

## **RESOLUTION NO. 21-095**

### **A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CARSON ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES) APPROVING ANNEXATION NO. 9 (PANATTONI) OF PROPERTY LOCATED AT THE 2112 E. 223<sup>RD</sup> STREET (APN: 7315-008-049) WITHIN THE FUTURE ANNEXATION AREA**

**WHEREAS**, on September 18, 2018, the City Council of the City of Carson (the "City") adopted Resolution No. 18-083 (the "Resolution of Intention"), stating its intention to form City of Carson Community Facilities District No. 2018-01 (Maintenance and Services) (the "CFD") and Future Voluntary Annexation Area (the "Future Annexation Area") pursuant to Chapter 2.5 of Part 1 of Division 2 of Title 5, commencing with Section 53311, of the California Government Code (the "Act"); and

**WHEREAS**, the Resolution of Intention called for a public hearing on November 7, 2018 as required by the Act relative to the proposed formation of the CFD and the Future Annexation Area; and

**WHEREAS**, at the hearing, all interested persons desiring to be heard on all matters pertaining to the formation of the CFD and Future Annexation Area, the services to be provided therein and the levy of such special tax were heard and a full and fair hearing was held; and

**WHEREAS**, no written protests were filed with the City Clerk by 50% or more of the registered voters residing within the territory of the CFD or Future Annexation Area, or property owners that own one-half or more of the area of land within the CFD or Future Annexation Area, and not exempt from the proposed special taxes; and

**WHEREAS**, on November 7, 2018, the City Council adopted Resolution No. 18-119, which is on file with the City Clerk and incorporated herein by this reference, that ordered the formation of the CFD, defined the public services (the "Services") to be provided by the CFD, authorized the levy of a special tax on property within the CFD, preliminarily established an appropriations limit for the CFD, and approved future qualifying projects the ability to voluntarily annex into the Future Annexation Area, all pursuant to the Act; and

**WHEREAS**, on November 7, 2018, the City Council adopted Resolution No. 18-120 that called a special election for November 7, 2018, at which the questions of levying a special tax and establishing an appropriations limit with respect to the CFD were submitted to the qualified electors within the CFD; and

**WHEREAS**, on November 7, 2018 the City Council adopted Resolution No. 18-121, that declared the results of the special election and finding that more than two-thirds (2/3) of all

votes cast at the special election were in favor of the issue presented, and such measure passed; and

**WHEREAS**, on November 13, 2018 a notice of special tax lien was recorded with the Office of the County Recorder of the County of Los Angeles, as Document No. 20181142886 (the "Notice of Special Tax Lien"), thereby giving notice that the lien to secure payment of the special tax was imposed on the land in the CFD; and

**WHEREAS**, the owner (the "Property Owner") of the parcels listed in Exhibit A hereto and incorporated herein by this reference, located within the Future Annexation Area (the "Property") has agreed to mitigate certain impacts of the proposed development of the Property by paying for the Services financed by the CFD; and

**WHEREAS**, pursuant to the Act, the Property Owner has executed a unanimous approval, attached hereto as Exhibit B and incorporated herein by this reference (the "Unanimous Approval"), constituting the Property Owner's unanimous approval and unanimous vote in favor of the annexation of the Property to the CFD and the levy of special taxes on the Property; and

**WHEREAS**, the City Council now wishes to approve this Annexation No. 9 of the Property pursuant to the simplified process for annexations under Sections 53328.1, 53339.7 and 53339.8 of the Act.

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CARSON, ACTING AS LEGISLATIVE BODY OF THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES) 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. Unanimous Approval.** The City Council hereby receives and files the Unanimous Approval as Annexation No. 9 to the CFD, and hereby further authorizes and directs the officers of the City to do any and all things to execute and delivery all documents they may deem necessary or advisable in order to consummate the transaction described herein and to effectuate the purpose of this Resolution.

**3. Approval of Annexation.** The City Council hereby determines that the Property is added to and part of Tax Zone No. 11 of the CFD with full effect and the City Council approves and confirms the Rate and Method of Apportionment of the Special Tax attached to the Unanimous Approval and attached hereto as Exhibit B and by this reference incorporated herein. The City Council hereby finds that the Property Owner's unanimous written approval is equivalent to an election pursuant to Government Code Section 53339.7(a) of the Act. The Property is added to and part of the existing CFD with full legal effect, and the City Council shall levy any special tax within the annexed territory as specified in any Ordinance adopted with

respect to the Property, as specified in the Resolution of Intention (Resolution No. 18-083) to annex adopted pursuant to Section 53339.2, and as specified in the Ordinance adopted pursuant to Government Code Section 53340.

**4. Consolidation of Annexed Map.** The City Council hereby determines that the territory described in Exhibit A hereto, and further defined in the map entitled “Annexation Map No. 9 of City of Carson Community Facilities District No. 2018-01 (Maintenance and Services),” which is on file with the City Clerk, is added to and part of the CFD with full effect. The City Clerk is hereby authorized and directed to endorse the certificates set forth on the map and to record the map in accordance with the provisions of Sections 3111, 3113 and 3113.5 of the Streets and Highways Code of the State of California.

**5. Validity of Procedures.** The City Council hereby finds and determines that all prior proceedings and actions taken by the City Council pursuant to the Act in connection with the formation, voluntary annexation area and annexation of territory to the CFD were and are valid and in conformity with the Act.

**6. Amendment to Notice of Special Tax Lien.** The City Clerk, or designee, is hereby directed to complete, execute and cause to be recorded in the office of County Recorder of the County of Los Angeles, an amendment to the Notice of Special Tax Lien, in accordance with the provisions of Sections 3114.5 and 3117.5 of California Streets and Highways Code of the State of California within fifteen (15) days of the adoption of this Resolution, evidencing that the Property is added to the CFD.

**7. Effective Date.** The City Clerk shall certify the adoption of this Resolution. This Resolution shall take effect upon its adoption.

[SIGNATURES ON FOLLOWING PAGE]

**PASSED, APPROVED, AND ADOPTED** by the City Council of the City of Carson at a regular meeting held on the 20<sup>th</sup> day of July, 2021

CITY OF CARSON:

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Lula Davis-Holmes, Mayor

ATTEST:

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John W. Carroll Sr., Chief Deputy City Clerk

APPROVED AS TO FORM:

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Sunny K. Soltani, City Attorney

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

I, John W. Carroll Sr., Chief Deputy City Clerk of the City of Carson, California, hereby attest to and certify that the foregoing resolution, being Resolution No. 21-095, adopted by the City of Carson City Council at its meeting held on July 20, 2021 by the following vote:

AYES:           COUNCIL MEMBERS:

NOES:           COUNCIL MEMBERS:

ABSTAIN:       COUNCIL MEMBERS:

ABSENT:        COUNCIL MEMBERS:

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John W. Carroll Sr., Chief Deputy City Clerk

**EXHIBIT A**

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

**ANNEXATION NO. 9**

**ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND**

**Assessor Parcel No(s)**

**Name of Property Owner**

**7315-008-049**

**PORT OF LA INDUSTRIAL LLC**

**EXHIBIT B**

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

**UNANIMOUS APPROVAL**

[attached]

**UNANIMOUS APPROVAL  
of Annexation to a Community Facilities District and Related Matters**

**CITY OF CARSON**

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

**Annexation No. 9**

**Tax Zone No. 11**

To the Honorable City Council  
City of Carson  
701 E. Carson Street  
Carson, CA 90745

Members of the City Council:

This constitutes the Unanimous Approval (the "Unanimous Approval") of PORT OF LA INDUSTRIAL LLC, the record owner(s) (the "Property Owner") of the fee title to the real property identified below (the "Property") contemplated by Section 53339.3 et seq. of the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), to the annexation of the Property to the "City of Carson Community Facilities District No. 2018-01 (Maintenance and Services)" (the "CFD"), and it states as follows:

**1. Property Owner.** This Unanimous Approval is submitted by the Property Owner as the record owner(s) of fee title to the Property. The Property Owner has supplied to the City current evidence of its ownership of fee title to the Property.

**2. Approval of Annexation.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the annexation of the Property to the CFD. The CFD was formed to finance the municipal services, which are incorporated herein by this reference (the "Services") described in Exhibit A hereto and made a part hereof. In such connection Property Owner has reviewed the list of the Services and hereby agrees, consents and approves to the Services and the Annexation of the Property to the CFD for the benefit of the City and the CFD.

**3. Approval of Special Tax and the Services.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the levy of special taxes (the "Special Taxes") on the Property to finance the Services. The Special Taxes will be levied according to the Rate and Method of Apportionment of Special Taxes for the CFD attached hereto as Exhibit B and made a part hereof (the "Rate and Method"). Exhibit B includes the cost estimate for the Services. In such connection property owner consents and approves of the Rate and Method and corresponding Special Tax Rates for Tax Zone No. 11, as set forth in Attachment 1 of the Rate and Method, and understands that such taxes shall be levied against the Property.

**4. Approval of the Appropriations Limit.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the appropriations limit established for the CFD. The Property Owner hereby approves, consents and agrees to the



appropriations limit for the CFD of \$1,000,000, pursuant to Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in the population.

**5. Waivers and Vote.** Section 53328.1 of the Act provides for an alternate and independent procedure for formation of a community facilities district that simplifies the annexation process. Under such process, the Property Owner acknowledges and agrees that by executing this Unanimous Approval, the Property Owner is voluntarily waiving any and all right to an election held in accordance with Sections 53326, 53327, 53327.5 and 53328 of the Act. The Property Owner hereby confirms that this Unanimous Approval constitutes its unanimous approval and unanimous vote as described herein and as contemplated by Section 53339.3 *et seq.* of the Act and for purposes of the California Constitution Article XIII A and XIII C. In lieu of an approval by public hearing, ballot and election, if any, the Property Owner intends for this Unanimous Approval to constitute its ballot and election and waiver of a public hearing. Further, the Property Owner hereby waives all other rights with respect to the annexation of the Property, the levy of the Special Taxes on the Property in accordance with the rate and method of apportionment and the other matters covered in this Unanimous Approval.

**6. Recordation of Amendment to Notice of Special Tax Lien.** The Notice of Special Tax Lien for the CFD was 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.

The Property Owner hereby understands and agrees, consents and approves to the City Clerk, or City designee, to execute and cause to be recorded in the office of the County Recorder of the County of Los Angeles an amendment to the Notice of Special Tax Lien for the CFD as required by Section 3117.5 of the California Streets and Highways Code. The amendment to the Notice of Special Tax Lien shall include the Rate and Method, attached hereto as Exhibit B, as an exhibit thereto.

**7. Authority Warranted.** The Property Owner warrants to the City that the presentation of this Unanimous Approval, any votes, consents or waivers contained herein, and other actions mandated by the City for the annexation of the Property to the CFD do not constitute or shall not be construed as events of default or delinquencies under any existing or proposed financing documents entered into or to be entered into by the Property Owner for the Property, including any “due-on-encumbrance” clauses under any existing security instruments secured by the Property.

**8. Due Diligence and Disclosures.** The Property Owner agrees to cooperate with the City and its attorneys and consultants and to provide all information and disclosures required by the City and/or the Act about the Special Taxes to purchasers of the Property or any part of it.

**9. Agreements.** The Property Owner further agrees to execute such additional or supplemental agreements as may be required by the City to provide for any of the actions and conditions described in this Unanimous Approval, including any cash deposit required to pay for the City’s costs in annexing the Property to the CFD.

**10. The Property.** The Property is identified below, and such Property Owner approves, consents and agrees that Property will be subject to the CFD upon recordation of the amendment to the Notice of Special Tax Lien. The map demonstrating the annexed Property area is entitled “Annexation Map No. 9 of City of Carson Community Facilities District No. 2018-01 (Maintenance and Services)” and is attached hereto as Exhibit C.

Assessor's Parcel Number(s):

APN	Acreage	Property Owner
7315-008-049	14.281	PORT OF LA INDUSTRIAL LLC

Property Addresses:

2112 E 223<sup>RD</sup> ST, CARSON CA 90810

Acres: 14.281 acres

By executing this Unanimous Approval, the Property Owner agrees to all of the above.

Annexation No. 9

Tax Zone No. 11

Property Owner

PORT OF LA INDUSTRIAL LLC

By: Mark Payne

Name: Mark Payne

Title: Manager

Notice Address

2442 Dupont Drive

Irvine, CA 92612

## **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 voluntary 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**

**TAX ZONE NO. 11**

The Special Tax shall be levied in Tax Zone No. 11 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. 11 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 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\***

<b>Property Type</b>	<b>Maximum Special Tax Rate</b>	<b>Per</b>	<b>Expected Special Tax Revenue</b>
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.

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

**ATTACHMENT 1**  
**MAXIMUM SPECIAL TAX RATES**

**TAX ZONE NO. 11**

<b>Tax Zone</b>	<b>APNs</b>	<b>Maximum Special Tax Rate</b>	<b>Per</b>	<b>Base Year</b>	<b>Expected Special Tax Revenue</b>
1 <sup>(1)</sup>	7339-002-003	\$1,971.51	Acre	2018/19	\$9,189.21
2 <sup>(2)</sup>	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 <sup>(3)</sup>	7343-020-009, 7343-020-010	643.90	Unit of Single Family Attached Property	2019/20	20,604.80
5 <sup>(4)</sup>	7335-003-005	879.10	Unit of Single Family Attached Property	2019/20	4,395.50
6 <sup>(5)</sup>	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
7 <sup>(6)</sup>	6125-019-024, 6125-019-041, 6125-019-042, 6125-019-043, 6125-019-044, 6125-019-050,	2,799.23	Acre	2020/21	18,407.72
8 <sup>(7)</sup>	7404-012-015	5,722.15	Acre	2020/21	16,359.62
9 <sup>(8)</sup>	7315-010-005	921.85	Acre	2020/21	12,592.47
10 <sup>(9)</sup>	7318-016-006, 7318-016-027, 7318-016-030	2,799.23	Acre	2020/21	15,267.00
11 <sup>(10)</sup>	7315-008-049	5,722.15	Acre	2020/21	81,718.02

- (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 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. 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.
- (6) On each July 1, commencing on July 1, 2021, through and including July 1, 2024, the Maximum Special Tax Rate for Tax Zone No. 7 shall be increased by 7%. On each July 1, commencing July 1, 2025, and thereafter, the Maximum Special Tax Rate for Tax Zone No. 7 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. 7. Should the total revenue for Tax Zone No. 7 not be fully realized when all Parcels in Tax Zone No. 7 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. 7, adjusted annually by the Tax Escalation Factor for Tax Zone No. 7.
- (7) On each July 1, commencing on July 1, 2021, through and including July 1, 2024, the Maximum Special Tax Rate for Tax Zone No. 8 shall be increased by 7%. On each July 1, commencing July 1, 2025, and thereafter, the Maximum Special Tax Rate for Tax Zone No. 8 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. 8. Should the total revenue for Tax Zone No. 8 not be fully realized when all Parcels in Tax Zone No. 8 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. 8, adjusted annually by the Tax Escalation Factor for Tax Zone No. 8.
- (8) On each July 1, commencing on July 1, 2021, the Maximum Special Tax Rate for Tax Zone No. 9 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. 9.
- (9) On each July 1, commencing on July 1, 2021, through and including July 1, 2024, the Maximum Special Tax Rate for Tax Zone No. 10 shall be increased by 7%. On each July 1, commencing July 1, 2025, and thereafter, the Maximum Special Tax Rate for Tax Zone No. 10 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. 10. Should the total revenue for Tax Zone No. 10 not be fully realized when all Parcels in Tax Zone No. 10 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. 10, adjusted annually by the Tax Escalation Factor for Tax Zone No. 10.

*(10) On each July 1, commencing on July 1, 2021, through and including July 1, 2024, the Maximum Special Tax Rate for Tax Zone No. 11 shall be increased by 7%. On each July 1, commencing July 1, 2025, and thereafter, the Maximum Special Tax Rate for Tax Zone No. 11 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. 11. Should the total revenue for Tax Zone No. 11 not be fully realized when all Parcels in Tax Zone No. 11 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. 11, adjusted annually by the Tax Escalation Factor for Tax Zone No. 11.*

**EXHIBIT C**

**CITY OF CARSON**

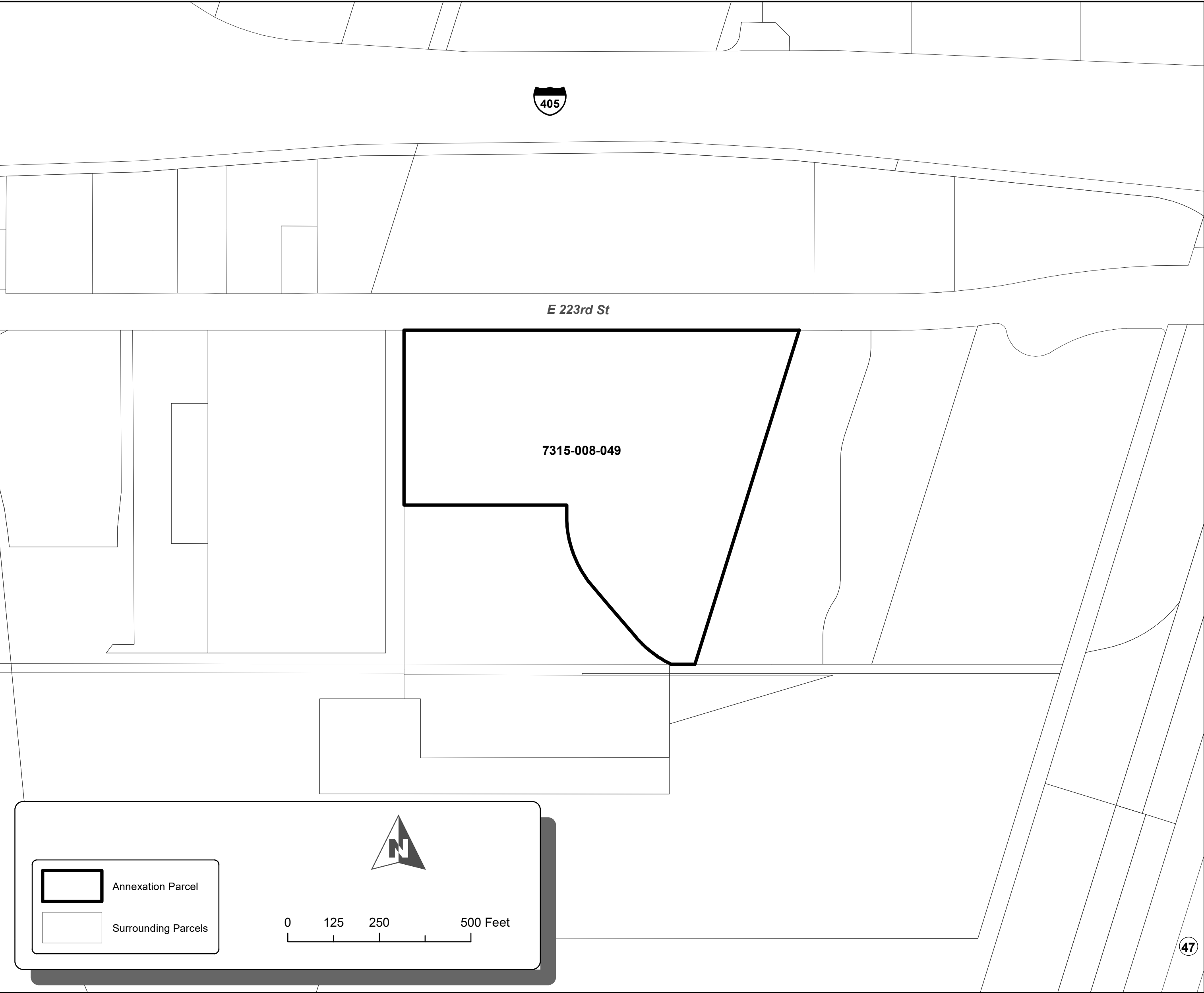
**Community Facilities District No. 2018-01  
(Maintenance and Services)**

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

[see attached]

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

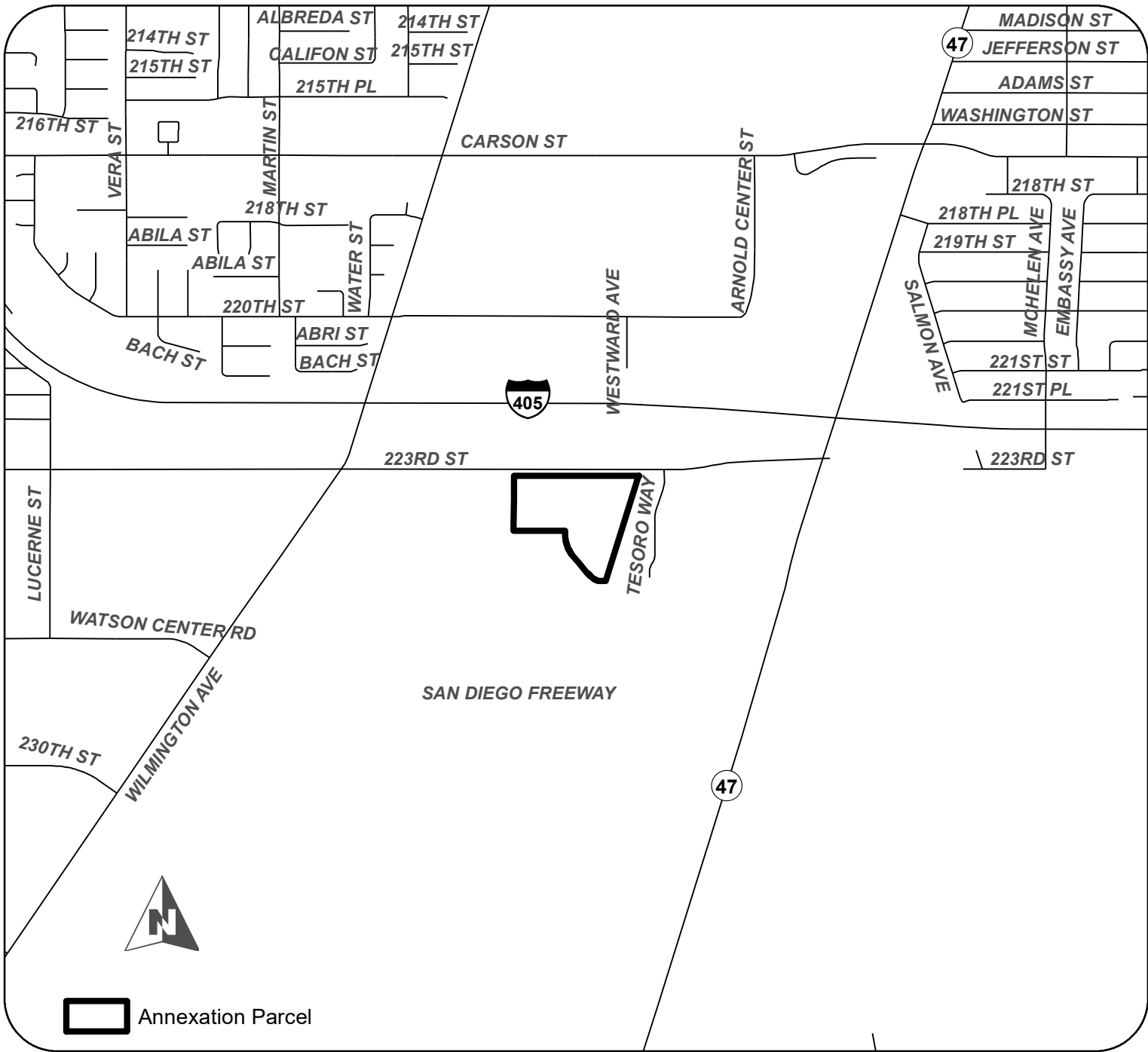
I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED BOUNDARIES OF ANNEXATION NO. 9 TO THE CITY OF CARSON COMMUNITY FACILITIES DISTRICT NO. 2018-01 (MAINTENANCE AND SERVICES), COUNTY OF LOS ANGELES, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF CARSON, AT A MEETING THEREOF, HELD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

