and to accomplish other authorized Napa EIFD purposes, including to pay debt service on bonds issued to accomplish such purposes. Each annual allocation of tax revenues to the Napa EIFD by the City under this IFP shall be subject to this condition, and in no event may future allocations of tax revenues be accelerated. For the avoidance of doubt, nothing in the paragraph is intended to require the tax revenues to be immediately spent on such authorized Napa EIFD purposes, it being specifically contemplated that tax revenues may be accumulated and spent for authorized Napa EIFD purposes over a period of time.



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### 5.1 Maximum Portion of Incremental Tax Revenue Dedicated to the District

The maximum portion of the City's property tax increment (including the incremental tax revenue described in the previous sentence) to be committed to the District will be 50% in each year throughout the District lifetime.

### 5.2 Projection of District Tax Revenues by Year

Table 3 provides an overview of the projected growth of assessed value, property tax increment, and City allocations to the District over the District lifetime. It is expected that a total of approximately \$154,900,000 of incremental tax revenues will be allocated to the District by the City.

These projections are based on research and analysis of available data at the time of IFP preparation for purposes of illustration. Actual results may differ from those expressed in this document. Appendix C provides additional detail for the projected revenue analysis.

### 5.3 Plan for Financing Public Facilities

The PFA intends to utilize numerous funding sources and financing mechanisms to implement the improvements identified in Section 3.2, potentially including District tax increment, grant sources, complementary district formation (e.g. Community Facilities District), impact fees, private sector investment incentivized by the formation of the Napa EIFD itself and its federal Opportunity Zone designation, federal ARPA funding allocations, and/or other sources.

As it pertains to the use of District tax increment, the PFA intends to incur debt only when it is financially prudent to do so. Issuance of debt by the PFA will conform with the City's Debt Management Policy (per GC 8855(i)(2)).

It is estimated at this time that approximately \$65 million of EIFD funding (in present value dollars) will be made available through tax increment bond or loan proceeds (multiple debt issuances may be necessary) and pay-as-you-go tax increment funding over the District lifetime.

### 5.4 Limit on Total Dollars Allocated to the District

The total number of dollars of taxes that may be allocated to the District shall not exceed \$250,000,000 over the District lifetime.

Subject to the final paragraph of Section 5.0, the City hereby irrevocably allocates all of the City's share of tax increment as characterized herein to the Napa EIFD to the extent that: (i) the City's share of increment is necessary to repay bonds, notes or related agreements or to meet contractual obligations that the Napa EIFD is obligated to satisfy with Napa EIFD tax increment, and (ii) prior to the PFA incurring an obligation under subsection (i), such bonds, notes, agreements or obligations have been approved by the City Council.



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*Table 3: Projection of District Revenues by Year*

Fiscal Year	Incremental Assessed Value	City AB8 Contribution				City MVLF Contribution				Total Taxes Allocated to EIFD	
		Property Tax Increment @ 1% General Levy	Weighted Average City Share Available	City Increment Available	City Share Allocated	City Increment Allocated	Approx. Equivalent City MVLF Share Available	City MVLF Increment Available	City MVLF Share Allocated		
0	2021 / 2022	\$0	\$0	17.8%	\$0	50%	\$0	6.8%	\$0	50%	\$0
1	2022 / 2023	\$153,454,122	\$1,534,541	17.8%	\$273,302	50%	\$136,651	6.8%	\$105,025	50%	\$52,513
2	2023 / 2024	\$312,024,233	\$3,120,242	17.8%	\$555,715	50%	\$277,858	6.8%	\$213,552	50%	\$106,776
3	2024 / 2025	\$638,959,497	\$6,389,595	17.8%	\$1,137,987	50%	\$568,993	6.8%	\$437,309	50%	\$218,654
4	2025 / 2026	\$888,911,908	\$8,889,119	17.8%	\$1,583,152	50%	\$791,576	6.8%	\$608,378	50%	\$304,189
5	2026 / 2027	\$1,135,514,307	\$11,355,143	17.8%	\$2,022,351	50%	\$1,011,175	6.8%	\$777,155	50%	\$388,577
6	2027 / 2028	\$1,189,753,546	\$11,897,535	17.8%	\$2,118,951	50%	\$1,059,476	6.8%	\$814,277	50%	\$407,138
7	2028 / 2029	\$1,245,172,335	\$12,451,723	17.8%	\$2,217,652	50%	\$1,108,826	6.8%	\$852,206	50%	\$426,103
8	2029 / 2030	\$1,301,796,162	\$13,017,962	17.8%	\$2,318,499	50%	\$1,159,249	6.8%	\$890,959	50%	\$445,480
9	2030 / 2031	\$1,359,315,837	\$13,593,158	17.8%	\$2,420,942	50%	\$1,210,471	6.8%	\$930,326	50%	\$465,163
10	2031 / 2032	\$1,413,292,778	\$14,132,928	17.8%	\$2,517,074	50%	\$1,258,537	6.8%	\$967,269	50%	\$483,634
11	2032 / 2033	\$1,468,349,257	\$14,683,493	17.8%	\$2,615,130	50%	\$1,307,565	6.8%	\$1,004,950	50%	\$502,475
12	2033 / 2034	\$1,524,506,865	\$15,245,069	17.8%	\$2,715,147	50%	\$1,357,573	6.8%	\$1,043,384	50%	\$521,692
13	2034 / 2035	\$1,581,787,626	\$15,817,876	17.8%	\$2,817,164	50%	\$1,408,582	6.8%	\$1,082,588	50%	\$541,294
14	2035 / 2036	\$1,640,214,002	\$16,402,140	17.8%	\$2,921,221	50%	\$1,460,611	6.8%	\$1,122,575	50%	\$561,288
15	2036 / 2037	\$1,699,808,906	\$16,998,089	17.8%	\$3,027,360	50%	\$1,513,680	6.8%	\$1,163,362	50%	\$581,681
16	2037 / 2038	\$1,760,595,708	\$17,605,957	17.8%	\$3,135,621	50%	\$1,567,810	6.8%	\$1,204,965	50%	\$602,483
17	2038 / 2039	\$1,822,598,245	\$18,225,982	17.8%	\$3,246,047	50%	\$1,623,024	6.8%	\$1,247,400	50%	\$623,700
18	2039 / 2040	\$1,885,840,834	\$18,858,408	17.8%	\$3,358,683	50%	\$1,679,341	6.8%	\$1,290,684	50%	\$645,342
19	2040 / 2041	\$1,950,348,274	\$19,503,483	17.8%	\$3,473,570	50%	\$1,736,785	6.8%	\$1,334,833	50%	\$667,417
20	2041 / 2042	\$2,016,145,863	\$20,161,459	17.8%	\$3,590,756	50%	\$1,795,378	6.8%	\$1,379,866	50%	\$689,933
21	2042 / 2043	\$2,083,259,404	\$20,832,594	17.8%	\$3,710,285	50%	\$1,855,142	6.8%	\$1,425,799	50%	\$712,899
22	2043 / 2044	\$2,151,715,215	\$21,517,152	17.8%	\$3,832,205	50%	\$1,916,102	6.8%	\$1,472,651	50%	\$736,325
23	2044 / 2045	\$2,221,540,143	\$22,215,401	17.8%	\$3,956,563	50%	\$1,978,281	6.8%	\$1,520,439	50%	\$760,220
24	2045 / 2046	\$2,292,761,570	\$22,927,616	17.8%	\$4,083,408	50%	\$2,041,704	6.8%	\$1,569,184	50%	\$784,592
25	2046 / 2047	\$2,365,407,425	\$23,654,074	17.8%	\$4,212,791	50%	\$2,106,395	6.8%	\$1,618,903	50%	\$809,452
26	2047 / 2048	\$2,439,506,197	\$24,395,062	17.8%	\$4,344,761	50%	\$2,172,380	6.8%	\$1,669,617	50%	\$834,808
27	2048 / 2049	\$2,515,086,944	\$25,150,869	17.8%	\$4,479,370	50%	\$2,239,685	6.8%	\$1,721,345	50%	\$860,673
28	2049 / 2050	\$2,592,179,307	\$25,921,793	17.8%	\$4,616,671	50%	\$2,308,336	6.8%	\$1,774,108	50%	\$887,054
29	2050 / 2051	\$2,670,813,516	\$26,708,135	17.8%	\$4,756,719	50%	\$2,378,359	6.8%	\$1,827,925	50%	\$913,963
30	2051 / 2052	\$2,751,020,410	\$27,510,204	17.8%	\$4,899,567	50%	\$2,449,784	6.8%	\$1,882,820	50%	\$941,410
31	2052 / 2053	\$2,832,831,442	\$28,328,314	17.8%	\$5,045,273	50%	\$2,522,636	6.8%	\$1,938,812	50%	\$969,406
32	2053 / 2054	\$2,916,278,694	\$29,162,787	17.8%	\$5,193,892	50%	\$2,596,946	6.8%	\$1,995,924	50%	\$997,962
33	2054 / 2055	\$3,001,394,892	\$30,013,949	17.8%	\$5,345,484	50%	\$2,672,742	6.8%	\$2,054,178	50%	\$1,027,089
34	2055 / 2056	\$3,088,213,413	\$30,882,134	17.8%	\$5,500,108	50%	\$2,750,054	6.8%	\$2,113,597	50%	\$1,056,799
35	2056 / 2057	\$3,176,768,305	\$31,767,683	17.8%	\$5,657,824	50%	\$2,828,912	6.8%	\$2,174,205	50%	\$1,087,102
36	2057 / 2058	\$3,267,094,294	\$32,670,943	17.8%	\$5,818,695	50%	\$2,909,347	6.8%	\$2,236,025	50%	\$1,118,012
37	2058 / 2059	\$3,359,226,804	\$33,592,268	17.8%	\$5,982,783	50%	\$2,991,391	6.8%	\$2,299,081	50%	\$1,149,540
38	2059 / 2060	\$3,453,201,963	\$34,532,020	17.8%	\$6,150,153	50%	\$3,075,076	6.8%	\$2,363,398	50%	\$1,181,699
39	2060 / 2061	\$3,549,056,626	\$35,490,566	17.8%	\$6,320,870	50%	\$3,160,435	6.8%	\$2,429,002	50%	\$1,214,501
40	2061 / 2062	\$3,646,828,382	\$36,468,284	17.8%	\$6,495,001	50%	\$3,247,501	6.8%	\$2,495,918	50%	\$1,247,959
41	2062 / 2063	\$3,746,555,574	\$37,465,556	17.8%	\$6,672,615	50%	\$3,336,308	6.8%	\$2,564,172	50%	\$1,282,086
42	2063 / 2064	\$3,848,277,309	\$38,482,773	17.8%	\$6,853,782	50%	\$3,426,891	6.8%	\$2,633,791	50%	\$1,316,895
43	2064 / 2065	\$3,952,033,478	\$39,520,335	17.8%	\$7,038,572	50%	\$3,519,286	6.8%	\$2,704,802	50%	\$1,352,401
44	2065 / 2066	\$4,057,864,771	\$40,578,648	17.8%	\$7,227,057	50%	\$3,613,529	6.8%	\$2,777,234	50%	\$1,388,617
45	2066 / 2067	\$4,165,812,690	\$41,658,127	17.8%	\$7,419,312	50%	\$3,709,656	6.8%	\$2,851,115	50%	\$1,425,557
46	2067 / 2068	\$4,275,919,568	\$42,759,196	17.8%	\$7,615,413	50%	\$3,807,706	6.8%	\$2,926,473	50%	\$1,463,236
47	2068 / 2069	\$4,388,228,583	\$43,882,286	17.8%	\$7,815,435	50%	\$3,907,718	6.8%	\$3,003,338	50%	\$1,501,669
48	2069 / 2070	\$4,502,783,778	\$45,027,838	17.8%	\$8,019,458	50%	\$4,009,729	6.8%	\$3,081,740	50%	\$1,540,870
49	2070 / 2071	\$4,619,630,077	\$46,196,301	17.8%	\$8,227,561	50%	\$4,113,781	6.8%	\$3,161,711	50%	\$1,580,855
50	2071 / 2072	\$4,738,813,302	\$47,388,133	17.8%	\$8,439,826	50%	\$4,219,913	6.8%	\$3,243,281	50%	\$1,621,640
<b>Total</b>		<b>\$1,256,584,944</b>			<b>\$223,797,778</b>		<b>\$111,898,889</b>		<b>\$86,001,648</b>		<b>\$43,000,824</b>
<b>Present Value</b>		<b>@ 3.0%</b>	<b>\$523,959,992</b>		<b>\$93,317,275</b>		<b>\$46,658,637</b>		<b>\$35,860,228</b>		<b>\$17,930,114</b>
<b>\$154,899,713</b>											



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### 5.5 District Termination Date

The District will cease to exist the earlier of: (i) forty five (45) years from the date on which the issuance of bonds is approved by the PFA, or (ii) June 30, 2072. This IFP assumes that the District will be formed in Fiscal Year 2021-2022 and will begin receiving tax revenues in Fiscal Year 2022-2023.

### 5.6 Analysis of Costs to Provide Facilities and Services

Appendix D to this IFP includes, as part of the Fiscal Impact Analysis, an analysis of the costs to the City for providing facilities and services to the area of the District while the area is being developed and after the area is developed. It is estimated that, at Year 20 of the District lifetime (assumed stabilized buildout of District area), annual costs to the City will be approximately \$6.9 million to service the area of the District.

### 5.7 Fiscal Impact Analysis

Appendix D to this IFP includes an analysis of the projected fiscal impact of the District and the associated development upon the City, as the only affected taxing entity that is allocating tax increment revenues to the District. Table 4 presents an overview of fiscal impacts to the City.

Table 4: Overview of Fiscal Impacts to City

	Annual (Stabilized Year 20)	Year 0-50 Nominal Total	Year 0-50 Present Value @ 3.0%
<b>City of Napa</b>			
Estimated Fiscal Revenues (Net of Allocation of TI to EIFD)	\$20,321,200	\$1,265,675,400	\$516,407,100
Estimated Fiscal Expenditures	\$6,896,300	\$435,793,500	\$178,184,500
<b>Estimated Net Fiscal Impact to City</b>	<b>\$13,424,900</b>	<b>\$829,881,900</b>	<b>\$338,222,600</b>

It is estimated that, at Year 20 of the District lifetime, the District area will generate an annual net fiscal surplus of approximately \$13.4 million to the City. Over 50 years, District activity will generate a positive net fiscal impact of approximately \$338 million for the City on a present-value basis. This is in addition to the Community economic benefits outlined in Section 4 of this IFP (e.g. housing, jobs, mobility and connectivity, quality of life, environmental sustainability).

### 5.8 Developer Reimbursement for Transit Priority Project

The PFA does not intend to finance any potential costs that may be incurred by reimbursing a developer of a project that is both located entirely within the boundaries of the District and qualifies for the Transit Priority Project Program, pursuant to Section 65470. To the extent that a developer is willing to fund Transit Priority Project infrastructure expenditures beyond and in advance of said



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developer's fair share (not contemplated at this time), the PFA may consider and evaluate such reimbursement at the appropriate time.



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# 6.0 Removal of Dwelling Units and Replacement Housing Plan

The PFA does not anticipate that any housing units will be removed as a result of any public works construction within the area of the District or private development within the area of the District that is subject to a written agreement with the District or that is financed in whole or in part by the District. However, if any relocation of dwelling units is deemed to be required in the future for a project financed by the District, the PFA will comply with the requirements of Government Code Section 53398.56.



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# 7.0 Goals of the District

As stated in the Resolution of Intention, the goal of the Napa EIFD is to assist in the provision of public facilities of communitywide significance that provide significant benefits and promote economic development within the boundaries of the Napa EIFD or the surrounding community and, for those facilities located outside the Napa EIFD boundaries which also have a tangible connection to the Napa EIFD.

More specifically, the goals of the District's implementation of the public facilities outlined in Section 3.2 are to support the City's General Plan, facilitate implementation of regional connectivity through various modes of transportation, and to provide the infrastructure foundation for the development of critically-needed housing in the community and greater region. The District additionally aims to implement Statewide policy goals of housing supply and sustainable infrastructure investment.

Additional objectives include economic development in the form of fiscal revenue generation for the City and other taxing entities, job creation, affordable housing, improvement of quality of life, and promotion of environmental sustainability. The District will be utilized to address critical infrastructure and affordable housing project funding needs, which are critical to catalyze private sector investment and development.



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# 8.0 Appendices

- Appendix A: Map of Boundaries of the Napa EIFD (attached)
- Appendix B: Legal Description of the Napa EIFD (attached)
- Appendix C: Projected Tax Increment Revenue Analysis (attached)
- Appendix D: Fiscal Impact Analysis (attached)
- Appendix E: General Plan Environmental Impact Report (EIR)



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# 9.0 Glossary

**Assessed Valuation:** The value of real property for the purpose of taxation.

**Assessment Roll:** A record of taxable property in a city or county prepared by the county tax assessor. An assessment roll of a city, for example, includes each individual parcel within its taxing jurisdiction and shows the assessed value of each.

**Assessor:** A county government official who determines the value of a property for local real estate taxation purposes.

**Auditor Controller:** The chief accounting officer of a county responsible for budget control, disbursements and receipts, and financial reporting.

**Base Year:** The fiscal year that is the starting point that is used to calculate annual property tax growth in the years following the formation of a tax increment financing district.

**EIFD Law:** Chapter 2.99 of Part 1 of Division 2 of Title 5 of the California Government Code, as it may be amended from time to time.

**Enhanced Infrastructure Financing District (EIFD):** A legally constituted governmental entity separate and distinct from the city or county that established it pursuant to the EIFD Law for the sole purpose of financing public facilities or other projects as authorized by the EIFD Law..

**Fiscal Year:** The period designated by a city for the beginning and ending of financial transactions. For the City of Napa, all fiscal years begin on July 1 and end June 30 of the following year.

**General Levy:** The general ad valorem property tax rate levied by counties, which shall not exceed 1% under Section 1 of Article XIII A of the California Constitution.

**Increment:** The incremental increase in property taxes above the base year level derived from increases in land value resulting from new development, land transactions, or the 2% inflationary rate.

**Inflationary Rate:** The inflationary rate at which property taxes increase from year to year. In California, this rate is limited to no greater than 2% per year pursuant to Section 2(b) of Article XIII A of the California Constitution.

**“Pay-As-You-Go”:** Concept of paying for capital projects when the initial cost is incurred, rather than over time through the use of debt financing.

**Property Tax In Lieu of Motor Vehicle License Fees (MVLF):** The ad valorem property tax revenue annually allocated to the City pursuant to Section 97.70 of the Revenue and Taxation Code and that corresponds to the increase in the assessed valuation of taxable property in the EIFD. These revenues represent property tax revenues allocated to cities and counties



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beginning in FY 2004–05 as compensation for Vehicle License Fee (VLF) revenues previously allocated to cities and counties by the State.

**Secured Assessed Value:** The assessed value of property on the secured property tax roll, including land and improvements such as buildings, structures, fences, and fixtures that are permanently attached to the land.

**Tax Increment Financing (TIF):** A funding mechanism designed to fund infrastructure and attract private investment by dedicating to the project area the new property tax revenues generated by increases in the assessed value as a result of redevelopment. The increase in revenues (increment) is used to finance eligible costs in that district.

**Taxing Entity:** A government entity, such as a city, county, school district, or special district that receives a designated portion of property tax.

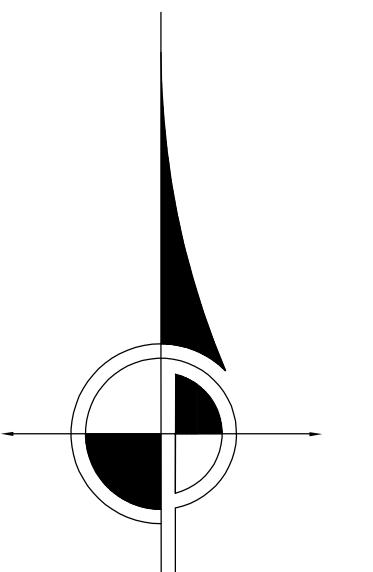
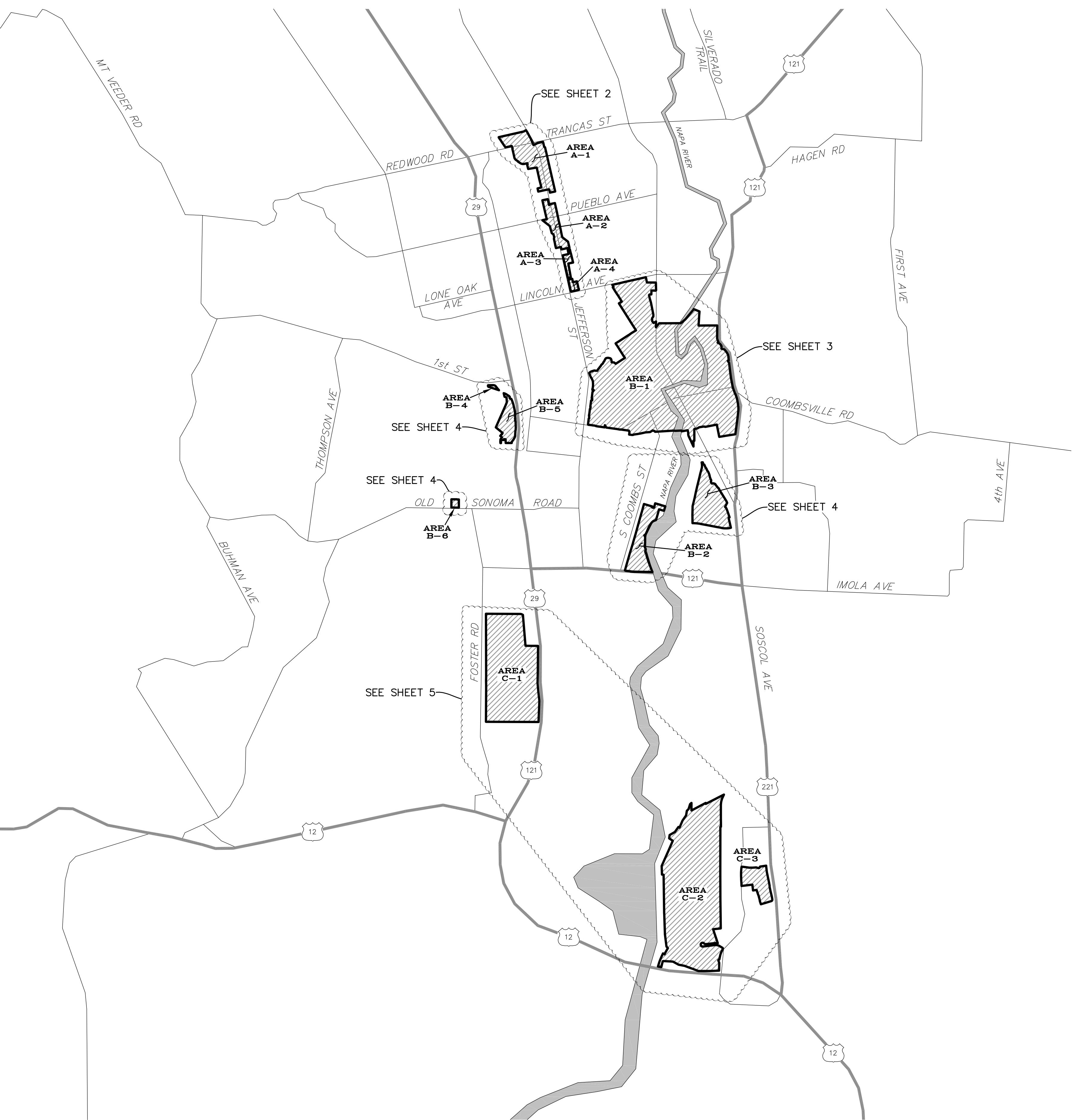
**Unsecured Assessed Value:** The assessed value of property on the unsecured property tax roll, including any tangible, movable property that is not designated as real property such as aircraft, boats, factory equipment, computers and other office equipment, and improvements on the real estate of others



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APPENDIX A  
Napa EIFD Map



NOT TO SCALE

**ENHANCED INFRASTRUCTURE FINANCING DISTRICTS**

- AREA A: GENERALLY LOCATED ALONG JEFFERSON ST.
- AREA B1: GENERALLY LOCATED IN DOWNTOWN NAPA WEST OF HWY 121 AND EAST OF JEFFERSON ST.
- AREA B2: GENERALLY LOCATED WEST OF NAPA RIVER, NORTH OF IMOLA AVE, EAST OF COOMBS ST, NORTH OF NAPA RIVER TRAIL.
- AREA B3: GENERALLY LOCATED NORTH OF NAPA RIVER TRAIL, WEST OF SOSCOL AVE, EAST OF NAPA RIVER, SOUTH OF SOUSA LN.
- AREA B4: GENERALLY LOCATED BETWEEN FREEWAY DR & 1ST ST, WEST OF HWY 29.
- AREA B5: GENERALLY LOCATED WEST OF HWY 29, NORTH OF LAUREL ST, SOUTH OF FREEWAY DR.
- AREA B6: GENERALLY LOCATED AT FOOTHILL BLVD & OLD SONOMA ROAD.
- AREA C1: GENERALLY LOCATED BETWEEN GOLDEN GATE DR AND FOSTER RD.
- AREA C2: GENERALLY LOCATED BETWEEN NAPA RIVER/NAPA VALLEY CORPORATE DR/BASALT RD/HWY 29.
- AREA C3: GENERALLY LOCATED BETWEEN NAPA VALLEY CORPORATE DR/NAPA VALLEY CORPORATE WAY/LATOUR CT/HWY 221.

**LEGEND**

- ENHANCED INFRASTRUCTURE FINANCING DISTRICT PARCEL AREA
- STATE HIGHWAY
- ROAD

**SURVEYOR'S STATEMENT**

THIS MAP WAS PREPARED BY ME OR UNDER MY DIRECTION ON JUNE 24, 2022.

Mark P. Andrilla, P.L.S. 8985



6.24.22

Job Name:	CITY OF NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT MAP	DRAWN BY: AJD	CHECKED BY: MPA
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CINQUINI & PASSARINO, INC. LAND SURVEYING □ BOUNDARY □ 1804 Soscol Ave. #202 □ TOPOGRAPHIC □ Napa, Ca. 94559 □ CONSTRUCTION □ Phone: (707) 690-9025 □ SUBDIVISIONS □ Fax: (707) 542-2106 <a href="http://WWW.CINQUINIPASSARINO.COM">WWW.CINQUINIPASSARINO.COM</a>			

Line/Curve Table: Area A-1			
Segment	Length	Direction/Δ	Radius
1	891.77'	N77°30'20"E	
2	95.74	N58°04'05"E	
3	60.00	S31°55'55"E	
4	26.05'	S31°55'55"E	
5	322.10'	S27°27'53"E	
6	73.28'	104°58'13"E	40.00'
7	279.00'±	S82°27'01"E	
8	113.99'	N77°36'40"E	
9	44.87'	232°43'3"	1010.00'
10	172.00'±	S12°40'30"E	
11	41.24'	S52°34'40"E	
12	157.49'	S12°55'30"E	
13	211.33'	S77°02'20"W	
14	114.47'	N12°40'30"W	
15	330.99'±	S77°19'00"W	
16	117.87'	N12°40'30"W	
17	132.99'	N77°19'30"E	

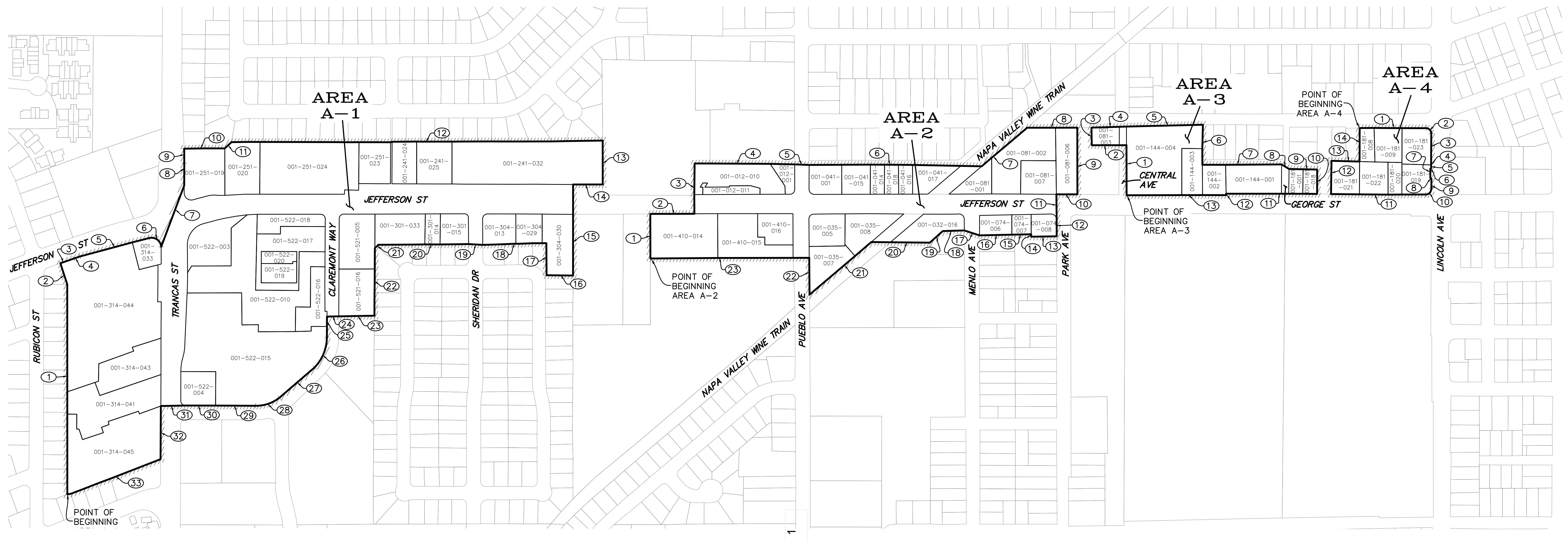
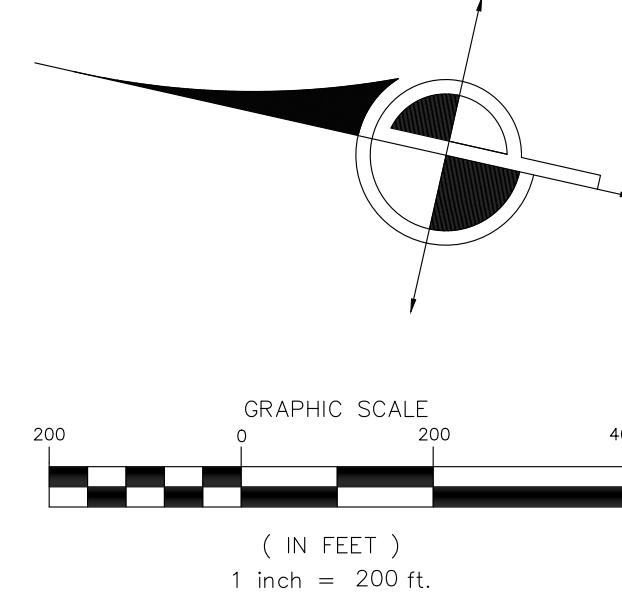
Line/Curve Table: Area A-1			
Segment	Length	Direction/Δ	Radius
18	270.00'	N12°40'30"W	
19	60.00'	N12°40'30"W	
20	384.46'	N12°40'30"W	
21	21.25'	N57°34'50"W	
22	291.11'±	S77°30'50"W	
23	150.29'	N12°29'54"W	
24	77.45'	N51°43'27"W	
25	41.26'±	N77°30'06"E	208.80'
26	134.96'	45°29'15"	170.00'
27	174.01'	N57°00'39"W	
28	132.08'	44°30'59"	170.00'
29	167.01'	N12°29'40"W	
30	130.00'	N12°29'40"W	
31	104.11'±	N15°10'55"W	
32	222.38'	S77°30'42"W	
33	425.81'±	N33°14'40"W	

Line Table: Area A-2			
Line #	Direction	Length	
1	N77°19'10"E	188.00'	
2	S12°40'30"E	189.21'±	
3	N77°10'55"E	212.00'±	
4	S12°49'05"E	419.66'±	
5	S9°57'31"E	60.08'±	
6	S12°15'00"E	761.27'±	
7	S52°45'00"E	241.74'±	
8	S12°49'05"E	208.80'	
9	S77°10'55"W	282.00'	
10	N12°49'05"W	85.00'	
11	S76°41'20"W	104.00'±	
12	S75°45'00"W	77.10'	

Line Table: Area A-2			
Line #	Direction	Length	
13	N14°15'00"W	108.00'	
14	N75°45'00"E	9.00'±	
15	N14°15'00"W	82.00'	
16	N14°15'00"W	135.00'	
17	N04°57'18"E	63.54'	
18	N14°15'00"W	100.00'	
19	N30°45'00"W	70.71'±	
20	N14°15'00"W	249.64'±	
21	N54°47'00"W	340.14'±	
22	N75°43'00"E	159.37'	
23	N12°40'30"W	669.50'	

Line Table: Area A-3			
Line #	Direction	Length	
1	N77°45'00"E	219.00'±	
2	N12°15'00"W	160.00'	
3	N77°45'00"E	75.00'	
4	S12°15'00"E	160.00'±	
5	S12°15'00"E	309.25'	
6	S77°45'00"W	157.00'	
7	S12°15'00"E	339.25'	
8	S19°00'00"W	37.00'±	
9	S12°15'00"E	120.00'	
10	S77°45'00"W	105.70'	
11	N12°15'00"W	548.25'	
12	S77°45'00"W	12.00'	
13	N12°15'00"W	250.25'±	
14	N77°15'00"E	147.00'	

Line/Curve Table: Area A-4			
Segment	Length	Direction/Δ	Radius
1	279.78'	S12°47'00"E	
2	27.57'	63°11'12"	25.00'
3	134.47'	S77°15'00"W	
4	1.00'	S12°47'12"E	
5	13.48'	S77°15'00"W	
6	5.30'	N44°42'53"W	
7	39.45'	S77°15'00"W	
8	5.30'	S19°08'27"W	
9	40.18'	S77°15'00"W	
10	41.61'	89°57'30"	26.50'
11	388.00'	N12°47'30"W	
12	135.25'	N77°15'00"E	
13	120.00'	S12°47'30"W	
14	147.00'	N77°15'00"E	

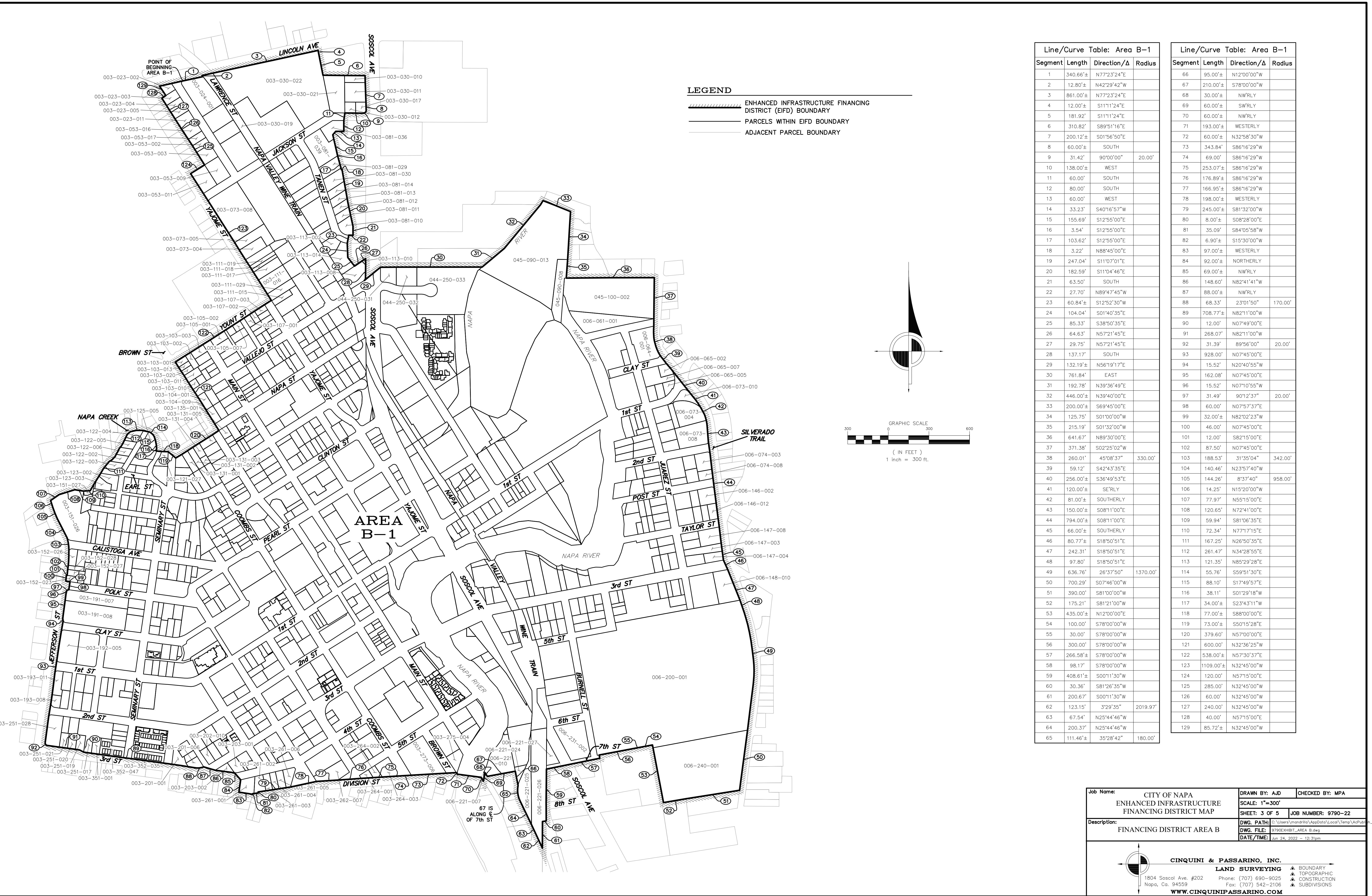


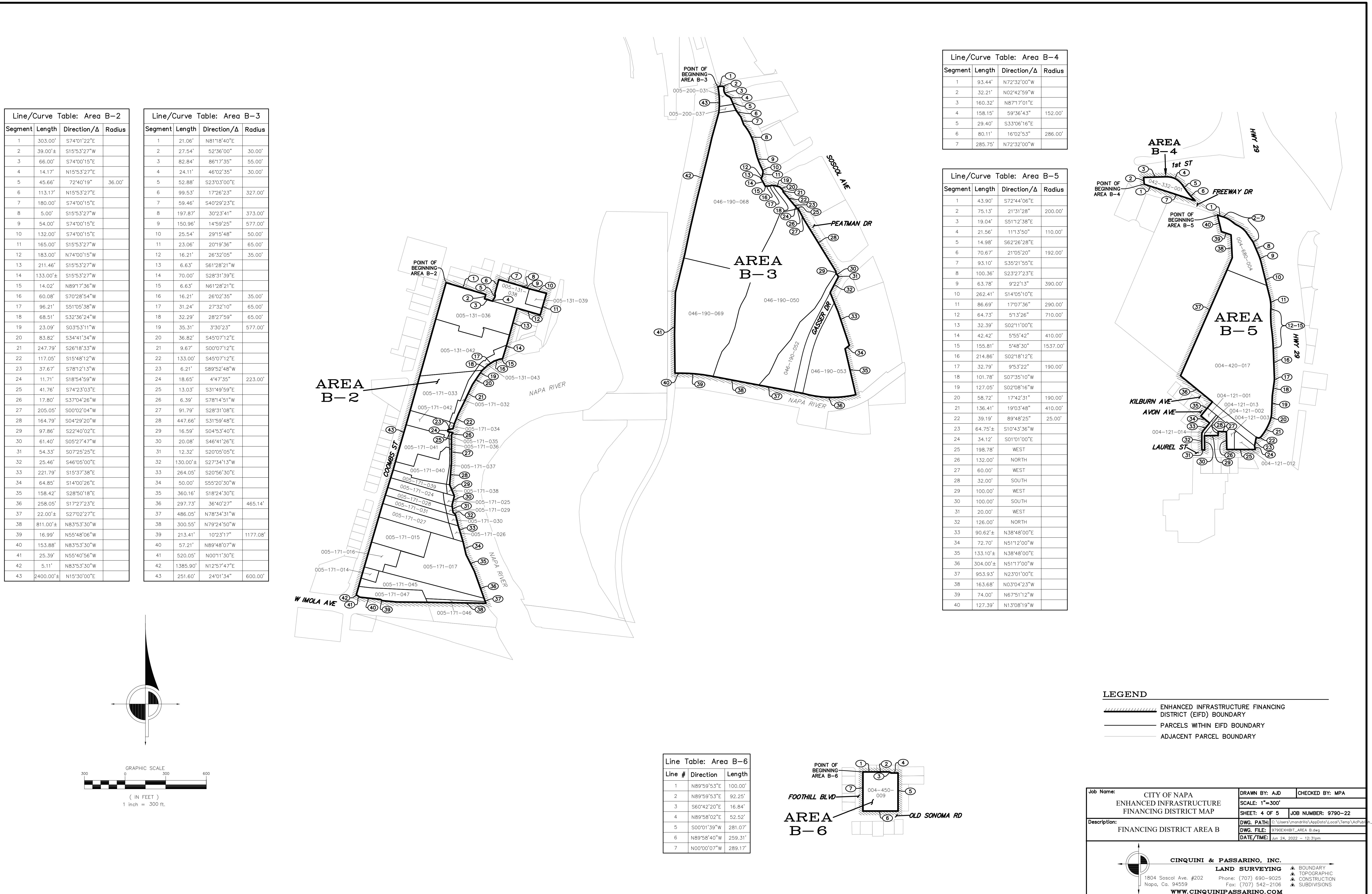
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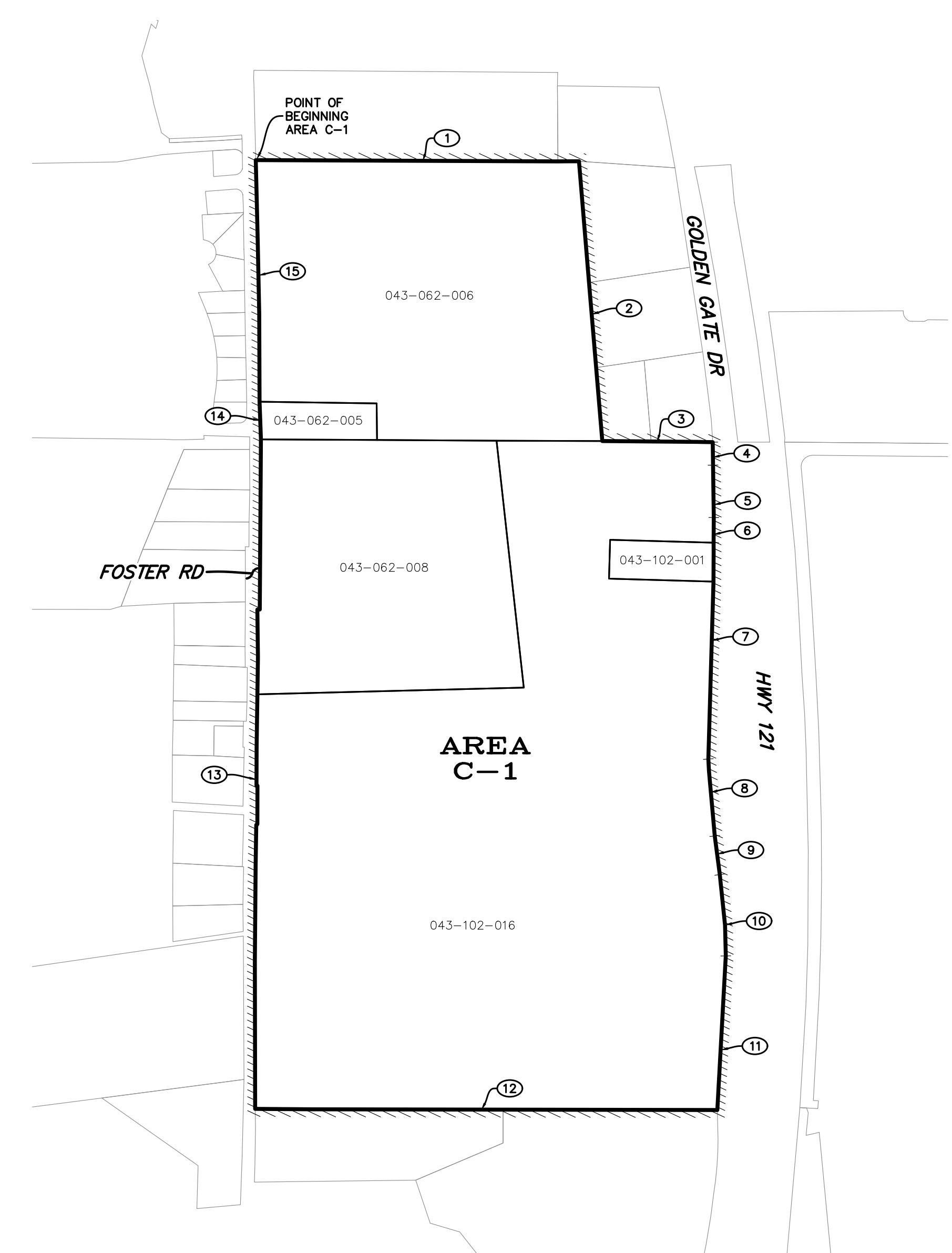
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- PARCELS WITHIN EIFD BOUNDARY
- ADJACENT PARCEL BOUNDARY

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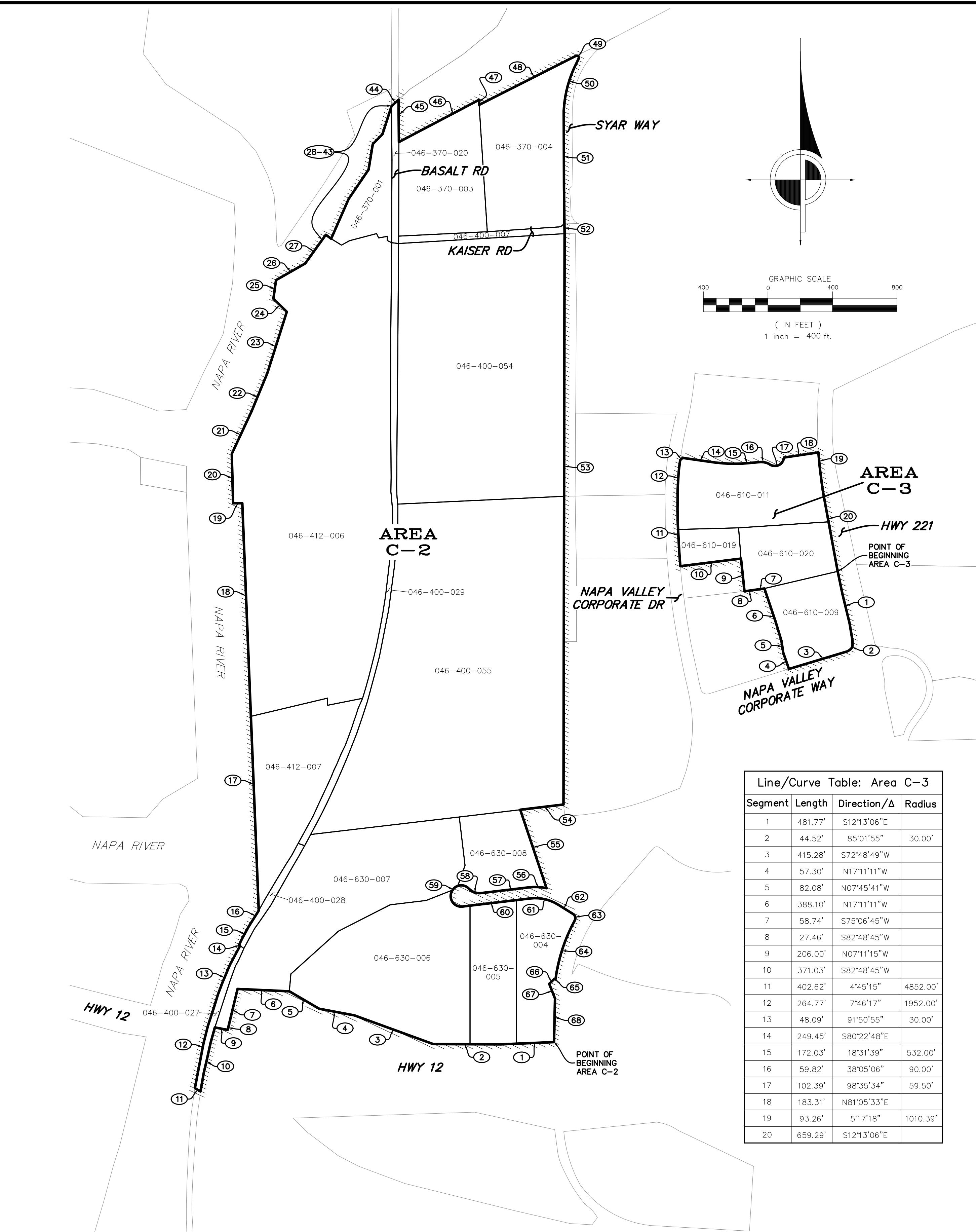
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Line/Curve Table: Area C-2			
Segment	Length	Direction/Δ	Radius
1	327.83'	S87°34'47"W	
2	421.05'	N89°47'08"W	
3	519.86'	N69°59'28"W	
4	222.27'	N79°21'20"W	
5	213.80'	N59°41'19"W	
6	321.05'	N87°22'38"W	
7	226.18'	S14°07'39"W	
8	35.00'	S10°16'42"W	
9	83.19'	0°28'55"	9890.00'
10	418.76'	6°19'52"	3789.80'
11	61.61'	N67°56'59"W	
12	446.98'	6°39'09"	3849.80'
13	511.23'	10°57'06"	2674.58'
14	10.00'	N63°21'27"W	
15	198.91'	4°14'43"	2684.58'
16	90.00'	N30°53'16"E	
17	1694.57'	N02°01'42"W	
18	785.60'	N02°01'42"W	
19	76.33'	N81°18'00"W	
20	284.49'	N02°01'42"W	
21	276.77'	N23°03'45"E	
22	251.15'	N18°49'58"E	
23	221.80'	N11°58'00"E	
24	286.40'	N02°12'00"E	
25	79.00'	N14°54'00"E	
26	188.40'	N61°08'00"E	
27	211.10'	N34°22'00"E	
28	148.38'	N27°41'14"E	
29	42.01'	N38°02'22"E	
30	20.62'	N22°38'26"E	
31	300.80'	N36°33'44"E	
32	25.61'	N54°16'06"E	
33	64.19'	N17°57'34"E	
34	48.08'	N03°22'59"E	
35	70.66'	N26°44'04"E	
36	40.79'	N11°07'00"E	
37	39.36'	N27°02'22"E	
38	29.73'	N19°50'47"W	
39	50.22'	N54°55'18"W	
40	50.25'	N84°22'59"W	
41	79.61'	N27°04'47"W	
42	128.57'	N57°48'10"E	
43	88.19'	N42°02'37"E	
44	98.00'±	N46°18'31"E	
45	397.66'	SOUTH	
46	550.27'	N62°31'00"E	
47	65.59'	S03°38'00"E	
48	653.66'	N62°31'00"E	
49	32.56'	148°17'30"	12.58'
50	300.00'	30°48'30"	557.93'
51	726.69'	SOUTH	
52	60.00'±	SOUTH	
53	3562.83'	SOUTH	
54	240.93'	S83°10'26"W	
55	485.24'	S18°34'53"E	
56	110.01'	18°59'08"	332.00'
57	295.93'	S83°10'26"W	
58	86.33'	57°57'25"	90.00'
59	266.55'	234°57'25"	65.00'
60	422.83'	N83°10'26"E	
61	181.58'	38°49'13"	268.00'
62	108.71'	S58°00'21"E	
63	45.40'	86°42'10"	30.00'
64	385.00'	21°02'55"	1048.00'
65	8.44'	N88°42'40"W	
66	42.18'	S45°57'33"W	
67	97.56'	S21°24'56"E	
68	272.26'	S01°17'22"W	



Segment	Length	Direction/ $\Delta$	Radius
1	481.77'	S12°13'06"E	
2	44.52'	85°01'55"	30.00'
3	415.28'	S72°48'49"W	
4	57.30'	N17°11'11"W	
5	82.08'	N07°45'41"W	
6	388.10'	N17°11'11"W	
7	58.74'	S75°06'45"W	
8	27.46'	S82°48'45"W	
9	206.00'	N07°11'15"W	
10	371.03'	S82°48'45"W	
11	402.62'	4°45'15"	4852.00
12	264.77'	7°46'17"	1952.00
13	48.09'	91°50'55"	30.00'
14	249.45'	S80°22'48"E	
15	172.03'	18°31'39"	532.00'
16	59.82'	38°05'06"	90.00'
17	102.39'	98°35'34"	59.50'
18	183.31'	N81°05'33"E	
19	93.26'	5°17'18"	1010.39
20	659.29'	S12°13'06"F	

## LEGEND

||||| ENHANCED INFRASTRUCTURE FINANCING  
DISTRICT (EIFD) BOUNDARY

— PARCELS WITHIN EIFD BOUNDARY

— ADJACENT PARCEL BOUNDARY

<b>Job Name:</b>  CITY OF NAPA ENHANCED INFRASTRUCTURE FINANCING DISTRICT MAP	<b>DRAWN BY:</b> AJD	<b>CHECKED BY:</b> DCS
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	<b>DATE/TIME:</b>	Jun 24, 2022 – 3:53pm

## APPENDIX B

### **GEOGRAPHIC DESCRIPTION** **ENHANCED INFRASTRUCTURE FINANCING DISTRICT** AREA "A-1"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Napa Rancho, more particularly described as follows:

BEGINNING at the most southerly corner of Lot 20 as shown on the Final Map of Bel-Aire Park Unit No. 1 recorded August 4, 1955 in Book 6 of Record Maps at Pages 29 & 30 in the office of the County Recorder of said Napa County; thence

- (1) along the general southerly exterior boundary line of said Final Map of Bel-Aire Unit No. 1, North 77°30'20" East 891.77 feet to the most southerly corner of Lot 5 as shown on said Final Map; thence
- (2) along the southeasterly line of said Lot 5, North 58°04'05" East 95.74 feet to the most easterly corner of said Lot 5, said corner also being on the southwesterly line of Jefferson Street as shown on said Final Map; thence along said southwesterly line of Jefferson Street, the following three courses:
  - (3) South 31°55'55" East 60.00 feet to the most easterly corner of Lot 4 on said Final Map, said corner also being on the general easterly line of Parcel C as shown on the Parcel Map of a Division of the Lands of Dollar Associates, Inc. recorded October 2, 1972 in Book 4 of Parcel Maps at Page 45 in the office of the County Recorder of said Napa County,
  - (4) South 31°55'55" East 26.05 feet to an angle point therein,
  - (5) South 27°27'53" East 322.10 feet to a point on a tangent curve to the right having a radius of 40.00 feet; thence
- (6) along said tangent curve, through a central angle of 104°58'13" for an arc length of 73.28 feet to a point on the northwesterly line of Trancas Street; thence
- (7) leaving said northwesterly line of Trancas Street, South 82°07'01" East 279.00 feet, more or less, to a point on the southeasterly line of Trancas Street at the southwesterly terminus of the course shown as "N 77°36'40" E 113.99 feet" as described in the deed to the City of Napa recorded September 25, 1989 in Book 1685 at Page 759, Official Records of said Napa County; thence
- (8) along said southeasterly line of Trancas Street, North 77°36'40" East 113.99 feet to a tangent curve to the left having a radius of 1010.00 feet; thence
- (9) along said tangent curve, through a central angle of 2°32'43" for an arc distance of 44.87 feet to the northeasterly line of Parcel A as shown on the Record of Survey of the

## APPENDIX B

Lands of Genevieve Lawler Et Al, recorded February 26, 1975 in Book 19 of Surveys at Page 12 in the office of the County Recorder of said Napa County; thence

(10) leaving said southeasterly line of Trancas Street, along said northeasterly line of Parcel A, South  $12^{\circ}40'30''$  East 172.00 feet, more or less, to the southeasterly corner thereof, said corner also being an angle point in the general southwesterly line of Lot 41 as shown on the Final Map of Pleasant Valley Unit No. 1 recorded January 20, 1955 in Book 6 of Record Maps at Pages 10 & 11 in the office of the County Recorder of said Napa County; thence

(11) along said general southwesterly line of Lot 41, South  $52^{\circ}34'40''$  East 41.24 feet to the northwesterly corner of Lot 40 as shown on said Final Map of Pleasant Valley Unit No. 1; thence

(12) along the southwesterly exterior boundary of said Final Map of Pleasant Valley Unit No. 1, South  $12^{\circ}55'30''$  East 1574.09 feet to the southeasterly corner of Lot 1 as shown on the Final Map of Commercial Subdivision of Deblar Lands Company recorded November 14, 1958 in Book 6 of Record Maps at Page 83 in the office of the County Recorder of said Napa County; thence

(13) South  $77^{\circ}02'20''$  West 211.33 feet to the southwesterly corner of said Lot 1, said corner also being on the northeasterly line of Jefferson Street as shown on said Final Map; thence

(14) along said northeasterly line of Jefferson Street, North  $12^{\circ}40'30''$  West 114.47 feet to the point of intersection with the northeasterly prolongation of the southeasterly line of Lots 6 through 12 inclusive as shown on the Final Map of Sheridan Park recorded July 22, 1955 in Book 6 of Record Maps at Page 28 in the office of the County Recorder of said Napa County; thence

(15) leaving said northeasterly line of Jefferson Street, along said northeasterly prolongation of the southeasterly line of said Lots 6 through 12 inclusive, South  $77^{\circ}19'10''$  West 360.99 feet, more or less, to the southeasterly corner of said Lot 6; thence

(16) along the northeasterly line of said Lot 6, North  $12^{\circ}40'30''$  West 117.87 feet to the southwesterly corner of Lot 5 as shown on said Final Map of Sheridan Park;

Thence (17) along the southeasterly line of said Lot 5, North  $77^{\circ}19'30''$  East 132.99 feet to the southeasterly corner thereof; thence

(18) along the northeasterly lines of Lot 5, Lot 4, Lot 3, and the northwesterly prolongation of said northeasterly line of Lot 3, North  $12^{\circ}40'30''$  West 270.00 feet to the southeasterly line of Sheridan Drive, all as shown on said Final Map of Sheridan Park; thence

## APPENDIX B

- (19) leaving said southeasterly line of Sheridan Drive, North 12°40'30" West 60.00 feet to a point of the northwesterly line of said Sheridan Drive, said point also being the southeasterly corner of Lot 53 as shown on said Final Map of Sheridan Park; thence
- (20) along the northeasterly lines of Lot 53, Lot 52, Lot 51, Lot 50, and Lot 49 as shown on said Final Map of Sheridan Park, North 12°40'30" West 384.46 feet to a point distant thereon South 12°40'30" East 15.00 feet from the most northerly corner of said Lot 49; thence
- (21) leaving said northeasterly line of said Lot 49, North 57°34'50" West 21.25 feet to the northwesterly exterior boundary line of said Final Map of Sheridan Park; thence
- (22) along said northwesterly exterior boundary line, South 77°30'50" West 291.11 feet, more or less, to the southwesterly corner of Parcel 2 as shown on the Parcel Map of the Lands of Richard D. Moyer, Et Al, recorded July 9, 1974 in Book 6 of Parcel Maps at Page 41 in the Office of the County Recorder of said Napa County; thence
- (23) along the southwesterly line of said Parcel 2, North 12°29'54" West 150.29 feet to the southeasterly line of Claremont Way as shown on said Parcel Map; thence
- (24) North 51°43'27" West 77.45 feet, more or less to the northwesterly line of said Claremont Way; thence along said northwesterly, northerly, and northeasterly line of Claremont Way, the following six courses:
- (25) South 77°30'06" West 41.26 feet, more or less, to a point on a tangent curve to the right having a radius of 170.00 feet,
- (26) along said tangent curve, through a central angle of 45°29'15" for an arc distance of 134.96 feet,
- (27) North 57°00'39" West 174.01 feet to a point on a tangent curve to the right having a radius of 170.00 feet,
- (28) along said tangent curve, through a central angle of 44°30'59" for an arc distance of 132.08 feet,
- (29) North 12°29'40" West 167.01 feet to the southwesterly corner of the Lands of Au Energy, LLC described by deed recorded March 30, 2010 under Document Number 2010-0006977, Official Records of said Napa County,
- (30) North 12°29'40" West 130.00 feet to the most southerly corner of the Lands of the City of Napa as described by deed recorded October 26, 1964 in Book 709 at Page 334, Official Records of said Napa County, said corner being a point on a tangent curve to the right having a radius of 20.00 feet; thence

## APPENDIX B

(31) leaving said northwesterly, northerly, and northeasterly line of Claremont Way, North  $15^{\circ}10'55''$  West 104.11 feet, more or less, to the most southerly corner of the Lands of the Dominic A. De Vincenzi Disclaimer Bypass Trust as described by deed recorded October 23, 2019 under Document Number 2019-0021860, Official Records of said Napa County, said corner being on the northwesterly line of Trancas Street; thence

(32) along said northwesterly line of Trancas Street, South  $77^{\circ}30'42''$  West 222.38 feet to the southeasterly corner of Lot 27 as shown on said Final Map of Bel-Aire Park Unit No. 1; thence

(33) along the southerly general exterior boundary line of said Final Map of Bel-Aire Unit No. 1, North  $33^{\circ}14'40''$  West 425.81 feet, more or less, to the POINT OF BEGINNING.

Containing 38.41 acres, more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc. \*



Mark P. Andrilla, PLS 8985

0.22.22

Date



## APPENDIX B

**GEOGRAPHIC DESCRIPTION**  
**ENHANCED INFRASTRUCTURE FINANCING DISTRICT**  
AREA "A-2"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Napa Rancho, more particularly described as follows:

BEGINNING at the northwesterly corner of Parcel B-Guerrera as shown on the Parcel Map of the Lands of Saverio Guerrera & Angelina Guerrera 925 O.R. 707 and the Lands of Cable Car Wash Company and Paul C. Jaeger & Phyllis W. Jaeger 925 O.R. 703 recorded October 11, 1974 in Book 6 of Parcel Maps at Page 58 in the office of the County Recorder of said Napa County; thence

(1) along the northwesterly line of said Parcel B-Guerrera 925 O.R. 707 and the northwesterly line of Parcel B as shown on the Parcel Map of a Portion of the Lands of Harry Gilbert recorded June 11, 1969 in Book 1 of Parcel Maps at Page 57 in the office of the County Recorder of said County, North  $77^{\circ}19'10''$  East 188.00 feet to the southwesterly line of Jefferson Street as shown on said Parcel Map; thence

(2) along said southwesterly line of Jefferson Street, South  $12^{\circ}40'30''$  East 189.21 feet, more or less, to the intersection thereof with the southwesterly prolongation of the northwesterly line of Parcel B as shown on the Parcel Map of the Lands of George and Jacqueline Altamura recorded January 22, 1997 in Book 21 of Parcel Maps at Pages 99-101 inclusive in the office of the County Recorder of said Napa County; thence

(3) leaving said southwesterly line of Jefferson Street, along said southwesterly prolongation and the northwesterly line of said Parcel B, North  $77^{\circ}10'55''$  East 212.00 feet, more or less, to the northeasterly corner of said Parcel B; thence

(4) along the northeasterly line of said Parcel B and the southeasterly prolongation thereof, South  $12^{\circ}49'05''$  East 419.66 feet, more or less, to the northwesterly line of Pueblo Avenue; thence

(5) leaving said northwesterly line of Pueblo Avenue, South  $9^{\circ}57'31''$  East 60.08 feet, more or less, to the point of intersection of the southeasterly line of Pueblo Avenue with the southwesterly line of the 20-foot wide unnamed alley as shown on the Final Map of Montoya's Subdivision recorded January 7, 1942 in Book 4 of Record Maps at Pages 9 & 10 in the office of the County Recorder of said Napa County; thence

(6) along said southwesterly line of said 20-foot wide unnamed alley and the southeasterly prolongation thereof, South  $12^{\circ}15'00''$  East 761.27 feet, more or less, to the southwesterly line of the Lands of Napa Valley Wine Train, Inc. as described by deed recorded April 14, 1987 in Book 1509 at Page 109, Official Records of said Napa County; thence

## APPENDIX B

(7) along said southwesterly line of the Lands of Napa Valley Wine Train Inc. South  $52^{\circ}45'00''$  East 241.74 feet, more or less, to the southwesterly line of Brown Street; thence

(8) along said southwesterly line of Brown Street, South  $12^{\circ}49'05''$  East 208.80 feet to the southeasterly corner of the Lands of Adalberto Espinoza Cortes and Cynthia Macias Espinoza as described by deed recorded December 22, 2004 under Document Number 2004-0053071, Official Records of said Napa County; thence

(9) leaving said southwesterly line of Brown Street, along the southeasterly line of said Lands of Adalberto Espinoza Cortes and Cynthia Macias Espinoza, South  $77^{\circ}10'55''$  West 282.00 feet to the northeasterly line of Jefferson Street; thence

(10) along said northeasterly line of Jefferson Street, North  $12^{\circ}49'05''$  West 85.00 feet to the northwesterly corner of said Lands of Adalberto Espinoza Cortes and Cynthia Macias Espinoza; thence

(11) leaving said northeasterly line of Jefferson Street, South  $76^{\circ}41'20''$  West 104.00 feet, more or less, to the most southerly corner of the Lands of the City of Napa as described by deed recorded December 28, 1960 in Book 622 at Page 993, Official Records of said Napa County, said corner being on the northwesterly line of Park Avenue as shown on the Map of the Agricultural Park Tract, City of Napa, Calif. recorded July 21, 1904 in Book 1 of Record Maps at Page 116 in the Office of the County Recorder of said Napa County; thence

(12) along said northwesterly line of Park Avenue, South  $75^{\circ}45'00''$  West 77.10 feet to the southwesterly corner of the Lands of Sal the Flower Guy, Inc. as described by deed recorded March 29, 2012 under Document Number 2012-0008279, Official Records of said Napa County; thence

(13) along the southwesterly line of said Lands of Sal the Flower Guy Inc., North  $14^{\circ}15'00''$  West 108.00 feet to the northwesterly corner thereof; thence

(14) along the northwesterly line of said Lands of Sal the Flower Guy Inc., North  $75^{\circ}45'00''$  East 9.00 feet, more or less, to the southwesterly corner of the Lands of Mark D. Morris as described by deed recorded July 11, 2003 under Document Number 2003-0036756, Official Records of said Napa County; thence

(15) along the southwesterly line of said Lands of Mark D. Morris, North  $14^{\circ}15'00''$  West 82.00 feet to the northwesterly corner thereof, said corner also being the southwesterly corner of the Lands of Joseph Michael D'Adamo, Trustee of the Joseph Michael D'Adamo Revocable Living Trust and Lisa L. D'Adamo as described by deed recorded July 16, 2010 under Document Number 2010-0016061, Official Records of said Napa County; thence

## APPENDIX B

(16) along the southwesterly line of said Lands of D'Adamo, North 14°15'00" West 135.00 feet to the northwesterly corner thereof, said corner also being on the southeasterly line of Menlo Avenue as shown on said Map of the Agricultural Park Tract; thence

(17) leaving said southeasterly line of Menlo Avenue, North 4°57'18" East 63.54 feet, more or less, to the southwesterly corner of Parcel One of the Lands of Brian Vik and Pamela A. Vik as described by deed recorded June 21, 2016 under Document Number 2016-0014910, Official Records of said Napa County, said corner being on the northwesterly line of said Menlo Avenue; thence

(18) leaving said northwesterly line of Menlo Avenue, along the southwesterly line of said Parcel One, North 14°15'00" West 100.00 feet, more or less, to the most southerly corner of Parcel Two of said Lands of Vik; thence

(19) along the southwesterly line of said Parcel Two, North 30°45'00" West 70.71 feet, more or less, to the northwesterly corner of said Parcel Two, said northwesterly corner also being the southwesterly corner of Parcel Three of said lands of Vik; thence

(20) along the southwesterly line of said Parcel Three and the northwesterly prolongation thereof, North 14°15'00" West 249.64 feet, more or less, to the northeasterly line of said Lands of Napa Valley Wine Train Inc.; thence

(21) along said northeasterly line of said Lands of Napa Valley Wine Train Inc., North 54°47'00" West 340.14 feet, more or less, to the most westerly corner of Tract Two, Parcel One of the Lands of James E. Avery and Renate M. Avery, Trustees of the James E. and Renate Avery Revocable Living Trust, said corner being on the southeasterly line of Pueblo Avenue as shown on said Map of the Agricultural Park Tract (shown as Calistoga Avenue on said Map); thence

(22) along said southeasterly line of Pueblo Avenue, North 75°43'00" East 159.37 feet, more or less, to the southeasterly prolongation of the southwesterly line of Parcel A-Cable Car Wash Co. & Jaeger as shown on said Parcel Map of the Lands of Saverio Guerrera & Angelina Guerrera 925 O.R. 707 and the Lands of Cable Car Wash Company and Paul C. Jaeger & Phyllis W. Jaeger 925 O.R. 703; thence

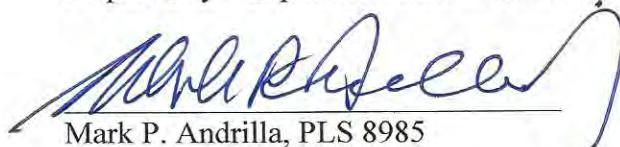
(23) along said southeasterly prolongation, the southwesterly line of said Parcel A-Cable Car Wash Co. & Jaeger, and the southwesterly line of said Parcel B-Guerrera, North 12°40'30" West 669.50 feet to the POINT OF BEGINNING.

Containing 14.83 acres, more or less.

## APPENDIX B

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc.



Mark P. Andrilla, PLS 8985

6-22-22

Date



## APPENDIX B

### **GEOGRAPHIC DESCRIPTION** **ENHANCED INFRASTRUCTURE FINANCING DISTRICT** AREA "A-3"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Napa Rancho, more particularly described as follows:

BEGINNING at the intersection of the northeasterly line of Jefferson Street (formerly Calistoga Avenue) with the southeasterly line of Central Avenue as shown on the map entitled "Map of the Subdivision of Block 31 in North Napa" (also known as "Boke's Subdivision") recorded January 19, 1892 in Book 1 of Record Maps at Page 112 in the office of the County Recorder of said Napa County; thence

(1) along said southeasterly line of Central Avenue, North  $77^{\circ}45'00''$  East 219.00 feet, more or less, to the intersection thereof with the southwesterly prolongation of the southwesterly line of the Lands of the Atkinson Family Trust as described by deed recorded July 3, 2001 under Document Number 2001-0021983, Official Records of said Napa County; thence

(2) leaving said southeasterly line of Central Avenue, along said southwesterly prolongation and said southwesterly line, North  $12^{\circ}15'00''$  West 160.00 feet to the northwesterly corner of said Lands of the Atkinson Family Trust; thence

(3) along the northwesterly line of said Lands of the Atkinson Family Trust, North  $77^{\circ}45'00''$  East 75.00 feet to the northeasterly corner thereof, said corner being on the southwesterly line of Brown Street; thence

(4) South  $12^{\circ}15'00''$  East 160.00 feet, more or less, to the intersection of said southeasterly line of Central Avenue and the southwesterly line of Brown Street as shown on said Map of Boke's Subdivision; thence

(5) along said southwesterly line of Brown Street, South  $12^{\circ}15'00''$  East 309.25 feet to the intersection thereof with the southeasterly line of M Street as shown on said Map of Boke's Subdivision, said southeasterly line also being the northwesterly exterior boundary line of the Map of Bates' Subdivision of the West Half of Lot 30 of North Napa recorded October 12, 1905 in Book 1 of Record Maps at Page 113 in the office of the County Recorder of said Napa County; thence

(6) leaving said southwesterly line of Brown Street, along said northwesterly line of said Map of Bates' Subdivision, South  $77^{\circ}45'00''$  West 157.00 feet to the intersection thereof with the northeasterly corner of Lot 1 as shown thereon, said corner also being on the southwesterly line of the unnamed alley as shown thereon; thence

(7) along said southwesterly line of said unnamed alley, South  $12^{\circ}15'00''$  East 339.25 feet to the intersection thereof with the northwesterly line of George Street (shown as "Roadway" on said Map of Bates' Subdivision); thence

## APPENDIX B

(8) South 19°00'00" West 37.00 feet, more or less, to the northeasterly corner of Lot 19 as shown on the map entitled "Map of Rhode's Subdivision of Lot 29 of North Napa," recorded March 8, 1888 in Book 1 of Record Maps at Page 52 in the office of the County Recorder of said Napa County, said corner also being on the southeasterly line of George Street (shown as an unnamed street on said Map of Rhode's Subdivision); thence

(9) leaving said southeasterly line of George Street, along the northeasterly line of said Lot 19, South 12°15'00" East 120.00 feet to the southeasterly corner thereof; thence

(10) along the southeasterly lines of said Lot 19 and Lot 18 as shown on said map of Rhode's Subdivision, South 77°45'00" West 105.70 feet to the northeasterly line of Jefferson Street (shown as "County Road" on said Map of Rhode's Subdivision); thence along said northeasterly line of Jefferson Street, the following three courses:

(11) North 12°15'00" West 548.25 feet to an angle point therein,

(12) along the southeasterly line of Jefferson Street and parallel with said southeasterly line of M Street, South 77°45'00" West 12.00 feet to an angle point therein,

(13) along said northeasterly line of Jefferson Street, North 12°15'00" West 250.25 feet, more or less, to the POINT OF BEGINNING.

Containing 3.79 acres, more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc.



Mark P. Andrilla, PLS 8985

6.22.22  
Date



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Page 2 of 2

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## APPENDIX B

### **GEOGRAPHIC DESCRIPTION** **ENHANCED INFRASTRUCTURE FINANCING DISTRICT** **AREA "A-4"**

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Napa Rancho, more particularly described as follows:

BEGINNING at the northeasterly corner of Lot 10 as shown on the map entitled Map of "Rhode's Subdivision of Lot 29 of North Napa recorded March 8, 1888 in Book 1 of Record Maps at Page 52 in the office of the County Recorder of said Napa County, said corner being on the southwesterly line of Brown Street as shown on said Map; thence

- (1) along the southwesterly line of Brown Street, South  $12^{\circ}47'00''$  East 279.78 feet to a point on a tangent curve to the right having a radius of 25.00 feet; thence
- (2) along said tangent curve, through a central angle of  $63^{\circ}11'12''$  for an arc distance of 27.57 feet to a point on the northwesterly line of Lincoln Avenue as shown on said Map; thence along said northwesterly line of Lincoln Avenue, the following seven courses:
  - (3) South  $77^{\circ}15'00''$  West 134.47 feet,
  - (4) South  $12^{\circ}47'12''$  East 1.00 foot,
  - (5) South  $77^{\circ}15'00''$  West 13.48 feet,
  - (6) North  $44^{\circ}42'53''$  West 5.30 feet,
  - (7) South  $77^{\circ}15'00''$  West 39.45 feet,
  - (8) South  $19^{\circ}08'27''$  West 5.30 feet,
  - (9) South  $77^{\circ}15'00''$  West 40.18 feet to a point on a tangent curve to the right having a radius of 26.50 feet; thence
  - (10) along said tangent curve, through a central angle of  $89^{\circ}57'30''$  an arc distance of 41.61 feet to a point on the northeasterly line of Jefferson Street; thence
  - (11) along said northeasterly line of Jefferson Street, North  $12^{\circ}47'30''$  West 388.00 feet to a point on the northwesterly line of Lot 15 as shown on said Map of Rhode's Subdivision; thence
  - (12) leaving said northeasterly line of Jefferson Street, along the northwesterly line of said Lot 15, North  $77^{\circ}15'00''$  East 135.25 feet to the northeasterly corner thereof; thence

## APPENDIX B

(13) South  $12^{\circ}47'30''$  East 120.00 feet to the southeasterly corner of Lot 12 as shown on said Map of Rhode's Subdivision; said corner also being the northwesterly corner of said Lot 10; thence

(14) along the northwesterly line of said Lot 10, North  $77^{\circ}15'00''$  East 147.00 feet to the POINT OF BEGINNING.

Containing 2.35 acres, more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc. ,



Mark P. Andrilla, PLS 8985

6.22.22

Date



## APPENDIX B

### GEOGRAPHIC DESCRIPTION ENHANCED INFRASTRUCTURE FINANCING DISTRICT AREA "B-1"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being portions of the Napa Rancho, Entre Napa Rancho, and Tuluçay Rancho and more particularly described as follows:

BEGINNING at the most westerly corner of the Lands of the Garaventa Family Trust as described by deed recorded April 9, 2004 under Document Number 2004-0013895, Official Records of said Napa County, said corner being on the southeasterly line of Lincoln Avenue; thence

(1) along said southeasterly line of Lincoln Avenue, North  $77^{\circ}23'24''$  East 340.66 feet, more or less, to the most easterly corner of the Lands of the City of Napa as described by deed recorded March 7, 1957 in Book 538 at Page 51, Official Records of said Napa County, said corner being on the southwesterly line of Lawrence Street as shown on the Map of the Subdivision of Part of Block 28 of Lawley's Addition to Napa City, Being Block 3 of Countryman's Subdivision in Lawley's Addition recorded November 27, 1889 in Book 1 of Record Maps at Page 27 in the Office of the County Recorder of said Napa County; thence

(2) along said southwesterly line of Lawrence Street, North  $42^{\circ}29'42''$  West 12.80 feet, more or less, to the most northerly corner of Lot 1 in Block 1 as shown on said Map, said corner being on the southeasterly line of Lincoln Avenue; thence along said southeasterly line of Lincoln Avenue, the following two courses:

(3) North  $77^{\circ}23'24''$  East 861.00 feet, more or less, to the northeasterly corner of the Lands of the City of Napa as described by deed recorded October 8, 2018 under Document Number 2018-0019484, Official Records of said Napa County, said corner being an angle point in said line of Lincoln Avenue,

(4) South  $11^{\circ}11'24''$  East 12.00 feet, more or less, to the northwesterly corner of the Lands of Napa Development 701 LLC as described by deed recorded April 6, 2021 under Document Number 2021-0012385, Official Records of said Napa County; thence

(5) leaving said line of Lincoln Avenue, along the westerly line of said Lands of Napa Development 701 LLC, South  $11^{\circ}11'24''$  East 181.92 feet to the southwesterly corner thereof; thence

(6) along the southerly line of said Lands of Napa Development 701 LLC, South  $89^{\circ}51'16''$  East 310.82 feet to the southeasterly corner thereof, said corner being on the westerly line of Soscol Avenue; thence along said westerly line of Soscol Avenue, the following two courses:

## APPENDIX B

(7) South  $1^{\circ}56'50''$  East 200.12 feet, more or less, to the northeast corner of the Lands of the City of Napa as described by deed recorded April 24, 2000 under Document Number 2000-0009948, Official Records of said Napa County,

(8) South 60.00 feet, more or less, to a point on a tangent curve to the right having a radius of 20.00 feet; thence

(9) along said tangent curve, through a central angle of  $90^{\circ}00'00''$  for an arc distance of 31.42 feet to the northerly line of Jackson Street as shown on the Map of Mill's Subdivision filed August 29, 1939 in Book 3 of Record Maps at Pages 52 and 53 in the office of the County Recorder of said Napa County; thence

(10) along said northerly line of Jackson Street, West 138.00 feet, more or less, to the northerly prolongation of the westerly line of the Lands of Lori Jean Swain, Et. Al. as described by deed recorded May 10, 2021 under Document Number 2000-0016312, Official Records of said Napa County; thence

(11) leaving said northerly line of Jackson Street, along said northerly prolongation, South 60.00 feet to the northwesterly corner of said Lands of Lori Jean Swain, Et. Al., said corner being on the southerly line of Jackson Street; thence leaving said southerly line of Jackson Street, along the westerly line of said Lands of Lori Jean Swain, Et, Al., the following four courses:

(12) South 80.00 feet,

(13) West, 60.00 feet,

(14) South  $40^{\circ}16'57''$  West 33.23 feet,

(15) South  $12^{\circ}55'00''$  East 155.69 feet to the southwesterly corner thereof; thence

(16) South  $12^{\circ}55'00''$  East 3.54 feet to the most northerly corner of Lot 24 as shown on the Final Map of Trancas Industrial Park filed December 5, 1960 in Book 7 of Record Maps at Page 7 in the Office of the County Recorder of said Napa County; thence along the easterly boundary of said Final Map, the following five courses:

(17) South  $12^{\circ}55'00''$  East 103.62 feet,

(18) North  $88^{\circ}45'00''$  East 3.22 feet,

(19) South  $11^{\circ}07'01''$  East 247.04 feet,

(20) South  $11^{\circ}04'46''$  East 182.59 feet,

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- (21) South 63.50 feet to the northerly line of Tanen Street as shown on said Final Map; thence
- (22) along said northerly line of Tanen Street, North 89°47'45" West 27.70 feet; thence
- (23) leaving said northerly line of Tanen Street, South 12°52'30" West 60.84 feet, more or less, to the northwesterly corner of Parcel A as shown on the Parcel Map a Division of the Lands of Charles W. Shartle, III recorded December 8, 1981 in Book 12 of Parcel Maps at Page 95 in the Office of the County Recorder of said Napa County, said northwesterly corner also being on the southerly line of Tanen Street; thence along the westerly line of said Parcel A, the following two courses:
  - (24) South 1°40'35" East 104.04 feet, and
  - (25) South 38°50'35" East 85.33 feet to the most southerly corner of said Parcel A; thence
  - (26) along the southerly line of said Parcel A, North 57°21'45" East 64.63 feet; thence
  - (27) along the northeasterly prolongation of said southerly line of Parcel A, North 57°21'45" East 29.75 feet to the westerly line of Soscol Avenue; thence
  - (28) along said westerly line of Soscol Avenue, South 137.17 feet; thence
  - (29) leaving said westerly line of Soscol Avenue, North 56°19'17" East 132.19 feet, more or less, to the northeasterly corner of Lot 1 as shown on the Final Map of Bresciani Commercial Plaza filed June 14, 1983 in Book 13 of Record Maps at Pages 54-55 in the Office of the County Recorder of said Napa County, said corner being on the easterly line of Soscol Avenue; thence
  - (30) leaving said easterly line of Soscol Avenue, along the northerly boundary of said Final Map, East 761.84 feet to the center of the Napa River; thence along the center of said Napa River, the following two courses:
    - (31) North 39°36'49" East 192.78 feet,
    - (32) North 39°40'00" East 446.00 feet, more or less, to the most northerly corner of the Lands of the City of Napa as described by deed recorded March 23, 2004 under Document Number 2004-0010846, Official Records of said Napa County; thence
    - (33) leaving said center of the Napa River, South 69°45'00" East 200.00 feet, more or less, to the northeasterly corner of said Lands of City of Napa; thence along the general easterly line of said Lands of City of Napa, the following two courses:
      - (34) South 1°00'00" West 125.75 feet,

## APPENDIX B

- (35) South  $1^{\circ}32'00''$  West 215.19 feet to the southerly line of the Lands of T.L. McKenzie as described by deed recorded March 29, 1930 in Book 49 at Page 191 of Official Records of said Napa County; thence
- (36) along said southerly line, North  $89^{\circ}30'00''$  East 641.67 feet to the westerly line of Silverado Trail; thence along said westerly line of Silverado Trail, the following three courses:
- (37) South  $2^{\circ}25'02''$  West 371.38 feet to a point on a tangent curve to the left having a radius of 330.00 feet,
- (38) along said tangent curve, through a central angle of  $45^{\circ}08'37''$  for an arc distance of 260.01 feet,
- (39) South  $42^{\circ}43'35''$  East 59.12 feet to the most northerly corner of the Lands of the City of Napa as described by deed recorded January 13, 1927 in Book 22 at Page 176 of Official Records of said Napa County; thence
- (40) leaving said westerly line of Silverado Trail, South  $36^{\circ}49'53''$  East 256.00 feet, more or less, to the northeasterly corner of Lot 1 as shown on the Map of the Subdivisions of Block 16 Sproul's Addition to East Napa filed July 28, 1890 in Book 1 of Record Maps at Page 60 in the Office of the County Recorder of said Napa County; thence
- (41) along the easterly line of said Lot 1, Southeasterly 120.00 feet, more or less, to the southeasterly corner thereof, said southeast corner also being the northeast corner of Lot 17 as shown on said Map of the Subdivisions of Block 16 Sproul's Addition to East Napa; thence
- (42) Southerly 81.00 feet, more or less, to the southeast corner of said Lot 17; thence
- (43) South  $8^{\circ}11'00''$  East 150.00 feet, more or less, to the southeast corner of Lot 2 as shown on the Map of Part of East Napa E.R. Sproul's Addition filed September 7, 1875 in Book 1 of Record Maps at Page 98 in the Office of the County Recorder of said Napa County, said corner being on said westerly line of Silverado Trail; thence along said westerly line of Silverado Trail, the following seven courses:
- (44) South  $8^{\circ}11'00''$  East 794.00 feet, more or less, to the northeasterly corner of fractional Lot 5 in Block 7 as shown on the Map of East Napa filed February 23, 1886 in Book 1 of Record Maps at Page 58 in the Office of the County Recorder of said Napa County,
- (45) Southerly 66.00 feet, more or less, to the intersection with the northwesterly line of Third Street as shown on said Map,

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- (46) South  $18^{\circ}50'51''$  East 80.77 feet, more or less, to the northeasterly corner of the Lands of Feautiful, LLC as described by deed recorded December 9, 2014 under Document Number 2014-0025474, Official Records of said Napa County,
- (47) South  $18^{\circ}50'51''$  East 242.31 feet to the southeasterly corner thereof,
- (48) South  $18^{\circ}50'51''$  East 97.80 feet to a point on a tangent curve to the right having a radius of 1370.00 feet,
- (49) along said tangent curve, through a central angle of  $26^{\circ}37'50''$  for an arc distance of 636.76 feet,
- (50) South  $7^{\circ}46'00''$  West 700.29 feet to the northeasterly corner of the Lands of Jeremy Sill and Shannon Sill as described by deed recorded October 15, 2019 under Document Number 2019-0021165, Official Records of said Napa County; thence
- (51) leaving said westerly line of Silverado Trail, along the northerly line of the Lands of Jeremy Sill and Shannon Sill, South  $81^{\circ}00'00''$  West 390.00 feet to the most northerly corner of the Lands of the Sandra Kay Ogle Survivor's Trust as described by deed recorded January 8, 2014 under Document Number 2014-0000452, Official Records of said Napa County; thence
- (52) along the northwesterly line of said Lands of the Sandra Kay Ogle Survivor's Trust, South  $81^{\circ}21'00''$  West 175.21 feet to the southeasterly corner of Parcel 2 of the Lands of Great Western Power Company of California as described by deed recorded March 4, 1932 in Book 67 of Official Records at Page 174 in the Office of the County Recorder of said County; thence
- (53) along the northeasterly line of said Parcel 2 of the Lands of Great Western Power Company, North  $12^{\circ}00'00''$  East 435.00 feet, more or less, to the northeasterly corner thereof, said corner being on the centerline of Seventh Street as shown on said Map of East Napa; thence
- (54) along said the northwesterly line of said Lands of Great Western Power Company, South  $78^{\circ}00'00''$  West 100.00 feet to the northeasterly corner of the Lands of Great Western Power Company of California as described by deed recorded March 4, 1932 in Book 67 of Official Records at Page 175 in the Office of the County Recorder of said County; thence
- (55) along the northwesterly line of last-mentioned Lands of the Great Western Power Company, South  $78^{\circ}00'00''$  West 30.00 feet to the northeasterly corner of Parcel 1 of the Lands of Great Western Power Company of California as described by deed recorded March 4, 1932 in Book 67 of Official Records at Page 174 in the Office of the County

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Recorder of said County, said corner being at the centerline intersection of Seventh Street and Bailey Street as shown on said Map of East Napa; thence

(56) along said the northwesterly line of last said Lands of Great Western Power Company, South 78°00'00" West 300.00 feet to the northwesterly corner thereof, said corner being at the centerline intersection of Seventh Street and Burnell Street as shown on said Map of East Napa; thence

(57) along said centerline of Seventh Street, South 78°00'00" West 266.58 feet, more or less, to the southeasterly corner of Parcel Two of the Lands of Jagjeet Rattu as described by deed recorded May 10, 2017 under Document Number 2017-0070755, Official Records of said Napa County; thence

(58) along the southerly line of said Parcel Two, South 78°00'00" West 98.17 feet to the southwest corner thereof, said corner being on the easterly line of the Lands of Napa Valley Wine Train, Inc. as described by deed recorded April 14, 1987 in Book 1509 at Page 109, Official Records of said Napa County; thence along said easterly line of the Lands of Napa Valley Wine Train, Inc., the following three courses:

(59) South 0°11'30" West 408.61 feet, more or less, to an angle point therein;

(60) South 81°26'35" West 30.36 feet to an angle point therein;

(61) South 0°11'30" West 200.67 feet to a point the easterly line of the Lands of Napa County Flood Control & Water Conservation District labeled "Existing Railroad Right-of-Way to NCFCWCD" as described by deed recorded November 18, 2008 under Document Number 2008-0028851, Official Records of said Napa County, said point being on a non-tangent curve to the northwest, the radius point of which bears South 67°44'48" West 2019.97 feet; thence along said easterly line of the Lands of Napa County Flood Control & Water Conservation District, the following two courses:

(62) along said non-tangent curve through a central angle of 3°29'35", for an arc distance of 123.15 feet,

(63) North 25°44'46" West 67.54 feet to the most southerly corner of Substitute Parcel 2B of the Lands of Napa Valley Wine Train, Inc. as described by deed recorded November 18, 2008 under Document Number 2008-0028850, Official Records of said Napa County; thence along the westerly line of said Lands of Napa Valley Wine Train, Inc., the following two courses:

(64) North 25°44'46" West 200.37 feet to a tangent curve to the right having a radius of 180.00 feet,

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(65) along said tangent curve, through a central angle of  $35^{\circ}28'42''$ , for an arc distance of 111.46 feet, more or less, to the centerline of River Street (shown as D'Ehemicourt Street on said Map of East Napa); thence

(66) along said centerline of River Street, North  $12^{\circ}00'00''$  West 95.00 feet, more or less, to the intersection with said centerline of Seventh Street as shown on said Map of East Napa; thence

(67) along said centerline of Seventh Street, South  $78^{\circ}00'00''$  West 210.00 feet, more or less, to the easterly line of the Lands of Napa Valley Flood Control & Water Conservation District as described by Final Order of Condemnation recorded under Document Number 2006-0023992, Official Records of said Napa County; thence

(68) along said easterly line of the Lands of Napa Valley Flood Control & Water Conservation District, Northwesterly 30.00 feet, more or less, to the most northerly corner thereof; thence

(69) Southwesterly 60.00 feet, more or less, to the southeasterly corner of Lot 1 as shown on the Map of the Lands Referred to in Certain Deeds as Blocks 46 and 47 of East Napa filed April 29, 1905 in Book 1 of Maps at Page 115 in the Office of the County Recorder of said Napa County; thence

(70) along the northeasterly line of said Lot 1, Northwesterly 60.00 feet, more or less, to the southwesterly prolongation of the northwesterly line of said Seventh Street; thence

(71) Westerly 193.00 feet, more or less, to the most southerly corner of the Lands of Napa Mill, LLC as described by deed recorded April 14, 1999 under Document Number 1999-0011937, Official Records of said Napa County; thence

(72) along the southwesterly line of said Lands of Napa Mill, LLC, North  $32^{\circ}58'30''$  West 60.00 feet, more or less, to the intersection with the easterly prolongation of the southerly line of Block 13 as shown on the Plan of Napa City filed November 28, 1853 in Book B of Deeds at Page 433 in the Office of the County Recorder of said Napa County; thence

(73) along said easterly prolongation and said southerly line of Block 13, South  $86^{\circ}16'29''$  West 343.84 feet to the most southerly corner thereof; thence

(74) South  $86^{\circ}16'29''$  West 69.00 feet, more or less, to the most southerly corner of the Lands of the City of Napa described by deed recorded February 26, 1924 in Book 5 at Page 136, Official Records of said Napa County, said corner being on the southerly line of Block B as shown on said Plan of Napa City; thence

(75) along said southerly line of Block B, South  $86^{\circ}16'29''$  West 253.07 feet, more or less, to the most southerly corner thereof; thence

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(76) South 86°16'29" West 176.89 feet, more or less, to an angle point in the southerly line of Lot 4 in Block A of said Plan of Napa City; thence

(77) along the southerly line of said Lot 4, South 86°16'29" West 166.95 feet, more or less, to the most southerly corner thereof; thence

(78) Westerly 198.00 feet, more or less, to the southeasterly corner of the Lands of Robert Orr as described by deed recorded May 8, 1984 in Book 1336 at Page 911, Official Records of said Napa County, said corner being on the northerly line of Division Street; thence

(79) along said northerly line of Division Street, South 81°32'00" West 245.00 feet, more or less, to the northwestern corner of the westerly end of Division Street as defined by the abandonment of a portion of Division Street per Napa City Council Resolution Number 85-367; thence

(80) along the westerly line of Division Street, South 8°28'00" East 8.00 feet, more or less, to the southwesterly corner of Parcel Two of the Lands of the Judith A. Kelly 2000 Revocable Trust as described by deed recorded June 14, 2000 under Document Number 2000-0015064, Official Records of said Napa County; thence

(81) along the southerly line of said Parcel Two and the westerly prolongation thereof, South 84°05'58" West 35.09 feet to an angle point in the easterly line of the Lands of the Robert H Johanson and Marjo B. Johanson 1991 Living Trust as described by deed recorded February 8, 2008 under Document Number 2008-0003312, Official Records of said Napa County; thence

(82) along said easterly line of said Lands of the Robert H Johanson and Marjo B. Johanson 1991 Living Trust, South 15°30' West 6.90 feet, more or less, to the southeasterly corner thereof; thence

(83) along the southerly line of said Lands of the Robert H Johanson and Marjo B. Johanson 1991 Living Trust, Westerly 97.00 feet, more or less, to the easterly line of Even Street; thence

(84) along said easterly line of Even Street, Northerly 92.00 feet, more or less, to the intersection with the southeasterly line of Fourth Street; thence

(85) leaving said easterly line of Even Street, Northwesterly 69.00 feet, more or less, to the most easterly corner of Parcel One of the Lands of Macaraig Land Company LLC as described by deed recorded December 1, 2021 under Document Number 2021-0036584, Official Records of said Napa County, said corner being on the northerly line of Fourth Street; thence

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(86) along said northerly line of Fourth Street, North 82°41'41" West 148.60 feet to the most westerly corner of said Parcel One, said corner being at the intersection of said northerly line of Fourth Street and the northwesterly line of Third Street; thence

(87) leaving said northerly line of Fourth Street, Northwesterly 88.00 feet, more or less, to the most northerly corner of the Lands of the City of Napa as described by deed recorded September 3, 1968 in Book 793 at Page 498 of Official Records of said Napa County, said corner being on the northerly line of Third Street and being on a non-tangent curve to the southwest, the radius point of which bears North 15°13'05" West 170.00 feet; thence along said northerly line of Third Street, the following four courses:

(88) along said non-tangent curve through a central angle of 23°01'50", for an arc distance of 68.33 feet,

(89) North 82°11'00" West 708.77 feet, more or less, to the southwesterly corner of the Lands of the City of Napa as described by deed recorded February 25, 1974 in Book 929 at Page 738 of Official Records of said Napa County, said corner being an angle point in said northerly line of Third Street,

(90) North 7°49'00" East 12.00 feet to the northeasterly corner of said Lands of the City of Napa,

(91) North 82°11'00" West 268.07 feet to a tangent curve to the right having a radius of 20.00 feet; thence

(92) along said tangent curve, through a central angle of 89°56'00", for an arc distance of 31.39 feet to a point on the easterly line of Jefferson Street; thence along said easterly line of Jefferson Street, the following four courses:

(93) North 7°45'00" East 928.00 feet,

(94) North 20°40'55" West 15.52 feet,

(95) North 7°45'00" East 162.08 feet,

(96) North 7°10'55" West 15.52 feet to a non-tangent curve to the right, the radius point of which bears South 82°15'00" East 20.00 feet; thence

(97) along said non-tangent curve through a central angle of 90°12'37", for an arc distance of 31.49 feet to the southerly line of Polk Street; thence

(98) leaving said southerly line of Polk Street, North 7°57'37" East 60.00 feet to the northerly line of Polk Street; thence

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(99) along said northerly line of Polk Street, North  $82^{\circ}02'23''$  West 32.00 feet, more or less, to the southwesterly corner of the Lands of the Robert and Dorothy Streich Trust as described by deed recorded March 26, 2009 under Document Number 2009-0007175, Official Records of said Napa County, said corner being on said easterly line of Jefferson Street; thence along said easterly line of Jefferson Street, the following seven courses:

(100) North  $7^{\circ}45'00''$  East 46.00 feet to the northwesterly corner of said Lands of the Robert and Dorothy Streich Trust, said corner being an angle point in said easterly line of Jefferson Street,

(101) South  $82^{\circ}15'00''$  East 12.00 feet to the southeasterly corner of the Lands of the City of Napa as described by deed recorded April 22, 1970 in Book 827 at Page 106 of Official Records of said Napa County, said corner being an angle point in said easterly line of Jefferson Street,

(102) North  $7^{\circ}45'00''$  East 87.50 feet to a tangent curve to the left having a radius of 342.00 feet;

(103) along said tangent curve, through a central angle of  $31^{\circ}35'04''$ , for an arc distance of 188.53 feet,

(104) North  $23^{\circ}57'40''$  West 140.46 to a tangent curve to the right having a radius of 958.00 feet,

(105) along said tangent curve, through a central angle of  $8^{\circ}37'40''$ , for an arc distance of 144.26 feet,

(106) North  $15^{\circ}20'00''$  West 14.25 feet to the center of Napa Creek; thence along said center of Napa Creek, the following eleven courses:

(107) North  $55^{\circ}15'00''$  East 77.97 feet,

(108) North  $72^{\circ}41'00''$  East 120.65 feet,

(109) South  $81^{\circ}06'35''$  East 59.94 feet,

(110) North  $77^{\circ}17'15''$  East 72.34 feet,

(111) North  $26^{\circ}50'35''$  East 167.25 feet,

(112) North  $34^{\circ}28'55''$  East 261.47 feet,

(113) North  $85^{\circ}29'28''$  East 121.35 feet,

(114) South  $59^{\circ}51'30''$  East 55.76 feet,

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- (115) South  $17^{\circ}49'57''$  East 88.10 feet,
- (116) South  $1^{\circ}29'18''$  West 38.11 feet,
- (117) South  $23^{\circ}43'11''$  West 34.00 feet, more or less, to the northwesterly corner of the Lands of David T. Crary and Sharon M. Crary as described by deed recorded August 9, 2013 under Document Number 2013-0023019, Official Records of said Napa County; thence
- (118) along the northerly line of said Lands of David T. Crary and Sharon M. Crary, South  $88^{\circ}00'00''$  East 77.00 feet, more or less, to the northeasterly corner thereof; said corner being on the westerly line of Seminary Street; thence
- (119) leaving said westerly line of Seminary Street, South  $50^{\circ}15'28''$  East 73.00 feet, more or less, to the intersection of the westerly line of Seminary Street with the southeasterly line of Napa Street as shown on the Final Map of the Litz Subdivision filed June 28, 1940 in Book 3 of Record Maps at Page 47 in the Office of the County Recorder of said County; thence
- (120) along said southeasterly line of Napa Street, North  $57^{\circ}00'00''$  East 379.60 feet to the intersection with the northeasterly line of Brown Street as shown on the Map of Alta Napa filed February 26, 1872 in Book 1 of Maps at Page 76 in the Office of the County Recorder of said Napa County; thence
- (121) along said northeasterly line of Brown Street, North  $32^{\circ}36'25''$  West 600.00 feet to the intersection with the southeasterly line of Yount Street; thence
- (122) along said southeasterly line of Yount Street, North  $57^{\circ}30'37''$  East 538.00 feet, more or less, to the intersection with the northeasterly line of Yajome Street; thence
- (123) along said northeasterly line of Yajome Street, North  $32^{\circ}45'00''$  West 1109.00 feet, more or less, to the most westerly corner of Lot 6 as shown on the Map of Ransford's Subdivision filed January 10, 1907 in Book 2 of Record Maps at Page 2 in the Office of the County Recorder of said Napa County; thence
- (124) along the northwesterly line of said Lot 6, North  $57^{\circ}15'00''$  East 120.00 feet to the most northerly corner thereof; thence
- (125) along the northeasterly lines of Lot 5, Lot 4, Lot 3, Lot 2, and Lot 1 as shown on said Map of Ransford's Subdivision, North  $32^{\circ}45'00''$  West 285.00 feet to the southeasterly Line of G Street (shown as Sebastian Street on said Map) as vacated by the Order Abandoning and Vacating a Certain Portion of "G" Street Within the City of Napa dated May 7, 1962 and recorded May 11, 1962 in Book 651 at Page 54, Official Records of said Napa County; thence

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(126) leaving said southeasterly line of G Street, North 32°45'00" West 60.00 feet to the most southerly corner of Lot 10 as shown on said Map of the Subdivision of Part of Block 28 of Lawley's Addition to Napa City, Being Block 3 of Countryman's Subdivision in Lawley's Addition, said corner being on the northwesterly line of said G Street (shown as Sebastian Street on said Map); thence

(127) leaving said northwesterly line of G Street, along the southwesterly lines of said Lot 10, Lot 9, Lot 6, and Lot 5 as shown on said Map, North 32°45'00" West 240.00 feet to the most westerly corner of said Lot 5; thence

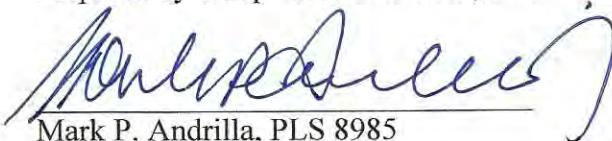
(128) along the northwesterly line of said Lot 5, North 57°15'00" East 40.00 feet to the most southerly corner of said Lands of Garaventa Family Trust; thence

(129) along the southwesterly line of said Lands of Garaventa Family Trust, North 32°45'00" West 85.72 feet, more or less, to the POINT OF BEGINNING.

Containing 418.33 acres, more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc.



Mark P. Andrilla, PLS 8985

6.22.22

Date



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### GEOGRAPHIC DESCRIPTION ENHANCED INFRASTRUCTURE FINANCING DISTRICT AREA "B-2"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Entre Napa Rancho and more particularly described as follows:

BEGINNING at the northwesterly corner of the Lands of Lixit Corporation as described by deed recorded March 11, 2002 under Document Number 2002-0010250, Official Records of said Napa County, said corner being on the southeasterly line of Coombs Street (shown as Union Street) on the Plan of the Town of Napa Abajo recorded April 22, 1857 in Book D of Deeds at Page 110 in the Office of the County Recorder of said Napa County; thence leaving said southeasterly line of Coombs Street, along the northeasterly line of said Lands of Lixit Corporation, the following three courses:

(1) South  $74^{\circ}01'22''$  East 303.00 feet to the northwesterly line of Brown Street (shown as Main Street) on said Plan of the Town of Napa Abajo,

(2) along said northwesterly line of Brown Street, South  $15^{\circ}53'27''$  West 39.00 feet, more or less, to the intersection with the northwesterly prolongation of the northeasterly line of Block 1 as shown on the Map of The Sawyer Tanning Company's Subdivision of Parts of Blocks Five and Eleven and all of Block Twelve of Napa Abajo recorded February 7, 1909 in Book 2 of Record Maps at Page 13 in the Office of the County Recorder of said Napa County,

(3) along said northwesterly prolongation of the northeasterly line of Block 1, South  $74^{\circ}00'15''$  East 66.00 feet to the northwesterly corner of said Block 1, said corner being the southwesterly corner of the Lands of Bridgeview Associates, LLC as described by deed recorded September 22, 2006 under Document Number 2006-0033196, Official Records of said Napa County, said northwesterly corner being on the southeasterly line of Brown Street; thence along said southeasterly line of Brown Street, the following three courses:

(4) North  $15^{\circ}53'27''$  East 14.17 feet to a non-tangent curve to the left, the radius point of which bears North  $37^{\circ}46'19''$  West 36.00 feet,

(5) along said non-tangent curve through a central angle of  $72^{\circ}40'19''$ , for an arc distance of 45.66 feet,

(6) North  $15^{\circ}53'27''$  East 113.17 feet to the northwesterly corner of said Lands of Bridgeview Associates, LLC; thence leaving said southeasterly line of Brown Street, along the general northeasterly line of said Lands of Bridgeview Associates, LLC, the following three courses:

(7) South  $74^{\circ}00'15''$  East 180.00 feet,

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- (8) South  $15^{\circ}53'27''$  West 5.00 feet,
- (9) South  $74^{\circ}00'15''$  East 54.00 feet to the northwesterly corner of the Lands of Bridgeview Associates, LLC as described by deed recorded September 22, 2006 under Document Number 2006-0033195, Official Records of said Napa County, thence
- (10) along the northeasterly line of last said Lands of Bridgeview Associates, LLC, South  $74^{\circ}00'15''$  East 132.00 feet to the northwesterly line of Riverside Drive; thence
- (11) along said northwesterly line of Riverside Drive, South  $15^{\circ}53'27''$  West 165.00 feet to the northeasterly corner of the Lands of Rudd Properties, LLC as described by deed recorded February 24, 2009 under Document Number 2009-0004004, Official Records of said Napa County, thence
- (12) leaving said northwesterly line of Riverside Drive, along the northeasterly line of said Lands of Rudd Properties, LLC, North  $74^{\circ}00'15''$  West 183.00 feet to the northeasterly corner of said Lands of Lixit Corporation; thence
- (13) along the southeasterly line of said Lands of Lixit Corporation, South  $15^{\circ}53'27''$  West 211.46 feet to the southeasterly corner thereof, said corner also being the northeasterly corner of the Lands of Sawyer of Napa, Inc. as described by deed recorded March 11, 2002 under Document Number 2002-0010249, Official Records of said Napa County; thence
- (14) along the southeasterly line of said Lands of Sawyer of Napa, Inc. and along the southeasterly line of the Lands of the Napa County Flood Control & Water Conservation District as described by deed recorded February 25, 2005 under Document Number 2005-0007142, Official Records of said Napa County, South  $15^{\circ}53'27''$  West 133.00 feet, more or less, to the ordinary high water mark along the Napa River as shown on the map prepared by the State Lands Commission and recorded September 14, 1954 under Serial Number S-1109 and in Book 1 of Surveys at Pages 101-113 inclusive in the Office of the County Recorder of said Napa County; thence along said ordinary high water mark, the following twenty-three courses:
- (15) North  $89^{\circ}17'36''$  West 14.02 feet,
- (16) South  $70^{\circ}28'54''$  West 60.08 feet,
- (17) South  $51^{\circ}05'38''$  West 96.21 feet,
- (18) South  $32^{\circ}36'24''$  West 68.51 feet,
- (19) South  $3^{\circ}53'11''$  West 23.09 feet,
- (20) South  $34^{\circ}41'34''$  West 83.82 feet,

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- (21) South 26°18'33" West 247.79 feet,
- (22) South 15°48'12" West 117.05 feet,
- (23) South 78°12'13" West 37.67 feet,
- (24) South 18°54'59" West 11.71 feet,
- (25) South 74°23'03" East 41.76 feet,
- (26) South 37°04'26" West 17.80 feet,
- (27) South 0°02'04" West 205.05 feet,
- (28) South 4°29'20" West 164.79 feet,
- (29) South 22°40'02" East 97.86 feet,
- (30) South 5°27'47" West 61.40 feet,
- (31) South 7°25'25" East 54.33 feet,
- (32) South 46°05'00" East 25.46 feet,
- (33) South 15°37'38" East 221.79 feet,
- (34) South 14°00'26" East 64.85 feet,
- (35) South 28°50'18" East 158.42 feet,
- (36) South 17°27'23" East 258.05 feet,
- (37) South 27°02'27" East 22.00 feet, more or less, to the northeasterly line of the County of Napa as described by deed recorded May 12, 1948 in Book 290 at Page 18, Official Records of said Napa County; thence
- (38) along said northeasterly line of the Lands of the County of Napa, North 83°53'30" West 811.00 feet, more or less, to the most easterly corner of the Lands of the State of California as described by deed recorded March 5, 2001 under Document Number 2001-0005895, Official Records of said Napa County; thence along the northerly line of said Lands of the State of California, the following four courses:
- (39) North 55°48'06" West 16.99 feet,
- (40) North 83°53'30" West 153.88 feet,

## APPENDIX B

- (41) North 55°40'56" West 25.39 feet,  
(42) North 83°53'30" West 5.11 feet to said southeasterly line of Coombs Street; thence  
(43) along said southeasterly line of Coombs Street, North 15°30'00 East  
2400.00 feet, more or less, to the POINT OF BEGINNING.  
Containing 29.89 acres, more or less.

*For assessment purposes only. This description of land is not a legal property  
description as defined in the Subdivision Map Act and may not be used as the basis for an  
offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc.



## APPENDIX B

### **GEOGRAPHIC DESCRIPTION** **ENHANCED INFRASTRUCTURE FINANCING DISTRICT** AREA "B-3"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Tuluca Rancho and more particularly described as follows:

BEGINNING at the northwesterly corner of the Parcel D as shown on the Parcel Map of Lands of Gasser North recorded July 27, 2018 in Book 27 of Parcel Maps at Pages 88-91 inclusive, said corner being on the easterly line of the Lands of Napa Valley Wine Train, Inc. as described by deed recorded November 18, 2008 under Document Number 2008-0028850, Official Records of said Napa County; thence leaving said easterly line of the Lands of Napa Valley Wine Train, Inc., along the northerly and easterly lines of said Parcel D, the following two courses:

- (1) North  $81^{\circ}18'40''$  East 21.06 feet to a tangent curve to the right having a radius of 30.00 feet,
- (2) along said tangent curve, through a central angle of  $52^{\circ}36'00''$  for an arc distance of 27.54 feet to a non-tangent curve to the southeast, the radius point of which bears South  $72^{\circ}47'56''$  East 55.00 feet to the southwesterly line of Peatman Drive (as shown on said Parcel Map); thence along said southwesterly line the following twenty-eight courses:
  - (3) along said non-tangent curve, through a central angle of  $86^{\circ}17'35''$  for an arc distance of 82.84 feet to a reverse curve to the right having a radius of 30.00 feet,
  - (4) along said reverse curve, through a central angle of  $46^{\circ}02'35''$  for an arc distance of 24.11 feet,
  - (5) South  $23^{\circ}03'00''$  East 52.88 feet to a tangent curve to the left having a radius of 327.00 feet,
  - (6) along said tangent curve, through a central angle of  $17^{\circ}26'23''$  for an arc distance of 99.53 feet,
  - (7) South  $40^{\circ}29'23''$  East 59.46 feet to a tangent curve to the right having a radius of 373.00 feet,
  - (8) along said tangent curve, through a central angle of  $30^{\circ}23'41''$  for an arc distance of 197.87 feet to a reverse curve to the left having a radius of 577.00 feet,
  - (9) along said reverse curve, through a central angle of  $14^{\circ}59'25''$  for an arc distance of 150.96 feet to a reverse curve to the right having a radius of 50.00 feet,

## APPENDIX B

- (10) along said reverse curve, through a central angle of  $29^{\circ}15'48''$  for an arc distance of 25.54 feet to a non-tangent curve to the left, the radius point of which bears South  $85^{\circ}49'19''$  East 65.00 feet,
- (11) along said non-tangent curve, through a central angle of  $20^{\circ}19'36''$  for an arc distance of 23.06 feet to a non-tangent curve to the right, the radius point of which bears North  $82^{\circ}00'07''$  West 35.00 feet,
- (12) along said non-tangent curve, through a central angle of  $26^{\circ}32'05''$  for an arc distance of 16.21 feet,
- (13) South  $61^{\circ}28'21''$  West 6.63 feet,
- (14) South  $28^{\circ}31'39''$  East 70.00 feet,
- (15) North  $61^{\circ}28'21''$  East 6.63 feet to a tangent curve to the right having a radius of 35.00 feet,
- (16) along said tangent curve, through a central angle of  $26^{\circ}02'35''$  for an arc distance of 16.21 feet to a non-tangent curve to the left, the radius point of which bears North  $1^{\circ}59'34''$  West 65.00 feet,
- (17) along said non-tangent curve, through a central angle of  $27^{\circ}32'10''$  for an arc distance of 31.24 feet to a non-tangent curve to the right, the radius point of which bears South  $2^{\circ}35'21''$  East 65.00 feet,
- (18) along said non-tangent curve, through a central angle of  $28^{\circ}27'59''$  for an arc distance of 32.29 feet to a reverse curve to the left having a radius of 577.00 feet,
- (19) along said tangent curve, through a central angle of  $3^{\circ}30'23''$  for an arc distance of 35.31 feet,
- (20) South  $45^{\circ}07'12''$  East 36.82 feet,
- (21) South  $0^{\circ}07'12''$  East 9.67 feet,
- (22) South  $45^{\circ}07'12''$  East 133.00 feet,
- (23) South  $89^{\circ}52'48''$  West 6.21 feet to a non-tangent curve to the right, the radius point of which bears South  $53^{\circ}22'26''$  West 223.00 feet,
- (24) along said non-tangent curve, through a central angle of  $4^{\circ}47'35''$  for an arc distance of 18.65 feet,
- (25) South  $31^{\circ}49'59''$  East 13.03 feet,

## APPENDIX B

- (26) South  $78^{\circ}14'51''$  West 6.39 feet,
- (27) South  $28^{\circ}31'08''$  East 91.79 feet,
- (28) South  $31^{\circ}59'48''$  East 447.66 feet,
- (29) South  $4^{\circ}53'40''$  East 16.59 feet,
- (30) South  $46^{\circ}41'26''$  East 20.08 to the northwesterly line of Gasser Drive; thence along said northwesterly line of Gasser Drive, the following two courses:
  - (31) South  $20^{\circ}05'05''$  East 12.32 feet,
  - (32) South  $27^{\circ}34'13''$  West 130.00 feet, more or less, to the intersection with the northwesterly prolongation of the northeasterly line of the Lands of the Peter A. and Vernice H. Gasser Foundation, a California Corporation as described by deed recorded April 1, 2009 under Document Number 2009-0007675, Official Record of said Napa County; thence leaving said northwesterly line of Gasser Drive, along said northwesterly prolongation and said northeasterly line, the following three courses:
    - (33) South  $20^{\circ}56'30''$  East 264.05 feet;
    - (34) South  $55^{\circ}20'30''$  West 50.00 feet,
  - (35) South  $18^{\circ}24'30''$  East 360.16 feet to a point on the northerly line of Tulucay Creek, said point being on a non-tangent curve concave northerly, the radius point of which bears South  $25^{\circ}14'58''$  East 465.14 feet; thence along said northerly line of Tulucay Creek, the following five courses:
    - (36) along said non-tangent curve, through a central angle of  $36^{\circ}40'27''$  for an arc distance of 297.73 feet,
    - (37) North  $78^{\circ}34'31''$  West 486.05 feet,
    - (38) North  $79^{\circ}24'50''$  West 300.55 feet to a tangent curve to the left having a radius of 1177.08 feet,
    - (39) along said tangent curve, through a central angle of  $10^{\circ}23'17''$  for an arc distance of 213.41 feet;
  - (40) North  $89^{\circ}48'07''$  West 57.21 feet to said easterly line of Lands of Napa Valley Wine Train, Inc.; thence leaving said northerly line of Tulucay Creek, along said easterly line of the Lands of Napa Valley Wine Train, Inc., the following three courses:
    - (41) North  $0^{\circ}11'30''$  East 520.05 feet,

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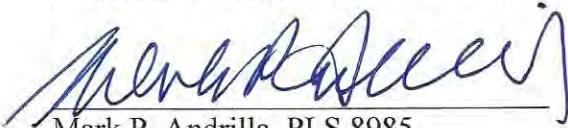
(42) North  $12^{\circ}57'47''$  East 1385.90 feet to a tangent curve to the left having a radius of 600.00 feet,

(43) along said tangent curve, through a central angle of  $24^{\circ}01'34''$  for an arc distance of 251.60 feet to the POINT OF BEGINNING.

Containing 41.10 acres, more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

Prepared by Cinquini & Passarino, Inc.



Mark P. Andrilla, PLS 8985

6.22.22

Date



## APPENDIX B

### GEOGRAPHIC DESCRIPTION ENHANCED INFRASTRUCTURE FINANCING DISTRICT AREA "C-1"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Entre Napa Rancho and being more particularly described as follows:

BEGINNING at the northwest corner of the Lands of Napa Valley Horsemen's Association, a California Corporation as described by Deed of Trust recorded December 8, 2014, under Document Number 2014-0025372, Official Records of said County of Napa, said corner being on the easterly line of the County Road known as Foster Road; thence

- 1) along the north line of said lands North 89°39' East 1276.5 feet to the northeast corner thereof, said corner also shown on the Parcel Map No. 5082, filed January 7, 1999, in Book 22 of Parcel Maps at Pages 95-96; thence
- 2) along the easterly line of said lands of Napa Valley Horsemen's Association and westerly lines of Parcels 1, 2 and 3 as shown on said Parcel Map No. 5082 South 04°53'50" East 1116.60 feet to the southwest corner of said Parcel 3; thence
- 3) along the southern line of said Parcel 3, South 89°39'00" East 433.86 feet to the western right-of-way of Golden Gate Drive as shown on said Parcel Map No.5082, said point also being the northeast corner of the lands of Judith L. Rossi as described by Quitclaim Deed recorded February 8, 2021, under Document Number 2021-0005283 Official Records of said County of Napa, said corner also shown on that certain Caltrans District 4, NAP, Route 29, P.M R9.7, Appraisal Map No. A-881-20 and said point further being the beginning of a curve concave to the west, the radial center of which bears South 87°52'27" West 1,972 feet; thence
- 4) southerly 125.18 feet along said curve through a central angle of 03°38'13"; thence
- 5) South 01°29'47" West 234.89 feet to the beginning of a curve concave to the east, having a radius of 1,030 feet; thence
- 6) southerly 6.21 feet along said curve through a central angle of 00°20'24" to the northeast corner of the lands of Judith L. Rossi as described by Quitclaim Deed recorded February 8, 2021, under Document Number 2021-0005285, Official Records of said County of Napa, said lands also shown on the Record of Survey, Map No. 435, filed in Book 5 of Surveys at Page 17, Napa County Records; thence
- 7) along the east line of said lands and along said right-of-way South 01°09'03" West 849.75 feet to the beginning of a curve concave to the east, having a radius of 2,030 feet; thence
- 8) southerly 313.56 feet along said curve through a central angle of 08°51'00"; thence

## APPENDIX B

- 9) South 07°41'57" East 214.84 feet to the beginning of a curve concave to the west, having a radius of 2,000 feet; thence
- 10) southerly 345.58 feet along said curve through a central angle of 09°54'00"; thence
- 11) South 02°12'03" West 558.40 feet to the southeast corner of said lands of Judith L. Rossi (Document Number 2021-0005283); thence
- 12) leaving said western right-of-way of said Golden Gate Drive, West 1,855 feet more or less along the southern line thereof to said eastern line of the County Road known as Foster Road hereinbefore referred to; thence
- 13) along said eastern line, North 2632.08 feet to the southwest corner of the lands of Kenneth A. Wilcoxson as described by Individual Grant Deed recorded October 22, 1999, under Document Number 1999-0033039 Official Records of said County of Napa; thence
- 14) continuing along said eastern line North 01°33' West 142.1 feet to the northwest corner of said lands of Wilcoxson; thence
- 15) continuing along said eastern line of said Foster Road and along the west line of said lands of Napa Valley Horsemen's Association, North 01°33' West 958.90 feet to the POINT OF BEGINNING.

Containing a total of 144.1 acres more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

APN's: 043-062-005, 043-062-006, 043-062-008, 043-102-001, 043-102-016.

Prepared by Cinquini & Passarino, Inc.

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Davit Can Sulam

Professional Land Surveyor No. 8224



06/22/2022

Date

## APPENDIX B

### **GEOGRAPHIC DESCRIPTION**

### **ENHANCED INFRASTRUCTURE FINANCING DISTRICT**

#### AREA "C-2"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Tuluca Rancho and being more particularly described as follows:

BEGINNING at the southeast corner of the lands of Intelsat Corporation (formerly Panamsat Corporation) as described by Third Amendment to Deed of Trust recorded January 27, 2009, under Document Number 2009-0001685, Official Records of said County of Napa, said corner also being the southeast corner of Lot "11-C" as shown on the Final Map of Napa Valley Corporate Park Unit No.1A, Map No. 4845, filed December 4, 1995, in Book 20 of Maps at Pages 30-32, Napa County Records, said point further being on the western right-of-way of Napa Valley Corporate Drive as shown on said Map No. 4845; thence

- 1) along the south line of said Lot 11-C and the south line of "Lot 11-D", the lands of Intelsat Corporation (formerly Panamsat Corporation) also described by the same deed referred hereinbefore, South  $87^{\circ}34'47''$  West 327.83 feet; thence
- 2) along the south line of said Lot 11-D and the south line of "Lot 11-E" the lands of Intelsat Corporation (formerly Panamsat Corporation) as described under Document Number 1999-0013520, Official Records of said County of Napa, North  $89^{\circ}47'08''$  West 421.05 feet; thence along the southern lines of said Lot "11-E" also shown on said Final Map, the following courses and distances,
  - 3) North  $69^{\circ}59'28''$  West 519.86 feet; thence
  - 4) North  $79^{\circ}21'20''$  West 222.27 feet; thence
  - 5) North  $59^{\circ}41'19''$  West 213.80 feet; thence
  - 6) North  $87^{\circ}22'38''$  West 321.05 feet; thence
  - 7) South  $14^{\circ}07'39''$  West 226.18 feet; thence
  - 8) South  $10^{\circ}16'42''$  West 35.00 feet to the beginning of a curve concave to the southwest, the radial center of which bears South  $10^{\circ}20'13''$  West 9,890.00 feet; thence
  - 9) westerly 83.19 feet along said curve through a central angle of  $00^{\circ}28'55''$  to the beginning of non-tangent curve concave to the east, the radial center of which bears North  $74^{\circ}50'25''$  West 3,789.80 feet, said point also being on the eastern right-of-way of Southern Pacific Rail Road; thence
  - 10) leaving said southern lines of said Lot "11-E", southerly 418.76 feet along said right-of-way and along said curve through a central angle of  $06^{\circ}19'52''$  to the north line of the lands of Napa Sanitation District as described under Volume 1023 of Official Records at Page 747 of

## APPENDIX B

said County of Napa; thence

- 11) leaving said eastern right-of-way North  $67^{\circ}56'59''$  West 61.61 feet to the western right-of-way of said Southern Pacific Rail Road, said point also being the beginning of a curve concave to the east, the radial center of which bears North  $80^{\circ}57'42''$  West 3,849.80 feet; thence
- 12) northeasterly 446.98 feet along said right-of-way and along said curve through a central angle of  $06^{\circ}39'09''$  to the beginning of a compound curve concave to the east, having a radius of 2,674.58 feet; thence
- 13) northeasterly 511.23 feet along said curve through a central angle of  $10^{\circ}57'06''$ ; thence
- 14) North  $63^{\circ}21'27''$  West 10.00 feet to the beginning of a curve concave to the east, the radial center of which bears South  $63^{\circ}21'27''$  East 2,684.58 feet; thence
- 15) northeasterly 198.91 feet along said curve through a central angle of  $04^{\circ}14'43''$ ; thence
- 16) North  $30^{\circ}53'16''$  East 90 feet more or less to the south corner of the lands of Napa Redevelopment Partners LLC as described by Corporate Grant Deed recorded September 20, 2016, under Document Number 2016-0023529, Official Records of said County of Napa, said corner also shown on that Record of Survey filed November 17, 2017, in Book 46 of Surveys at Pages 69-70, Napa County Records; thence
- 17) leaving said western right-of-way of said Southern Pacific Rail Road, and along the western lines of said lands of Napa Redevelopment Partners LLC, North  $02^{\circ}01'42''$  West 1,694.57 feet to the southwest corner of the lands of Napa Redevelopment Partners LLC as described by Corporate Grant Deed recorded September 20, 2016, under Document Number 2016-0023528, Official Records of said County of Napa; thence along the western lines of said lands,
- 18) North  $02^{\circ}01'42''$  West 785.60 feet; thence
- 19) North  $81^{\circ}18'00''$  West 76.33 feet; thence
- 20) North  $02^{\circ}01'42''$  West 284.49 feet; thence
- 21) North  $23^{\circ}03'45''$  East 276.77 feet; thence
- 22) North  $18^{\circ}49'58''$  East 251.15 feet; thence
- 23) North  $11^{\circ}58'00''$  East 221.80 feet; thence
- 24) North  $02^{\circ}12'00''$  East 286.40 feet; thence
- 25) North  $14^{\circ}54'00''$  East 79.00 feet; thence
- 26) North  $61^{\circ}08'00''$  East 188.40 feet; thence

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- 27) North 34°22'00" East 211.10 feet; thence to the westernmost corner of the lands of Napa Shop LLC., as described by Deed of Trust recorded March 31, 1989, under Volume 1647 of Official Records, Page 542 of said County of Napa, said corner also shown on Map No. 4264, filed July 5, 1989, in Book 26 of Surveys at Pages 98-102, Napa County Records; thence along western lines of said lands,
- 28) North 27°41'14" East 148.38 feet; thence
- 29) North 38°02'22" East 42.01 feet; thence
- 30) North 22°38'26" East 20.62 feet; thence
- 31) North 36°33'44" East 300.80 feet; thence
- 32) North 54°16'06" East 25.61 feet; thence
- 33) North 17°57'34" East 64.19 feet; thence
- 34) North 03°22'59" East 48.08 feet; thence
- 35) North 26°44'04" East 70.66 feet; thence
- 36) North 11°07'00" East 40.79 feet; thence
- 37) North 27°02'22" East 39.36 feet; thence
- 38) North 19°50'47" West 29.73 feet; thence
- 39) North 54°55'18" West 50.22 feet; thence
- 40) North 84°22'59" West 50.25 feet; thence
- 41) North 27°04'47" West 79.61 feet; thence
- 42) North 57°48'10" East 128.57 feet; thence
- 43) North 42°02'37" East 88.19 feet to the western right-of-way of said Southern Pacific Rail Road; thence
- 44) North 46°18'31" East 98 feet more or less to the eastern right-of-way thereof; thence
- 45) along said right-of-way South 397.66 feet to the northwest corner of the lands of Benson Kaiser Road LLC, as described by Grant Deed recorded September 10, 2008, under Document Number 2008-0022914, Official Records of said County of Napa; thence
- 46) along the north line of said lands North 62°31'00" East 550.27 feet to the northeast corner

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of said lands; thence

- 47) along the east line of said lands South  $03^{\circ}38'00''$  East 65.59 feet to the northwest corner of the lands of Napa Shop LLC, as described by Grant Deed recorded January 06, 2012, under Document Number 2012-0000403, Official Records of said County of Napa, said lands also shown on Map No. 2305, filed December 8, 1972, in Book 18 of Surveys at Page 22, Napa County Records; thence
- 48) along the north line of said lands North  $62^{\circ}31'00''$  East 653.66 feet to the beginning of a tangent curve concave to the southwest, having a radius of 12.58 feet; thence along the eastern lines of said lands,
- 49) southeasterly 32.56 feet along said curve through a central angle of  $148^{\circ}17'30''$  to the beginning of a reverse curve concave to the southeast, having a radius of 557.93 feet; thence
- 50) southerly 300.00 feet along said curve through a central angle of  $30^{\circ}48'30''$ ; thence
- 51) South 726.69 feet to the southwest corner of said lands, said corner also being on the northern right-of-way of Kaiser Road as shown on said Map No. 2305; thence
- 52) leaving said eastern lines of said lands of Napa Shop LLC, South 60 feet more or less to the southern right-of-way of said Kaiser Road, said point also being the northeast corner of the lands of Napa Redevelopment Partners LLC, hereinbefore referred to as in Document Number 2016-0023528; thence
- 53) along the east line thereof and the east line of the lands of Napa Redevelopment Partners LLC, as described by Corporate Grant Deed recorded September 20, 2016, under Document Number 2016-0023530, Official Records of said County of Napa, South 3,562.83 feet to the southeast corner thereof; thence
- 54) along the south line thereof, South  $83^{\circ}10'26''$  West 240.93 feet to the northeast corner of the lands of Napa Redevelopment Partners LLC, as described by Grant Deed recorded October 26, 2007, under Document Number 2007-0034633, Official Records of said County of Napa, said corner also being the northeast corner of Lot "11-A" as shown on aforementioned Final Map of Napa Valley Corporate Park Unit No.1A, Map No. 4845, filed December 4, 1995, in Book 20 of Maps at Pages 30-32, Napa County Records; thence
- 55) along the east line of said Lot "11-A" South  $18^{\circ}34'53''$  East 485.24 feet to a point on the northern right-of-way Pinot Noir Court as shown on said Map No.4845, commonly known as "Anselmo Court", said point also being the beginning of a curve concave to the south, the radial center of which bears South  $12^{\circ}09'34''$  West 332.00 feet; thence along said right-of-way of "Anselmo Court",
- 56) westerly 110.01 feet along said curve through a central angle of  $18^{\circ}59'08''$ ; thence
- 57) South  $83^{\circ}10'26''$  West 295.93 feet to the beginning of a curve concave to the northeast, having a radius of 90.00 feet; thence

## APPENDIX B

- 58) northwesterly 86.33 feet along said curve through a central angle of  $57^{\circ}57'25''$  to the beginning of a reverse curve concave to the east, having a radius of 65.00 feet; thence
- 59) northwesterly, southerly, and northeasterly 266.55 feet along said curve through a central angle of  $234^{\circ}57'25''$ ; thence
- 60) North  $83^{\circ}10'26''$  East 422.83 feet to the beginning of a curve concave to the southwest, having a radius of 268.00 feet; thence
- 61) southeasterly 181.58 feet along said curve through a central angle of  $38^{\circ}49'13''$ ; thence
- 62) South  $58^{\circ}00'21''$  East 108.71 feet to the beginning of a curve concave to the west, having a radius of 30.00 feet; thence
- 63) southerly 45.40 feet along said curve through a central angle of  $86^{\circ}42'10''$  to a point on said western right-of-way of said Napa Valley Corporate Drive as shown on said Map No. 4845, said point also being the beginning of a reverse curve concave to the east, having a radius of 1,048.00 feet; thence
- 64) southerly 385.00 feet along said curve and along said right-of-way, through a central angle of  $21^{\circ}02'55''$ ; thence continue along said right-of-way,
- 65) North  $88^{\circ}42'40''$  West 8.44 feet; thence
- 66) South  $45^{\circ}57'33''$  West 42.18 feet; thence
- 67) South  $21^{\circ}24'56''$  East 97.56 feet and thence
- 68) South  $01^{\circ}17'20''$  West 270.00 feet to the POINT OF BEGINNING.

Containing a total of 237.2 acres more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

APN's: 046-370-001, -003, -004, -020; 046-400-007, -027, -028, -029, -054, -055; 046-412-006, -007; 046-630-004, -005, -006, -007, -008.

Prepared by Cinquini & Passarino, Inc.

Davit Can Sulam

Professional Land Surveyor No. 8224



06/23/2022

Date

Cinquini & Passarino, Inc.  
1804 Soscol Avenue, Suite 202  
Napa, CA 94559

Page 5 of 5

CPI No.: 9790-22  
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[www.cinquinipassarino.com](http://www.cinquinipassarino.com)

## APPENDIX B

### GEOGRAPHIC DESCRIPTION ENHANCED INFRASTRUCTURE FINANCING DISTRICT

#### AREA "C-3"

All that certain real property, situate in the City of Napa, County of Napa, State of California, being a portion of the Tuluca Rancho and being more particularly described as follows:

BEGINNING at the northeast corner of the lands of PHG Napa, LLC, a Delaware limited liability company, as described by Grant Deed recorded April 24, 2017, under Document Number 2017-0009371, Official Records of said County of Napa, said lands also shown as "Parcel 9B" on Map No. 4119, filed February 29, 1988, in Book 16 of Parcel Maps at Page 5, Napa County Records, said corner also being on the western right-of-way of State Highway 221 as shown on said Map No. 4119; thence along the exterior lines of said "Parcel 9B",

- 1) South  $12^{\circ}13'06''$  East 481.77 feet to the beginning of a curve concave to the northwest, having a radius of 30.00 feet; thence
- 2) southeasterly 44.52 feet along said curve through a central angle of  $85^{\circ}01'55''$ ; thence
- 3) South  $72^{\circ}48'49''$  West 415.28 feet to the southwest corner of said "Parcel 9B"; thence leaving said exterior lines,
- 4) North  $17^{\circ}11'11''$  West 57.30 feet; thence
- 5) North  $07^{\circ}45'41''$  West 82.08 feet; thence
- 6) North  $17^{\circ}11'11''$  West 388.10 feet to the northwest corner of said "Parcel 9B", said point also being on the southern line of the lands of Trinitas Realty, LLC described as "Tract Two" by Grant Deed recorded August 03, 2015, under Document Number 2015-0019850, Official Records of said County of Napa, said lands also shown as "Lot 8D" on Map No. 4763, filed August 29, 1994 in Book 20 of Parcel Maps at Page 46, Napa County Records; thence along said southern line,
- 7) South  $75^{\circ}06'45''$  West 58.74 feet; thence
- 8) South  $82^{\circ}48'45''$  West 27.46 feet to the southeast corner of "Lot 8B" as shown on said Map No. 4763; thence along the east line of said "Lot 8B"
- 9) North  $07^{\circ}11'15''$  West 206.00 feet to the southeast corner of the lands of Trinitas Realty, LLC described by Grant Deed recorded August 03, 2015, under Document Number 2015-0019851, Official Records of said County of Napa, said lands also shown as "Lot 8C" on said Map No. 4763; thence along the south line of said "Lot 8C",
- 10) South  $82^{\circ}48'45''$  West 371.03 feet to the southwest corner of said "Lot 8C", said corner also being on the eastern right-of-way of Napa Valley Corporate Drive as shown on said

## APPENDIX B

Map No. 4763, said corner further being the beginning of a curve concave to the east, the radial bearing of which bears North 85°14'45" East 4,852.00 feet; thence

- 11) northerly 402.62 feet along the west line of said "Lot 8C" and the west line of Lot 7 as shown on Map No. 3702, filed February 29, 1984, in Book 13 of Maps at Pages 96-100, Napa County Records, and along said right-of-way, through a central angle of 04°45'15" to the beginning of a curve concave to the east, having a radius of 1,952.00 feet; thence
- 12) northerly 264.77 feet along said west line of Lot 7 through a central angle of 07°46'17" to the beginning of a curve concave to the southeast, having a radius of 30.00 feet; thence along the north lines of said Lot 7,
- 13) easterly 48.09 feet along said curve through a central angle of 91°50'55"; thence
- 14) South 80°22'48" East 249.45 feet to the beginning of a curve concave to the north, having a radius of 532.00 feet; thence
- 15) easterly 172.03 feet along said curve through a central angle of 18°31'39" to the beginning of a reverse curve having a radius of 90.00 feet; thence
- 16) southeasterly 59.82 feet along said curve through a central angle of 38°05'06" to the beginning of a reverse curve having a radius of 59.50 feet; thence
- 17) easterly 102.39 feet along said curve through a central angle of 98°35'34"; thence
- 18) North 81°05'33" East 183.31 feet to the northeast corner of said Lot 7, said corner also being on the western right-of-way of State Highway 221 as shown on said Map No. 3702, said corner further being the beginning of a curve concave to the east, the radial center of which bears North 83°04'12" East 1010.39 feet; thence
- 19) southerly 93.26 feet along said curve and along said right-of-way through a central angle of 05°17'18" and thence
- 20) South 12°13'06" East 659.29 feet to the POINT OF BEGINNING.

Containing a total of 19.7 acres more or less.

*For assessment purposes only. This description of land is not a legal property description as defined in the Subdivision Map Act and may not be used as the basis for an offer for sale of the land described.*

APN's: 046-610-009, -011, -019 and -020

## APPENDIX B

Prepared by Cinquini & Passarino, Inc.

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Davit Can Sulam

Professional Land Surveyor No. 8224



06/23/2022

Date

## Appendix C

DRAFT

### Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	0 2021-2022	1 2022	2 2023	3 2024	4 2025	5 2026	6 2027	7 2028	8 2029	
<b>New Development</b>											
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069		190 units \$64,244,700	183 units \$63,115,346	408 units \$143,530,504	190 units \$68,176,990	190 units \$69,540,529	\$0	\$0	\$0	
Affordable Housing \$0 per unit	189 units \$0		69 units \$0	60 units \$0	60 units \$0	\$0	\$0	\$0	\$0	\$0	
Hotel \$275,000 per room	1,337 rooms \$403,815,765		100 units \$28,611,000	100 units \$29,183,220	392 units \$116,686,187	350 units \$106,267,777	336 units \$104,057,408	\$0	\$19,010,173	\$0	
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074		97,000 SF \$33,807,798	89,214 SF \$31,715,995	79,800 SF \$28,936,659	30,000 SF \$11,096,012	25,000 SF \$9,431,610	\$0	\$0	\$0	
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809		\$0	\$0	\$0	100,000 SF \$24,841,818	75,000 SF \$19,003,991	\$0	\$0	\$0	
Office \$295 PSF	29,878 SF \$9,446,651			15,000 SF \$4,695,845	14,878 SF \$4,750,806	\$0	\$0	\$0	\$0	\$0	
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>		<b>\$126,663,498</b>	<b>\$128,710,406</b>	<b>\$293,904,156</b>	<b>\$210,382,597</b>	<b>\$202,033,538</b>	<b>\$0</b>	<b>\$19,010,173</b>	<b>\$0</b>	
<b>Total Assessed Value</b>		<b>\$1,339,531,177</b>	<b>\$1,492,985,299</b>	<b>\$1,651,555,410</b>	<b>\$1,978,490,674</b>	<b>\$2,228,443,085</b>	<b>\$2,475,045,485</b>	<b>\$2,524,546,394</b>	<b>\$2,594,047,496</b>	<b>\$2,645,928,446</b>	
<b>Incremental AV</b>			<b>\$153,454,122</b>	<b>\$312,024,233</b>	<b>\$638,959,497</b>	<b>\$888,911,908</b>	<b>\$1,135,514,307</b>	<b>\$1,185,015,217</b>	<b>\$1,254,516,319</b>	<b>\$1,306,397,268</b>	
<b>Total tax increment @ 1%</b>			<b>\$1,534,541</b>	<b>\$3,120,242</b>	<b>\$6,389,595</b>	<b>\$8,889,119</b>	<b>\$11,355,143</b>	<b>\$11,850,152</b>	<b>\$12,545,163</b>	<b>\$13,063,973</b>	
<b>City AB8 Share Available*</b>	17.81%	<b>\$223,814,176</b>		<b>\$273,302</b>	<b>\$555,715</b>	<b>\$1,137,987</b>	<b>\$1,583,152</b>	<b>\$2,022,351</b>	<b>\$2,110,512</b>	<b>\$2,234,294</b>	<b>\$2,326,694</b>
Percent Allocated to EIFD	50.0%	<b>\$111,907,088</b>		<b>\$136,651</b>	<b>\$277,858</b>	<b>\$568,993</b>	<b>\$791,576</b>	<b>\$1,011,175</b>	<b>\$1,055,256</b>	<b>\$1,117,147</b>	<b>\$1,163,347</b>
<b>City MVLF Share Equivalent Available</b>	6.84%	<b>\$86,007,949</b>		<b>\$105,025</b>	<b>\$213,552</b>	<b>\$437,309</b>	<b>\$608,378</b>	<b>\$777,155</b>	<b>\$811,034</b>	<b>\$858,601</b>	<b>\$894,108</b>
Percent Allocated to EIFD	50.0%	<b>\$43,003,975</b>		<b>\$52,513</b>	<b>\$106,776</b>	<b>\$218,654</b>	<b>\$304,189</b>	<b>\$388,577</b>	<b>\$405,517</b>	<b>\$429,300</b>	<b>\$447,054</b>
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>		<b>\$189,163</b>	<b>\$384,633</b>	<b>\$787,648</b>	<b>\$1,095,765</b>	<b>\$1,399,753</b>	<b>\$1,460,773</b>	<b>\$1,546,447</b>	<b>\$1,610,401</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	9 2030	10 2031	11 2032	12 2033	13 2034	14 2035	15 2036	16 2037	17 2038
<b>New Development</b>										
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing \$0 per unit	189 units \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotel \$275,000 per room	1,337 rooms \$403,815,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office \$295 PSF	29,878 SF \$9,446,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>	<b>\$0</b>								
<b>Total Assessed Value</b>		<b>\$2,698,847,015</b>	<b>\$2,752,823,955</b>	<b>\$2,807,880,434</b>	<b>\$2,864,038,043</b>	<b>\$2,921,318,803</b>	<b>\$2,979,745,180</b>	<b>\$3,039,340,083</b>	<b>\$3,100,126,885</b>	<b>\$3,162,129,422</b>
<b>Incremental AV</b>		<b>\$1,359,315,837</b>	<b>\$1,413,292,778</b>	<b>\$1,468,349,257</b>	<b>\$1,524,506,865</b>	<b>\$1,581,787,626</b>	<b>\$1,640,214,002</b>	<b>\$1,699,808,906</b>	<b>\$1,760,595,708</b>	<b>\$1,822,598,245</b>
<b>Total tax increment @ 1%</b>		<b>\$13,593,158</b>	<b>\$14,132,928</b>	<b>\$14,683,493</b>	<b>\$15,245,069</b>	<b>\$15,817,876</b>	<b>\$16,402,140</b>	<b>\$16,998,089</b>	<b>\$17,605,957</b>	<b>\$18,225,982</b>
<b>City AB8 Share Available*</b>	17.81%	<b>\$223,814,176</b>	<b>\$2,420,942</b>	<b>\$2,517,074</b>	<b>\$2,615,130</b>	<b>\$2,715,147</b>	<b>\$2,817,164</b>	<b>\$2,921,221</b>	<b>\$3,027,360</b>	<b>\$3,135,621</b>
Percent Allocated to EIFD	50.0%	<b>\$111,907,088</b>	<b>\$1,210,471</b>	<b>\$1,258,537</b>	<b>\$1,307,565</b>	<b>\$1,357,573</b>	<b>\$1,408,582</b>	<b>\$1,460,611</b>	<b>\$1,513,680</b>	<b>\$1,567,810</b>
<b>City MVLF Share Equivalent Available</b>	6.84%	<b>\$86,007,949</b>	<b>\$930,326</b>	<b>\$967,269</b>	<b>\$1,004,950</b>	<b>\$1,043,384</b>	<b>\$1,082,588</b>	<b>\$1,122,575</b>	<b>\$1,163,362</b>	<b>\$1,204,965</b>
Percent Allocated to EIFD	50.0%	<b>\$43,003,975</b>	<b>\$465,163</b>	<b>\$483,634</b>	<b>\$502,475</b>	<b>\$521,692</b>	<b>\$541,294</b>	<b>\$561,288</b>	<b>\$581,681</b>	<b>\$602,483</b>
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>	<b>\$1,675,634</b>	<b>\$1,742,171</b>	<b>\$1,810,040</b>	<b>\$1,879,266</b>	<b>\$1,949,876</b>	<b>\$2,021,898</b>	<b>\$2,095,361</b>	<b>\$2,170,293</b>
										<b>\$2,246,724</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	18 2039	19 2040	20 2041	21 2042	22 2043	23 2044	24 2045	25 2046	26 2047
<b>New Development</b>										
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing \$0 per unit	189 units \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotel \$275,000 per room	1,337 rooms \$403,815,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office \$295 PSF	29,878 SF \$9,446,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>	<b>\$0</b>								
<b>Total Assessed Value</b>		<b>\$3,225,372,011</b>	<b>\$3,289,879,451</b>	<b>\$3,355,677,040</b>	<b>\$3,422,790,581</b>	<b>\$3,491,246,393</b>	<b>\$3,561,071,320</b>	<b>\$3,632,292,747</b>	<b>\$3,704,938,602</b>	<b>\$3,779,037,374</b>
<b>Incremental AV</b>		<b>\$1,885,840,834</b>	<b>\$1,950,348,274</b>	<b>\$2,016,145,863</b>	<b>\$2,083,259,404</b>	<b>\$2,151,715,215</b>	<b>\$2,221,540,143</b>	<b>\$2,292,761,570</b>	<b>\$2,365,407,425</b>	<b>\$2,439,506,197</b>
<b>Total tax increment @ 1%</b>		<b>\$18,858,408</b>	<b>\$19,503,483</b>	<b>\$20,161,459</b>	<b>\$20,832,594</b>	<b>\$21,517,152</b>	<b>\$22,215,401</b>	<b>\$22,927,616</b>	<b>\$23,654,074</b>	<b>\$24,395,062</b>
<b>City AB8 Share Available*</b>	17.81%	<b>\$223,814,176</b>	<b>\$3,358,683</b>	<b>\$3,473,570</b>	<b>\$3,590,756</b>	<b>\$3,710,285</b>	<b>\$3,832,205</b>	<b>\$3,956,563</b>	<b>\$4,083,408</b>	<b>\$4,212,791</b>
Percent Allocated to EIFD	50.0%	<b>\$111,907,088</b>	<b>\$1,679,341</b>	<b>\$1,736,785</b>	<b>\$1,795,378</b>	<b>\$1,855,142</b>	<b>\$1,916,102</b>	<b>\$1,978,281</b>	<b>\$2,041,704</b>	<b>\$2,106,395</b>
<b>City MVLF Share Equivalent Available</b>	6.84%	<b>\$86,007,949</b>	<b>\$1,290,684</b>	<b>\$1,334,833</b>	<b>\$1,379,866</b>	<b>\$1,425,799</b>	<b>\$1,472,651</b>	<b>\$1,520,439</b>	<b>\$1,569,184</b>	<b>\$1,618,903</b>
Percent Allocated to EIFD	50.0%	<b>\$43,003,975</b>	<b>\$645,342</b>	<b>\$667,417</b>	<b>\$689,933</b>	<b>\$712,899</b>	<b>\$736,325</b>	<b>\$760,220</b>	<b>\$784,592</b>	<b>\$809,452</b>
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>	<b>\$2,324,683</b>	<b>\$2,404,202</b>	<b>\$2,485,311</b>	<b>\$2,568,042</b>	<b>\$2,652,428</b>	<b>\$2,738,501</b>	<b>\$2,826,296</b>	<b>\$2,915,847</b>
										<b>\$3,007,189</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	27 2048	28 2049	29 2050	30 2051	31 2052	32 2053	33 2054	34 2055	35 2056
<b>New Development</b>										
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing \$0 per unit	189 units \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotel \$275,000 per room	1,337 rooms \$403,815,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office \$295 PSF	29,878 SF \$9,446,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Assessed Value</b>		\$3,854,618,121	\$3,931,710,484	\$4,010,344,693	\$4,090,551,587	\$4,172,362,619	\$4,255,809,871	\$4,340,926,069	\$4,427,744,590	\$4,516,299,482
<b>Incremental AV</b>		\$2,515,086,944	\$2,592,179,307	\$2,670,813,516	\$2,751,020,410	\$2,832,831,442	\$2,916,278,694	\$3,001,394,892	\$3,088,213,413	\$3,176,768,305
<b>Total tax increment @ 1%</b>		\$25,150,869	\$25,921,793	\$26,708,135	\$27,510,204	\$28,328,314	\$29,162,787	\$30,013,949	\$30,882,134	\$31,767,683
<b>City AB8 Share Available*</b>	17.81%	\$223,814,176	\$4,479,370	\$4,616,671	\$4,756,719	\$4,899,567	\$5,045,273	\$5,193,892	\$5,345,484	\$5,500,108
Percent Allocated to EIFD	50.0%	\$111,907,088	\$2,239,685	\$2,308,336	\$2,378,359	\$2,449,784	\$2,522,636	\$2,596,946	\$2,672,742	\$2,750,054
<b>City MVLF Share Equivalent Available</b>	6.84%	\$86,007,949	\$1,721,345	\$1,774,108	\$1,827,925	\$1,882,820	\$1,938,812	\$1,995,924	\$2,054,178	\$2,113,597
Percent Allocated to EIFD	50.0%	\$43,003,975	\$860,673	\$887,054	\$913,963	\$941,410	\$969,406	\$997,962	\$1,027,089	\$1,056,799
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>	<b>\$3,100,357</b>	<b>\$3,195,389</b>	<b>\$3,292,322</b>	<b>\$3,391,194</b>	<b>\$3,492,042</b>	<b>\$3,594,908</b>	<b>\$3,699,831</b>	<b>\$3,806,853</b>
										<b>\$3,916,015</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	36 2057	37 2058	38 2059	39 2060	40 2061	41 2062	42 2063	43 2064	44 2065
<b>New Development</b>										
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing \$0 per unit	189 units \$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotel \$275,000 per room	1,337 rooms \$403,815,765	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Office \$295 PSF	29,878 SF \$9,446,651	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>	<b>\$0</b>								
<b>Total Assessed Value</b>		<b>\$4,606,625,472</b>	<b>\$4,698,757,981</b>	<b>\$4,792,733,141</b>	<b>\$4,888,587,804</b>	<b>\$4,986,359,560</b>	<b>\$5,086,086,751</b>	<b>\$5,187,808,486</b>	<b>\$5,291,564,656</b>	<b>\$5,397,395,949</b>
<b>Incremental AV</b>		<b>\$3,267,094,294</b>	<b>\$3,359,226,804</b>	<b>\$3,453,201,963</b>	<b>\$3,549,056,626</b>	<b>\$3,646,828,382</b>	<b>\$3,746,555,574</b>	<b>\$3,848,277,309</b>	<b>\$3,952,033,478</b>	<b>\$4,057,864,771</b>
<b>Total tax increment @ 1%</b>		<b>\$32,670,943</b>	<b>\$33,592,268</b>	<b>\$34,532,020</b>	<b>\$35,490,566</b>	<b>\$36,468,284</b>	<b>\$37,465,556</b>	<b>\$38,482,773</b>	<b>\$39,520,335</b>	<b>\$40,578,648</b>
<b>City AB8 Share Available*</b>	17.81%	<b>\$223,814,176</b>	<b>\$5,818,695</b>	<b>\$5,982,783</b>	<b>\$6,150,153</b>	<b>\$6,320,870</b>	<b>\$6,495,001</b>	<b>\$6,672,615</b>	<b>\$6,853,782</b>	<b>\$7,038,572</b>
Percent Allocated to EIFD	50.0%	<b>\$111,907,088</b>	<b>\$2,909,347</b>	<b>\$2,991,391</b>	<b>\$3,075,076</b>	<b>\$3,160,435</b>	<b>\$3,247,501</b>	<b>\$3,336,308</b>	<b>\$3,426,891</b>	<b>\$3,519,286</b>
<b>City MVLF Share Equivalent Available</b>	6.84%	<b>\$86,007,949</b>	<b>\$2,236,025</b>	<b>\$2,299,081</b>	<b>\$2,363,398</b>	<b>\$2,429,002</b>	<b>\$2,495,918</b>	<b>\$2,564,172</b>	<b>\$2,633,791</b>	<b>\$2,704,802</b>
Percent Allocated to EIFD	50.0%	<b>\$43,003,975</b>	<b>\$1,118,012</b>	<b>\$1,149,540</b>	<b>\$1,181,699</b>	<b>\$1,214,501</b>	<b>\$1,247,959</b>	<b>\$1,282,086</b>	<b>\$1,316,895</b>	<b>\$1,352,401</b>
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>	<b>\$4,027,360</b>	<b>\$4,140,932</b>	<b>\$4,256,775</b>	<b>\$4,374,936</b>	<b>\$4,495,459</b>	<b>\$4,618,394</b>	<b>\$4,743,786</b>	<b>\$4,871,687</b>
										<b>\$5,002,146</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Appendix C

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### Napa EIFD - Projected Tax Increment Revenue Analysis

	Total	45 2066	46 2067	47 2068	48 2069	49 2070	50 2071
<b>New Development</b>							
Market-Rate Residential \$325,000 per unit	1,161 units \$408,608,069	\$0	\$0	\$0	\$0	\$0	\$0
Affordable Housing \$0 per unit	189 units \$0	\$0	\$0	\$0	\$0	\$0	\$0
Hotel \$275,000 per room	1,337 rooms \$403,815,765	\$0	\$0	\$0	\$0	\$0	\$0
Commercial / Retail \$335 PSF	321,014 SF \$114,988,074	\$0	\$0	\$0	\$0	\$0	\$0
R&D / Industrial \$225 PSF	175,000 SF \$43,845,809	\$0	\$0	\$0	\$0	\$0	\$0
Office \$295 PSF	29,878 SF \$9,446,651	\$0	\$0	\$0	\$0	\$0	\$0
<b>Subtotal Value Add</b>	<b>\$980,704,368</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Total Assessed Value</b>		<b>\$5,505,343,868</b>	<b>\$5,615,450,745</b>	<b>\$5,727,759,760</b>	<b>\$5,842,314,955</b>	<b>\$5,959,161,254</b>	<b>\$6,078,344,479</b>
<b>Incremental AV</b>		<b>\$4,165,812,690</b>	<b>\$4,275,919,568</b>	<b>\$4,388,228,583</b>	<b>\$4,502,783,778</b>	<b>\$4,619,630,077</b>	<b>\$4,738,813,302</b>
<b>Total tax increment @ 1%</b>		<b>\$41,658,127</b>	<b>\$42,759,196</b>	<b>\$43,882,286</b>	<b>\$45,027,838</b>	<b>\$46,196,301</b>	<b>\$47,388,133</b>
<b>City AB8 Share Available*</b>	17.81%	\$223,814,176	\$7,419,312	\$7,615,413	\$7,815,435	\$8,019,458	\$8,227,561
Percent Allocated to EIFD	50.0%	\$111,907,088	\$3,709,656	\$3,807,706	\$3,907,718	\$4,009,729	\$4,113,781
<b>City MVLF Share Equivalent Available</b>	6.84%	\$86,007,949	\$2,851,115	\$2,926,473	\$3,003,338	\$3,081,740	\$3,161,711
Percent Allocated to EIFD	50.0%	\$43,003,975	\$1,425,557	\$1,463,236	\$1,501,669	\$1,540,870	\$1,580,855
<b>Total Revenues Allocated to EIFD</b>		<b>\$154,911,062</b>	<b>\$5,135,213</b>	<b>\$5,270,943</b>	<b>\$5,409,386</b>	<b>\$5,550,599</b>	<b>\$5,694,636</b>
							<b>\$5,841,554</b>

\* Tax Rate Area (TRA) weighted average within EIFD



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## Napa EIFD - Fiscal Impact Analysis

## Overview of Fiscal Impacts

	Annual (Stabilized Year 20)	Year 0-50 Nominal Total	Year 0-50 Present Value @ 3.0%
<b>City of Napa</b>			
Estimated Fiscal Revenues (Net of Allocation of TI to EIFD)	\$20,321,200	\$1,265,675,400	\$516,407,100
Estimated Fiscal Expenditures	\$6,896,300	\$435,793,500	\$178,184,500
<b>Estimated Net Fiscal Impact to City</b>	<b>\$13,424,900</b>	<b>\$829,881,900</b>	<b>\$338,222,600</b>

## Key Land Use Assumptions (Stabilized Year 20)

Project Component	
Market-Rate Residential	1,161 DU
Affordable Housing	189 DU
Hotel	1,337 rooms
Commercial / Retail	321,014 SF
R&D / Industrial	175,000 SF
Office	29,878 SF

Notes:

Estimated impacts upon Project build-out & stabilization in Year 20 (estimated in 2041-2042)

Assumes installation of necessary public infrastructure

Values in 2021 dollars



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Summary of Estimated Fiscal Impacts to City*****Stabilized***

	Year 5	Year 10	Year 20	Year 30	Year 40	Year 50	Stabilized Escalation Rate	Year 0-50 Nominal Total	Year 0-50 Present Value @ 3.0%
	2026	2031	2041	2051	2061	2071			
<b>City of Napa Revenues</b>									
Property Tax	\$1,839,000	\$2,069,100	\$2,522,300	\$3,074,670	\$3,748,005	\$4,568,797	2.0%	\$142,375,700	\$61,180,800
Property Tax Allocation to EIFD	(\$919,500)	(\$1,034,600)	(\$1,261,100)	(\$1,537,274)	(\$1,873,928)	(\$2,284,308)	2.0%	(\$71,185,700)	(\$30,589,700)
Property Tax In-Lieu of MVLF	\$668,400	\$751,500	\$916,000	\$1,116,599	\$1,361,128	\$1,659,207	2.0%	\$51,713,400	\$22,225,500
Property Tax In-Lieu of MVLF Allocation to EIFD	(\$334,200)	(\$375,750)	(\$458,000)	(\$558,299)	(\$680,564)	(\$829,604)	2.0%	(\$25,856,700)	(\$11,112,700)
Property Transfer Tax	\$26,900	\$30,200	\$36,800	\$44,859	\$54,683	\$66,658	2.0%	\$2,077,700	\$893,000
Sales and Use Tax - Direct / On-Site	\$1,156,400	\$1,340,600	\$1,801,700	\$2,421,334	\$3,254,071	\$4,373,199	3.0%	\$114,461,300	\$47,101,200
Sales and Use Tax - Indirect / Off-Site	\$465,100	\$549,400	\$738,400	\$992,348	\$1,333,633	\$1,792,291	3.0%	\$46,537,400	\$18,968,700
Transient Occupancy Tax (TOT)	\$8,882,100	\$10,772,100	\$14,476,900	\$19,455,743	\$26,146,892	\$35,139,236	3.0%	\$907,786,300	\$367,798,800
Business Licenses	\$244,700	\$290,100	\$389,900	\$523,993	\$704,203	\$946,390	3.0%	\$24,572,800	\$10,016,200
Other Taxes	\$131,900	\$153,700	\$206,500	\$277,519	\$372,962	\$501,230	3.0%	\$13,049,000	\$5,335,200
Licenses and Permits	\$127,500	\$148,500	\$199,600	\$268,246	\$360,500	\$484,482	3.0%	\$12,612,700	\$5,156,700
Charges for Services	\$271,700	\$316,600	\$425,500	\$571,836	\$768,500	\$1,032,800	3.0%	\$26,886,900	\$10,992,600
Intergovernmental	\$33,400	\$38,900	\$52,300	\$70,287	\$94,460	\$126,946	3.0%	\$3,304,500	\$1,351,000
Investment Earnings	\$11,700	\$13,700	\$18,300	\$24,594	\$33,052	\$44,419	3.0%	\$1,157,100	\$473,300
Miscellaneous Revenues	\$12,100	\$14,200	\$19,000	\$25,534	\$34,316	\$46,118	3.0%	\$1,200,800	\$491,000
Transfers In / Other Financing Sources	\$151,400	\$176,400	\$237,100	\$318,643	\$428,229	\$575,504	3.0%	\$14,982,200	\$6,125,500
<b>Estimated Total Revenues</b>	<b>\$12,768,600</b>	<b>\$15,254,650</b>	<b>\$20,321,200</b>	<b>\$27,090,631</b>	<b>\$36,140,140</b>	<b>\$48,243,364</b>		<b>\$1,265,675,400</b>	<b>\$516,407,100</b>
<b>City of Napa Expenditures</b>									
Police	\$1,399,100	\$1,630,500	\$2,191,200	\$2,944,790	\$3,957,551	\$5,318,618	3.0%	\$138,458,700	\$56,608,000
Fire	\$874,400	\$1,018,900	\$1,369,400	\$1,840,359	\$2,473,289	\$3,323,893	3.0%	\$86,530,000	\$35,377,200
Public Works	\$622,100	\$724,900	\$974,200	\$1,309,243	\$1,759,514	\$2,364,639	3.0%	\$61,558,800	\$25,168,200
Parks & Recreation	\$344,600	\$399,500	\$536,800	\$721,414	\$969,521	\$1,302,954	3.0%	\$33,947,100	\$13,892,000
Finance	\$338,000	\$393,900	\$529,300	\$711,335	\$955,975	\$1,284,750	3.0%	\$33,445,800	\$13,674,200
General Government	\$313,000	\$364,800	\$490,200	\$658,788	\$885,356	\$1,189,844	3.0%	\$30,975,100	\$12,664,100
CDD	\$273,900	\$319,200	\$429,000	\$576,540	\$774,822	\$1,041,296	3.0%	\$27,107,700	\$11,082,800
City Manager	\$66,900	\$77,900	\$104,700	\$140,708	\$189,100	\$254,134	3.0%	\$6,616,000	\$2,705,000
Human Resources	\$60,900	\$71,000	\$95,400	\$128,210	\$172,303	\$231,561	3.0%	\$6,028,500	\$2,464,800
City Attorney	\$54,700	\$63,700	\$85,700	\$115,174	\$154,784	\$208,016	3.0%	\$5,414,500	\$2,213,500
City Clerk	\$43,500	\$50,700	\$68,200	\$91,655	\$123,177	\$165,539	3.0%	\$4,308,800	\$1,761,400
City Council	\$14,200	\$16,500	\$22,200	\$29,835	\$40,096	\$53,885	3.0%	\$1,402,500	\$573,300
<b>Estimated Total Expenditures</b>	<b>\$4,405,300</b>	<b>\$5,131,500</b>	<b>\$6,896,300</b>	<b>\$9,268,051</b>	<b>\$12,455,485</b>	<b>\$16,739,130</b>		<b>\$435,793,500</b>	<b>\$178,184,500</b>
<b>Estimated Annual Net Fiscal Impact</b>	<b>\$8,363,300</b>	<b>\$10,123,150</b>	<b>\$13,424,900</b>	<b>\$17,822,580</b>	<b>\$23,684,655</b>	<b>\$31,504,234</b>		<b>\$829,881,900</b>	<b>\$338,222,600</b>

## Notes:

Estimated impacts upon Project build-out &amp; stabilization in Year 20 (estimated in 2041-2042)

Assumes installation of necessary public infrastructure

Values in 2021 dollars

Select years shown for illustration



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## Napa EIFD - Fiscal Impact Analysis

## Project Description

<b>Project Component</b>	<i>Year 5</i>	<i>Year 10</i>	<i>Year 20</i>	
	<b>2026</b>	<b>2031</b>	<b>2041</b>	
Market Rate Residential	1,161 DU	1,161 DU	1,161 DU	
Affordable Housing	189 DU	189 DU	189 DU	
<b>Total Residential Dwelling Units</b>	<b>1,350 DU</b>	<b>1,350 DU</b>	<b>1,350 DU</b>	
Hotel	1,278 rooms	1,337 rooms	1,337 rooms	
Office	29,878 SF	29,878 SF	29,878 SF	
Commercial / Retail	321,014 SF	321,014 SF	321,014 SF	
R&D / Industrial	175,000 SF	175,000 SF	175,000 SF	
<b>Total Non-Residential SF</b>	<b>525,892 SF</b>	<b>525,892 SF</b>	<b>525,892 SF</b>	
<i>Annual Escalation Factor</i>	<i>2.0%</i>	<i>1.10</i>	<i>1.22</i>	<i>1.49</i>
Estimated A/V - Multifamily Residential	\$325K Per Unit	\$416,597,289	\$459,957,070	\$560,685,101
Estimated A/V - Affordable Housing	\$0K Per Unit	\$0	\$0	\$0
Estimated A/V - Hotel	\$275K Per Room	\$388,029,198	\$448,193,773	\$546,345,709
Estimated A/V - Office	\$295 PSF	\$9,731,379	\$10,744,229	\$13,097,155
Estimated A/V - Commercial Retail	\$335 PSF	\$118,732,507	\$131,090,282	\$159,798,322
Estimated A/V - R&D / Industrial	\$225 PSF	\$43,473,182	\$47,997,905	\$58,509,179
<b>Total Estimated Assessed Value</b>	<b>\$976,563,556</b>	<b>\$1,097,983,259</b>	<b>\$1,338,435,466</b>	

## Notes:

Adjusted for value appreciation assuming 2% annual escalation rate (statutory maximum).

Conservatively assuming no mark-to-market valuations above 2% growth to account for property transfers

Select years shown for illustration

Values in 2021 dollars



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Project Employment and Occupants**

<b>Project Component</b>	<i>Year 5</i>	<i>Year 10</i>	<i>Year 20</i>
	<b>2026</b>	<b>2031</b>	<b>2041</b>
Market Rate Residential	1,161 DU	1,161 DU	1,161 DU
Affordable Housing	189 DU	189 DU	189 DU
Hotel	1,278 rooms	1,337 rooms	1,337 rooms
Office	29,878 SF	29,878 SF	29,878 SF
Commercial / Retail	321,014 SF	321,014 SF	321,014 SF
R&D / Industrial	175,000 SF	175,000 SF	175,000 SF
<b><u>Estimated # Employees (FTE)</u></b>			
Market Rate Residential	50 DU / emp	23	23
Affordable Housing	50 DU / emp	4	4
Hotel	1.5 rooms / emp	852	891
Office	350 SF / emp	85	85
Commercial / Retail	500 SF / emp	642	642
R&D / Industrial	1,500 SF / emp	117	117
<b>Total Estimated # Employees (FTE)</b>	<b>1,723</b>	<b>1,762</b>	<b>1,762</b>
Occupied Dwelling Units	95%	1,283 DU	1,283 DU
Residents	2.25 per DU	2,886	2,886
Employees Weighted at 50%	50%	862	881
<b>Total Service Population (Residents + Empl.)</b>	<b>3,747</b>	<b>3,767</b>	<b>3,767</b>

**Notes:**

Average household size reflects City average household size and mix of single family and multifamily units

Select years shown for illustration

Values in 2021 dollars



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Property Tax**

	<i>Year 5 2026</i>	<i>Year 10 2031</i>	<i>Year 20 2041</i>
Estimated Assessed Value - Residential	\$416,597,289	\$459,957,070	\$560,685,101
Estimated Assessed Value - Non-Residential	\$559,966,266	\$638,026,190	\$777,750,365
<b>Total Estimated Assessed Value</b>	<b>\$976,563,556</b>	<b>\$1,097,983,259</b>	<b>\$1,338,435,466</b>
Total Secured Property Tax General Levy	1.00%	\$9,765,636	\$10,979,833
Estimated Unsecured Property Tax as % of Secured Non-Residential Value	10.00%	\$559,966	\$638,026
Total Estimated Secured + Unsecured Property Tax		\$10,325,602	\$11,617,859
<b>Distributions to Taxing Entities</b>			
City of Napa General Fund	17.81%	\$1,839,000	\$2,069,100
City Allocation to EIFD	(8.91%)	(\$919,500)	(\$1,034,600)
<b>Net Property Tax to City</b>	<b>8.91%</b>	<b>\$919,500</b>	<b>\$1,034,500</b>
			<b>\$1,261,200</b>

Notes:

General levy distributions weighted average of targeted opportunity site tax rate areas (TRAs)

Does not include property tax overrides above 1% general levy

Select years shown for illustration

Values in 2021 dollars

Source: Napa County Auditor-Controller (2021)



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## APPENDIX D

## Napa EIFD - Fiscal Impact Analysis

## Property Tax In-Lieu of Motor Vehicle License Fees (MVLF)

Total AV within CITY (FY 2020-2021)	\$13,943,261,088			
Current Property Tax In-Lieu of MVLF (2020-2021)	\$9,542,876			
Prop Tax In-Lieu of MVLF per \$1M of AV	\$684			
	Year 1 2022	Year 5 2026	Year 10 2031	Year 20 2041
Estimated Project Assessed Value	\$124,179,900	\$976,563,556	\$1,097,983,259	\$1,338,435,466
Incremental Property Tax In-Lieu of MVLF to City	\$85,000	\$668,400	\$751,500	\$916,000
City Allocation to EIFD	(\$42,500)	(\$334,200)	(\$375,750)	(\$458,000)
<b>Net Incremental Property Tax In-Lieu of MVLF to City</b>	<b>\$42,500</b>	<b>\$334,200</b>	<b>\$375,750</b>	<b>\$458,000</b>

Notes:

Select years shown for illustration

Values in 2021 dollars

Source: Napa County Auditor-Controller (2021)



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Property Transfer Tax**

	<b>Year 5 2026</b>	<b>Year 10 2031</b>	<b>Year 20 2041</b>
Estimated Assessed Value	\$976,563,556	\$1,097,983,259	\$1,338,435,466
Estimated Property Turnover Rate	5.0%	5.0%	5.0%
Estimated Value of Property Transferred	\$48,828,178	\$54,899,163	\$66,921,773
Total Transfer Tax	\$1.10 per \$1,000	\$53,700	\$60,400
<b>Transfer Tax to City</b>	<b>\$0.55 per \$1,000</b>	<b>\$26,900</b>	<b>\$30,200</b>
			<b>\$36,800</b>

Notes:

Select years shown for illustration

Values in 2021 dollars

Source: Napa County Auditor-Controller (2021)



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Sales Tax - Direct / On-Site**

<b>Project Component</b>	<i>Year 5</i>	<i>Year 10</i>	<i>Year 20</i>
	<b>2026</b>	<b>2031</b>	<b>2041</b>
Retail SF	321,014 SF	321,014 SF	321,014 SF
Total Sales-Generating SF	321,014 SF	321,014 SF	321,014 SF
Estimated Taxable Sales	\$275 PSF	\$102,339,382	\$118,639,392
Sales Tax to City	1.00%	\$1,023,394	\$1,186,394
Use Tax as % of Sales Tax	13.00%	\$133,041	\$154,231
<b>Sales and Use Tax to City - Direct</b>		<b>\$1,156,400</b>	<b>\$1,340,600</b>
			<b>\$1,801,700</b>

Notes:

Taxable sales PSF factor escalated 3% annually

Select years shown for illustration.

Values in 2021 dollars.



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## APPENDIX D

## Napa EIFD - Fiscal Impact Analysis

## Sales Tax - Indirect / Off-Site

		Year 5 2026	Year 10 2031	Year 20 2041
Estimated # Employees		1,723	1,762	1,762
Estimated Annual Taxable Retail Spending / Empl. (Daytime Only)		\$6,701	\$7,768	\$10,439
Estimated Employee Taxable Retail Spending		\$11,545,546	\$13,689,987	\$18,398,197
Estimated Capture within City	75.0%	\$8,659,159	\$10,267,490	\$13,798,648
Estimated # Occupied Dwelling Units		1,283 DU	1,283 DU	1,283 DU
Estimated Annual Taxable Retail Spending / HH		\$32,983	\$38,237	\$51,387
Estimated Resident Taxable Retail Spending		\$42,300,932	\$49,038,373	\$65,903,473
Estimated Capture within City	50.0%	\$21,150,466	\$24,519,187	\$32,951,737
Estimated # Occupied Hotel Rooms		1,278 rooms	1,337 rooms	1,337 rooms
Estimated Annual Taxable Retail Spending / Room		\$21,157	\$24,526	\$32,962
Estimated Resident Taxable Retail Spending		\$27,038,329	\$32,791,896	\$44,069,566
Estimated Capture within City	50.0%	\$13,519,164	\$16,395,948	\$22,034,783
<b>Total Estimated Indirect Taxable Sales</b>		<b>\$43,328,789</b>	<b>\$51,182,624</b>	<b>\$68,785,167</b>
Less Estimated Capture Within District Retail	(5.0%)	(\$2,166,439)	(\$2,559,131)	(\$3,439,258)
Net Indirect Taxable Sales		\$41,162,350	\$48,623,493	\$65,345,909
Sales Tax to City	1.00%	\$411,623	\$486,235	\$653,459
Use Tax as % of Sales Tax	13.00%	\$53,511	\$63,211	\$84,950
<b>Sales and Use Tax to City - Indirect</b>		<b>\$465,100</b>	<b>\$549,400</b>	<b>\$738,400</b>

## Notes:

Employee spending estimates based on "Office Worker Retail Spending Patterns: A Downtown and Suburban Area Study," ICSC (2004).

Household spending based on average household income within City.

Adjusted for inflation assuming 3% annual inflation rate.

Select years shown for illustration.

Values in 2021 dollars.



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Transient Occupancy Tax ("TOT") to City**

	<b>Year 5 2026</b>	<b>Year 10 2031</b>	<b>Year 15 2036</b>	<b>Year 20 2041</b>
Estimated # Hotel Rooms	1,278 rooms	1,337 rooms	1,337 rooms	1,337 rooms
Average Daily Room Rate (ADR)	\$174	\$202	\$234	\$271
Average Occupancy Rate	73%	73%	73%	73%
Annual Hotel Room Receipts	\$59,213,940	\$71,814,251	\$83,252,400	\$96,512,349
<b>TOT to City</b>	<b>15.00%</b>	<b>\$8,882,100</b>	<b>\$10,772,100</b>	<b>\$12,487,900</b>
				<b>\$14,476,900</b>

Notes:

Adjusted for inflation assuming 3% annual inflation rate.

Select years shown for illustration.

Values in 2021 dollars.



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****City Service Population**

City Population	79,278
City Employee Population	33,496
Employee Weighting for Service Population	0.5
Weighted # Employees	16,748
<b>Total City Service Population</b>	<b>96,026</b>

Source: CA Department of Finance, CA Employment Development Department (2021)



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****City Multiplier Revenue and Expenditure Factors**

<b>Budget Category</b>	<b>Adopted City Budget</b>	<b>Allocation Basis</b>	<b>Relevant City Population / Factor</b>	<b>Discount for Operational Efficiency</b>	<b>Per Capita Factor</b>	<b>Annual Escalation</b>	<b>Year 5</b>	<b>Year 10</b>	<b>Year 20</b>
							<b>2026</b>	<b>2031</b>	<b>2041</b>
<i><b>General Fund Revenues</b></i>									
Property Taxes	\$35,378,000	Evaluated Separately							
Sales Taxes	\$19,893,000	Evaluated Separately							
Transient Occupancy Tax	\$23,738,000	Evaluated Separately							
Business Licenses	\$4,103,000	Per Employee	33,496	0%	\$122.49	3.0%	\$142.00	\$164.62	\$221.23
Other Taxes	\$2,915,000	Service Population	96,026	0%	\$30.36	3.0%	\$35.19	\$40.80	\$54.83
License and Permits	\$2,817,500	Service Population	96,026	0%	\$29.34	3.0%	\$34.01	\$39.43	\$52.99
Charges for Services	\$6,006,200	Service Population	96,026	0%	\$62.55	3.0%	\$72.51	\$84.06	\$112.97
Intergovernmental	\$738,000	Service Population	96,026	0%	\$7.69	3.0%	\$8.91	\$10.33	\$13.88
Investment Earnings	\$259,000	Service Population	96,026	0%	\$2.70	3.0%	\$3.13	\$3.62	\$4.87
Miscellaneous Revenues	\$268,500	Service Population	96,026	0%	\$2.80	3.0%	\$3.24	\$3.76	\$5.05
Transfers In / Other Financing Sources	\$3,347,000	Service Population	96,026	0%	\$34.86	3.0%	\$40.41	\$46.84	\$62.95
<b>Total Selected Revenues</b>	<b>\$99,463,200</b>								
<i><b>General Fund Expenditures</b></i>									
Police	\$30,928,000	Service Population	96,026	0%	\$322.08	3.0%	\$373.38	\$432.85	\$581.71
Fire	\$19,328,000	Service Population	96,026	0%	\$201.28	3.0%	\$233.34	\$270.50	\$363.53
Public Works	\$13,751,000	Service Population	96,026	0%	\$143.20	3.0%	\$166.01	\$192.45	\$258.64
Parks & Recreation	\$8,166,000	Per Resident	79,278	0%	\$103.00	3.0%	\$119.41	\$138.43	\$186.04
Finance	\$7,471,000	Service Population	96,026	0%	\$77.80	3.0%	\$90.19	\$104.56	\$140.52
General Government	\$6,919,000	Service Population	96,026	0%	\$72.05	3.0%	\$83.53	\$96.83	\$130.14
CDD	\$6,055,000	Service Population	96,026	0%	\$63.06	3.0%	\$73.10	\$84.74	\$113.89
City Manager	\$1,478,000	Service Population	96,026	0%	\$15.39	3.0%	\$17.84	\$20.69	\$27.80
Human Resources	\$1,347,000	Service Population	96,026	0%	\$14.03	3.0%	\$16.26	\$18.85	\$25.34
City Attorney	\$1,209,000	Service Population	96,026	0%	\$12.59	3.0%	\$14.60	\$16.92	\$22.74
City Clerk	\$962,000	Service Population	96,026	0%	\$10.02	3.0%	\$11.61	\$13.46	\$18.09
City Council	\$313,000	Service Population	96,026	0%	\$3.26	3.0%	\$3.78	\$4.38	\$5.89
<b>Total Selected Expenditures</b>	<b>\$97,927,000</b>								

**Notes:**

Adjusted for inflation assuming 3% annual inflation rate.

Select years shown for illustration.

Values in 2021 dollars.

Source: City of Napa 2019-2020 Adopted Budget



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****City Multiplier Revenues and Expenditures**

	<i>Year 5</i> <b>2026</b>	<i>Year 10</i> <b>2031</b>	<i>Year 20</i> <b>2041</b>
<b>Budget Category</b>	<b>2026</b>	<b>2031</b>	<b>2041</b>
<i>Revenues</i>			
Business Licenses	\$244,700	\$290,100	\$389,900
Other Taxes	\$131,900	\$153,700	\$206,500
License and Permits	\$127,500	\$148,500	\$199,600
Charges for Services	\$271,700	\$316,600	\$425,500
Intergovernmental	\$33,400	\$38,900	\$52,300
Investment Earnings	\$11,700	\$13,700	\$18,300
Miscellaneous Revenues	\$12,100	\$14,200	\$19,000
Transfers In / Other Financing Source:	\$151,400	\$176,400	\$237,100
<b>Total Multiplier Revenues</b>	<b>\$984,400</b>	<b>\$1,152,100</b>	<b>\$1,548,200</b>
<i>Expenditures</i>			
Police	\$1,399,100	\$1,630,500	\$2,191,200
Fire	\$874,400	\$1,018,900	\$1,369,400
Public Works	\$622,100	\$724,900	\$974,200
Parks & Recreation	\$344,600	\$399,500	\$536,800
Finance	\$338,000	\$393,900	\$529,300
General Government	\$313,000	\$364,800	\$490,200
CDD	\$273,900	\$319,200	\$429,000
City Manager	\$66,900	\$77,900	\$104,700
Human Resources	\$60,900	\$71,000	\$95,400
City Attorney	\$54,700	\$63,700	\$85,700
City Clerk	\$43,500	\$50,700	\$68,200
City Council	\$14,200	\$16,500	\$22,200
<b>Total Multiplier Expenditures</b>	<b>\$4,405,300</b>	<b>\$5,131,500</b>	<b>\$6,896,300</b>

Notes:

Major case study revenues not shown include property tax, sales tax, transient occupancy tax

Adjusted for inflation assuming 3% annual inflation rate.

Select years shown for illustration.

Values in 2021 dollars.

Source: City of Napa 2019-2020 Adopted Budget



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****IMPLAN Inputs**

<b>Construction Inputs</b>		<b>Approximate Inputs (Industry Spending)</b>
<b>Industry NAICS Category</b>		
58 - Construction of new multifamily residential structures		\$438,750,000
55 - Construction of new commercial structures, including farm structures		\$484,028,700
51 - Construction of new manufacturing structures		\$39,375,000

<b>Ongoing Operation Inputs</b>		<b>Approximate Inputs (Employment Change)</b>
<b>Industry NAICS Category</b>		
507 - Hotels and motels, including casino hotels		891 Jobs
412 - Retail - Miscellaneous store retailers		642 Jobs
422 - Warehousing and storage		117 Jobs
470 - Office administrative services		85 Jobs
448 - Tenant-occupied housing		27 Jobs



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**APPENDIX D****Napa EIFD - Fiscal Impact Analysis****Summary of IMPLAN Economic Benefits****Economic Benefits from Construction (One-Time / Temporary)**

	<b>Employment</b>	<b>Labor Income</b>	<b>Economic Output</b>
Direct (On-Site)	9,156	\$593,783,339	\$962,153,700
Indirect	722	\$45,103,602	\$139,366,759
Induced	2,163	\$101,373,729	\$332,842,490
<b>Total Countywide</b>	<b>12,042</b>	<b>\$740,260,669</b>	<b>\$1,434,362,949</b>
<b>Estimated City Capture</b>	<b>9,300</b>	<b>\$601,107,205</b>	<b>\$985,764,162</b>

**Economic Benefits from Ongoing Operation (Annual)**

	<b>Employment</b>	<b>Labor Income</b>	<b>Economic Output</b>
Direct (On-Site)	1,762	\$65,684,600	\$160,932,562
Indirect	262	\$14,199,078	\$37,850,649
Induced	274	\$12,835,370	\$42,142,248
<b>Total Countywide</b>	<b>2,298</b>	<b>\$92,719,048</b>	<b>\$240,925,458</b>
<b>Estimated City Capture</b>	<b>1,789</b>	<b>\$67,036,323</b>	<b>\$164,932,207</b>

Notes

100% of direct benefits estimated to be captured on-site within the City.

5% of indirect and induced benefits estimated to be captured off-site within the City.

Estimated ongoing benefits upon build-out and stabilization.



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