

## **RESOLUTION NO. 18-083**

### **A RESOLUTION OF INTENTION THE CITY COUNCIL OF THE CITY OF CARSON TO ESTABLISH THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES) AND FUTURE ANNEXATION AREA, AND TO AUTHORIZE THE LEVY OF A SPECIAL TAX THEREIN**

**WHEREAS**, under the Mello-Roos Community Facilities Act of 1982, codified at Section 53311, et seq. of the California Government Code (the “Act”), the City Council of the City of Carson is authorized to establish a community facilities district and to act as its legislative body; and

**WHEREAS**, on April 17, 2012, the City adopted a Land Secured Financing Policy (“Policy”) relating to community facilities districts and assessment districts;

**WHEREAS**, the policy provides for the financing of ongoing services on a case by case basis where the services are (i) necessary for the public health, safety and welfare, and (ii) would otherwise be paid for from the general fund of the City; and

**WHEREAS**, the City Council, having received a petition (including waiver) from the owner(s) of not less than 10% of the area of land proposed to be included in a proposed community facilities district, now desires to proceed with the establishment of such community facilities district to finance the provision of certain public services pursuant to Section 53313 of the Government Code that are necessary to meet the increased demands for services placed upon the City as a result of development within the area (“Additional Service”), and to levy a special tax within the proposed community facilities district to finance the Additional Services, provided that the special tax levies are approved at an election to be held within the proposed community facilities district in accordance with the Act; and

**WHEREAS**, the Council has determined that the petitions comply with the requirements of Sections 53318 and 53319 of the Government Code; and

**WHEREAS**, pursuant to the Policy, provision of the Additional Services, which include police, maintenance of lighting and landscapes and storm and flood control services, are necessary for the public health, safety and welfare and alleviate potential pressure on the general fund and are thus consistent with the Policy; and

**WHEREAS**, on September 18, 2018, the Council adopted local goals and policies concerning the use of the Act; and

**WHEREAS**, pursuant to Section 53339.2 of the Government Code, the City Council further desires to undertake proceedings to provide for future annexation of territory to the proposed community facilities district.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARSON, DOES HEREBY  
RESOLVE AS FOLLOWS:**

**1. Recitals.** The City Council finds and determines that all the foregoing recitals are true and correct and incorporated herein.

**2. Authority.** The City Council proposes to conduct proceedings to establish a community facilities district pursuant to the Mello-Roos Community Facilities Act of 1982, codified at Section 53311 et seq. of the California Government Code (the "Act"), and hereby determines that public convenience and necessity require that a future annexation area be established pursuant to the Act.

**3. Name of CFD; Future Annexation Area.** The name proposed for the community facilities district is "City of Carson Community Facilities District No. 2018-01 (Maintenance and Services)" (the "CFD").

The name proposed for the territory proposed to be annexed into the CFD in the future is "City of Carson Community Facilities District No. 2018-01 (Maintenance and Services) (Future Annexation Area)" (the "Future Annexation Area").

**4. Boundaries Described.** The proposed boundaries of the CFD and the Future Annexation Area described in Exhibit C attached hereto and incorporated herein by reference, are hereby preliminary approved. A copy of the map is also on file with the City Clerk. The City Clerk is hereby directed to record, or cause to be recorded, the map of the boundaries of the CFD and the Future Annexation Area in the office of the County Recorder within 15 days of the date of adoption of this Resolution.

Parcels within the Future Annexation Area shall be annexed to the CFD (a) only with the unanimous approval (each, a "Unanimous Approval") of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings or (b) upon proceeding for an annexation to the CFD, including an election under the Act..

**5. Services.** The type of services proposed to be financed by the CFD and the Future Annexation Area and pursuant to the Act shall consist of those listed in Exhibit A hereto and incorporated herein by reference (the "Services"). The City Council hereby determines that the Services are necessary to meet increased demands for such services placed upon local agencies as the result of development occurring within the area of the CFD and the Future Annexation Area. The Services are in addition to those provided in the territory of the CFD and the Future Annexation Area as of the date hereof and will not supplant services already available within the territory of the CFD and the Future Annexation Area as of the date hereof. The City intends

to provide the Services on an equal basis in the original territory of the CFD and, when it has been annexed to the CFD, the Future Annexation Area.

**6. Special Tax.** Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes, or in such other manner as the City Council shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are described in Exhibit B attached hereto and incorporated herein (the "Rate and Method of Apportionment"). The City Council hereby finds that the provisions of Section 53313.6, 53313.7 and 53313.9 of the Act (relating to adjustments to ad valorem property taxes and schools financed by a community facilities district) are inapplicable to the proposed CFD.

In accordance with Section 53339.3(d) of the Government Code, the City Council hereby determines that the Special Tax proposed to pay for Services to be supplied within the Future Annexation Area shall be equal to any special tax levied to pay for the same Services in the existing CFD, except that a higher or lower tax may be levied within the Future Annexation Area to the extent that the actual cost of providing the Services in the Future Annexation Area is higher or lower than the cost of providing those Services in the existing CFD. In so finding, the City Council does not intend to limit its ability to levy a special tax within the Future Annexation Area to provide new or additional services beyond those supplied within the existing CFD.

**7. Exempt Property.** Except as may otherwise be provided by law or by the Rate and Method of Apportionment of the Special Tax for the CFD, all lands owned by any public entity, including the United States, the State of California, the County and/or the City, or any departments or political subdivisions thereof, shall be omitted from the levy of the Special Tax to be made to cover the costs and expenses of the Services and the CFD. In the event that a portion of the property within the CFD shall become for any reason exempt, wholly or in part, from the levy of the Special Tax, the City Council will, on behalf of the CFD, increase the levy to the extent necessary upon the remaining property within the CFD which is not exempt in order to yield the annual expenses of the CFD, if any, subject to the provisions of the Rate and Method of Apportionment of the Special Tax and the Act.

**8. Election and Unanimous Approval.** The levy of the Special Tax in the CFD shall be subject to the approval of the qualified electors of the CFD at a special election. The proposed voting procedure shall be by mailed or hand-delivered ballot among the landowners in the proposed CFD, with each owner having one vote for each acre or portion of an acre such owner owns in the CFD.

A special tax shall be levied in the Future Annexation Area only with the Unanimous Approval of the owner or owners of each parcel or parcels at the time that parcel or those parcels are annexed, without any requirement for further public hearings or additional proceedings.

**9. CFD Report.** The City Manager (or deputy or designee thereof) is hereby directed to study the proposed Services and to make, or cause to be made, and file with the City Clerk a report in writing (the "CFD Report"), which shall be a part of the record of the public hearing hereinafter specified and which report shall present the following:

(a) A description of the Services that will be required to adequately meet the needs of the CFD.

(b) An estimate of the fair and reasonable cost of the Services and incidental expenses in connection therewith, and all other related costs.

**10. Public Hearing.** Wednesday, November 7, 2018, at 6:00 p.m. (which date is at least 30 days and not more than 60 days after the date of this Resolution) or as soon thereafter as possible in the City Council Chambers located at City Hall, 701 East Carson Street, Carson, California, be, and the same are hereby appointed and fixed as the time and place when and where the City Council, as legislative body for the CFD, will conduct a public hearing on the establishment of the CFD and consider and finally determine whether the public interest, convenience and necessity require the formation of the CFD, the Future Annexation Area and the levy of the Special Tax.

**11. Notice of Hearing.** The City Clerk is hereby directed to cause notice of the public hearing to be given by publication one time in a newspaper published in the area of the CFD and the Future Annexation Area. The publication shall be completed at least 7 days before the date of the public hearing specified above.

The City Clerk may also cause notice of the hearing to be given to each property owner within the CFD by first class mail, postage prepaid, to each such owner's address as it appears on the most recent tax records of the County or as otherwise known to the City Clerk to be correct. Such mailing shall be completed not less than 15 days before the date of the public hearing.

The notice of the public hearing shall be substantially in the form specified in Section 53322 of the Act, with the form summarizing the provisions hereof hereby specifically approved.

At the above-mentioned time and place for public hearing any persons interested, including taxpayers, persons registered to vote within the CFD, and property owners, may appear and be heard. The testimony of all interested persons for or against the establishment

of the CFD, the extent of the CFD, or the furnishing of the services will be heard and considered. Any protests may be made orally or in writing. However, any protests pertaining to the regularity or sufficiency of the proceedings shall be in writing and clearly set forth the irregularities and defects to which the objection is made. All written protests shall be filed with the City Clerk on or before the time fixed for the public hearing. Written protests may be withdrawn in writing at any time before the conclusion of the public hearing.

If a written majority protest against the establishment of the CFD is filed (as determined in accordance with Section 53324 of the Act), the proceedings shall be abandoned. If such majority protest is limited to certain services or portions of the Special Tax, those services or that tax shall be eliminated by the City Council.

**12. Work-in-Kind.** The City may accept advances of funds or work-in-kind from any sources, including private persons or private entities, and is authorized and directed to use such funds for any authorized purpose, including any cost incurred in creating the CFD. The CFD may enter into an agreement to repay all of such funds as are not expended or committed for any authorized purpose at the time of the election on the levy of the Special Tax, if the proposal to levy such tax should fail, and to repay all of such funds advanced if the levy of the Special Tax shall be approved by the qualified electors of the CFD.

**13. Further Action.** The Mayor, City Manager, Finance Director, Community Development Director, City Attorney, City Clerk and all other officers and agents of the City are hereby authorized and directed to take all actions necessary or advisable to give effect to the transactions contemplated by this Resolution.

**14. Effective Date.** This resolution shall take effect upon its adoption.

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Carson at a regular meeting held on the 18<sup>th</sup> day of September, 2018

[SIGNATURE ON THE FOLLOWING PAGE]

APPROVED AS TO FORM:

CITY OF CARSON:

\_\_\_\_\_  
Sunny K. Soltani, City Attorney

\_\_\_\_\_  
Albert Robles, Mayor

ATTEST:

\_\_\_\_\_  
Donesia Gause-Aldana, MMC, City Clerk

STATE OF CALIFORNIA       )  
COUNTY OF LOS ANGELES   ) ss.  
CITY OF CARSON             )

I, Donesia Gause-Aldana, City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 18-083, adopted by the City of Carson City Council at its meeting held on September 18, 2018 by the following vote:

AYES:	COUNCIL MEMBERS:
NOES:	COUNCIL MEMBERS:
ABSTAIN:	COUNCIL MEMBERS:
ABSENT:	COUNCIL MEMBERS:

\_\_\_\_\_  
Donesia Gause-Aldana, MMC, City Clerk

## **EXHIBIT A**

### **CITY OF CARSON Community Facilities District No. 2018-01 (Maintenance and Services)**

#### **DESCRIPTION OF SERVICES**

The services to be funded, in whole or in part, by the community facilities district (the "District") include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the District, the future annexation area, and areas adjacent to or in the vicinity of such areas. More specifically, the services may include, but not be limited to: (i) police and related services of the City of Carson required to sustain the public safety service delivery capability for emergency and non-emergency services including related facilities, equipment, vehicles, services, supplies and personnel; (ii) maintenance and lighting of parks, parkways, streets, roads and open space; (iii) flood and storm protection services; as well as the provision of other public services authorized to be funded under Section 53313 of the California Government Code. The District may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the City, either with its own employees or by contract with third parties, or any combination thereof.

The services to be financed by the District are in addition to those provided in the territory of the District before the date of creation of the District, and will not supplant services already available within that territory when the District is created.

#### **Administrative Expenses:**

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the City in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes) including the fees and expenses of attorneys, any fees of the County of Los Angeles related to the District or the collection of special taxes, an allocable share of the salaries of the City staff directly related thereto and a proportionate amount of the City's general administrative overhead related thereto, any amounts paid by the City from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the City in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the City in any way related to the District.

Other:

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the City of all costs associated with the establishment and administration of the District.



**EXHIBIT B**

**CITY OF CARSON  
Community Facilities District No. 2018-01  
(Maintenance and Services)**

**RATE AND METHOD OF APPORTIONMENT OF 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 \_\_\_\_\_ in Book \_\_\_\_ at Page \_\_\_\_ as Document Number \_\_\_\_\_.

**“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 Annexation Area”** means the area designated for future 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.

**EXHIBIT C**

**CITY OF CARSON  
Community Facilities District No. 2018-01  
(Maintenance and Services)**

**PROPOSED BOUNDARY MAP**



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



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

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

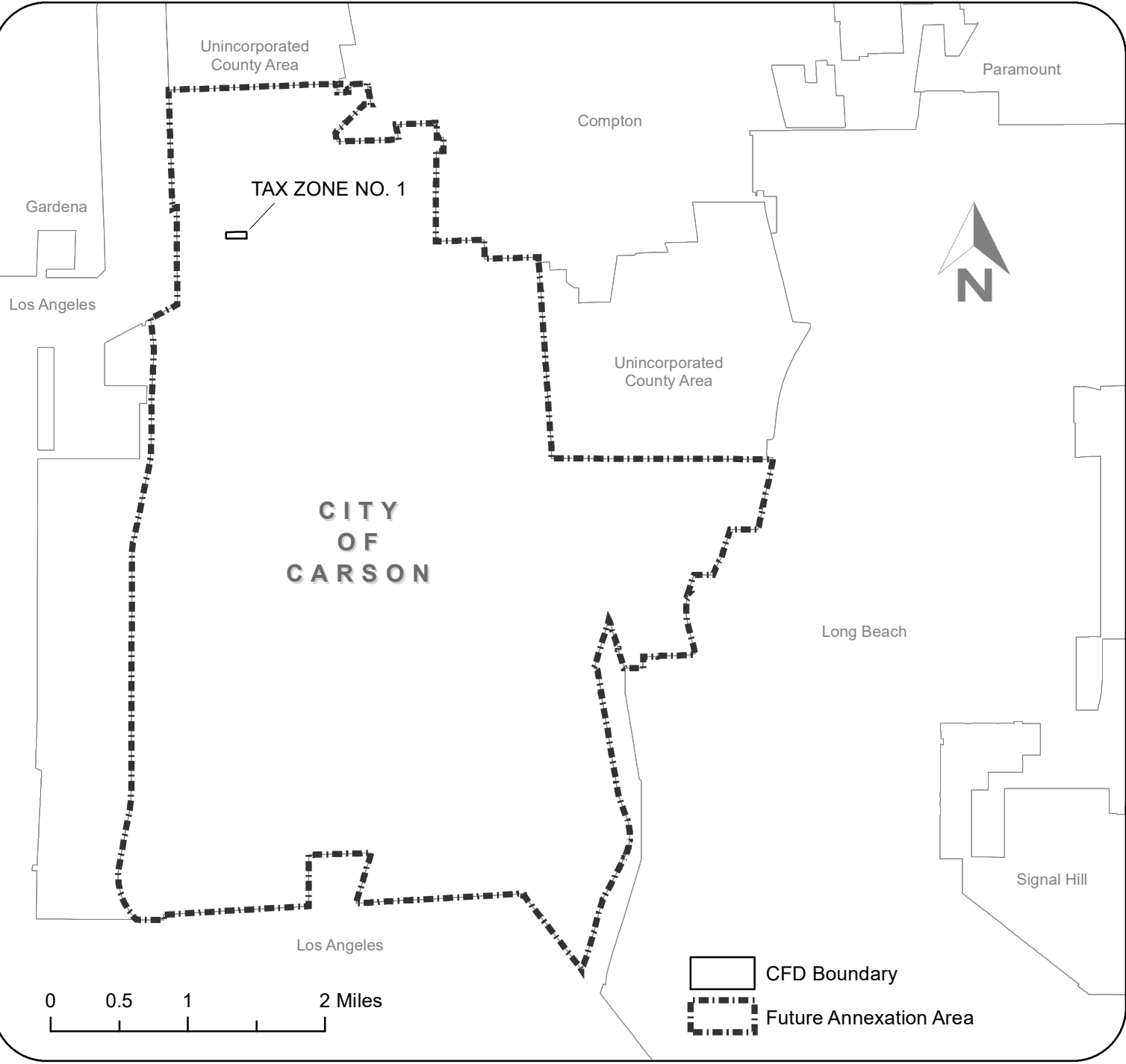
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD ON THE \_\_\_\_ DAY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



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

