



# **SPECIAL TAX REPORT**

## **Mountains Recreation and Conservation Authority**

Community Facilities District 2018-1 (Santa Susana  
Mountains)

Fiscal Year 2021-22

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

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## Mountains Recreation and Conservation Authority

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Jim Hasenauer, Vice Chair

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**Executive Officer**

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**Financial Officer**

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**Chief Deputy Financial Officer**

Melissa Smith

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**Board Secretary**

James Yeramian

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**Special Tax Administrator**

SCI Consulting Group

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## Annual Report (FY 2021-22)

This CFD Special Tax Annual Report (“Annual Report”) covers all assessor parcels of land within the boundaries of Community Facilities District 2018-1 (Santa Susana Mountains) (“CFD”) of the Mountains Recreation and Conservation Authority (“Authority”). The CFD includes Tract 53138 which is planned for development of 320 single-family homes in unincorporated Los Angeles County. The special tax attributed to each parcel was computed in accordance with the special tax formula as approved by Resolution No. 18-67 of the Authority Board of Directors. The Annual Report summarizes the Fiscal Year 2021-22 special tax and rate and method of apportionment and fiscal year 2021-22 special tax collection, expenditures, fund balance, and other related data.

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### Summary of Land Use

The CFD includes 152 parcels within the development known as Tract 53138, located in unincorporated Los Angeles County adjacent to a portion of the MRCA Property in the Santa Susana Mountains open spaces. The CFD was formed in 2018 in order to provide funding for services provided in the Santa Susana Mountains. The boundaries of the CFD for Fiscal Year 2021-22 are attached in Exhibit A.

**Figure 1 – Summary of Land Use (CFD 2018-1)**

Developed Property	11 parcels
Undeveloped Property	99 parcels
Exempt Property	42 parcels
Total Parcels	152 parcels

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### Rate and Method of Apportionment of Special Tax

The special taxes within the CFD were levied in accordance with the Rate and Method of Apportionment of Special Tax (the “RMA”) which is attached as Exhibit B. For fiscal year 2021-22 the special tax was levied at \$327.06 per parcel within the CFD.

The Maximum Special Tax A and Maximum Special Tax B shall be increased each July 1st, commencing July 1, 2019, based on the percentage increase in the Consumer Price Index with a maximum annual increase of three percent (3%) and a minimum annual increase of one percent (1%) of such Maximum Special Tax in effect in the previous Fiscal Year.

The Maximum Special Tax A was \$327.06, and the Maximum Special Tax B was \$86.57 for Fiscal Year 2021-22.

### CFD Special Tax Collections and Other Revenue

For FY 2021-22, there were 152 total parcels in the CFD, of which 110 were subject to the tax. The total annual special tax collected was \$30,619.

**Figure 2 – Expenditures for Fiscal Year 2021-22**

<b>Beginning Balance</b>	
Balance as of July 1, 2021	\$30,336
<b>Revenues</b>	
CFD No. 2018-1 Special Taxes <sup>1</sup>	\$30,619
<b>Total Revenues</b>	<b>\$30,619</b>
<b>Expenses</b>	
Administration	\$3,952
Land Acquisitions	\$0
Operations, Maintenance, and Improvements	\$200
Ranger Patrol and Fire Prevention	\$155
<b>Total Expenses</b>	<b>\$4,307</b>
<b>Ending Balance</b>	
Balance as of June 30, 2022	\$56,648

<sup>1</sup> This amount includes all CFD No. 2018-1 Special Taxes received during the fiscal year, including any prior year's delinquencies collected

### Use of Special Tax Proceeds

The special tax will be used solely for the maintenance, servicing, restoration, protection, and preservation of open space, parkland, wildlife corridors, natural habitats, trees, lands, waters, and facilities owned or managed by the MRCA within the Santa Susana Mountains as well as park ranger and security patrols.

### Prepayment of Special Tax

Prepayment of the CFD special tax is not authorized.

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**Duration of the Special Tax**

The Special Tax A shall be levied annually in perpetuity as needed to fund the Special Tax A requirement unless terminated earlier by the MRCA. The Special Tax B shall be levied annually as needed to satisfy the Special Tax B requirement in accordance with this Rate and Method of Apportionment. If the Special Tax A and/or Special Tax B is terminated, the MRCA shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased.

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**Manner of Collection**

The special tax is collected in the same manner and at the same time as ad valorem property taxes.

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**CFD Special Tax Delinquencies**

Special tax delinquencies for the special taxes levied for FY 2021-22 are 11.53% as of June 30, 2022.

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**Accountability Report**

In accordance with Government Code Section 50075.3, Executive Officer, or his or her designee, shall file a report with the Board no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

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**Public Information**

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the Agency's Special Tax Administrator, SCI Consulting Group, at telephone number (800) 273-5167. SCI Consulting Group's property owner inquire line is also included with property tax bills.

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**Notice of Special Tax**

The Act states "For purposes of enabling sellers of real property subject to the levy of special taxes to satisfy the notice requirements of subdivision (b) of Section 1102.6 of the

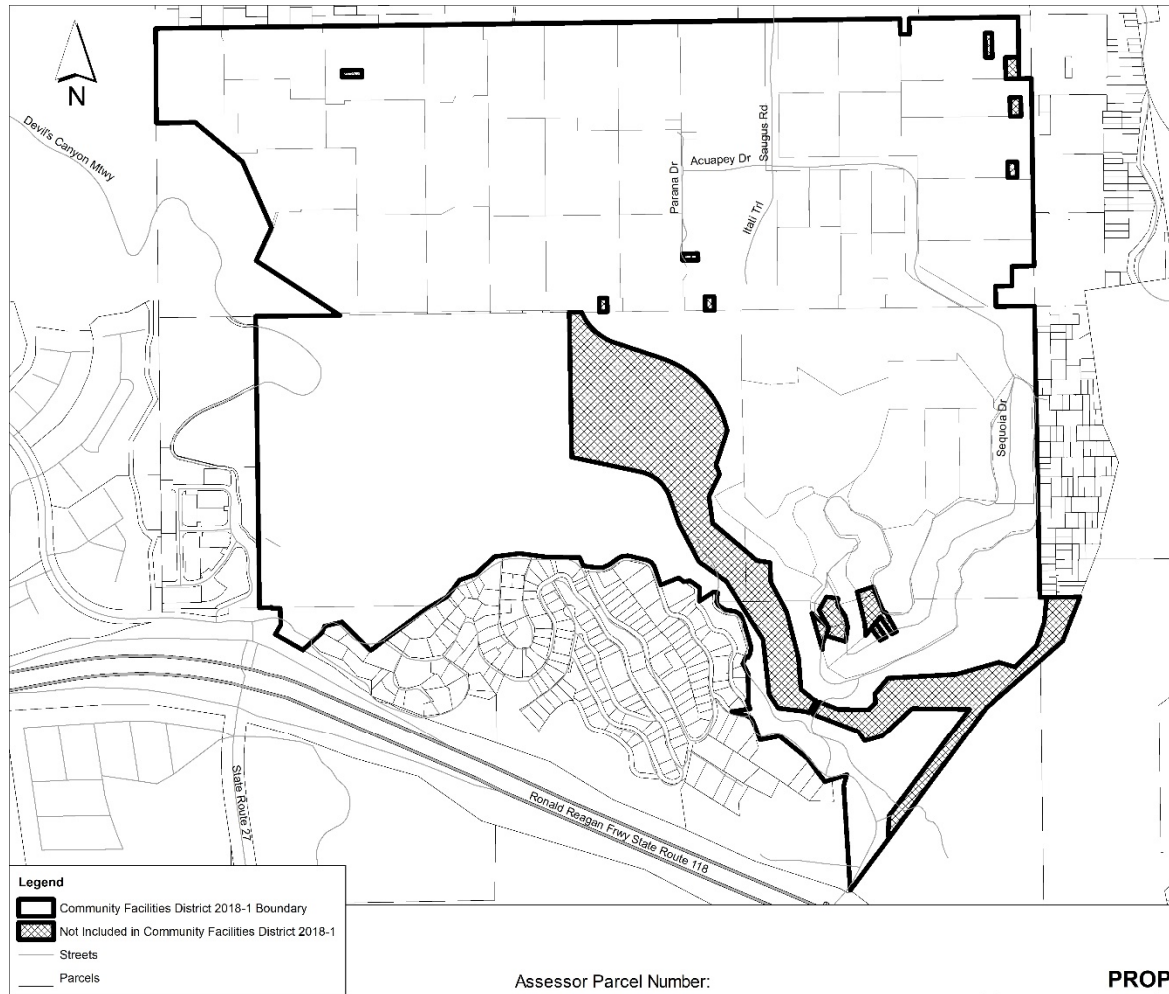


Civil Code, the designated office, department, or bureau shall furnish a Notice of Special Tax to any individual requesting the notice or any owner of property subject to a special tax levied by the local agency within five working days of receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars.” A copy of this notice is included as Exhibit D.

In addition, any developer, subdivider or his or her agent or representative shall not sell, or lease any property subject to the Special Tax until the prospective purchaser or lessee has been furnished with and signed a written notice of special tax lien similar to that shown in Exhibit D.

## Exhibit A – Boundaries of CFD

### **MOUNTAINS RECREATION AND CONSERVATION AUTHORITY COMMUNITY FACILITIES DISTRICT 2018-1 (SANTA SUSANA MOUNTAINS)**



SCI Consulting Group  
4745 Mangels Blvd  
Fairfield, CA 94534  
(707) 430-4300

**PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2018-1 OF THE  
MOUNTAINS RECREATION AND CONSERVATION AUTHORITY,  
LOS ANGELES, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA  
Sheet 1 of 1 (Santa Susana Mountains)**

**SECRETARY'S MAP FILING STATEMENT**

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD  
OF THE MOUNTAINS RECREATION AND CONSERVATION  
AUTHORITY, COUNTY OF LOS ANGELES, STATE OF  
CALIFORNIA, THIS \_\_\_\_\_ DAY  
OF \_\_\_\_\_ 2018.

SECRETARY OF THE BOARD

**SECRETARY'S MAP CERTIFICATE**

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING  
THE PROPOSED BOUNDARIES OF COMMUNITY FACILITIES  
DISTRICT NO. 2018-1, MOUNTAINS RECREATION AND  
CONSERVATION AUTHORITY, COUNTY OF LOS ANGELES,  
STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF  
DIRECTORS OF THE MOUNTAINS RECREATION AND  
CONSERVATION AUTHORITY AT A MEETING THEREOF,  
HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018,  
BY ITS RESOLUTION NO. \_\_\_\_\_.

SECRETARY OF THE BOARD

**RECORDER'S CERTIFICATE**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2018  
AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK  
\_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY  
FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE  
OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
LOS ANGELES, STATE OF CALIFORNIA.

COUNTY RECORDER, COUNTY OF LOS ANGELES

NOTE:  
REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS  
OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE  
COUNTY OF LOS ANGELES FOR A DETAILED DESCRIPTION  
OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN  
HEREIN. THOSE MAPS SHALL GOVERN FOR ALL  
DETAILS CONCERNING THE LINES AND DIMENSIONS OF  
SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID  
MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

## Exhibit B – Description of Services and Facilities to be Financed by the CFD

### AMENDED DESCRIPTION OF SERVICES TO BE FINANCED BY THE CFD

#### MOUNTAINS RECREATION AND CONSERVATION AUTHORITY Community Facilities District 2018-1 (SANTA SUSANA MOUNTAINS)

The types of services to be financed by the CFD ("Services") shall include maintenance, servicing, restoration, protection, and preservation of open space, parkland, wildlife corridors, natural habitats, trees, lands, waters, and facilities owned or managed by the Mountains Recreation and Conservation Authority ("MRCA") within the Santa Susana Mountains; park ranger and security patrols; and the collection and accumulation of reserves for the aforementioned purposes; including administrative or incidental expenses thereto. The CFD shall finance Services only to the extent that they are in addition to those provided in the territory of the CFD before the CFD was created and such Services may not supplant services already available within the CFD when the CFD was created.

"Improvements," as used herein, means facilities, buildings, fixed equipment, trails, roads, parking lots and other man-made structures on or alterations to lands owned or managed by the MRCA within the Santa Susana Mountains.

"Maintenance," as used herein, means the furnishing of services and materials for the routine, recurring, and usual work for the preservation or protection of Improvements for their intended purposes. Maintenance includes, but is not limited to, the repair, removal or replacement of all or any part of any Improvements; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other structural Improvements to remove or cover graffiti; and safety and security services.

"Servicing," as used herein, means the furnishing of electric current, gas, or other form of energy for any public lighting facilities or for the lighting or operation of any other Improvements; and water for uses including, but not limited to, the irrigation of any landscaping, the operation of any fountains, or the Maintenance of any other Improvements.

## Exhibit C – Rate and Method of Apportionment of Special Tax

### AMENDED RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR COMMUNITY FACILITIES DISTRICT NO. 2018-1 (SANTA SUSANA MOUNTAINS) OF THE MOUNTAINS RECREATION AND CONSERVATION AUTHORITY, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA

A Special Tax (all capitalized terms are defined in Section A., "Definitions", below) shall be applicable to each Parcel of Taxable Property located within the boundaries of Community Facilities District No. 2018-1 (Santa Susana Mountains). The amount of Special Tax to be levied on a Parcel in each Fiscal Year, commencing in Fiscal Year 2018-2019, shall be determined by the Governing Board of the Mountains Recreation and Conservation Authority (the "MRCA"), acting in its capacity as the legislative body of the CFD by applying the appropriate Special Tax as set forth in Sections B., C., and D., below. All of the real property within the CFD, unless exempted by law or by the provisions below, 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:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means all actual or reasonably estimated costs and expenses of the CFD that are chargeable or allocable to carry out the duties of the Administrator of the CFD as allowed by the Act, which shall include without limitation, all costs and expenses arising out of or resulting from the annual levy and collection of the Special Tax (whether by the MRCA or designee thereof or both), any litigation or appeal involving the CFD, and other administrative expenses of the MRCA or designee thereof directly related to the CFD. Administrative Expenses shall also include amounts estimated or advanced by the MRCA or CFD for attorney's fees and other costs related to commencing and pursuing to completion any foreclosure as a result of delinquent Special Taxes.

**"Administrator"** means an official of the MRCA, or designee thereof, responsible for the administration of the CFD, including but not limited to, determining the annual amount of the Special Tax levy and collection of the Special Taxes.

**"Assessor"** means the Assessor of the County.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating

Parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means the number assigned to a lot or Parcel for purposes of identification as determined from an Assessor Parcel Map or the applicable assessment roll.

**"Boundary Map"** means a recorded map of the CFD which indicates by a boundary line the extent of the territory identified to be subject to the levy of Special Taxes.

**"Building Permit"** means the first legal document issued by a local agency giving official permission for new construction on a Parcel. For purposes of this definition, "Building Permit" shall not include any subsequent Building Permits issued or changed after the first issuance.

**"CFD"** means Community Facilities District No. 2018-1 (Santa Susana Mountains) of the Mountains Recreation and Conservation Authority.

**"Consumer Price Index"** means the Consumer Price Index published by the U.S. Bureau of Labor Statistic for "All Urban Consumers" in the Los Angeles-Riverside-Orange County Area, measured as of the month of December in 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 Administrator that is reasonably comparable to the Consumer Price Index for the Los Angeles-Riverside-Orange County Area.

**"County"** means the County of Los Angeles, California.

**"Developed Property"** means all Parcels of Taxable Property: (i) that are included in a Final Map that was recorded prior to January 1st preceding the Fiscal Year in which the Special Tax is being levied, and (ii) for which a Building Permit for new construction has been issued prior to June 1st preceding the Fiscal Year in which the Special Tax is being levied.

**"Dwelling Unit" or "(D/U)"** means a residential unit that is used or intended to be used as a domicile by one or more persons, as determined by the Administrator.

**"Exempt Property"** means any Parcel within the CFD which is not Developed Property or Undeveloped Property, and includes Public Property.

**"Final Map"** means a subdivision of property by recordation of a Assessor's 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 1352 that creates individual lots for which Building Permits may be issued without further subdivision.

**"Fiscal Year"** means the 12 month period starting on July 1 of any calendar year and ending the following June 30.

**"Governing Board"** means the Board of Directors for the Mountains Recreation and Conservation Authority.

**"Maximum Special Tax"** means the Maximum Special Tax A or the Maximum Special Tax B.

**"Maximum Special Tax A"** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax A, determined in accordance with Section C., below, which may be levied on such Parcel in such Fiscal Year.

**"Maximum Special Tax B"** means for each Parcel in each Fiscal Year, the greatest amount of Special Tax B, determined in accordance with Section C., below, which may be levied on such Parcel in such Fiscal Year.

**"MRCA"** means the Mountains Recreation and Conservation Authority.

**"Native Plant Area"** means the area where trees are to be installed surrounding the new water tank that will serve the residential property in the CFD.

**"Native Plant Establishment"** means as of July 1st of the Fiscal Year then commencing, that a Native Plant Area requires maintenance and/or irrigation because it cannot survive on annual rainfall as determined by the MRCA, anticipated to be for the first 10 years.

**"Parcel(s)"** means a lot or parcel within the CFD shown on an Assessor's Parcel Map with an assigned Assessor's Parcel Number valid as of July 1st for the Fiscal Year for which the Special Tax is being levied.

**"Public Property"** means all Parcels which, as of June 1st preceding the Fiscal Year in which the Special Tax is being levied, are (i) used for rights-of-way or any other purpose and is owned by, dedicated to, or irrevocably offered for dedication to the federal government, the State, the County, City or any other public agency, 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 according to its use; or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**"Residential Property"** means all Parcels of Developed Property for which a Building Permit has been issued permitting the construction of one or more residential Dwelling Units.

**"Special Tax(es)"** means the Special Tax A or Special Tax B to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D.

**"Special Tax A"** means the Special Tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D to fund the Special Tax A Requirement.

**"Special Tax A Requirement"** means the amount required in any Fiscal Year for the CFD to: (i) provide the Special Tax A Services; (ii) pay for reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Special Tax A Services"** means the maintenance, servicing, restoration, protection, and preservation of open space, parkland, wildlife corridors, natural habitats, lands, waters, and facilities owned or managed by the MRCA within the Santa Susana Mountains; and administrative or incidental expenses thereto. The Services include, but are not limited to, park ranger safety and security services, and the collection and accumulation of reserves for the aforementioned purposes. The CFD shall finance Services only to the extent that they are in addition to those provided in the territory of the CFD before the CFD was created and such Services may not supplant services already available within the CFD when the CFD was created.

**"Special Tax B"** means the special tax to be levied in each Fiscal Year on each Parcel of Taxable Property in accordance with Section D.

**"Special Tax B Requirement"** means the amount required in any Fiscal Year for the CFD to: (i) provide the Special Tax B Services; (ii) pay for reasonable Administrative Expenses; (iii) pay any amounts required to establish or replenish any reserve funds; and (iv) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Special Tax B Services"** means the maintenance of the Native Plant Area during Native Plant Establishment, which maintenance may include, but is not limited to, drainage maintenance, tree maintenance, irrigation system maintenance, pest control, plant replacement, plant inspection and monitoring, all related repair/replacement costs, and all appurtenant costs related thereto.

**"State"** means the State of California.

**"Taxable Property"** means all Parcels not classified as Exempt Property.

**"Undeveloped Property"** means all Parcels of Taxable Property not classified as Developed Property.



**B. CLASSIFICATION OF TAXABLE PROPERTY**

Each Fiscal Year, commencing with Fiscal Year 2018-2019, all Taxable Property shall be classified as either Developed Property or Undeveloped Property and shall be subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment as determined pursuant to Sections C. and D.

**C. MAXIMUM SPECIAL TAX RATES****1. Developed Property and Undeveloped Property**

The Maximum Special Tax A and the Maximum Special Tax B that may be levied on each Parcel classified as Developed Property or Undeveloped Property shall be determined by reference to table 1 below. The Maximum Special Tax is subject to annual increases pursuant to Section C.1. (a) below,

Maximum Special Tax A Per Parcel	Maximum Special Tax B Per Parcel
\$304.00	80.47

**(a) Increase in the Maximum Special Tax**

The Maximum Special Tax A and Maximum Special Tax B, identified in Table 1 above, shall be increased each July 1st, commencing July 1, 2019, based on the percentage increase in the Consumer Price Index with a maximum annual increase of three percent (3%) and a minimum annual increase of one percent (1%) of such Maximum Special Tax in effect in the previous Fiscal Year.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX****1. Special Tax A**

Commencing with Fiscal Year 2018-2019 and for each following Fiscal Year, the Administrator shall levy the Special Tax A on all Taxable Property until the amount of Special Tax A equals the Special Tax A Requirement in accordance with the following steps:

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

Second: If additional moneys are needed to satisfy the Special Tax A Requirement after the first step has been completed, the Special Tax A shall be levied Proportionately on

each Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax A for Undeveloped Property.

## **2. Special Tax B**

Commencing with Fiscal Year 2018-2019 and for each following Fiscal Year, the Administrator shall levy the Special Tax B on all Taxable Property until the amount of Special Tax B equals the Special Tax B Requirement in accordance with the following steps:

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

Second: If additional moneys are needed to satisfy the Special Tax B Requirement after the first step has been completed, the Special Tax B shall be levied Proportionately on each Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax B applicable to such Parcel;

Notwithstanding the above, under no circumstances will the Special Taxes levied in any Fiscal Year against any Parcel of Residential Property for which a Certificate of Occupancy has been issued be increased by more than ten percent (10%) as a result of a delinquency in the payment of the Special Tax applicable to any other Parcel above the amount that would have been levied in that Fiscal Year had there never been any such delinquency or default.

### **E. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of the CFD, and provided further that the CFD may covenant to foreclose and may actually foreclose on Parcels having delinquent Special Taxes as permitted by the Act.

### **F. APPEALS**

Any taxpayer may file a written appeal of the Special Tax on his/her Parcel(s) with the Administrator, provided that the appellant is current in his/her payments of Special Taxes. During pendency of an appeal, all Special Taxes must be paid on or before the payment due date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Administrator shall review the appeal, meet with the appellant if the Administrator deems necessary, and advise the appellant

of its determination. If the Administrator agrees with the appellant, the Administrator shall grant a credit to eliminate or reduce future Special Taxes on the appellant's Parcel(s). No refunds of previously paid Special Taxes shall be made.

The Administrator shall interpret this Rate and Method of Apportionment and make determinations relative to the annual levy and administration of the Special Tax and any taxpayer who appeals, as herein specified.

**G. TERM OF THE SPECIAL TAX**

The Special Tax A shall be levied annually in perpetuity as needed to fund the Special Tax A Requirement unless terminated earlier by the MRCA. The Special Tax B shall be levied annually as needed to satisfy the Special Tax B Requirement in accordance with this Rate and Method of Apportionment. If the Special Tax A and/or Special Tax B is terminated, the MRCA shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased.

**H. PREPAYMENT OF SPECIAL TAX**

Prepayment of Special Tax A and Special Tax B are not authorized.

## Exhibit D – Notice of Special Tax

The Notice of Special Tax for the CFD is presented on the following page.

## NOTICE OF SPECIAL TAX LIEN

### MOUNTAINS RECREATION AND CONSERVATION AUTHORITY Community Facilities District No. 2018-1 (Santa Susana Mountains)

**TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:**

\_\_\_\_\_  
\_\_\_\_\_

**THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR PURCHASING THIS PROPERTY.**

- (1) This property is subject to a special tax, which is in addition to the regular property taxes and any other charges and benefit assessments on the parcel. This special tax may not be imposed on all parcels within the city or county where the property is located. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities or services that are likely to particularly benefit the property. **YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE PUBLIC FACILITIES AND SERVICES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.**

**(2) The maximum annual special tax which may be levied is as follows:**

Each property within the CFD shall be classified, as of July 1 of the Fiscal Year, into one of the following property uses, and the Special Tax shall be levied as set forth below:

1. Developed Property (taxable property for which a building permit for new construction has been issued prior to June 1<sup>st</sup> preceding the fiscal year): **Maximum of \$413.63 per parcel for fiscal year 2021-22** (Special Tax A=\$327.06; Special Tax B=\$86.57)
2. Undeveloped Property: **Maximum of \$413.63 per parcel for fiscal year 2021-22** (Special Tax A=\$327.06; Special Tax B=\$86.57)
3. Exempt Property: No Special Tax

The Maximum Special Tax A and Maximum Special Tax B, identified above, shall be increased each July 1st, based on the percentage increase in the Consumer Price Index with a maximum annual increase of three percent (3%) and a minimum annual increase of one percent (1%) of such Maximum Special Tax in effect in the previous Fiscal Year.

**The Special Tax shall be levied annually beginning in Fiscal Year 2019-20**, Special Tax A shall be levied annually in perpetuity as needed to fund the Special Tax A Requirement unless terminated earlier by the Mountains Recreation and Conservation Authority ("MRCA"). The Special Tax B shall be levied annually as needed to satisfy the Special Tax B Requirement in accordance with this Rate and Method of Apportionment.

The Special Tax shall be collected each Fiscal Year in the same manner and at the same time as ad valorem property taxes are collected and in the case of delinquency, shall be subject to the same penalties and lien priorities that apply to ad valorem taxes levied within the CFD. The MRCA intends that the Special Tax be included in the County Auditor's annual billing for ad valorem taxes. **There is no provision for prepayment of the special tax obligation.**

- (3) The authorized services ("Services") that are being paid for by the special taxes and authorized facilities ("Facilities") which are being paid for by the special taxes, shall include The types of services to be financed by the CFD ("Services") shall include maintenance, servicing, restoration, protection, and preservation of open space, parkland, wildlife corridors, natural habitats, trees, lands, waters, and facilities owned or managed by the Mountains Recreation and Conservation Authority ("MRCA") within the Santa Susana Mountains; park ranger and security patrols; and the collection and accumulation of reserves for the aforementioned purposes; including administrative or incidental expenses thereto. The CFD shall finance Services only to the extent that they are in addition to those provided in the territory of the CFD before the CFD was created and such Services may not supplant services already available within the CFD when the CFD was created.

YOU MAY OBTAIN A COPY OF THE RESOLUTION OF FORMATION THAT AUTHORIZED CREATION OF THE COMMUNITY FACILITIES DISTRICT, AND THAT SPECIFIES MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED, FROM MRCA'S SPECIAL TAX ADMINISTRATOR BY CALLING (800) 273-5167. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE ESTIMATED REASONABLE COST OF PROVIDING THE DOCUMENT.

I (WE) ACKNOWLEDGE THAT I (WE) HAVE READ THIS NOTICE AND RECEIVED A COPY OF THIS NOTICE PRIOR TO ENTERING INTO A CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITH RESPECT TO THE ABOVE REFERENCED PROPERTY. I (WE) UNDERSTAND THAT I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITHIN THREE DAYS AFTER RECEIVING THIS NOTICE IN PERSON OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL BY GIVING WRITTEN NOTICE OF THAT TERMINATION TO THE OWNER, SUBDIVIDER, OR AGENT SELLING THE PROPERTY.

DATE: \_\_\_\_\_

\_\_\_\_\_

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## Exhibit E – Special Tax Roll Fiscal Year 2021-22

APN	CFD 2018-1 TAX
2818-017-029	\$327.06
2819-007-029	\$327.06
2819-007-030	\$327.06
2819-007-031	\$327.06
2819-007-032	\$327.06
2819-007-033	\$327.06
2819-012-025	\$327.06
2819-012-026	\$0.00
2819-012-027	\$0.00
2819-012-904	\$0.00
2819-012-905	\$0.00
2819-014-041	\$327.06
2819-014-042	\$327.06
2819-014-043	\$327.06
2819-014-044	\$327.06
2819-014-045	\$327.06
2819-014-046	\$327.06
2819-014-047	\$327.06
2819-014-048	\$327.06
2819-014-049	\$327.06
2819-014-050	\$327.06
2819-014-051	\$327.06
2819-014-052	\$327.06
2819-014-053	\$327.06
2819-014-054	\$327.06
2819-014-055	\$327.06
2819-014-056	\$327.06
2819-014-057	\$327.06
2819-014-058	\$0.00
2819-014-059	\$0.00
2819-014-060	\$0.00
2819-014-061	\$0.00
2819-014-062	\$0.00
2819-014-063	\$0.00
2819-014-064	\$0.00
2819-014-065	\$0.00
2819-014-066	\$0.00

<b>APN</b>	<b>CFD 2018-1 TAX</b>
2819-014-067	\$0.00
2819-014-068	\$0.00
2819-015-020	\$0.00
2819-015-021	\$0.00
2819-015-022	\$0.00
2819-015-023	\$0.00
2819-015-024	\$0.00
2819-015-025	\$0.00
2819-015-902	\$0.00
2819-015-903	\$0.00
2819-015-904	\$0.00
2819-016-019	\$327.06
2819-016-024	\$327.06
2819-016-025	\$327.06
2819-016-026	\$327.06
2819-016-027	\$327.06
2819-016-028	\$327.06
2819-016-029	\$327.06
2819-016-030	\$327.06
2819-016-031	\$327.06
2819-016-032	\$327.06
2819-016-033	\$327.06
2819-016-034	\$327.06
2819-016-035	\$327.06
2819-016-038	\$327.06
2819-016-039	\$327.06
2819-016-040	\$0.00
2819-017-019	\$327.06
2819-017-020	\$327.06
2819-017-021	\$327.06
2819-017-022	\$327.06
2819-017-023	\$327.06
2819-017-024	\$327.06
2819-017-025	\$327.06
2819-017-026	\$327.06
2819-017-027	\$327.06
2819-017-028	\$327.06
2819-017-029	\$327.06
2819-017-030	\$327.06
2819-017-031	\$327.06



<b>APN</b>	<b>CFD 2018-1 TAX</b>
2819-017-032	\$327.06
2819-017-033	\$327.06
2819-017-034	\$327.06
2819-017-035	\$327.06
2819-017-036	\$327.06
2819-017-037	\$327.06
2819-017-038	\$327.06
2819-017-039	\$327.06
2819-017-040	\$327.06
2819-017-041	\$327.06
2819-017-042	\$327.06
2819-017-044	\$327.06
2819-017-045	\$327.06
2819-017-046	\$327.06
2819-017-047	\$0.00
2819-017-048	\$0.00
2819-017-049	\$0.00
2819-017-050	\$0.00
2819-017-051	\$0.00
2819-017-052	\$0.00
2819-018-050	\$327.06
2819-018-051	\$327.06
2819-018-052	\$327.06
2819-018-053	\$327.06
2819-018-054	\$327.06
2819-018-055	\$327.06
2819-018-056	\$327.06
2819-018-057	\$327.06
2819-018-058	\$327.06
2819-018-059	\$327.06
2819-018-060	\$327.06
2819-018-061	\$327.06
2819-018-062	\$327.06
2819-018-063	\$327.06
2819-018-064	\$327.06
2819-018-065	\$327.06
2819-018-066	\$327.06
2819-018-067	\$327.06
2819-018-068	\$327.06
2819-018-069	\$327.06

<b>APN</b>	<b>CFD 2018-1 TAX</b>
2819-018-070	\$0.00
2819-018-071	\$0.00
2819-018-072	\$0.00
2819-018-073	\$327.06
2819-018-074	\$327.06
2819-018-075	\$327.06
2819-018-076	\$327.06
2819-018-077	\$327.06
2819-018-078	\$327.06
2819-018-079	\$327.06
2819-018-080	\$327.06
2819-018-081	\$327.06
2819-018-082	\$327.06
2819-018-083	\$327.06
2819-018-084	\$0.00
2819-018-085	\$0.00
2819-018-907	\$0.00
2819-019-014	\$327.06
2819-019-015	\$327.06
2819-019-016	\$327.06
2819-019-017	\$327.06
2819-019-018	\$327.06
2819-019-019	\$0.00
2819-019-020	\$0.00
2819-019-021	\$327.06
2819-019-022	\$327.06
2819-019-023	\$327.06
2819-019-024	\$327.06
2819-019-025	\$327.06
2819-019-026	\$327.06
2819-019-027	\$327.06
2819-019-028	\$0.00
2819-019-029	\$0.00
2819-019-030	\$0.00
2819-019-031	\$327.06