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FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

COUNTY OF IMPERIAL

COMMUNITY FACILITIES DISTRICT NO. 06-1

July 5, 2024

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COUNTY OF IMPERIAL

FISCAL YEAR 2024-2025 ADMINISTRATION REPORT

Community Facilities District No. 06-1

Prepared for:

County of Imperial

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TABLE OF CONTENTS

SECTION		PAGE
INTRODUCTION		1
I	SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE	3
A	Special Tax Classifications	3
B	Development Update	3
II	SB 165 REPORT	4
A	Purpose of the Bond	4
B	Sources and Uses of Funds	4
C	Status of Authorized Projects	4
III	FISCAL YEAR 2023-2024 SPECIAL TAX LEVIES	5
A	Special Tax A	5
B	Special Tax B	5
IV	FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT FOR FACILITIES	6
V	FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT FOR SERVICES	8
VI	METHOD OF APPORTIONMENT	10
A	Maximum Special Taxes	10
B	Apportionment of Special Tax A	10
C	Apportionment of Special Tax B	12

APPENDICES

APPENDIX A	BOUNDARY MAP
APPENDIX B	RATE AND METHOD OF APPORTIONMENT
APPENDIX C	SPECIAL TAX ROLL, FISCAL YEAR 2024-2025

INTRODUCTION

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 06-1 ("CFD No. 06-1") of the County of Imperial (the "County") resulting from the sale of the $2,105,000 Series 2007 Special Tax Bonds (the "2007 Bonds") in March 2007.

CFD No. 06-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 06-1 is authorized to issue up to $2,500,000 in bonds. The proceeds of the Series 2007 Bonds are to be used for the acquisition and construction of certain water and sewer facilities, street improvements, public parks/retention basins and recreation facilities to be funded through development fees, which will serve the new construction in CFD No. 06-1. In addition, CFD No. 06-1 is authorized to levy the Special Tax B for the maintenance of parks and parkways. The current outstanding principal is equal to $1,528,000 which is based on principal paid through September 2, 2023. The Bonds are scheduled to be paid off in year 2036. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A shall be levied for the period necessary to fully satisfy the Special Tax Requirement for Facilities, but in no event shall it be levied after fiscal year 2046-2047. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services. The RMA is included in Appendix B.

The bonded indebtedness of CFD No. 06-1 is both secured and repaid through the annual levy and collection of the Special Tax A from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2024-2025, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 06-1.

A map showing the property in CFD No. 06-01 is included in Appendix A.

This report is organized into the following sections:

- **Section I**: Section I provides an update of the development status of property within CFD No. 06-1.
- **Section II**: Section II is provided to comply with Government Code Section 53411.
- **Section III**: Section III analyzes the previous fiscal year's special tax levy and includes a discussion of delinquent special taxes.
- **Section IV**: Section IV determines the Special Tax Requirement for Facilities of CFD No. 06-1 for fiscal year 2024-2025.
- **Section V**: Section V determines the Special Tax Requirement for Services of CFD No. 06-1 for fiscal year 2024-2025.

- **Section VI**: Section VI reviews the methodology used to apportion the Special Tax Requirement for Facilities and the Special Tax Requirement for Services between Developed and Undeveloped Property. Tables of the fiscal year 2024-2025 Special Tax A and Special Tax B for each classification of property are included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of the Special Tax. The Rate and Method of Apportionment defines four categories of property, namely "Developed Property," "Taxable Property Owner Association Property," "Taxable Public Property," and "Undeveloped Property." The category of Developed Property is in turn divided into seven separate special tax classifications based on the type of structure and residential floor area. Developed Property special tax classifications are shown in Table 1 below.

Table 1: Developed Property Classifications

Special Tax Class	Description	Residential Floor Area
Class 1	Residential Property	≥3,201 SF
Class 2	Residential Property	3,001-3,200 SF
Class 3	Residential Property	2,801-3,000 SF
Class 4	Residential Property	2,501-2,800 SF
Class 5	Residential Property	2,201-2,500 SF
Class 6	Residential Property	≤2,200 SF
Class 7	Non-Residential Property	N/A

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued after January 1, 2005, and prior to March 1 of the previous fiscal year will be classified as Developed Property in the following fiscal year.

B Development Update

As of March 1, 2006, building permits had been issued for all 304 residential units in CFD No. 06-1.

Table 2: Fiscal Year 2024-2025 Cumulative Developed Property

Special Tax Class	Description	Residential Floor Area	Number of Units/Acres
Class 1	Residential Property	≥3,201 SF	38 units
Class 2	Residential Property	3,001-3,200 SF	39 units
Class 3	Residential Property	2,801-3,000 SF	43 units
Class 4	Residential Property	2,501-2,800 SF	34 units
Class 5	Residential Property	2,201-2,500 SF	94 units
Class 6	Residential Property	≤2,200 SF	56 units
Class 7	Non-Residential Property	N/A	0.00 acres

II SB 165 REPORT

Government Code Section 53411 requires that on or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency provide accountability measures that include the issuance of an annual report from the chief fiscal officer to the governing body of the local agency. This report should include a description of the purpose of the bonds, the amount of funds collected and expended as well as the status of the authorized project. Therefore, the sections below cover the foregoing requirements for CFD No. 06-1 from June 1, 2023, through May 31, 2024.

A Purpose of the Bond

CFD No. 06-1 has sold $2,105,000 in bonds in order to finance the acquisition and construction of certain parkway improvements, retention basin/public park improvements and water and sewer facilities, and land, rights-of-way, and easements necessary for such improvements.

B Sources and Uses of Funds

Table 3: Fiscal Year 2023-2024 Sources and Uses of Funds

Fund/Subaccount	Beginning Balance As of 5/31/23	Funds Received (6/1/23 through 5/31/24)	Funds Expended (6/1/23 through 5/31/24)	Ending Balance As of 5/31/24
Special Tax Fund [1]	$108,268	$393,426	$387,206	$114,489
Bond Fund	$568	$148,773	$140,944	$8,397
Reserve Fund	$189,928	$9,840	$7,537	$192,232
Cost of Issuance Fund	$0	$0	$0	$0
County Acquisition	$0	$0	$0	$0
Utility District Acquisition	$0	$0	$0	$0
Construction Account	$0	$0	$0	$0
Administrative Expense Account	$12,251	$13,348	$10,122	$15,477

Note:

1. Includes funds held by County and Trustee.

C Status of Authorized Projects

According to the County, as of July 3, 2008, the County has accepted the Dogwood Road parkway improvements. In addition, the Heber Public Utility District accepted the community park/retention basin improvements in February 2008.

III FISCAL YEAR 2023-2024 SPECIAL TAX LEVIES

A Special Tax A

The aggregate Special Tax A levy for fiscal year 2023-2024 equaled $156,207. As of June 27, 2024, according to the County Tax Collector, $794 in special taxes have not been paid, resulting in a delinquency rate of 0.51%.

Pursuant to the Bond Indenture, CFD No. 06-1 has covenanted to determine no later than September 15 of each year, whether or not any owners of property within CFD No. 06-1 are delinquent in the payment of their special taxes. If such delinquencies exist, CFD No. 06-1 is required to commence judicial foreclosure proceedings no later than November 1, provided that CFD No. 06-1 may defer foreclosure proceedings on any parcel if (a) the total special tax delinquency in CFD No. 06-1 for such fiscal year is less than 5% of total special tax levied in such fiscal year, and (b) the amount in the Reserve Fund is equal to the reserve requirement. Notwithstanding the above, if CFD No. 06-1 determines that any single property owner is delinquent in excess of $2,000 in the payment of the special tax, then CFD No. 06-1 will diligently institute, prosecute, and pursue foreclosure proceedings against such property owner.

At this time, CFD No. 06-1 is not required to commence foreclosure proceedings.

B Special Tax B

The aggregate Special Tax B levy for fiscal year 2023-2024 equaled $105,552. As of June 27, 2024, according to the County Tax Collector, $529 in special taxes have not been paid, resulting in a delinquency rate of 0.51%.

IV FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT FOR FACILITIES

Pursuant to the Rate and Method of Apportionment, the Special Tax A may be levied in CFD No. 06-1 to: (i) pay for (a) debt service on all outstanding bonds, (b) periodic costs on bonds, including but not limited to, credit enhancement and rebate payments on bonds, (c) all or a portion of the Administrative Expenses as determined by the CFD Administrator, (d) pay directly for acquisition and construction of CFD No. 06-1 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax A levy on Undeveloped Property, (e) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous fiscal year; less (ii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator. For fiscal year 2024-2025, the Special Tax Requirement for Facilities equals $160,184 as shown below. The Maximum Special Tax A and actual Special Tax A for each special tax class in CFD No. 06-1 for fiscal year 2024-2025 is shown in Section VI. The Special Tax Roll, which lists the actual Special Tax A levied against each Assessor's Parcel, is included as Appendix C.

Table 4: Fiscal Year 2024-2025 Special Tax Requirement for Facilities

Special Tax Requirement	Subtotal	Total
Fiscal Year 2024-2025 Obligations		**$162,684**
Interest Due March 1, 2025	$36,075	
Interest Due September 1, 2025	$36,075	
Principal Due September 1, 2025	$77,000	
Administrative Expenses [1]	$12,719	
Delinquency Contingency [2]	$815	
Prior Years Surplus Applied as a Credit to FY 2024-2025 Levy		($2,500)
Fiscal Year 2024-2025 Special Tax Requirement		**$160,184**

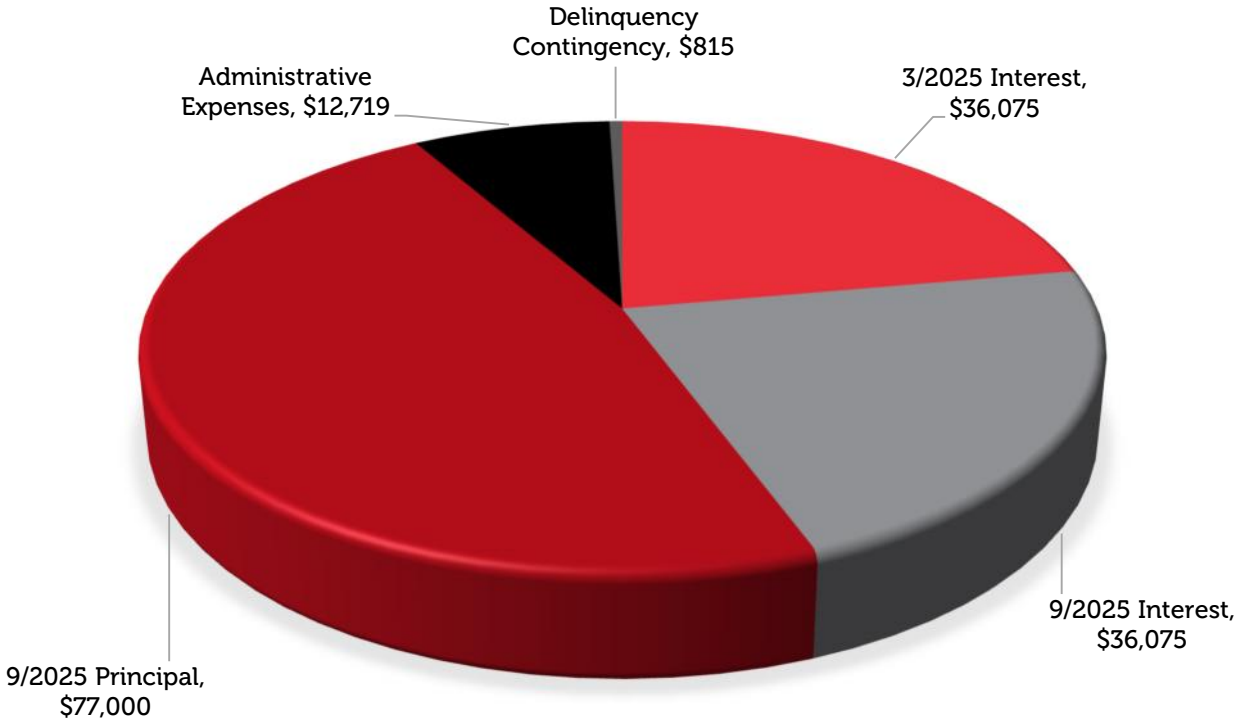
Notes:

1. Levy for collection charge and Administrative Expenses.
2. Levy for estimated fiscal year 2024-2025 delinquencies.

The components of the fiscal year 2024-2025 Special Tax Requirement for Facilities are shown graphically on the following page.

SECTION IV
FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT FOR FACILITIES

Figure 1: Fiscal Year 2024-2025 Special Tax Requirement for Facilities



Total Fiscal Year 2024-2025 Special Tax Requirement for Facilities: $162,684

V FISCAL YEAR 2024-2025 SPECIAL TAX REQUIREMENT FOR SERVICES

Pursuant to the Rate and Method of Apportionment, the Special Tax B may be levied in CFD No. 06-1 to: (i) pay for (a) maintenance of parks and parkways benefiting property within CFD No. 06-1, (b) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (ii) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator. For fiscal year 2024-2025, the Special Tax Requirement for Services equals $112,479 as shown below. The Maximum Special Tax B and actual Special Tax B for each special tax class in CFD No. 06-1 for fiscal year 2024-2025 is shown in Section VI. The Special Tax Roll, which lists the actual Special Tax B levied against each Assessor's Parcel, is included as Appendix C.

Table 5: Fiscal Year 2024-2025 Special Tax Requirement for Services

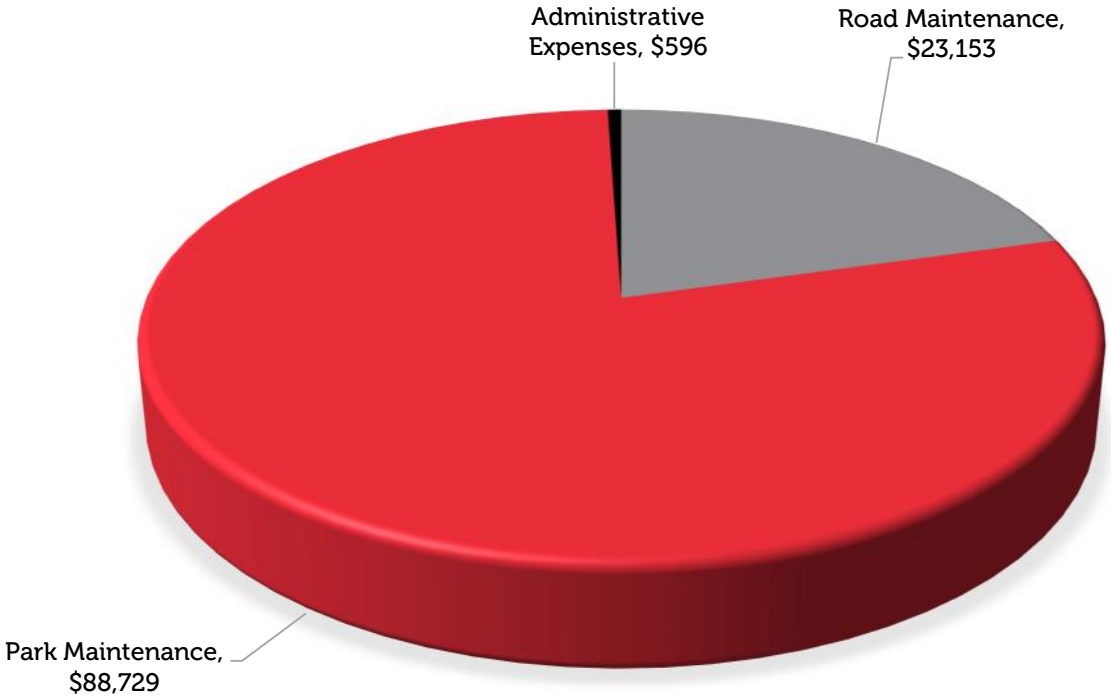
Component	Total
Dogwood Road Maintenance	$23,153
Community Park Maintenance	$88,729
Administrative Expenses [1]	$596
Total	**$112,479**

Note:

1. Levy for collection charge only since the County has sufficient funds on hand in the Administrative Expense Account for other expenses.

The components of the fiscal year 2024-2025 Special Tax Requirement for Services are shown graphically on the following page.

Figure 2: Fiscal Year 2024-2025 Special Tax Requirement for Services



Total Fiscal Year 2024-2025 Special Tax Requirement for Services: $112,479

VI METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 06-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special tax for Undeveloped Property and the assigned special tax for each classification of Developed Property are specified in Section C of the Rate and Method of Apportionment.[1]

B Apportionment of Special Tax A

Section D.1 of the Rate and Method of Apportionment for CFD No. 06-1 describes the steps in which Assigned Special Tax A shall be levied each fiscal year in order to satisfy the Special Tax Requirement for Facilities. Pursuant to Section C.1.b.(2) of the Rate and Method of Apportionment, the Assigned Special Tax A escalates by 2% each fiscal year.

The first step states that the Board shall levy the Special Tax A Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Assigned Special Tax A. If the sum of the amount collected in step one is insufficient to satisfy the Special Tax Requirement for Facilities, then the second step is applied. The second step states that the Board shall proportionately levy the Special Tax A on each Assessor's Parcel of Undeveloped Property up to the Maximum Special Tax A applicable to each Assessor's Parcel of Undeveloped Property to satisfy the Special Tax Requirement for Facilities. The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

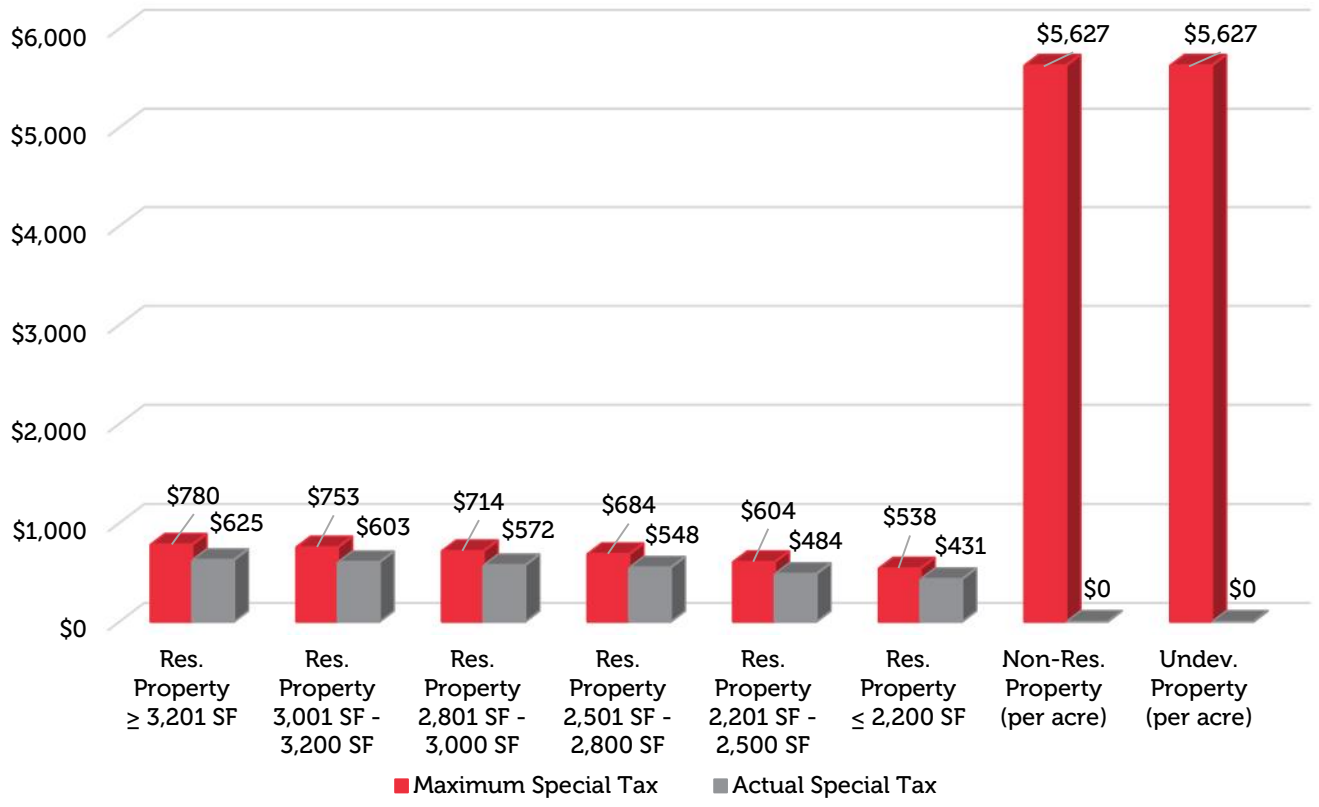
Application of the maximum special taxes under the first step generates special tax revenues of $199,901 from Developed Property, which is sufficient to meet the Special Tax Requirement for Facilities for fiscal year 2024-2025 as outlined in Section IV. Therefore, the fiscal year 2024-2025 special tax for each parcel of Developed Property is equal to 80.13% of the assigned special tax. The fiscal year 2024-2025 maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

[1] Technically, Section C states that the Maximum Special Tax A for a parcel of Developed Property is equal to the greater of (i) the "Backup Special Tax A" or (ii) the Assigned Special Tax A. The Backup Special Tax A was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax A was established does not exist and hence, all discussion of Maximum Special Tax A for Developed Property focuses on the Assigned Special Tax A.

Table 6: Fiscal Year 2024-2025 Special Tax A for Developed Property and Undeveloped Property

Special Tax Class	Description	Residential Floor Area	FY 2024-2025 Assigned Special Tax A	FY 2024-2025 Actual Special Tax A
Class 1	Residential Property	≥3,201 SF	$779.83 per unit	$624.88 per unit
Class 2	Residential Property	3,001-3,200 SF	$752.69 per unit	$603.14 per unit
Class 3	Residential Property	2,801-3,000 SF	$714.12 per unit	$572.22 per unit
Class 4	Residential Property	2,501-2,800 SF	$684.13 per unit	$548.20 per unit
Class 5	Residential Property	2,201-2,500 SF	$604.16 per unit	$484.12 per unit
Class 6	Residential Property	≤2,200 SF	$538.47 per unit	$431.48 per unit
Class 7	Non-Residential Property	N/A	$5,627.30 per acre	$0.00 per acre
N/A	Undeveloped Property	N/A	$5,627.30 per acre	$0.00 per acre

Figure 3: Fiscal Year 2024-2025 Special Tax Levy, Special Tax A



C Apportionment of Special Tax B

Section D.2 of the Rate and Method of Apportionment for CFD No. 06-1 describes the steps in which the Maximum Special Tax B shall be levied each fiscal year in order to satisfy the Special Tax Requirement for Services. Pursuant to Section C.2.b.(2) of the Rate and Method of Apportionment, the Maximum Special Tax B escalates by the Consumer Price Index with a maximum annual increase of 5% and a minimum annual increase of 2% each fiscal year. For fiscal year 2024-2025, the annual increase in the Consumer Price Index was 7.29%. Therefore, the Maximum Special Tax B escalates by 5.00%.

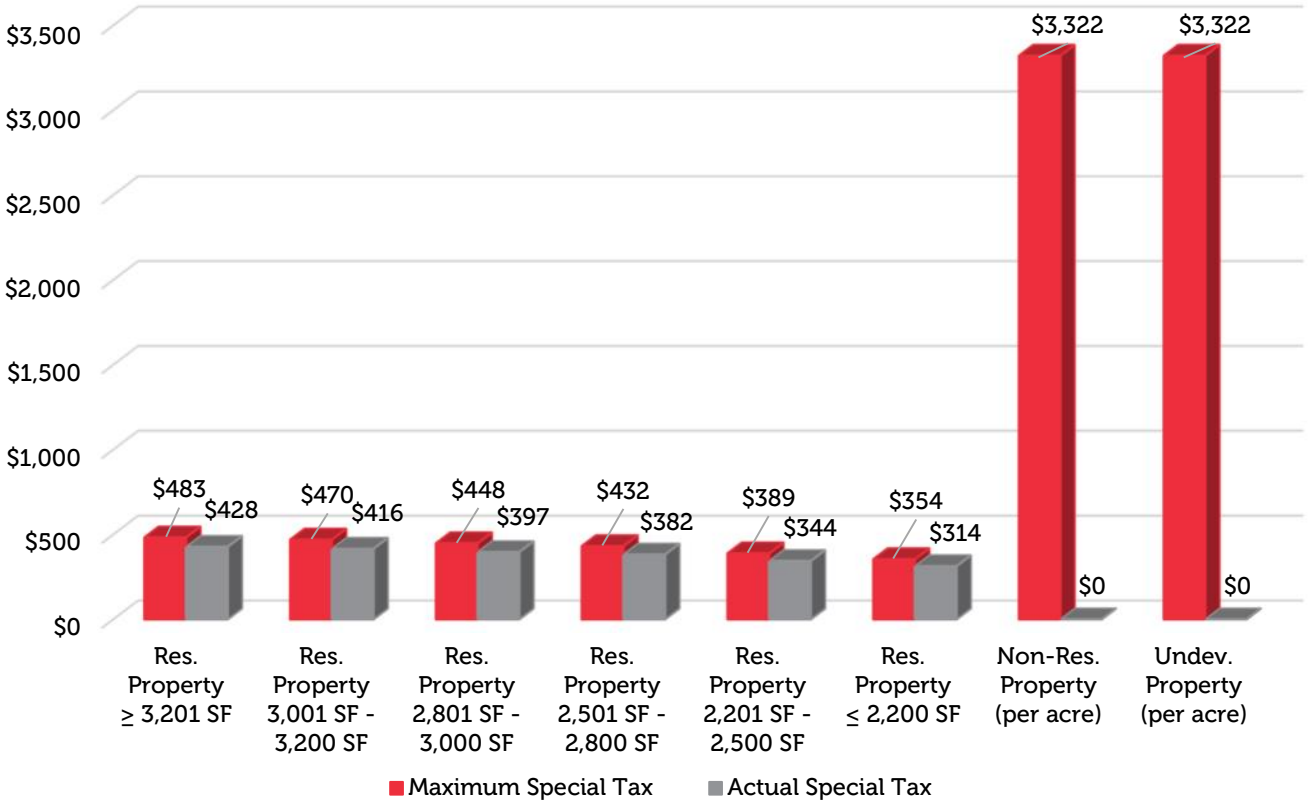
The first step states that the Special Tax B shall be proportionately levied against each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B. If the special taxes raised pursuant to the first step are less than the Special Tax Requirement for Services, then the second step is applied. The second step states that the Special Tax B shall be levied against each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax B for Undeveloped Property.

Application of the Maximum Special Tax B under the first step generates special tax revenues of $127,069 from Developed Property, which is sufficient to meet the Special Tax Requirement for Services for fiscal year 2024-2025 as outlined in Section V. Therefore, the fiscal year 2024-2025 special tax for each parcel of Developed Property is equal to 88.52% of the maximum special tax. The fiscal year 2024-2025 Maximum and Actual Special Tax B are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically below. The Special Tax Roll, which lists the total special tax levy for each parcel is shown in Appendix C.

Table 7: Fiscal Year 2024-2025 Special Tax B for Developed Property and Undeveloped Property

Special Tax Class	Description	Residential Floor Area	FY 2024-2025 Assigned Special Tax B	FY 2024-2025 Actual Special Tax B
Class 1	Residential Property	≥3,201 SF	$483.04 per unit	$427.58 per unit
Class 2	Residential Property	3,001-3,200 SF	$469.85 per unit	$415.90 per unit
Class 3	Residential Property	2,801-3,000 SF	$448.42 per unit	$396.92 per unit
Class 4	Residential Property	2,501-2,800 SF	$431.93 per unit	$382.34 per unit
Class 5	Residential Property	2,201-2,500 SF	$389.07 per unit	$344.40 per unit
Class 6	Residential Property	≤2,200 SF	$354.45 per unit	$313.74 per unit
Class 7	Non-Residential Property	N/A	$3,321.93 per acre	$0.00 per acre
N/A	Undeveloped Property	N/A	$3,321.93 per acre	$0.00 per acre

Figure 4: Fiscal Year 2024-2025 Special Tax Levy, Special Tax B



APPENDIX A

City of Montclair
Community Facilities District No. 06-1
Fiscal Year 2024-2025 Administration Report

BOUNDARY MAP

3/20/2015
County of Imperial
Community Facilities District No. 06-1
(McCabe Ranch)
S31
Google earth
1996
Imagery Date: 3/20/2015 32°44'24.09" N 115°32'20.10" W elev -15 ft eye alt 2524 ft

APPENDIX B

City of Montclair
Community Facilities District No. 06-1
Fiscal Year 2024-2025 Administration Report

RATE AND METHOD OF APPORTIONMENT

RATE AND METHOD OF APPORTIONMENT FOR COUNTY OF IMPERIAL COMMUNITY FACILITIES DISTRICT NO. 06-1 (MC CABE RANCH)

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in County of Imperial Community Facilities District No. 06-1 (McCabe Ranch) ("CFD No. 06-1") and collected each Fiscal Year commencing in Fiscal Year 2006-2007, in an amount determined by the Board through the application of the appropriate Special Tax for "Developed Property," "Taxable Property Owner Association Property," "Taxable Public Property," and "Undeveloped Property" as described below. All of the real property in CFD No. 06-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 06-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the County or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the County, CFD No. 06-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the County, CFD No. 06-1 or any designee thereof of complying with County, CFD No. 06-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the County, CFD No. 06-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from any escrow account; and the County's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD No. 06-1 for any other administrative purposes of CFD No. 06-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"Assigned Special Tax A" means the Special Tax A for each Land Use Class of Developed Property, as determined in accordance with Section C.1 below.

"Backup Special Tax A" means the Special Tax A applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C.1 below.

"Board " means the Board of Supervisors of the County, acting as the legislative body of CFD No. 06-1.

"Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 06-1 under the Act.

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

"CFD No. 06-1" means County of Imperial Community Facilities District No. 06-1 (McCabe Ranch).

"Consumer Price Index" means for each Fiscal Year the annual percentage change in prices published by the U.S. Bureau of Labor Statistics for "All Urban Consumers" in the San Diego Area, measured as of the second half of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the City of San Diego.

"County" means the County of Imperial.

"Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Property Owner Association Property, or Taxable Public Property, for which a building permit for new construction was issued after January 1, 2005 and as of March 1 of the previous Fiscal Year.

"Final Map" means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code Section 1352 that creates individual lots for which building permits may be issued without further subdivision.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

"Land Use Class" means any of the classes listed in Table 1 or Table 3.

"Maximum Special Tax" means the Maximum Special Tax A and/or Maximum Special Tax B, as applicable.

"Maximum Special Tax A" means the Maximum Special Tax A, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Maximum Special Tax B" means the Maximum Special Tax B, determined in accordance with Section C.2 below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

"Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.

"Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 06-1 that was owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, as of January 1 of the previous Fiscal Year.

"Proportionately" means for Developed Property that the ratio of the actual Special Tax A levy to the Assigned Special Tax A is equal for all Assessor's Parcels of Developed Property and that the ratio of the actual Special Tax B levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax A levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Undeveloped Property and that ratio of the actual Special Tax B levy per Acre to the Maximum Special Tax B per Acre is equal for all Assessor's Parcels of Undeveloped Property. For Taxable Public Property and Taxable Property Owner Association Property, "Proportionately" means that the ratio of the actual Special Tax A levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Taxable Public Property and Taxable Property Owner Association Property, as applicable.

"Public Property" means, for each Fiscal Year, any property within CFD No. 06-1 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Residential Floor Area" for any Residential Property means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Special Tax" means the Special Tax A and/or Special Tax B, as applicable.

"Special Tax A" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property, Undeveloped Property, Taxable Property Owner Association Property, and Taxable Public Property to fund the Special Tax Requirement for Facilities.

"Special Tax B" means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property or Undeveloped Property to fund the Special Tax Requirement for Services.

"Special Tax Requirement for Facilities" means that amount required in any Fiscal Year for CFD No. 06-1 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition and construction of CFD No. 06-1 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax A levy on Undeveloped Property; and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (vii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator pursuant to the Indenture.

"Special Tax Requirement for Services" means that amount required in any Fiscal Year for CFD No. 06-1 to: (i) pay directly for maintenance of parks and parkways benefiting property within CFD No. 06-1; (ii) pay Administrative Expenses not funded through the Special Tax Requirement for Facilities as determined by the CFD Administrator; less (iii) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 06-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt from the Special Tax pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt from the Special Tax pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Property Owner Association Property, or Taxable Public Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 06-1 shall be classified as Developed Property, Taxable Property Owner Association Property, Taxable Public Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Residential Property shall be assigned to Land Use Classes 1 through 6 based on the type of structure and Residential Floor Area.

C. MAXIMUM SPECIAL TAX RATE

1. Special Tax A

a. Developed Property

(1) Maximum Special Tax A

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax A or (ii) the amount derived by application of the Backup Special Tax A.

(2) Assigned Special Tax A

The Assigned Special Tax A for Fiscal Year 2006-2007 for each Land Use Class is shown below in Table 1.

TABLE 1

Assigned Special Tax A for Developed Property
For Fiscal Year 2006-2007
Community Facilities District No. 06-1 (McCabe Ranch)

Land Use Class	Description	Residential Floor Area	Assigned Special Tax A
1	Residential Property	≥ 3,201 SF	$546 per unit
2	Residential Property	3,001 – 3,200 SF	$527 per unit
3	Residential Property	2,801 – 3,000 SF	$500 per unit
4	Residential Property	2,501 – 2,800 SF	$479 per unit
5	Residential Property	2,201 – 2,500 SF	$423 per unit
6	Residential Property	≤ 2,200 SF	$377 per unit
7	Non-Residential Property	NA	$3,940 per Acre

(3) Backup Special Tax A

(a) Residential Property

The Fiscal Year 2006-07 Backup Special Tax A for each Assessor's Parcel of Residential Property located within a Final Map shall equal the amount indicated in Table 2 below, provided however, that if any Assessor's Parcel of Residential Property includes more than one dwelling unit, the Backup Special Tax A shall equal the applicable amount per dwelling unit.

Table 2
Backup Special Tax A for Residential Property

Final Map	Backup Special Tax A per unit
Tract 952 Unit No. 1	$459.81 per unit
Tract 952 Unit No. 2	$526.03 per unit

Notwithstanding the foregoing, if all or any portion of a Final Map is subsequently changed or modified, then the Backup Special Tax A for each Assessor's Parcel of Residential Property in such Final Map that is changed or modified shall be a rate per Acre calculated as follows:

1. Determine the total Backup Special Tax A anticipated to apply to the changed or modified portion of the Final Map prior to the change or modification.

2. The result of paragraph 1 above shall be divided by the total Acreage of Taxable Property excluding Non-Residential Property, Taxable Public Property and Taxable Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the CFD Administrator.

3. The result is the Backup Special Tax A per Acre which shall be applicable to all Assessor's Parcels of Residential Property in such changed or modified Final Map.

(b) Non-Residential Property

Non-Residential Property is not subject to the Backup Special Tax A.

(4) Increase in the Assigned Special Tax A and Backup Special Tax A

On each July 1, commencing on July 1, 2007, the Assigned Special Tax A and the Backup Special Tax A shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

b. <u>Undeveloped Property, Taxable Property Owner Association Property, and Taxable Public Property</u>

(1) Maximum Special Tax A

The Fiscal Year 2006-2007 Maximum Special Tax A for Undeveloped Property, Taxable Property Owner Association Property, and Taxable Public Property shall equal $3,940 per Acre.

(2) Increase in the Maximum Special Tax A

On each July 1, commencing on July 1, 2007, the Maximum Special Tax A for Undeveloped Property, Taxable Property Owner Association Property, and Taxable Public Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

2. Special Tax B

a. Developed Property

(1) Maximum Special Tax B

The Maximum Special Tax B for Fiscal Year 2006-2007 for each Land Use Class is shown below in Table 3.

TABLE 3
Maximum Special Tax B for Developed Property
For Fiscal Year 2006-2007
Community Facilities District No. 06-1 (McCabe Ranch)

Land Use Class	Description	Residential Floor Area	Maximum Special Tax B
1	Residential Property	≥ 3,201 SF	$293 per unit
2	Residential Property	3,001 – 3,200 SF	$285 per unit
3	Residential Property	2,801 – 3,000 SF	$272 per unit
4	Residential Property	2,501 – 2,800 SF	$262 per unit
5	Residential Property	2,201 – 2,500 SF	$236 per unit
6	Residential Property	≤ 2,200 SF	$215 per unit
7	Non-Residential Property	NA	$2,015 per Acre

(2) Increase in the Maximum Special Tax B

On each July 1, commencing on July 1, 2007, the Maximum Special Tax B for Developed Property shall be increased by the Consumer Price Index with a maximum annual increase of five percent (5%) and a minimum annual increase of two percent (2%).

b. Undeveloped Property

(1) Maximum Special Tax B

The Fiscal Year 2006-2007 Maximum Special Tax B for Undeveloped Property shall equal $2,015 per Acre.

(2) Increase in the Maximum Special Tax B

On each July 1, commencing on July 1, 2007, the Maximum Special Tax B for Undeveloped Property shall be increased by the Consumer Price Index with a maximum annual increase of five percent (5%) and a minimum annual increase of two percent (2%).

c. Property Owner Association Property and Public Property

No Special Tax B shall be levied on an Assessor's Parcel classified as Property Owner Association Property or Public Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. Special Tax A

Commencing with Fiscal Year 2006-2007 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement for Facilities and shall levy the Special Tax A as follows:

First: The Special Tax A shall be Proportionately levied on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax A as needed to satisfy the Special Tax Requirement for Facilities;

Second: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first step has been completed, the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax A for Undeveloped Property;

Third: If additional monies are needed to satisfy the Special Tax A Requirement for Facilities after the first two steps have been completed, then the levy of the Special Tax A on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax A shall be increased in equal percentages from the Assigned Special Tax A up to the Maximum Special Tax A for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Special Tax Requirement for Facilities after the first three steps have been completed, then the Special Tax A shall be levied Proportionately on each Assessor's Parcel of Taxable Property Owner Association Property and Taxable Public Property at up to the Maximum Special Tax A for Taxable Property Owner Association Property or Taxable Public Property.

2. Special Tax B

Commencing with Fiscal Year 2006-2007 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement for Services and shall levy the Special Tax B as follows:

First: The Special Tax B shall be Proportionately levied on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B as needed to satisfy the Special Tax Requirement for Services;

Second: If additional monies are needed to satisfy the Special Tax Requirement for Services after the first step has been completed, the Special Tax B shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax B for Undeveloped Property.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of residential property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 06-1.

E. EXEMPTIONS

1. Special Tax A

No Special Tax A shall be levied on up to 31.57 Acres of Public Property and Property Owner Association Property. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property its tax-exempt status will be revoked.

Public Property or Property Owner Association Property that is not exempt from Special Tax A under this section shall be subject to the levy of the Special Tax A and shall be taxed Proportionately as part of the fourth step in Section D.1 above, at up to 100% of the applicable Maximum Special Tax A for Taxable Public Property and/or Taxable Property Owner Association Property.

2. Special Tax B

No Special Tax B shall be levied on Public Property and Property Owner Association Property.

F. REVIEW/APPEAL COMMITTEE

The Board shall establish as part of the proceedings and administration of CFD No. 06-1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor's Parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 06-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX A

The following definition applies to this Section H:

"CFD Public Facilities Cost" means either $1.4 million in 2006 dollars, which shall increase by the Construction Inflation Index on July 1, 2007, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to provide the public facilities to be provided by CFD No. 06-1 under the authorized bonding program for CFD No. 06-1, or (ii) shall be determined by the Board concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the CFD Public Facilities Cost minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Previously Issued Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all Bonds that have been issued by CFD No. 06-1 prior to the date of prepayment.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax A may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax A obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount	
	plus	Redemption Premium
	plus	Future Facilities Amount
	plus	Defeasance Amount
	plus	Administrative Fees and Expenses
	less	Reserve Fund Credit
	less	Capitalized Interest Credit
Total:	equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.

2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax A and Backup Special Tax A applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax A and Backup Special Tax A for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel.

3. (a) Divide the Assigned Special Tax A computed pursuant to paragraph 2 by the total estimated Assigned Special Tax A for the entire CFD No. 06-1 based on the Developed Property Special Taxes which could be charged in the current Fiscal Year on all expected development through buildout of CFD No. 06-1, excluding any Assessor's Parcels which have been prepaid, and

   (b) Divide the Backup Special Tax A computed pursuant to paragraph 2 by the estimated Backup Special Taxes at buildout of CFD No. 06-1 using the Backup Special Tax A amount for the current Fiscal Year, excluding any Assessor's Parcels which have been prepaid.

4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").

5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").

6. Compute the current Future Facilities Costs.

7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").

8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.

9. Determine the Special Tax A levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.

10. Compute the minimum amount the CFD Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount (as defined below) less the Future Facilities Amount and the Administrative Fees and Expenses (as defined below) from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.

11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").

12. Verify the administrative fees and expenses of CFD No. 06-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").

13. The reserve fund credit ("Reserve Fund Credit") shall equal the lesser of: (a) the expected reduction in the reserve requirement (as defined in the Indenture), if any, associated with the redemption of Outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement (as defined in the Indenture) in effect after the redemption of Outstanding Bonds as a result of the prepayment from the balance in the reserve fund on the prepayment date, but in no event shall such amount be less than zero.

14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").

15. The Special Tax A prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").

16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 06-1.

The Prepayment Amount may be sufficient to redeem other than a $5,000 increment (or such other increment as authorized under the Indenture) of Bonds. In such cases, the increment above $5,000 (or such other increment as authorized under the Indenture), or integral multiple thereof, will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of Bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax A levy as determined under paragraph 9 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax A levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Tax A and the release of the Special Tax A lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax A shall cease.

Notwithstanding the foregoing, no Special Tax A prepayment shall be allowed unless the amount of Maximum Special Tax A that may be levied on Taxable Property within CFD No. 06-1 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

The Special Tax B may not be prepaid.

2. Prepayment in Part

The Special Tax A on an Assessor's Parcel may be partially prepaid. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E - A) \times F + A$$

These terms have the following meaning:

PP = the partial prepayment
P_E = the Prepayment Amount calculated according to Section H.1
F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax A
A = the Administration Fees and Expenses from Section H.1

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of such owner's intent to partially prepay the Special Tax A and the percentage by which the Special Tax A shall be prepaid. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax A for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the County shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of CFD No. 06-1 that there has been a partial prepayment of the Special Tax A and that a portion of the Special Tax A with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax A, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

I. TERM OF SPECIAL TAX

The Special Tax A shall be levied for the period necessary to fully satisfy the Special Tax Requirement for Facilities, but in no event shall it be levied after Fiscal Year 2046-47. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Services.

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APPENDIX C

City of Montclair
Community Facilities District No. 06-1
Fiscal Year 2024-2025 Administration Report

SPECIAL TAX ROLL, FISCAL YEAR 2024-2025

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-612-001	$431.48	$313.74
054-612-002	$548.20	$382.34
054-612-003	$484.12	$344.40
054-612-004	$548.20	$382.34
054-612-005	$484.12	$344.40
054-612-006	$431.48	$313.74
054-612-007	$548.20	$382.34
054-612-008	$484.12	$344.40
054-612-009	$548.20	$382.34
054-612-010	$431.48	$313.74
054-612-011	$484.12	$344.40
054-612-012	$548.20	$382.34
054-612-013	$484.12	$344.40
054-612-014	$548.20	$382.34
054-612-015	$431.48	$313.74
054-612-016	$484.12	$344.40
054-612-017	$548.20	$382.34
054-612-018	$484.12	$344.40
054-612-019	$431.48	$313.74
054-612-020	$548.20	$382.34
054-612-021	$484.12	$344.40
054-612-022	$548.20	$382.34
054-612-023	$484.12	$344.40
054-612-024	$431.48	$313.74
054-612-025	$548.20	$382.34
054-612-026	$484.12	$344.40
054-613-001	$548.20	$382.34
054-613-002	$431.48	$313.74
054-613-003	$484.12	$344.40
054-613-004	$484.12	$344.40
054-613-005	$548.20	$382.34
054-613-006	$431.48	$313.74
054-613-007	$484.12	$344.40
054-613-008	$484.12	$344.40
054-613-009	$431.48	$313.74
054-613-010	$548.20	$382.34
054-613-011	$484.12	$344.40
054-613-012	$484.12	$344.40
054-613-013	$431.48	$313.74
054-613-014	$548.20	$382.34

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-613-015	$484.12	$344.40
054-613-016	$431.48	$313.74
054-613-017	$484.12	$344.40
054-613-018	$548.20	$382.34
054-613-019	$431.48	$313.74
054-613-020	$484.12	$344.40
054-613-021	$431.48	$313.74
054-613-022	$548.20	$382.34
054-613-023	$484.12	$344.40
054-613-024	$484.12	$344.40
054-613-025	$431.48	$313.74
054-613-026	$548.20	$382.34
054-613-027	$484.12	$344.40
054-613-028	$431.48	$313.74
054-613-029	$484.12	$344.40
054-613-030	$484.12	$344.40
054-613-031	$548.20	$382.34
054-613-032	$484.12	$344.40
054-613-033	$548.20	$382.34
054-613-034	$431.48	$313.74
054-613-035	$431.48	$313.74
054-613-036	$484.12	$344.40
054-613-037	$431.48	$313.74
054-613-038	$431.48	$313.74
054-613-039	$484.12	$344.40
054-613-040	$484.12	$344.40
054-613-041	$431.48	$313.74
054-613-042	$484.12	$344.40
054-613-043	$431.48	$313.74
054-613-044	$484.12	$344.40
054-613-045	$548.20	$382.34
054-613-046	$431.48	$313.74
054-613-047	$484.12	$344.40
054-613-048	$484.12	$344.40
054-613-049	$431.48	$313.74
054-613-050	$548.20	$382.34
054-613-051	$484.12	$344.40
054-613-052	$431.48	$313.74
054-613-053	$431.48	$313.74
054-613-054	$484.12	$344.40

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-613-055	$431.48	$313.74
054-613-056	$548.20	$382.34
054-613-057	$484.12	$344.40
054-613-058	$484.12	$344.40
054-613-059	$431.48	$313.74
054-613-060	$548.20	$382.34
054-614-001	$484.12	$344.40
054-614-002	$484.12	$344.40
054-614-003	$548.20	$382.34
054-614-004	$431.48	$313.74
054-614-005	$484.12	$344.40
054-614-006	$548.20	$382.34
054-614-007	$484.12	$344.40
054-614-008	$431.48	$313.74
054-614-009	$484.12	$344.40
054-614-010	$548.20	$382.34
054-614-011	$484.12	$344.40
054-614-012	$484.12	$344.40
054-614-013	$484.12	$344.40
054-614-014	$431.48	$313.74
054-614-015	$431.48	$313.74
054-614-016	$548.20	$382.34
054-614-017	$431.48	$313.74
054-614-018	$431.48	$313.74
054-614-019	$484.12	$344.40
054-614-020	$431.48	$313.74
054-614-021	$548.20	$382.34
054-615-001	$548.20	$382.34
054-615-002	$431.48	$313.74
054-615-004	$484.12	$344.40
054-615-005	$431.48	$313.74
054-615-006	$548.20	$382.34
054-615-007	$431.48	$313.74
054-615-008	$548.20	$382.34
054-615-009	$484.12	$344.40
054-615-010	$548.20	$382.34
054-615-011	$484.12	$344.40
054-615-012	$431.48	$313.74
054-615-013	$484.12	$344.40
054-615-014	$431.48	$313.74

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-615-015	$484.12	$344.40
054-615-016	$484.12	$344.40
054-615-017	$431.48	$313.74
054-615-018	$484.12	$344.40
054-615-019	$484.12	$344.40
054-615-020	$431.48	$313.74
054-615-021	$484.12	$344.40
054-615-022	$431.48	$313.74
054-615-023	$548.20	$382.34
054-615-024	$484.12	$344.40
054-615-025	$548.20	$382.34
054-621-003	$624.88	$427.58
054-621-004	$603.14	$415.90
054-621-005	$572.22	$396.92
054-621-006	$484.12	$344.40
054-621-008	$624.88	$427.58
054-621-009	$484.12	$344.40
054-621-010	$603.14	$415.90
054-621-011	$572.22	$396.92
054-621-012	$624.88	$427.58
054-621-013	$572.22	$396.92
054-621-014	$624.88	$427.58
054-621-015	$484.12	$344.40
054-621-017	$603.14	$415.90
054-621-018	$484.12	$344.40
054-621-019	$484.12	$344.40
054-621-020	$431.48	$313.74
054-621-021	$484.12	$344.40
054-621-022	$603.14	$415.90
054-621-023	$603.14	$415.90
054-621-024	$572.22	$396.92
054-621-025	$624.88	$427.58
054-622-001	$572.22	$396.92
054-622-002	$624.88	$427.58
054-622-003	$484.12	$344.40
054-622-004	$572.22	$396.92
054-622-005	$603.14	$415.90
054-622-006	$624.88	$427.58
054-622-007	$484.12	$344.40
054-622-008	$572.22	$396.92

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-622-009	$624.88	$427.58
054-622-010	$484.12	$344.40
054-622-011	$572.22	$396.92
054-622-012	$484.12	$344.40
054-622-013	$603.14	$415.90
054-622-014	$624.88	$427.58
054-622-015	$484.12	$344.40
054-622-016	$572.22	$396.92
054-622-017	$603.14	$415.90
054-622-018	$572.22	$396.92
054-622-019	$624.88	$427.58
054-622-020	$484.12	$344.40
054-623-001	$431.48	$313.74
054-623-002	$603.14	$415.90
054-623-003	$572.22	$396.92
054-623-004	$624.88	$427.58
054-623-005	$484.12	$344.40
054-623-006	$572.22	$396.92
054-623-007	$603.14	$415.90
054-623-008	$624.88	$427.58
054-623-009	$572.22	$396.92
054-623-010	$603.14	$415.90
054-623-011	$484.12	$344.40
054-623-012	$603.14	$415.90
054-623-013	$624.88	$427.58
054-623-014	$572.22	$396.92
054-623-015	$603.14	$415.90
054-623-016	$431.48	$313.74
054-624-001	$603.14	$415.90
054-624-002	$484.12	$344.40
054-624-003	$624.88	$427.58
054-624-004	$572.22	$396.92
054-624-005	$484.12	$344.40
054-624-006	$603.14	$415.90
054-624-007	$484.12	$344.40
054-624-008	$572.22	$396.92
054-624-009	$624.88	$427.58
054-624-010	$603.14	$415.90
054-624-011	$624.88	$427.58
054-624-012	$572.22	$396.92

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-624-013	$484.12	$344.40
054-624-014	$603.14	$415.90
054-624-015	$484.12	$344.40
054-624-016	$572.22	$396.92
054-624-017	$603.14	$415.90
054-624-018	$431.48	$313.74
054-624-019	$572.22	$396.92
054-624-020	$624.88	$427.58
054-624-021	$484.12	$344.40
054-624-022	$603.14	$415.90
054-624-023	$624.88	$427.58
054-624-024	$603.14	$415.90
054-624-025	$484.12	$344.40
054-624-026	$431.48	$313.74
054-624-027	$431.48	$313.74
054-624-028	$603.14	$415.90
054-624-029	$572.22	$396.92
054-624-030	$624.88	$427.58
054-624-031	$431.48	$313.74
054-624-032	$572.22	$396.92
054-624-033	$431.48	$313.74
054-624-034	$431.48	$313.74
054-624-035	$603.14	$415.90
054-624-036	$484.12	$344.40
054-624-037	$572.22	$396.92
054-624-038	$624.88	$427.58
054-624-039	$603.14	$415.90
054-624-040	$572.22	$396.92
054-624-041	$484.12	$344.40
054-624-042	$624.88	$427.58
054-624-043	$572.22	$396.92
054-624-044	$603.14	$415.90
054-624-045	$484.12	$344.40
054-624-046	$624.88	$427.58
054-625-001	$484.12	$344.40
054-625-002	$572.22	$396.92
054-625-003	$624.88	$427.58
054-625-004	$603.14	$415.90
054-625-005	$484.12	$344.40
054-625-006	$603.14	$415.90

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-625-007	$624.88	$427.58
054-625-008	$572.22	$396.92
054-625-009	$603.14	$415.90
054-625-010	$624.88	$427.58
054-625-011	$572.22	$396.92
054-625-012	$572.22	$396.92
054-625-013	$624.88	$427.58
054-625-014	$484.12	$344.40
054-625-015	$603.14	$415.90
054-625-016	$624.88	$427.58
054-625-017	$484.12	$344.40
054-625-018	$572.22	$396.92
054-625-019	$603.14	$415.90
054-625-020	$484.12	$344.40
054-625-021	$624.88	$427.58
054-625-022	$572.22	$396.92
054-626-001	$431.48	$313.74
054-626-002	$603.14	$415.90
054-626-003	$572.22	$396.92
054-626-004	$484.12	$344.40
054-626-005	$624.88	$427.58
054-626-006	$603.14	$415.90
054-626-007	$484.12	$344.40
054-626-008	$572.22	$396.92
054-626-009	$624.88	$427.58
054-626-010	$431.48	$313.74
054-626-011	$484.12	$344.40
054-626-012	$624.88	$427.58
054-626-013	$572.22	$396.92
054-626-014	$603.14	$415.90
054-626-015	$484.12	$344.40
054-626-016	$572.22	$396.92
054-626-017	$624.88	$427.58
054-626-018	$484.12	$344.40
054-626-019	$603.14	$415.90
054-627-001	$572.22	$396.92
054-627-002	$603.14	$415.90
054-627-003	$484.12	$344.40
054-627-004	$624.88	$427.58
054-627-005	$572.22	$396.92

Appendix C

County of Imperial CFD No. 06-1
FY 2024-2025 Special Tax A Levy and Special Tax B Levy

APN	FY 2024-2025 SPECIAL TAX A LEVY	FY 2024-2025 SPECIAL TAX B LEVY
054-627-006	$603.14	$415.90
054-627-007	$484.12	$344.40
054-627-008	$624.88	$427.58
054-627-009	$603.14	$415.90
054-627-010	$572.22	$396.92
054-627-011	$431.48	$313.74
054-627-012	$484.12	$344.40
054-627-013	$572.22	$396.92
054-627-014	$431.48	$313.74
054-627-015	$624.88	$427.58
054-627-016	$572.22	$396.92
054-627-017	$484.12	$344.40
054-627-018	$572.22	$396.92
054-627-019	$572.22	$396.92
054-627-020	$624.88	$427.58
054-627-021	$484.12	$344.40
054-627-022	$603.14	$415.90
054-627-023	$572.22	$396.92
054-627-024	$603.14	$415.90
054-627-025	$624.88	$427.58
054-627-026	$572.22	$396.92
054-627-027	$603.14	$415.90
054-627-028	$624.88	$427.58
054-627-029	$431.48	$313.74
Total Number of Parcels Taxed	**304**	**304**
Total FY 2024-2025 Special Tax Levies	**$160,182.32**	**$112,478.30**

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