

# CITY OF CARSON

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*Fiscal Year 2022/23 Annual Report for:*

**Community Facilities District No. 2018-1**

**(Maintenance and Services)**

**March 2023**

Prepared by:



**EXHIBIT NO. 1**

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# TABLE OF CONTENTS

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<b>District Summary .....</b>	<b>1</b>
<b>1. SB 165: Local Agency Special Tax and Bond Accountability Act .....</b>	<b>2</b>
<b>2. Special Tax Analysis .....</b>	<b>3</b>
2.1 Levy Summary .....	3
2.2 Special Tax Rates .....	4
2.3 Annual Special Tax Rate Increase.....	4
2.4 Special Tax Rate Comparison .....	5
<b>Appendix A. District Boundary .....</b>	<b>A</b>
<b>Appendix B. Rate And Method Of Apportionment.....</b>	<b>B</b>
<b>Appendix C. Delinquency Summary Report .....</b>	<b>C</b>
<b>Appendix D. Final Billing Detail Report.....</b>	<b>D</b>

# DISTRICT SUMMARY

The City of Carson (the “City”) formed Community Facilities District No. 2018-01 (Maintenance and Services) (the “CFD”) pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”) in 2018 to fund certain municipal services associated with new industrial and multi-family residential developments. The services consist of, but are not limited to: law enforcement services, street sweeping/sidewalk cleaning and maintenance, maintenance of parks, parkways, and open space, maintenance of roadways, flood and storm protection services, and other eligible services permitted by the Act to service properties within the boundaries of the CFD. The CFD special tax is authorized to be levied in perpetuity.

## Levy

The following table provides a summary of the Fiscal Year 2022/23 final levy amount.

Tax Zone	Annexation No.	Parcel Count	FY 2022/23 Levy
Tax Zone 1	Original CFD	1	\$10,422.88
Tax Zone 2	1	4	40,367.61
Tax Zone 3	2	1	22,770.69
Tax Zone 5	3	1	4,857.53
Tax Zone 6	4	39	108,770.49
Tax Zone 7	5	1	21,074.98
Tax Zone 8	6	1	18,730.13
Tax Zone 9	7	1	13,480.49
Tax Zone 10	8	3	17,479.18
Tax Zone 11	9	1	93,558.97
Tax Zone 12	10	1	9,692.40
<b>Totals:</b>		<b>54</b>	<b>\$361,205.35</b>

## Delinquencies

As of June 30, 2022, there were no delinquencies for the CFD in the payment of the Fiscal Year 2021/22 special tax. NBS will continue to monitor the delinquencies and recommend the appropriate delinquency management actions to the City as needed.

**NBS**

Amanda Welker, Project Manager  
Sara Mares, Client Services Director

# 1. SB 165: LOCAL AGENCY SPECIAL TAX AND BOND ACCOUNTABILITY ACT

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the “Act”). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, require that the proceeds of the special tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the Special Tax District and others are handled through annual reports. This Section of this report intends to comply with Sections 50075.3 of the California Government Code that states:

“The chief fiscal officer of the issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain both of the following:

1. The amount of funds collected and expended.
2. The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1.”

The requirements of the Act apply to the Funds for the following:

City of Carson  
CFD No. 2018-01 (Maintenance and Services)  
September 18, 2018

## Purpose of Special Tax

The special tax provides funding for certain municipal services associated with new industrial and multi-family residential developments. The services consist of, but are not limited to: law enforcement services, street sweeping/sidewalk cleaning and maintenance, maintenance of parks, parkways, and open space, maintenance of roadways, flood and storm protection services, and other eligible services permitted by the Act to service properties within the boundaries of the CFD.

The projects are ongoing on an annual basis.

## Collections and Expenditures

Fund Name	Amount Collected	06/30/2022 Balance	Amount Expended	Project Status
Special Tax Fund	\$243,245.00	\$243,245.00	\$0.00	Ongoing

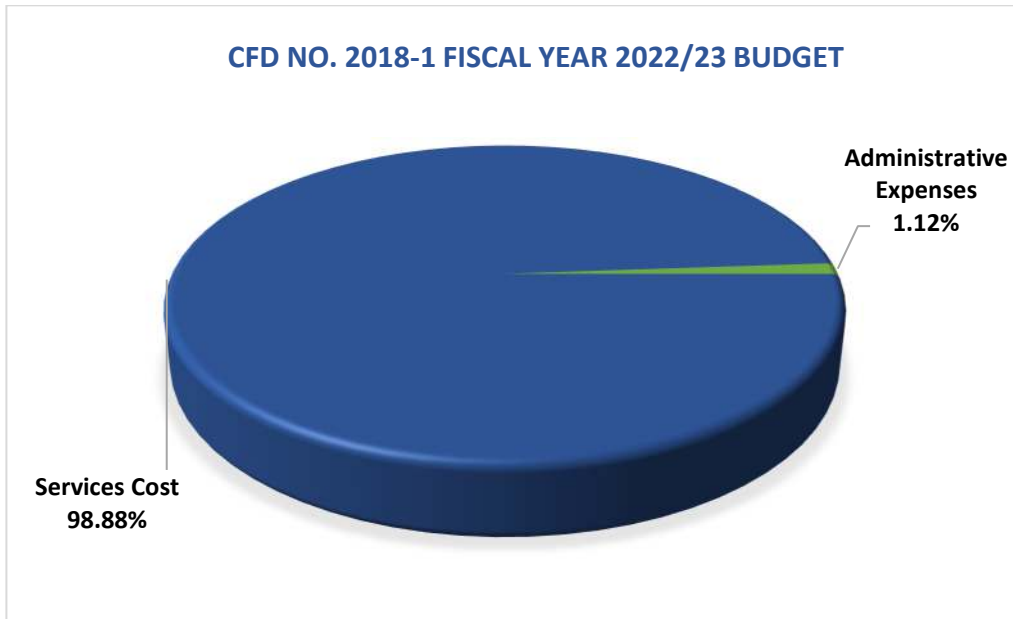
## 2. SPECIAL TAX ANALYSIS

### 2.1 Levy Summary

A summary of the levy for Fiscal Year 2022/23 is shown in the table and chart below.

Description	Amount
Services Cost	\$357,142.26
Administrative Fees/Expenses <sup>(1)</sup>	4,063.09
<b>Total Special Tax Levy Amount:</b>	<b>\$361,205.35</b>
Levied Parcel Count	54

(1) Includes County collection fees and installment rounding for tax roll purposes.



## 2.2 Special Tax Rates

The Fiscal Year 2022/23 applied rates and special tax levy are shown in the table below.

Tax Zone	Parcel Count	FY 2022/23	
		Applied Tax Rate per Acre or Unit <sup>(1)</sup>	Total FY 2022/23 Special Tax Levy <sup>(2)</sup>
Tax Zone 1	1	\$2,257.99	\$10,422.88
Tax Zone 2	4	2,032.50	40,367.61
Tax Zone 3	1	711.58	22,770.69
Tax Zone 5	1	971.50	4,857.53
Tax Zone 6	39	1,076.93	108,770.49
Tax Zone 7	1	3,204.83	21,074.98
Tax Zone 8	1	6,551.28	18,730.13
Tax Zone 9	1	986.85	13,480.49
Tax Zone 10	3	3,204.83	17,479.18
Tax Zone 11	1	6,551.29	93,558.97
Tax Zone 12	1	1,076.93	9,692.40
<b>Totals:</b>	<b>54</b>		<b>\$361,205.35</b>

(1) Tax Zones 1, 2, 7, 8, 9 and 10 are levied per acre. Tax Zones 3, 5 and 6 are levied per unit.

(2) Tax levy amount includes installment rounding for tax roll purposes, where applicable.

## 2.3 Annual Special Tax Rate Increase

The maximum special tax for Tax Zones 1, 2, 3, 5, and 9 in future years is authorized to automatically increase based on the percentage change in the November annualized Consumer Price Index (CPI) for Los Angeles-Long Beach-Anaheim for all urban consumers. The maximum special tax for Tax Zones 6, 7, 8, and 10 in future years is authorized to automatically increase by 7% annually through July 1, 2024.

Commencing July 1, 2025 and thereafter Tax Zones 6, 7, 8, and 10 shall be increased by the percentage change in the November CPI for Los Angeles-Long Beach-Anaheim for all urban consumers.

## 2.4 Special Tax Rate Comparison

The Fiscal Year 2022/23 maximum tax rates and applied tax rates compared to the prior year are shown below.

Tax Zone	Rate Per	FY 2021/22			FY 2022/23			% Change in Applied Tax Rate <sup>(1)</sup>
		Maximum Tax Rate	Applied Tax Rate	% of Maximum	Maximum Tax Rate	Applied Tax Rate	% of Maximum	
Tax Zone 1	Acre	\$2,131.02	\$2,131.02	100%	\$2,257.99	\$2,257.99	100%	5.95%
Tax Zone 2	Acre	1,918.22	1,918.22	100%	2,032.51	2,032.51	100%	5.95%
Tax Zone 3	Unit	671.57	0.00	0%	711.58	711.58	100%	
Tax Zone 5	Unit	916.88	0.00	0%	971.51	971.51	100%	
Tax Zone 6	Unit	1,006.48	1,006.48	100%	1,076.94	1,076.94	100%	7.00%
Tax Zone 7	Acre	2,995.17	2,995.17	100%	3,204.84	3,204.84	100%	7.00%
Tax Zone 8	Acre	6,122.70	6,122.70	100 %	6,551.29	6,551.29	100%	7.00%
Tax Zone 9	Acre	931.37	931.37	100%	986.85	986.85	100%	5.95%
Tax Zone 10	Acre	2,995.17	2,995.17	100%	3,204.83	3,204.83	100%	7.00%
Tax Zone 11	Acre	NA	NA		6,551.29	6,551.29	100%	
Tax Zone 12	Unit	NA	NA		1,076.94	1,076.93	100%	

(1) Represents the change between the current and prior year applied tax rates.

# APPENDIX A. DISTRICT BOUNDARY

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The following pages contain the District boundaries.

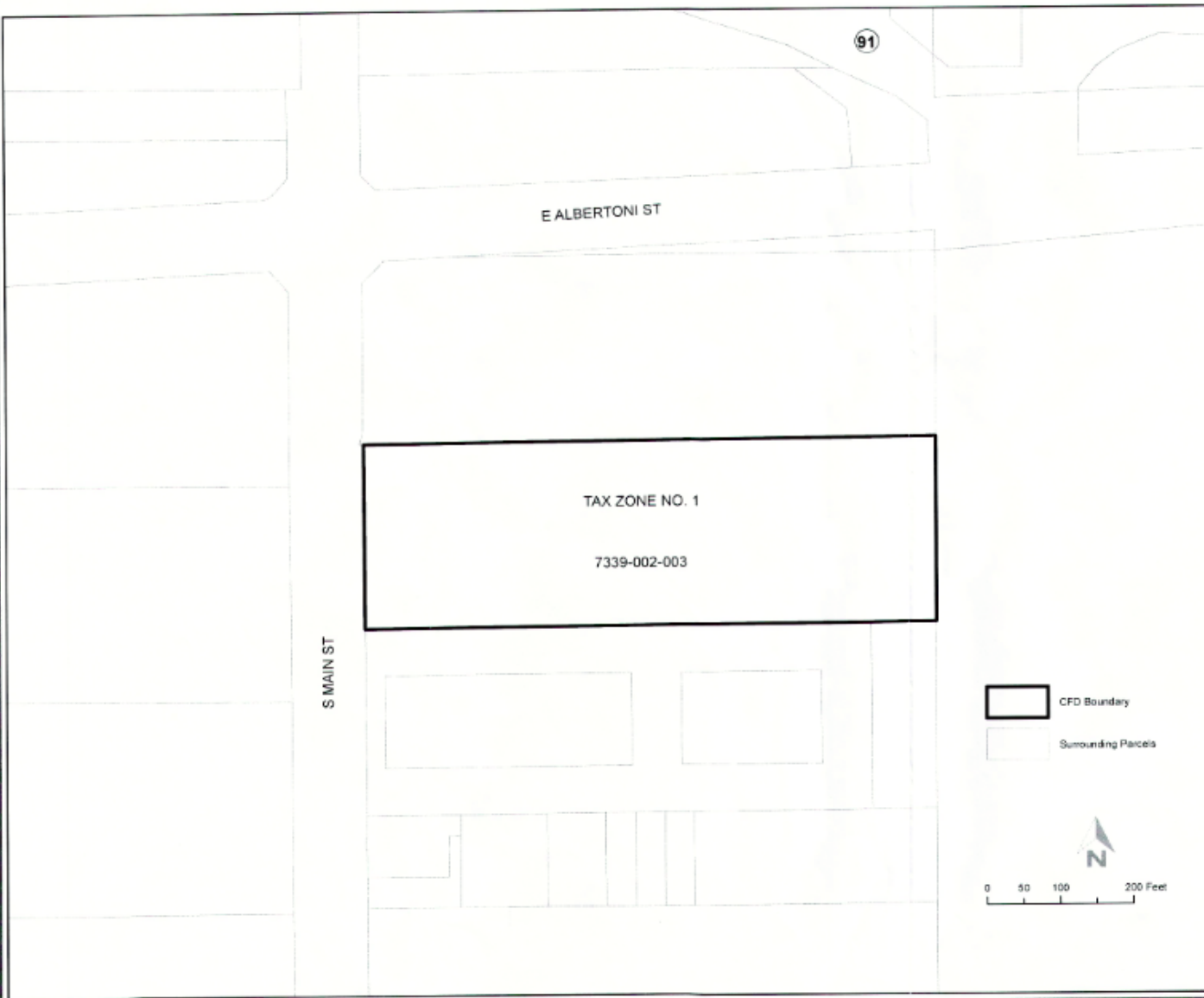


**MAP OF PROPOSED BOUNDARIES OF  
THE CITY OF CARSON  
COMMUNITY FACILITIES DISTRICT NO. 2018-01  
(MAINTENANCE AND SERVICES)**

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



**COPY** of Document Recorded  
.....  
It has not been compared with original.  
Original will be returned when  
processing has been completed.  
LOS ANGELES COUNTY REGISTRAR - RECORDER



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS 19<sup>th</sup> DAY OF Sept, 2018

*[Signature]*  
CITY CLERK

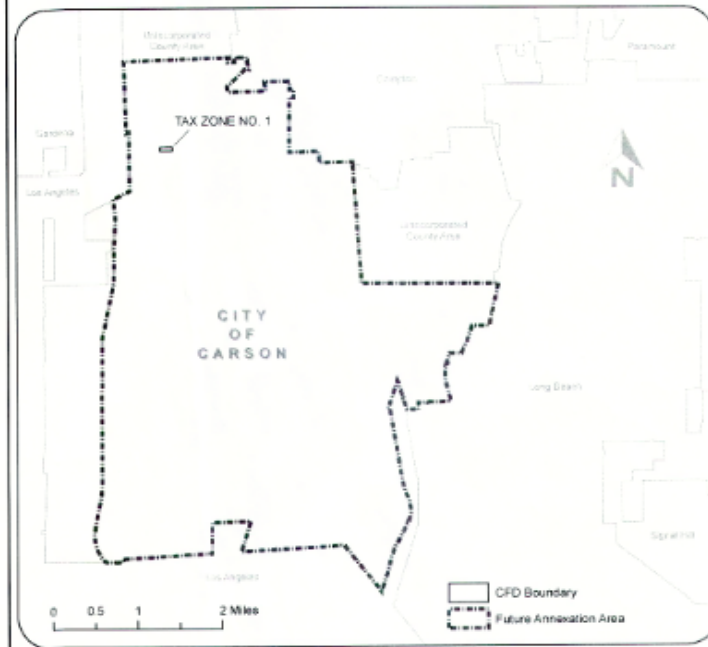
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE 18<sup>th</sup> DAY OF Sept, 2018 BY ITS RESOLUTION NO. 18-083

*[Signature]*  
CITY CLERK

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_ 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

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

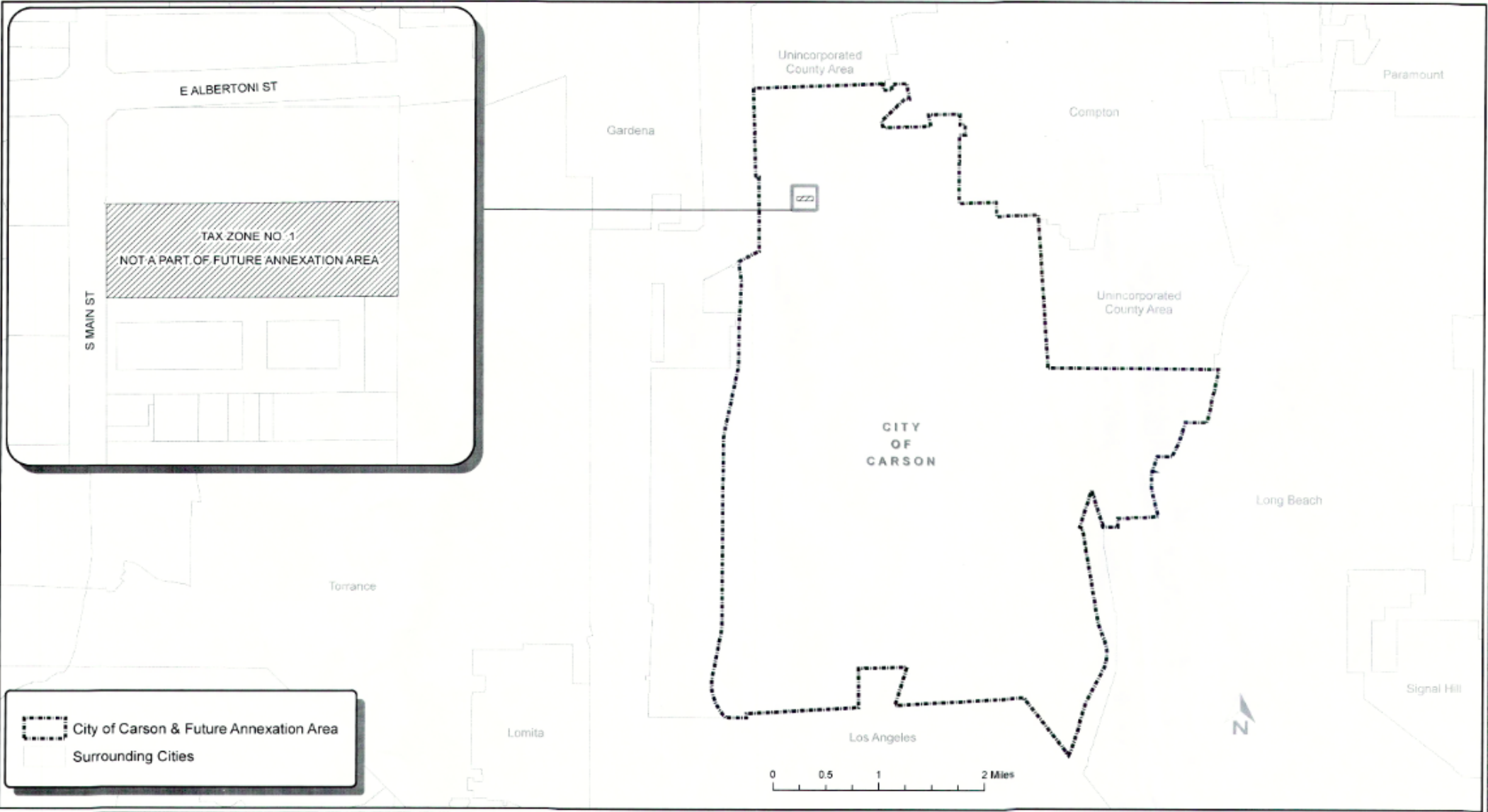


Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



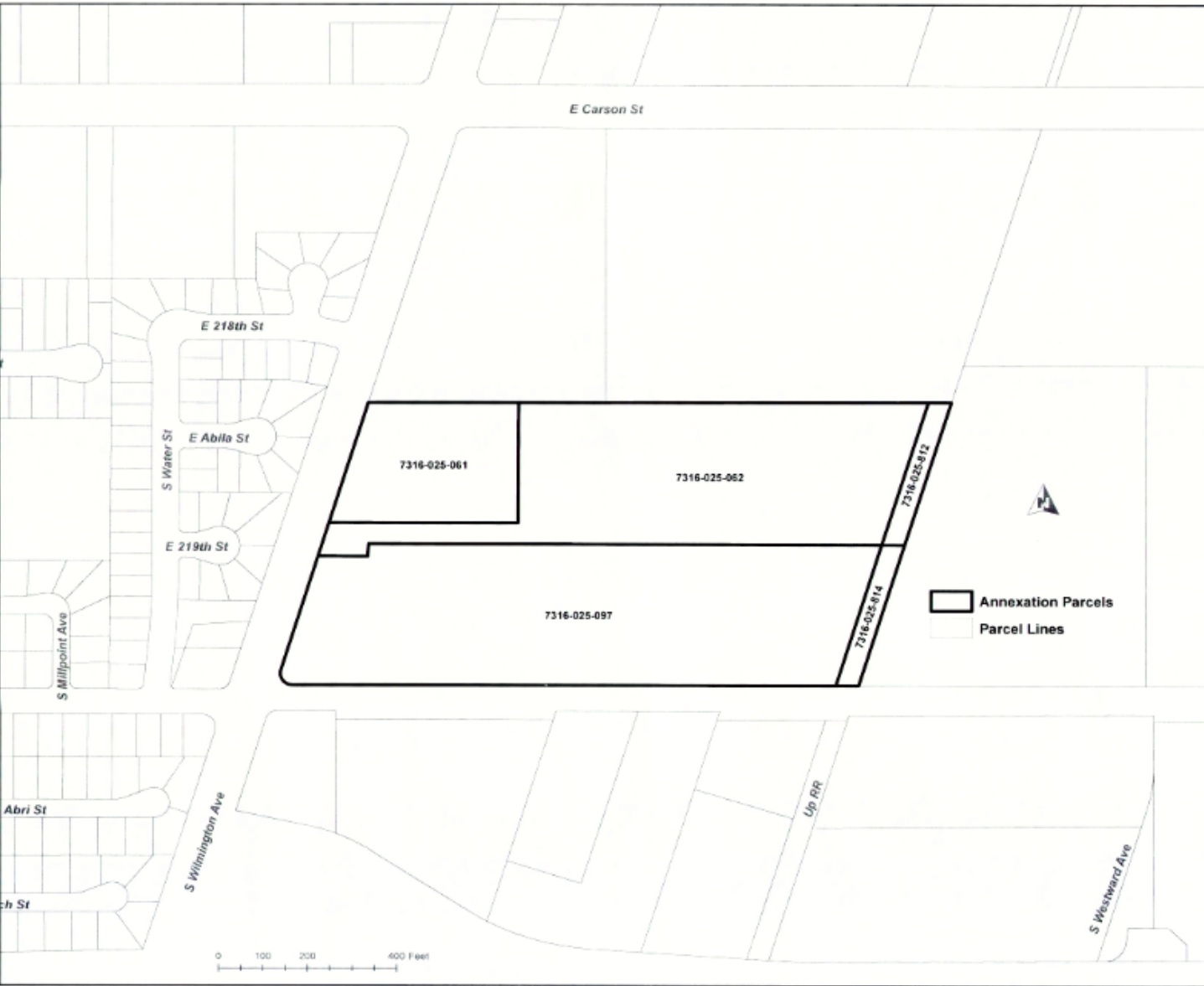
# MAP OF PROPOSED BOUNDARIES OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



**ANNEXATION MAP NO. 1 OF  
THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)**

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS 23 DAY OF May, 2019  
  
 CITY CLERK

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 1 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE 21 DAY OF MAY, 2019 BY ITS RESOLUTION NO. 19-001  
  
 CITY CLERK

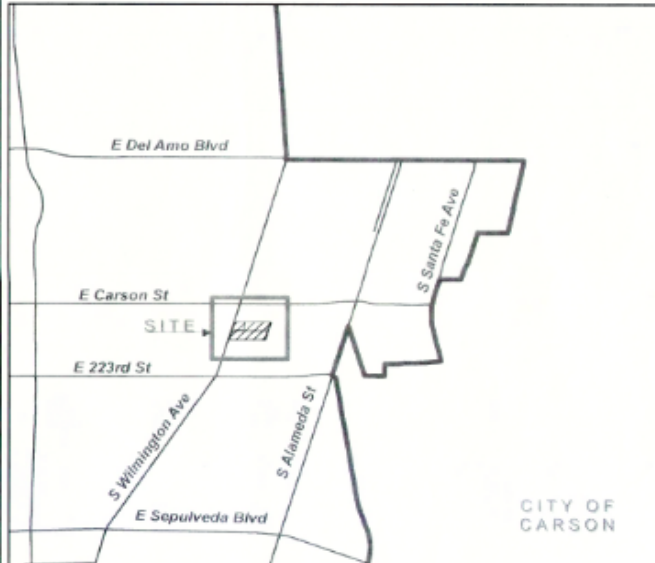
FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT THE HOUR OF \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE \_\_\_\_\_ IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

\_\_\_\_\_  
 COUNTY RECORDER,  
 COUNTY OF LOS ANGELES

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED 'MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA,' FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

Annexation Parcels  
 Parcel Lines



Source: Los Angeles County GIS  
 Geographic Coordinate Reference: GCS North American 1983  
 Projection: NAD 1983 StatePlane California II FIPS 0405 Feet



# ANNEXATION MAP NO. 2 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS 7<sup>th</sup> DAY OF August 2019

CITY CLERK

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 2 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE 14<sup>th</sup> DAY OF August, 2019 BY ITS RESOLUTION NO. 18-14

CITY CLERK

FILED THIS 12<sup>th</sup> DAY OF August 2019 AT THE HOUR OF 9:30 O'CLOCK A.M. IN BOOK 145 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS, AT PAGE 24 IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

COUNTY RECORDER  
COUNTY OF LOS ANGELES

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED 'MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA,' FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

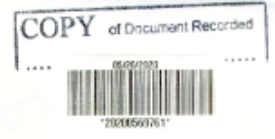


Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 3 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS 22 DAY OF April, 2020  
CITY CLERK

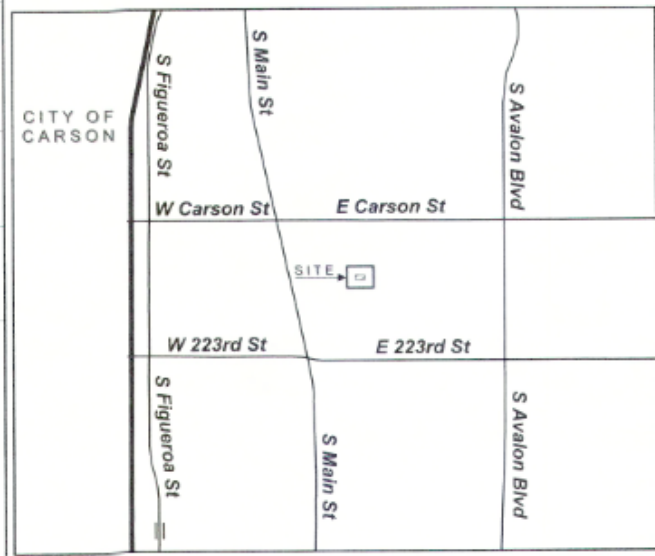
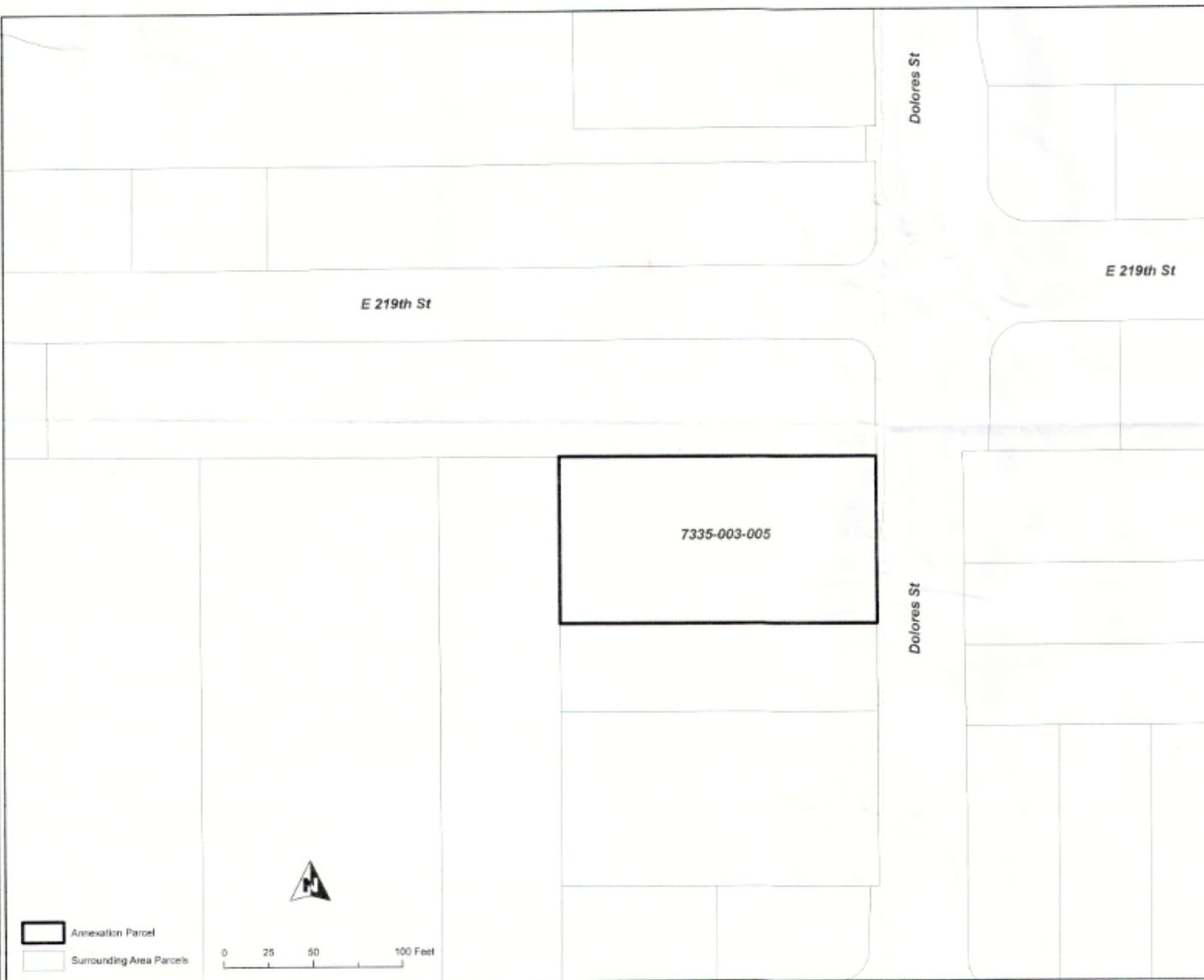
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 3 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON AT A MEETING THEREOF, HELD ON THE 21 DAY OF April, 2020 BY ITS RESOLUTION NO. 20-200  
CITY CLERK

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, 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

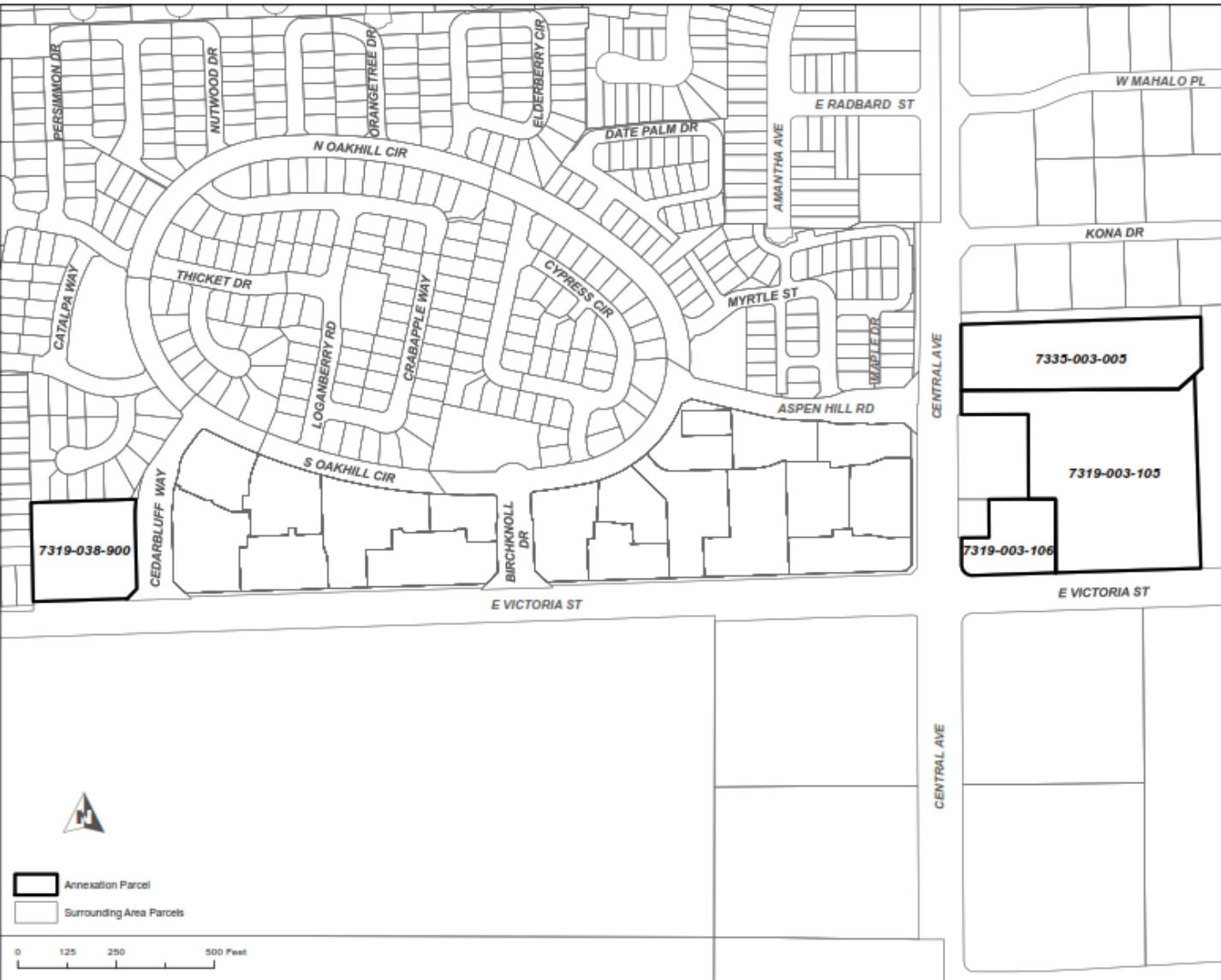
FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED 'MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA,' FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



# ANNEXATION MAP NO. 4 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 4 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

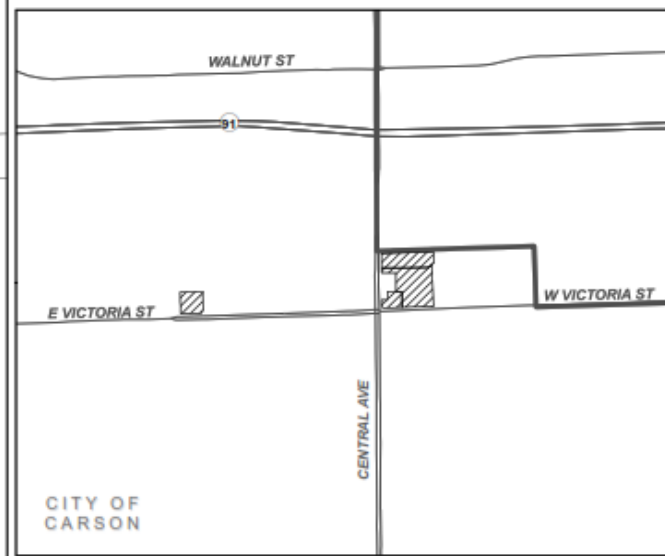
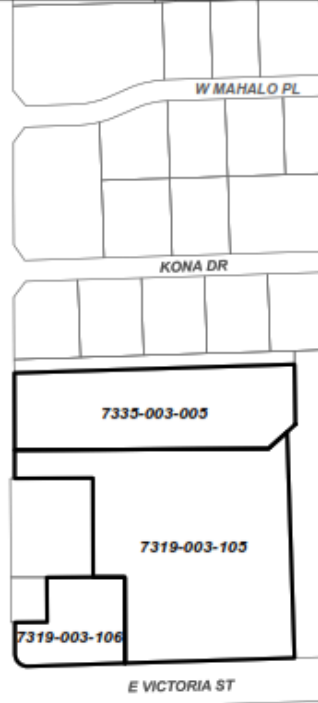
CITY CLERK \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, 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

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA," FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 154 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



# ANNEXATION MAP NO. 5 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 5 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_

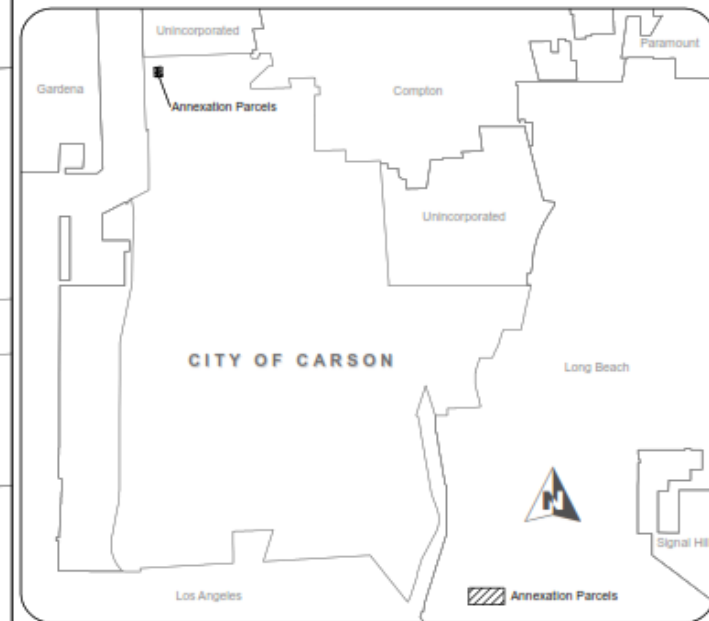
CITY CLERK

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ 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

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA.

REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA," FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 6 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_.

CITY CLERK

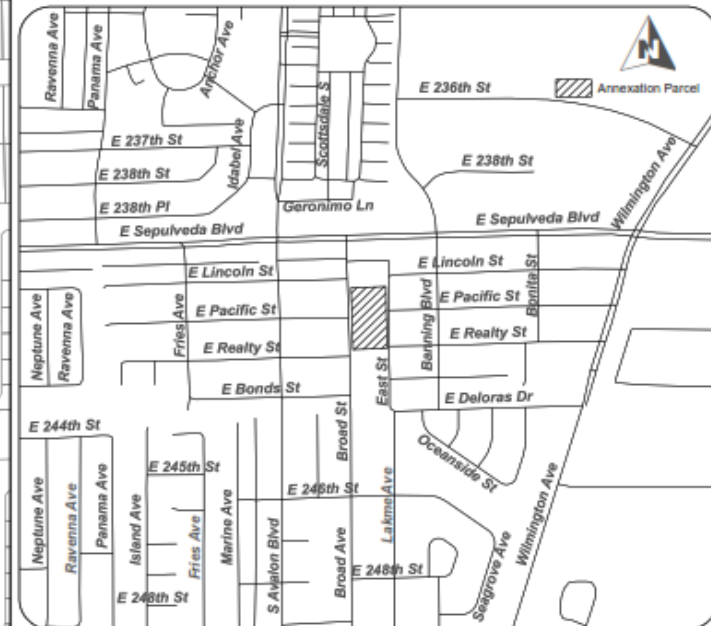
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 6 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, 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

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA. REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA," FILED THE 20TH DAY OF SEPTEMBER, 2010, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



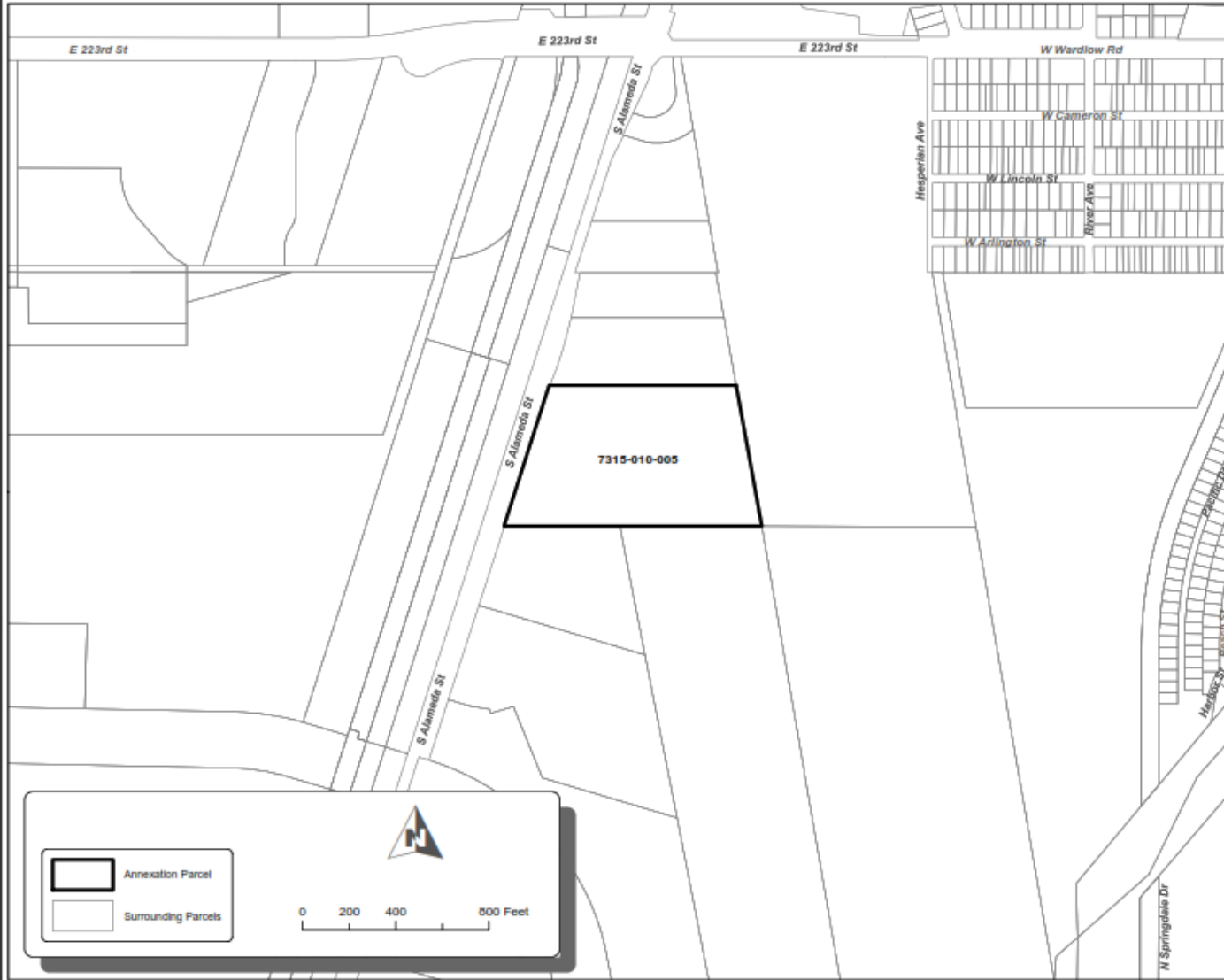
Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet





# ANNEXATION MAP NO. 7 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



Annexation Parcel

 Surrounding Parcels

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_

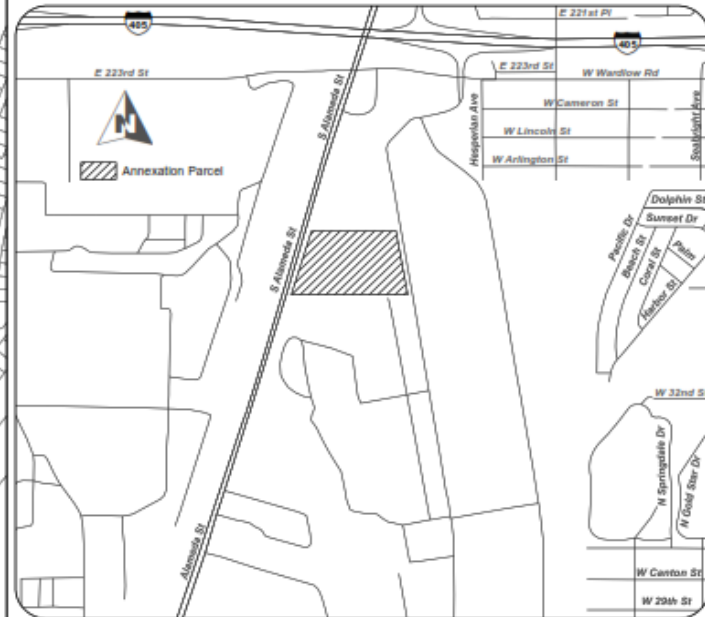
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 7 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, 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

FOR PARTICULARS OF THE LINES AND DIMENSIONS OF ASSESSOR PARCELS, REFERENCE IS MADE TO THE MAPS OF THE ASSESSOR, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA. REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA," FILED THE 20TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 88 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.

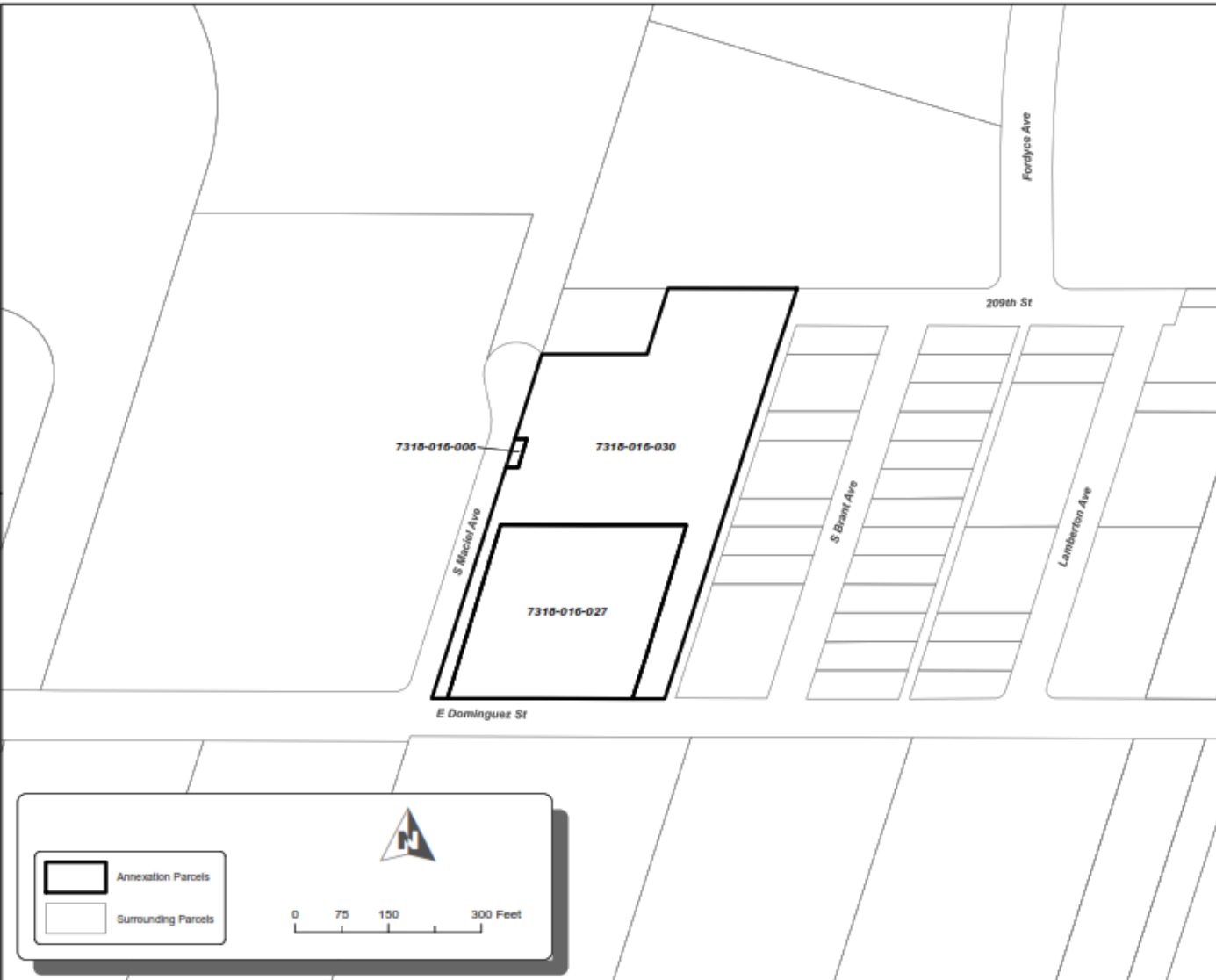


Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 8 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_

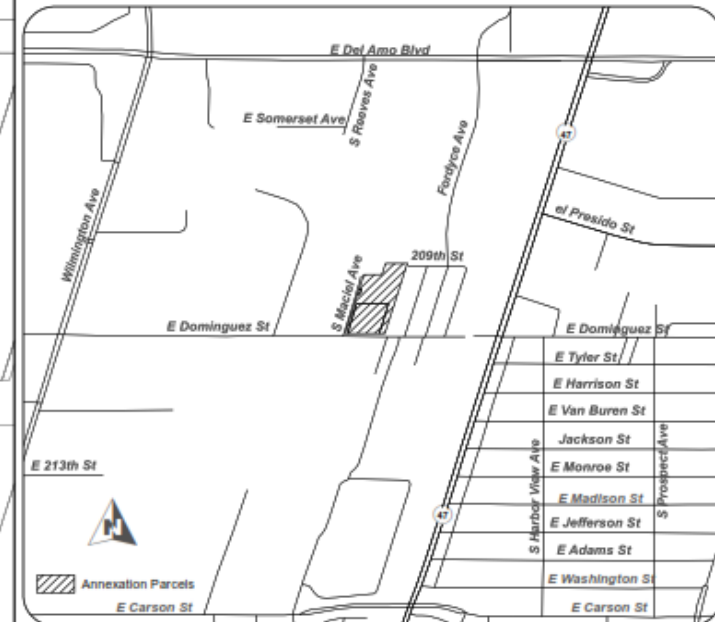
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 8 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, 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.

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COUNTY OF LOS ANGELES

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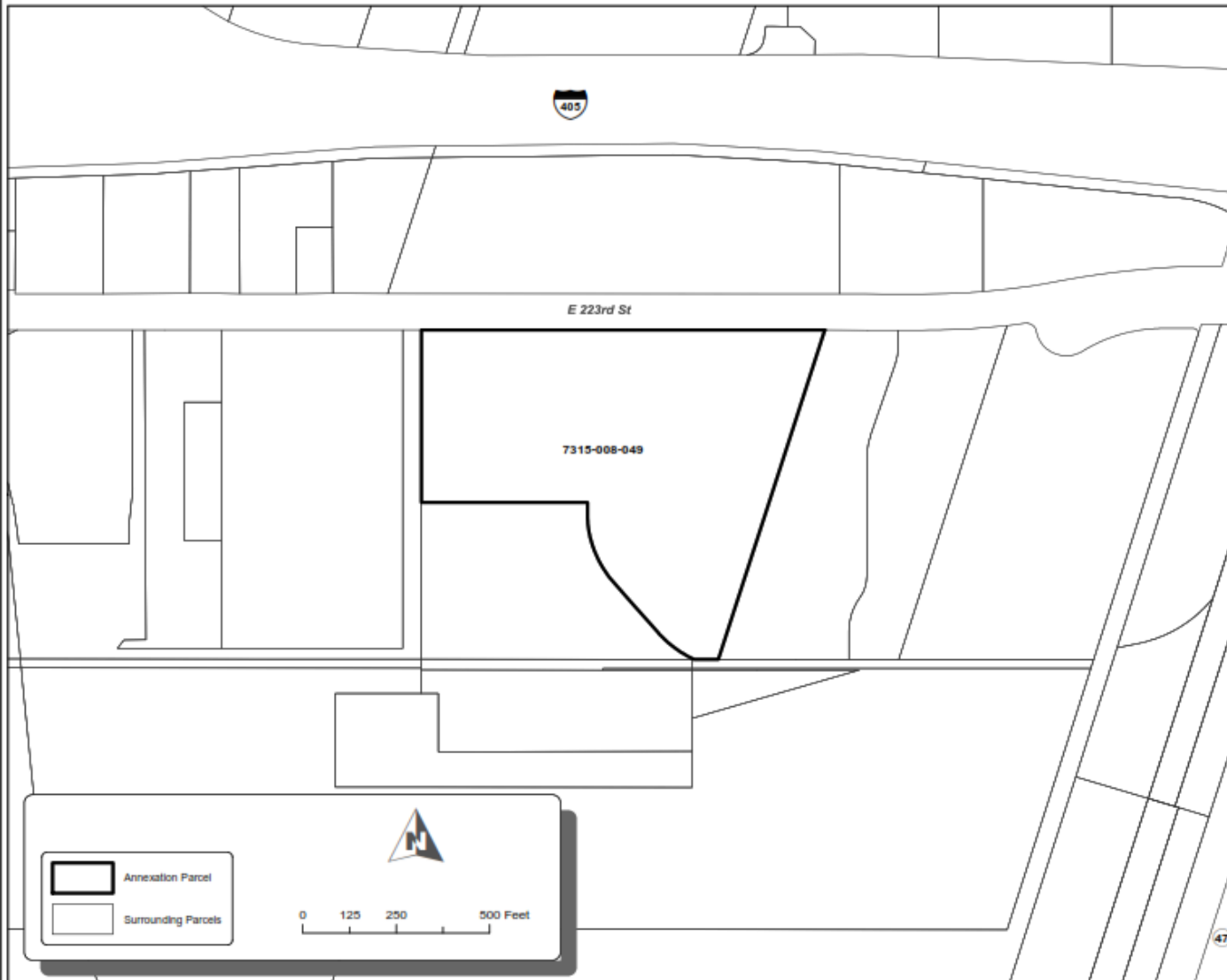


Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 9 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK

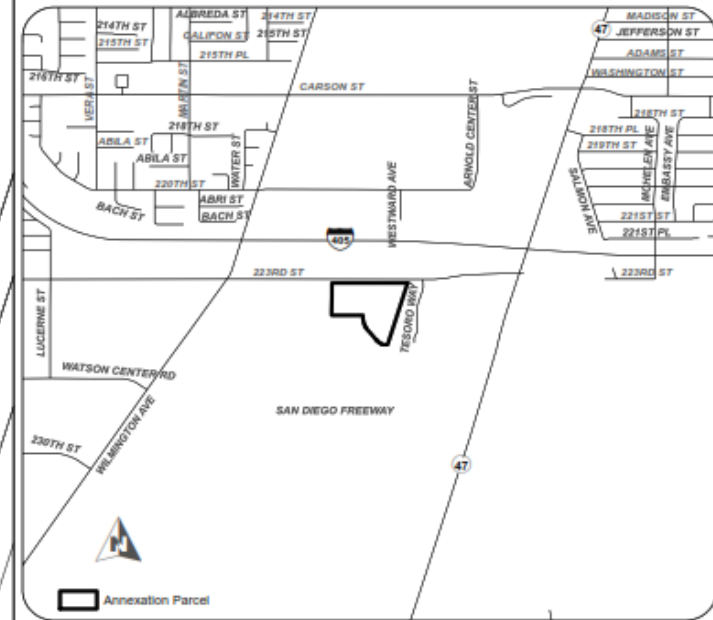
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 9 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ 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,  
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Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 10 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK \_\_\_\_\_

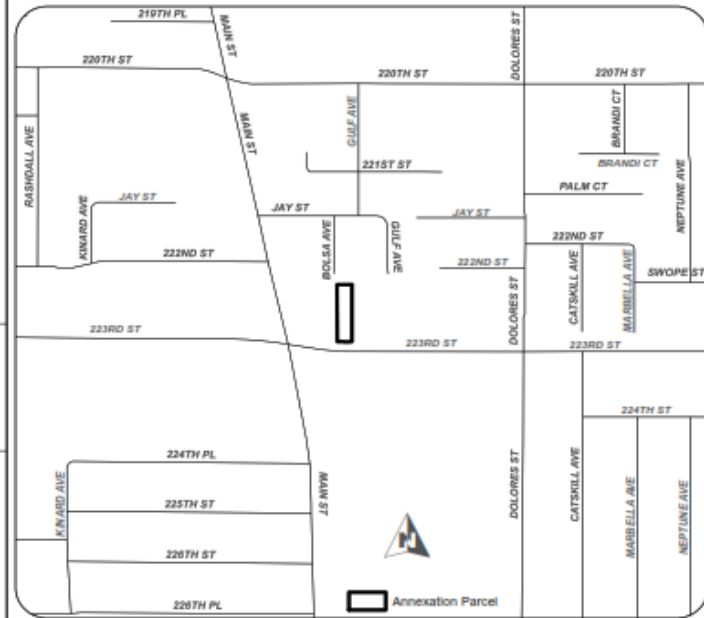
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 10 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ BY ITS RESOLUTION NO. \_\_\_\_\_.

CITY CLERK \_\_\_\_\_

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ 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.

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COUNTY OF LOS ANGELES

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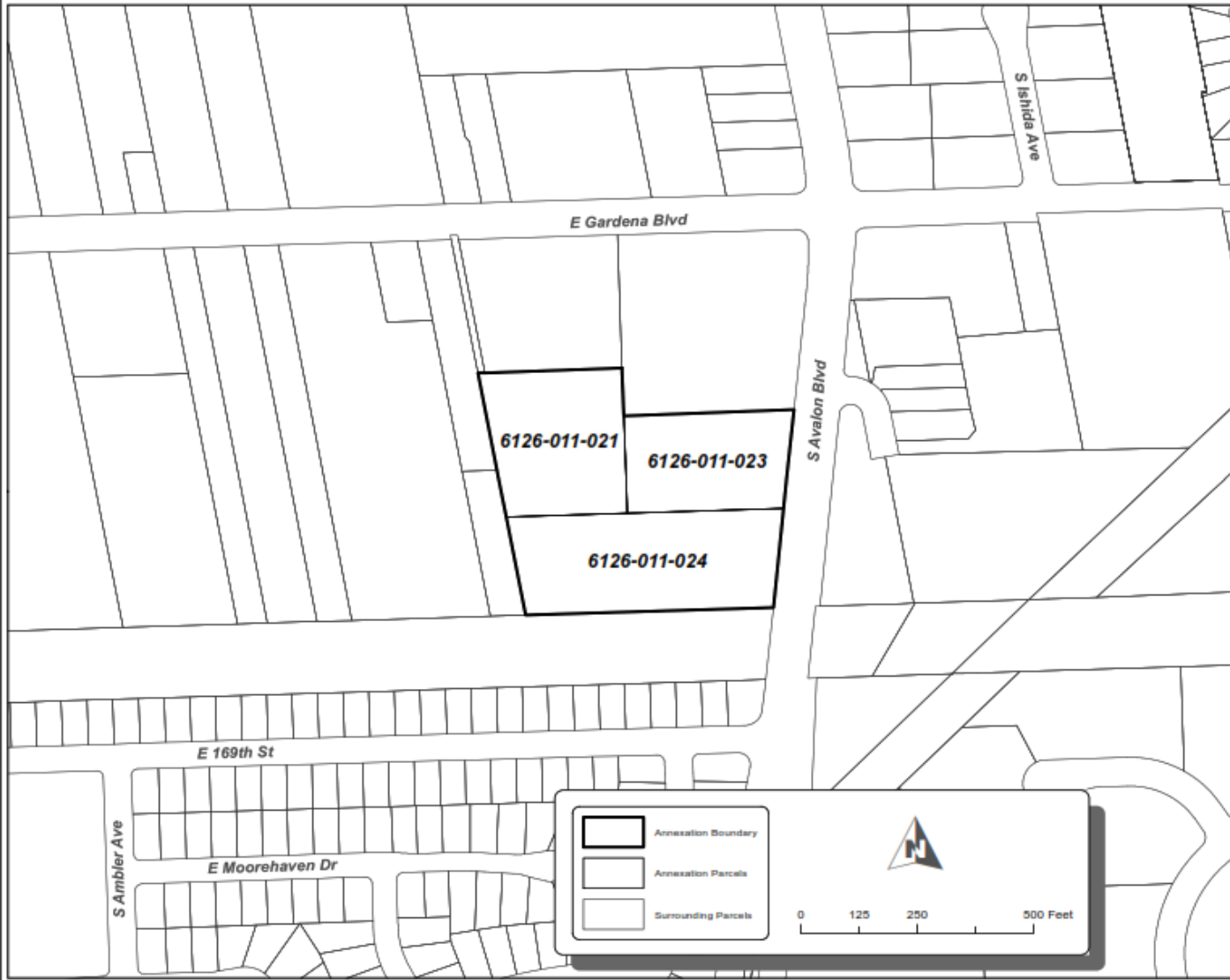


Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# ANNEXATION MAP NO. 11 OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES)

CITY OF CARSON  
COUNTY OF LOS ANGELES  
STATE OF CALIFORNIA



FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF CARSON THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_.

CITY CLERK

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 11 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_ BY ITS RESOLUTION NO. \_\_\_\_\_.

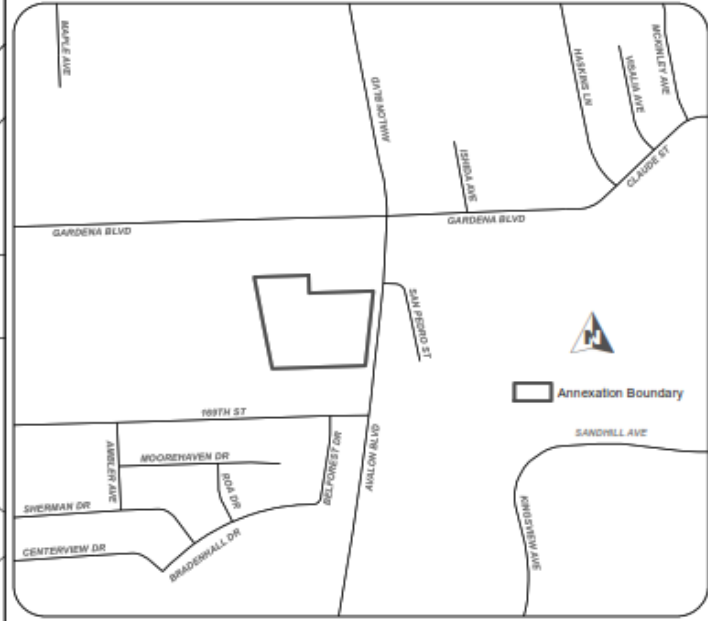
CITY CLERK

FILED THIS \_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_, 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

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REFERENCE IS HEREBY MADE TO THAT CERTAIN MAP ENTITLED "MAP OF PROPOSED BOUNDARIES OF CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE SERVICES), CITY OF CARSON, COUNTY OF LOS ANGELES, STATE OF CALIFORNIA," FILED THE 30TH DAY OF SEPTEMBER, 2018, IN BOOK 194 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICT AT PAGES 85 AND 89, IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WHICH THIS ANNEXATION MAP AFFECTS.



Source: Los Angeles County GIS  
Geographic Coordinate Reference: GCS North American 1983  
Projection: NAD 1983 StatePlane California V FIPS 0405 Feet



# APPENDIX B. RATE AND METHOD OF APPORTIONMENT

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The following pages show the Rate and Method of Apportionment of the Special Tax.

**CITY OF CARSON  
COMMUNITY FACILITIES DISTRICT NO. 2018-01  
(MAINTENANCE AND SERVICES)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

A Special Tax shall be levied and collected in City of Carson Community Facilities District No. 2018-01 (Maintenance and Services) (the "District") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**I. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Accessory Unit"** means a secondary residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a Unit of Single Family Detached Property.

**"Acreage" or "Acre"** means that acreage shown on the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the District Administrator based upon the applicable condominium plan, final map or parcel map. If the preceding maps for a land are not available, the Acreage of such land area may be determined utilizing available spatial data and geographic information systems (GIS).

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

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of the District: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the City or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; and the costs of the City or designee related to an appeal of the Special Tax. Administrative Expenses shall also include costs related to the formation of the District and of annexing territory to the District as well as any amounts advanced by the City for any administrative purposes of the District and an allocable share of the salaries of City staff and an allocable portion of City overhead costs relating to the foregoing, or costs of the City in any way related to the establishment or administration of the District.

**"Annual Services Costs"** means the amounts required to fund services authorized to be funded by the District.

**"Annual Special Tax Requirement"** means that amount with respect to the District determined by the Council or designee as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs for each Tax Zone, (3) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, and (4) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**“Assessor’s Data”** means Acreage or other Parcel information contained in the records of the County Assessor.

**“Assessor’s Parcel” or “Parcel”** means a lot or parcel shown in 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.

**“Assessor’s Parcel Number”** means, with respect to an Assessor’s Parcel, that number assigned to such Assessment’s Parcel by the County for purposes of identification.

**“Association Property”** means any property within the boundaries of the District which is owned by a homeowners’ or property association, including any master or sub-association.

**“Boundary Map”** means that map recorded with the County recorder’s office on September 20, 2018 in Book 194 at Pages 88 & 89 as Document Number 20180967743.

**“City”** means the City of Carson, County of Los Angeles.

**“Council”** means the City Council of the City, acting as the legislative body of the District.

**“County”** means the County of Los Angeles, California.

**“Developed Property”** means, in any Fiscal Year, all Taxable Property in the District for which a building permit for new construction was issued by the City prior to June 1 of the preceding Fiscal Year.

**“District”** means the City of Carson Community Facilities District No. 2018-01 (Maintenance and Services), and, when applicable, any annexed Assessor’s Parcels.

**“District Administrator”** means an official of the City, or designee or agent or consultant, responsible for administering the Special Tax in accordance with this Rate and Method of Apportionment.

**“Exempt Property”** means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section V below.

**“Expected Special Tax Revenue”** means the amount of revenue anticipated to be collected in each Tax Zone, adjusted annually by the Tax Escalation Factor.

**“Finance Director”** means the official of the City who is the chief financial officer or other comparable officer of the City or designee thereof.

**“Fiscal Year”** means the period from July 1<sup>st</sup> of any calendar year through June 30<sup>th</sup> of the following calendar year.

**“Future Voluntary Annexation Area”** means the area designated for future voluntary annexation to the District as shown in the District Boundary Map, as may be amended from time to time.



**“Maximum Special Tax Rate”** means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

**“Multi-Family Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

**“Non-Residential Property”** means all Developed Property that is not used for people to live in, and does not include Public Property.

**“Proportionately”** means, in any Fiscal Year, that the ratio of the actual Special Tax to the Maximum Special Tax Rate is equal for all Assessor’s Parcels authorized to be levied in that Fiscal Year within each respective Tax Zone.

**“Public Property”** means any property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way making the property unusable for any other purpose has been granted to the federal government, the State of California, the County, the City, or any local government or other public agency.

**“Single Family Attached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor’s Parcel Numbers assigned to them (except for a duplex triplex, or fourplex unit, which may share a Parcel with another duplex, triplex or fourplex Unit(s)), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code Section 4125.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

**“Special Tax”** means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

**“Tax Escalation Factor”** means a factor that will be applied annually after Fiscal Year 2018/19 to increase the Maximum Special Tax Rates shown in Section III and as specified for each Tax Zone.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. ***All of the Taxable Property within the District at the time of its formation is within Tax Zone No. 1 as specified on the District Boundary Map.*** Additional Tax Zones may be created when property is annexed to the District, and a separate Maximum Special Tax shall be identified for property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone when such Parcels are annexed to the District shall be identified by Assessor’s Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels at the time of annexation, or any proceeding for annexation to the District.

**“Taxable Property”** means all Parcels within the boundary of the District that are not Exempt Property, exempt from the Special Tax pursuant to the Act or Section V below.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels of Taxable Property annexed into the District that constitutes the property owners approval and unanimous vote in favor of annexing into the District and the levy of Special Tax against his/her Parcel or Parcels pursuant to this Rate and Method of Apportionment of Special Tax.

**“Undeveloped Property”** means all Parcels of Taxable Property that are not Developed Property.

**“Unit”** means an individual single family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Unit that shares a Parcel with a Unit of Single Family Detached Property shall not be considered a separate Unit for purposes of calculating the Special Tax.

## **II. DETERMINATION OF TAXABLE PARCELS**

On or about July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor’s Parcel Numbers for all Taxable Property within the District. If any Assessor’s Parcel Numbers are no longer valid from the previous Fiscal Year, the District Administrator shall determine the new Assessor’s Parcel Number or Numbers that are in effect for the current Fiscal Year. To the extent a Parcel or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor’s Parcels pursuant to Section III. The District Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property; (iii) the Acreage or number of Units each Parcel contains; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

## **III. ANNUAL SPECIAL TAX - METHOD OF APPORTIONMENT**

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel of Taxable Property within the District by the method shown below.

- First. Determine the Annual Special Tax Requirement.
- Second. Levy the Special Tax on each Parcel of Developed Property, Proportionately, up to the Maximum Special Tax Rate described in Table 1 below to satisfy the Annual Special Tax Requirement.

**TABLE 1  
SPECIAL TAX RATES – TAX ZONE NO. 1  
FISCAL YEAR 2018/19\***

Property Type	Maximum Special Tax Rate	Per	Expected Special Tax Revenue
Non-Residential Property	\$1,971.51	Acre	\$9,189.21

*\*On each July 1, commencing on July 1, 2019, the Maximum Special Tax Rate for each Tax Zone shall be increased by the percentage change in the November annualized Consumer Price Index for Los Angeles-Long Beach-Anaheim for all Urban Consumers, the Tax Escalation Factor for Tax Zone No. 1.*

Should the total revenue for Tax Zone No. 1 not be fully realized when all Parcels in Tax Zone No. 1 are classified as Developed Property, the Special Tax rate per Acre shall be adjusted so that the Special Tax per Acre is sufficient to generate the total Expected Special Tax Revenue for Tax Zone No. 1, adjusted annually by the Tax Escalation Factor. The Maximum Special Tax Rate shall be the greater of the Maximum Special Tax Rate shown in Table 1, adjusted annually by the Tax Escalation Factor or the Special Tax Rate calculated to generate the total Expected Special Tax Revenue for Tax Zone No. 1, adjusted annually by the Tax Escalation Factor.

If a building permit has been issued after June 1 of the preceding Fiscal Year, the City may directly bill to meet the Annual Special Tax Requirement, as prorated based on the date the building permit is issued and the end of the Fiscal Year.

A different Maximum Special Tax Rate may be identified in Tax Zones added to the District as a result of future annexations.

**IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS**

The Special Tax may not be prepaid.

**V. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on (i) Public Property, (ii) Association Property, (iii) Assessor’s Parcels with public or utility easements making impractical their utilization for any use other than the purposes set forth in the easement, or (iv) except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

**VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT**

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Special Tax. In addition, the interpretation and application of any section of this document shall be at the City’s discretion. Interpretations may be made by the City by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

**VII. MANNER AND DURATION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the City may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within the District, as needed to fund the Annual Special Tax Requirement, in perpetuity.

**VIII. APPEAL OF SPECIAL TAX LEVY**

Any property owner may file a written appeal of the Special Tax with the District Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process, all Special Taxes levied must be paid on or before the payment date established when the levy was made.

The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The District Administrator shall review the appeal, meet with the appellant if the District Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the District Administrator's decision relative to the appeal, the owner may then file a written appeal with the City Council whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the City Council requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

# APPENDIX C. DELINQUENCY SUMMARY REPORT

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The following pages show the current Delinquency Summary Report.

**City of Carson**  
**Delinquency Summary Report**  
As of: 06/30/2022

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
<b>CFD 2018-01 - Community Facilities District No. 2018-01</b>									
<b>08/01/2019 Billing:</b>									
	12/10/2019	\$22,979.67	\$22,979.67	\$0.00	0.00%	6	6	0	0.00%
	04/10/2020	\$22,979.67	\$22,979.67	\$0.00	0.00%	6	6	0	0.00%
	<b>Subtotal:</b>	<b>\$45,959.34</b>	<b>\$45,959.34</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>12</b>	<b>12</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2020 Billing:</b>									
	12/10/2020	\$23,722.26	\$23,722.26	\$0.00	0.00%	8	5	0	0.00%
	04/10/2021	\$23,722.26	\$23,722.26	\$0.00	0.00%	8	5	0	0.00%
	<b>Subtotal:</b>	<b>\$47,444.52</b>	<b>\$47,444.52</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>16</b>	<b>10</b>	<b>0</b>	<b>0.00%</b>
<b>08/01/2021 Billing:</b>									
	12/10/2021	\$75,213.69	\$75,213.69	\$0.00	0.00%	18	12	0	0.00%
	04/10/2022	\$75,213.63	\$75,213.63	\$0.00	0.00%	18	12	0	0.00%
	<b>Subtotal:</b>	<b>\$150,427.32</b>	<b>\$150,427.32</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>36</b>	<b>24</b>	<b>0</b>	<b>0.00%</b>
<b>CFD 2018-01</b>	<b>Total:</b>	<b>\$243,831.18</b>	<b>\$243,831.18</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>64</b>	<b>46</b>	<b>0</b>	<b>0.00%</b>
<b>Agency Grand Total:</b>		<b>\$243,831.18</b>	<b>\$243,831.18</b>	<b>\$0.00</b>	<b>0.00%</b>	<b>64</b>	<b>46</b>	<b>0</b>	<b>0.00%</b>

# APPENDIX D. FINAL BILLING DETAIL REPORT

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The following pages show the Final Billing Detail Report for Fiscal Year 2022/23.

**City of Carson**  
**Community Facilities District No. 2018-01**  
**Final Billing Detail Report for Fiscal Year 2022/23**

<b>APN</b>	<b>Building Permit Issued</b>	<b>Tax Zone</b>	<b>Acres</b>	<b>Units</b>	<b>Special Tax Rate</b>	<b>Grand Max Tax</b>	<b>Levy</b>	<b>Pre-Rounding Total</b>	<b>Grand Total</b>
6125-019-055	Yes	7	6.57599	0	3,204.83	21,074.98	21,074.98	\$0.00	\$21,074.98
7315-008-049	Yes	11	14.28100	0	6,551.29	93,558.97	93,558.97	0.00	93,558.97
7315-010-005	Yes	9	13.66000	0	986.85	13,480.49	13,480.49	0.00	13,480.49
7316-025-097	Yes	2	9.39500	0	2,032.50	19,095.40	19,095.40	0.00	19,095.40
7316-025-116	Yes	2	0.40200	0	2,032.50	817.06	817.06	0.00	817.06
7316-025-117	Yes	2	0.39500	0	2,032.50	802.84	802.84	0.00	802.84
7316-025-118	Yes	2	9.66900	0	2,032.50	19,652.31	19,652.31	0.00	19,652.31
7318-016-006	Yes	10	0.02100	0	3,204.83	67.30	67.30	0.00	67.30
7318-016-027	Yes	10	1.97900	0	3,204.83	6,342.37	6,342.37	0.00	6,342.37
7318-016-030	Yes	10	3.45400	0	3,204.83	11,069.51	11,069.51	0.00	11,069.51
7319-003-104	Yes	6	0.00000	22	1,076.93	23,333.67	23,333.67	0.00	23,333.67
7319-003-105	Yes	6	0.00000	22	1,076.93	23,333.67	23,333.67	0.00	23,333.67
7319-003-106	Yes	6	0.00000	21	1,076.93	23,333.67	23,333.67	0.00	23,333.67
7319-038-149	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-150	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-151	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-152	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-153	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-154	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-155	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-156	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-157	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-158	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-159	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-160	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-161	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-162	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-163	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-164	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-165	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-166	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-167	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-168	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-169	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-170	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-171	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-172	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-173	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-174	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-175	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-176	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93

Slight variances may occur due to rounding



**City of Carson**  
**Community Facilities District No. 2018-01**  
**Final Billing Detail Report for Fiscal Year 2022/23**

<b>APN</b>	<b>Building Permit Issued</b>	<b>Tax Zone</b>	<b>Acres</b>	<b>Units</b>	<b>Special Tax Rate</b>	<b>Grand Max Tax</b>	<b>Levy</b>	<b>Pre-Rounding Total</b>	<b>Grand Total</b>
7319-038-177	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-178	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-179	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-180	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-181	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-182	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-183	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7319-038-184	Yes	6	0.00000	1	1,076.93	1,076.93	1,076.93	0.00	1,076.93
7335-003-005	Yes	5	0.38500	5	971.50	4,857.53	4,857.53	0.00	4,857.53
7335-024-024	Yes	12	0.00000	9	1,076.93	9,692.40	9,692.40	0.00	9,692.40
7339-002-003	Yes	1	4.61600	0	2,257.99	10,422.88	10,422.88	0.00	10,422.88
7343-020-101	Yes	3	0.00000	32	711.58	22,770.69	22,770.69	0.00	22,770.69
7404-012-016	Yes	8	2.85900	0	6,551.28	18,730.13	18,730.13	0.00	18,730.13
<b>54 Accounts</b>			<b>67.69199</b>	<b>147</b>	<b>82,057.01</b>	<b>361,205.35</b>	<b>361,205.35</b>	<b>\$0.00</b>	<b>\$361,205.35</b>

Slight variances may occur due to rounding