RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:
City Clerk
City of Carson
701 E. Carson St
Carson, CA 90745

SPACE ABOVE FOR RECORDER'S USE ONLY
Exempt from payment of recording fees per to Gov't Code §§6103, 27383.

AMENDMENT NO. 4 TO
NOTICE OF SPECIAL TAX LIEN

CITY OF CARSON

Community Facilities District No. 2018-01
(Maintenance and Services)

Annexation No. 4

Tax Zone No. 6

Pursuant to the requirements of Sections 3114.5 and 3117.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq*., of the California Government Code (the "Act"), the undersigned clerk of the legislative body of the City of Carson Community Facilities District No. 2018-01 (Maintenance and Services) (the "CFD"), County of Los Angeles, State of California, hereby gives notice that a lien to secure payment of a special tax, which special tax the City of Carson (the "City") is authorized to levy, is hereby imposed on the property described herein. The special tax secured by this lien is authorized to be levied for the purpose of paying for costs of the public services authorized to be funded by the CFD, as described in Exhibit A to the Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of Los Angeles, State of California on November 13, 2018, as Document No. 20181142886, and said special tax is to be levied according to the Rate and Method of Apportionment of Special Tax set forth in Exhibit B to the Notice of Special Tax Lien as said special tax rate is adjusted for Zone 6 as described in Exhibit C hereto, to which recorded Notice of Special Tax Lien reference is hereby made and the provisions of which are hereby incorporated herein in full by this reference.

This Amendment No. 4 to Notice of Special Tax Lien amends the Notice of Special Tax Lien to add to the territory of the CFD. The territory and future voluntary annexation area included in the original CFD is set forth in the map of the CFD heretofore recorded on September 20, 2018, in the Los Angeles County Recorder's Office at Book 194 of Maps of Assessment and Community Facilities

Districts at Pages 88 and 89, to which map reference is hereby made, as such map has been supplemented in connection with subsequent annexations. The territory to be added from the future voluntary annexation area is that certain "Annexation Map No. 4 to Community Facilities District No. 2018-01 (Maintenance and Services)" heretofore recorded on [DATE] as Document Number [_____] in Book [___] of Assessment and Community Facilities Districts at Pages [__] in the Office of the County Recorder of the County of Los Angeles, State of California.

The special tax is authorized to be levied within the CFD and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax is set forth in Exhibit B hereto and hereby made a part hereof. The Maximum Special Tax for Tax Zone No. 6 is set forth in Exhibit C hereto, and hereby made a part of the Existing RMA, as that term is defined below, and a part hereof.

Notice is further given that upon the recording of this notice in the office of the county recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property with in the territory to be added to the CFD in accordance with Section 3115.5 of the Streets and Highways Code.

The assessor's tax parcel(s) numbers of all parcels or any portion thereof which are included in this Amendment No. 4 to Notice of Special Tax Lien, together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are otherwise known to the City are as set forth in Exhibit A hereto, and by such reference hereby made a part hereof.

The territory to be added to the CFD which is included in this Amendment No. 4 to Notice of Special Tax Lien shall be placed in Tax Zone No. 6 as such term is defined in the Rate and Method of Apportionment of Special Tax applicable to the CFD, as supplemented to date (the "Existing RMA"). Tax Zone No. 6 is being established in connection with Annexation No. 4 to the CFD.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Finance Director of the City of Carson, 701 E. Carson St, Carson, California, 90745, telephone number (310) 830-7600.

Dated: As of _____, 20__

By: _____
Donesia Aldana-Gause, MMC, City Clerk
City of Carson

EXHIBIT A

CITY OF CARSON

Community Facilities District No. 2018-01
(Maintenance and Services)

Annexation No. 4

ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND

Assessor's Parcel No(s).	Name(s) of Property Owners
7319-003-104	**CARSON 175 LLC**
7319-003-105	**CARSON 175 LLC**
7319-003-106	**CARSON 175 LLC**
7319-038-900	**CARSON 36 LLC**

EXHIBIT B

CITY OF CARSON

Community Facilities District No. 2018-01
(Maintenance and Services)

RATE AND METHOD OF APPORTIONMENT

TAX ZONE NO. 6

The Special Tax shall be levied in Tax Zone No. 6 in accordance with the Rate and Method of Apportionment of Special Tax for City of Carson Community Facilities District No. 2018-01 (Maintenance and Services) pursuant to the rate for Tax Zone No. 6 set forth in Attachment No. 1 thereto. The Rate and Method of Apportionment of Special Tax is attached hereto and incorporated herein by this reference.

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 1st of any calendar year through June 30th 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.

EXHIBIT C

CITY OF CARSON

Community Facilities District No. 2018-01
(Maintenance and Services)

ATTACHMENT 1
MAXIMUM SPECIAL TAX RATES

TAX ZONE NO. 6

Tax Zone	APNs	Maximum Special Tax Rate	Per	Base Year	Expected Special Tax Revenue
1[(1)]	7339-002-003	$1,971.51	Acre	2018/19	$9,189.21
2[(2)]	7316-025-061, 7316-025-062, 7316-025-097, 7316-025-812, 7316-025-814	1,839.18	Acre	2019/20	36,507.80
3 [(3)]	7343-020-009, 7343-020-010	643.90	Unit of Single Family Attached Property	2019/20	20,604.80
5 [(4)]	7335-003-005	879.10	Unit of Single Family Attached Property	2019/20	4,395.50
6 [(5)]	7319-003-104, 7319-003-105, 7319-003-106, 7319-038-900	940.64	Unit of Single Family Attached Property	2020/21	198,475.04

(1) On each July 1, commencing on July 1, 2019, the Maximum Special Tax Rate for Tax Zone No. 1 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.

(2) On each July 1, commencing on July 1, 2020, the Maximum Special Tax Rate for Tax Zone No. 2 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. 2. Should the total revenue for Tax Zone No. 2 not be fully realized when all Parcels in Tax Zone No. 2 are classified as Developed Property, the Special Tax rate per Unit shall be adjusted so that the Special Tax per Unit is sufficient to generate the total Expected Special Tax Revenue for Tax Zone No. 2, adjusted annually by the Tax Escalation Factor for Tax Zone No. 2.

(3) On each July 1, commencing on July 1, 2020, the Maximum Special Tax Rate for Tax Zone No. 3 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. 3. Should the total revenue for Tax Zone No. 3 not be fully realized when all Parcels in Tax Zone No. 3 are classified as Developed Property, the Special Tax rate per Unit shall be adjusted so that the Special Tax per Unit is sufficient to generate the total Expected Special Tax Revenue for Tax Zone No. 3, adjusted annually by the Tax Escalation Factor for Tax Zone No. 3.

(4) On each July 1, commencing on July 1, 2020, the Maximum Special Tax Rate for Tax Zone No. 5 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. 5. Should the total revenue for Tax Zone No. 5 not be fully realized when all Parcels in Tax Zone No. 5 are classified as Developed Property, the Special Tax rate per Unit shall be adjusted so that the Special Tax per Unit is sufficient to generate the total Expected Special Tax Revenue for Tax Zone No. 5, adjusted annually by the Tax Escalation Factor for Tax Zone No. 5.

(5) On each July 1, commencing on July 1, 2021, through and including July 1, 2024, the Maximum Special Tax Rate for Tax Zone No. 6 shall be increased by 7%. On each July 1, commencing July 1 2025, and thereafter, the Maximum Special Tax Rate for Tax Zone No. 6 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. 6. Should the total revenue for Tax Zone No. 6 not be fully realized when all Parcels in Tax Zone No. 6 are classified as Developed Property, the Special Tax rate per Unit shall be adjusted

so that the Special Tax per Unit is sufficient to generate the total Expected Special Tax Revenue for Tax Zone No. 6, adjusted annually by the Tax Escalation Factor for Tax Zone No. 6.