

Fiscal Year 2024-25

# ANNUAL REPORT

## County of San Benito

Community Facilities District No. 2018-01

Residential Services

Pursuant to the Mello-Roos Community Facilities  
Act of 1982

Engineer of Work:



4745 Mangels Boulevard  
Fairfield, California 94534  
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## County of San Benito

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### **Board of Supervisors**

Dom Zanger

Kollin Kosmicki

Mindy Sotelo, Vice-Chair

Angela Curro, Chair

Bea Gonzales

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### **CSA Coordinator**

Linda Young

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### **Special Tax Consultant**

SCI Consulting Group

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## Executive Summary

### Introduction

On September 25, 2018, the San Benito County Board of Supervisors (“Board”) adopted Resolution No. 2018-67 establishing Community Facilities District No. 2018-01 (“CFD No. 2018-01”), Residential Services, for the purpose of funding 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 shall include, but not be limited to:

- 1) Police, fire, and related paramedic services of the County of San Benito required to sustain the public safety service delivery capability for emergency and non-emergency services including related facilities, equipment, vehicles, fire apparatus, services, supplies and personnel;
- 2) Recreation program services and library services;
- 3) Maintenance and lighting of parks, parkways, streets, roads, and open space;
- 4) 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

This Special Tax Annual Report (“Annual Report”) covers all assessor parcels of land within the boundaries of the CFD No. 2018-01 of the District. This Report summarizes the Fiscal Year 2024-25 Special Tax and Method of Apportionment, as well as Fiscal Year 2023-24 special tax collection, expenditures, and other related data.

### Rates and Special Tax Methods of Apportionment

The special taxes within the CFD were levied in accordance with the Rate and Method of Apportionment of Special Tax (the “RMA”) which is attached as Exhibit B. In order to help ensure that the revenues from CFD No. 2018-01 special tax grow in line with the inflation-adjusted cost of providing services, the tax rate may be adjusted in future years based on the percentage change from the previous year ending in April of the Consumer Price Index for the San Francisco, Oakland, San Jose Area for all Urban Consumers (“CPI”), as determined by the United States Department of Labor. The following table shows the rates to be used for fiscal year 2024-25 which include this CPI increase from the previous year.

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### Tax Zone 1 – Brigantino

Figure 1 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 1 (Brigantino) since the formation of the CFD.

**Figure 1 – Summary of Special Tax Rates by Year (Tax Zone 1 – Brigantino)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2018-19	\$1,465.00	\$1,465.00	
2019-20	\$1,523.81	\$1,523.81	4.015%
2020-21	\$1,540.73	\$1,540.73	1.11%
2021-22	\$1,599.28	\$1,599.28	3.80%
2022-23	\$1,679.08	\$1,679.08	4.99%
2023-24	\$1,749.44	\$1,749.44	4.19%
2024-25	\$1,815.20	\$1,815.20	3.76%

As of June 30, 2024, there are 200 total parcels in CFD No. 2018-01 Tax Zone 1 (Brigantino), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 1 (Brigantino) for Fiscal Year 2024-25 is \$363,040. Figure 2 summarizes the current special tax data and historical collections.

**Figure 2 – Summary of Special Tax Levies by Year (Tax Zone 1 – Brigantino)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels	Parcels		
		Taxed			
2018-19	5	0		\$1,465.00	\$0
2019-20	4	4		\$1,523.81	\$6,095
2020-21	200	131		\$1,540.73	\$201,836
2021-22	200	200		\$1,599.28	\$319,856
2022-23	200	200		\$1,679.08	\$335,816
2023-24	200	200		\$1,749.44	\$349,888
2024-25	200	200		\$1,815.20	\$363,040

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### Tax Zone 2 – Bennett Ranch

Figure 3 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 2 (Bennett Ranch) since the formation of the CFD.

**Figure 3 – Summary of Special Tax Rates by Year (Tax Zone 2 – Bennett Ranch)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2018-19	\$1,692.45	\$1,692.45	
2019-20	\$1,760.39	\$1,760.39	4.015%
2020-21	\$1,779.94	\$1,779.94	1.11%
2021-22	\$1,847.58	\$1,847.58	3.80%
2022-23	\$1,939.76	\$1,939.76	4.99%
2023-24	\$2,021.04	\$2,021.04	4.19%
2024-25	\$2,097.04	\$2,097.04	3.76%

As of June 30, 2024, there are 85 total parcels in CFD No. 2018-01 Tax Zone 2 (Bennett Ranch), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 2 (Bennett Ranch) for Fiscal Year 2024-25 is \$176,151. Figure 5 summarizes the current special tax data and historical collections.

**Figure 4 – Summary of Special Tax Levies by Year (Tax Zone 2 – Bennett Ranch)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels	Parcels		
		Taxed			
2018-19	1	0		\$1,692.45	\$0
2019-20	2	0		\$1,760.39	\$0
2020-21	85	42		\$1,779.94	\$74,757
2021-22	85	84		\$1,847.58	\$155,197
2022-23	85	84		\$1,939.76	\$162,940
2023-24	85	84		\$2,021.04	\$169,767
2024-25	85	84		\$2,097.04	\$176,151

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### Tax Zone 3 – The Bluffs

Figure 5 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 3 (The Bluffs) since the formation of the CFD.

**Figure 5 – Summary of Special Tax Rates by Year (Tax Zone 3 – The Bluffs)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2018-19	\$762.37	\$762.37	
2019-20	\$792.97	\$792.97	4.015%
2020-21	\$801.78	\$801.78	1.11%
2021-22	\$968.78	\$968.78	3.80%
2022-23	\$873.76	\$873.76	4.99%
2023-24	\$910.38	\$910.38	4.19%
2024-25	\$944.62	\$944.62	3.76%

As of June 30, 2024, there are 91 total parcels in CFD No. 2018-01 Tax Zone 3 (The Bluffs), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 3 (The Bluffs) for Fiscal Year 2024-25 is \$85,016. Figure 6 summarizes the current special tax data and historical collections.

**Figure 6 – Summary of Special Tax Levies by Year (Tax Zone 3 – The Bluffs)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Revenue
		Parcels Taxed	Annual Tax Rate	
2018-19	3	0	\$762.37	\$0
2019-20	3	0	\$792.97	\$0
2020-21	3	0	\$801.78	\$0
2021-22	3	0	\$832.24	\$0
2022-23	3	0	\$873.76	\$0
2023-24	91	42	\$910.38	\$38,236
2024-25	91	90	\$944.62	\$85,016

### Tax Zone 5 – Vallejo

Figure 7 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 5 (Vallejo) since the formation of the CFD.

**Figure 7 – Summary of Special Tax Rates by Year (Tax Zone 5 – Vallejo)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2021-22	\$1,183.10	\$1,183.10	
2022-23	\$1,242.12	\$1,242.12	4.99%
2023-24	\$1,294.18	\$1,294.18	4.19%
2024-25	\$1,342.84	\$1,342.84	3.76%



As of June 30, 2024, there are 4 total parcels in CFD No. 2018-01 Tax Zone 5 (Vallejo), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 5 (Vallejo) for Fiscal Year 2024-25 is \$4,029 Figure 8 summarizes the current special tax data and historical collections.

**Figure 8 – Summary of Special Tax Levies by Year (Tax Zone 5 – Vallejo)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels	Parcels Taxed		
2021-22	1		0	\$1,183.10	\$0
2022-23	4		0	\$1,242.12	\$0
2023-24	4		0	\$1,294.18	\$0
2024-25	4		3	\$1,342.84	\$4,029

### Tax Zone 10 – San Juan Oaks

Figure 9 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 10 (San Juan Oaks) since the formation of the CFD.

**Figure 9 – Summary of Special Tax Rates by Year (Tax Zone 10 – San Juan Oaks)**

Fiscal Year	Maximum Tax Rate - Age Restricted SFR	Maximum Tax Rate - SFR	Maximum Tax Rate - Commercial	Maximum Tax Rate - Assisted Living	Annual Tax Rate Used	Bay Area CPI
2022-23	\$630.47	\$992.40	\$0.04	\$0.23	\$630.47 / \$992.40 / \$0.04 / \$0.23	
2023-24	\$656.89	\$1,033.98	\$0.041	\$0.239	\$656.89 / \$1,033.98 / \$0.041 / \$0.239	4.19%
2024-25	\$681.59	\$1,072.86	\$0.043	\$0.248	\$681.59 / \$1,072.86 / \$0.043 / \$0.248	3.76%

As of June 30, 2024, there are 331 total parcels in CFD No. 2018-01 Tax Zone 10 (San Juan Oaks), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 10 (San Juan Oaks) for Fiscal Year 2024-25 is \$29,990 Figure 10 summarizes the current special tax data and historical collections.

**Figure 10 – Summary of Special Tax Levies by Year (Tax Zone 10 – San Juan Oaks)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels	Parcels Taxed		
2022-23	7		0	\$630.47	\$0
2023-24	7		0	\$656.89	\$0
2024-25	331		44	\$681.59	\$29,990

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### Tax Zone 12 – Jackson

Figure 11 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 12 (Jackson) since the formation of the CFD.

**Figure 11 – Summary of Special Tax Rates by Year (Tax Zone 12 – Jackson)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2022-23	\$861.20	\$861.20	
2023-24	\$897.72	\$897.72	4.19%
2024-25	\$931.46	\$931.46	3.76%

As of June 30, 2024, there are 3 total parcels in CFD No. 2018-01 Tax Zone 12 (Jackson), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 12 (Jackson) for Fiscal Year 2024-25 is \$1,863 Figure 12 summarizes the current special tax data and historical collections.

**Figure 12 – Summary of Special Tax Levies by Year (Tax Zone 12 – Jackson)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels	Parcels		
		Taxed			
2022-23	1	0		\$861.20	\$0
2023-24	1	0		\$897.72	\$0
2024-25	3	2		\$931.46	\$1,863

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### Tax Zone 15 – Torquato

Figure 13 below lists the annual Maximum Tax Rate per Residential Unit and Annual Special Tax rates per Unit for Tax Zone 15 (Torquato) since the formation of the CFD.

**Figure 13 – Summary of Special Tax Rates by Year (Tax Zone 15 – Torquato)**

Fiscal Year	Maximum Tax Rate	Annual Tax Rate Used	Bay Area CPI
2023-24	\$897.22	\$897.22	4.19%
2024-25	\$930.96	\$930.96	3.76%

As of June 30, 2024, there are 3 total parcels in CFD No. 2018-01 Tax Zone 15 (Torquato), which includes both subdivided and non-subdivided parcels. The total annual special tax to be collected within CFD No. 2018-01 Tax Zone 15 (Torquato) for Fiscal Year 2024-25 is \$931. Figure 14 summarizes the current special tax data and historical collections.

**Figure 14 – Summary of Special Tax Levies by Year (Tax Zone 15 – Torquato)**

Fiscal Year	Parcels in CFD	Number of		Annual Tax Rate	Annual Tax Revenue
		Parcels Taxed	Parcels Taxed		
<b>2023-24</b>	2	0		\$897.22	\$0
<b>2024-25</b>	2	1		\$930.96	\$931

## Fiscal Year 2023-24 Special Tax

### Tax Zone 1 (Brigantino)

The tax listed for each parcel on the 2023-24 tax roll was computed at the rate of \$1,749.44 per Unit for each parcel in CFD No. 2018-01 Tax Zone No.1 (Brigantino). This rate was approved by the San Benito County Board of Supervisors by Resolution No. 2023-99 on August 8, 2023, which is the maximum tax rate for Fiscal Year 2023-24 as shown in Figure 1.

The Figure below displays the final budget for the funds for CFD No. 2018-01 for fiscal year 2023-24.

**Figure 15 – Expenditures for Fiscal Year 2023-24 (Tax Zone 1 – Brigantino)**

<b>Expenditures for Fiscal Year 2022-23</b>	
<b>Revenues</b>	
CFD No. 2018-01 (Tax Zone 1)	\$348,138.56
Use of Money and Property Interest	<u>\$58,139.66</u>
Total Revenues	\$406,278.22
<b>Expenses</b>	
Salary and Benefits	-
Services and Supplies	
Landscape Maintenance	\$18,496.00
Communications	\$190.61
Maint of Buildings and Grounds	\$32.27
Postage and Delivery	\$246.03
Public and Legal Notices	\$53.56
Other Consultants	\$4,269.55
CSA Road Maintenance	\$1,797.00
Utilities	\$8,741.29
Other Charges	
Tax Admin Fee	\$60.00
Interfund Charges	<u>\$650.00</u>
Total Expenditures	\$34,536.31
<b>Ending Balance</b>	<u>\$371,741.91</u>
<b>Fund Balance- Restricted 6/30/2023</b>	\$371,741.91

### (Tax Zone 2 – Bennett Ranch)

The tax listed for each parcel on the 2023-24 tax roll was computed at the rate of \$2,021.04 per Unit for each parcel in CFD No. 2018-01 Tax Zone 2 (Bennett Ranch). This rate was approved by the San Benito County Board of Supervisors by Resolution No. 2023-99 on August 8, 2023, which is the maximum tax rate for Fiscal Year 2023-24 as shown in Figure 3.

The Figure below displays the final budget for the funds for CFD No. 2018-01 for fiscal year 2023-24.

**Figure 16 – Expenditures for Fiscal Year 2023-24 (Tax Zone 2 – Bennett Ranch)**

<b>Expenditures for Fiscal Year 2023-24</b>	
<b>Revenues</b>	
CFD No. 2018-01 (Tax Zone 2)	\$168,756.84
Use of Money and Property Interest	<u>\$17,348.32</u>
<b>Total Revenues</b>	<b>\$186,105.16</b>
<b>Expenses</b>	
Salary and Benefits	-
Services and Supplies	
Landscape Maintenance	\$12,789.96
Communications	\$91.62
Postage and Delivery	\$103.32
Public and Legal Notices	\$53.57
Other Consultants	\$4,270.55
CSA Road Maintenance	\$828.00
Utilities	\$3,715.21
Other Charges	
Tax Admin Fee	\$25.20
Interfund Charges	<u>\$750.00</u>
<b>Total Expenditures</b>	<b>\$22,627.43</b>
<b>Ending Balance</b>	<u><b>\$163,477.73</b></u>
<b>Fund Balance- Restricted 6/30/2023</b>	<b>\$163,477.73</b>

### (Tax Zone 3 – The Bluffs)

The tax listed for each parcel on the 2023-24 tax roll was computed at the rate of \$910.38 per Unit for each parcel in CFD No. 2018-01 Tax Zone 3 (The Bluffs). This rate was approved by the San Benito County Board of Supervisors by Resolution No. 2023-99 on August 8, 2023, which is the maximum tax rate for Fiscal Year 2023-24 as shown in Figure 5.

The Figure below displays the final budget for the funds for CFD No. 2018-01 for fiscal year 2023-24.

**Figure 17 – Expenditures for Fiscal Year 2023-24 (Tax Zone 3 – The Bluffs)**

<b>Expenditures for Fiscal Year 2023-24</b>	
<b>Revenues</b>	
CFD No. 2018-01 (Tax Zone 3)	\$36,415.20
Use of Money and Property Interest	(\$104.09)
Total Revenues	<u>\$36,311.11</u>
<b>Expenses</b>	
Salary and Benefits	-
Services and Supplies	
Other Consultants	\$4,276.84
Other Charges	
Tax Admin Fee	<u>\$6.30</u>
Total Expenditures	\$4,283.14
<b>Ending Balance</b>	<u>\$32,027.97</u>
<b>Fund Balance- Restricted 6/30/2023</b>	\$32,027.97

## Administration of Community Facilities District

### General Administrative Requirements

The Mello-Roos Community Facilities District Act of 1982 (the Act) requires that a Special Tax Report be prepared annually to identify the Special Tax Rate for all parcels to be assessed in the upcoming fiscal year. The levy data must subsequently be filed with the County Auditor by August 10 for inclusion on property tax bills.

After submission of the Special Tax levies, the final levies should be confirmed with the County Auditor prior to the preparation of tax bills, which typically occurs in September or October. The Special Tax is collected in two equal installments on the tax bills that are due on December 10 and April 10.

### Notice of Special Tax Lien

The Act states “For purposes of enabling sellers of real property subject to the levy of special taxes to satisfy the notice requirements of subdivision (b) of Section 1102.6 of the Civil Code, the designated office, department, or bureau shall furnish a Notice of Special Tax to any individual requesting the notice or any owner of property subject to a special tax levied by the local agency within five working days so receiving a request for such notice. The local agency may charge a reasonable fee for this service not to exceed ten dollars.”

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

This notice is designed to clearly and accurately provide information about the special tax and the levy for the subject property.

### Reporting Requirements

#### Public Information

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the District or SCI Consulting Group at telephone number (800) 273-5167. The telephone number for SCI Consulting Group is also included with property tax bills.

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### **Assessor and Auditor Filing and Reporting**

Pursuant to the Act, all special tax levies for the upcoming fiscal year must be filed with the County Auditor by August 10. As stated in Government Code 53343.1, a community facilities district formed after January 1, 1992, shall prepare, if requested by a person who resides in or owns property in the district, within 120 days after the last day of each fiscal year, a separate document titled an Annual Report. Otherwise, the chief fiscal officer of the levying local agency shall file a report with the governing body at least once a year pursuant to Government Code section 50075.3.

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### **AB2109 Requirements**

The Governor signed AB2109 (now known as Government Code 12463.2) that is effective January 1, 2015. In summary, each county, city, and special district that assesses a parcel tax (direct charge) shall provide information to the State Controller in the annual Financial Transaction Report (LGAFR). The information to be provided is as follows:

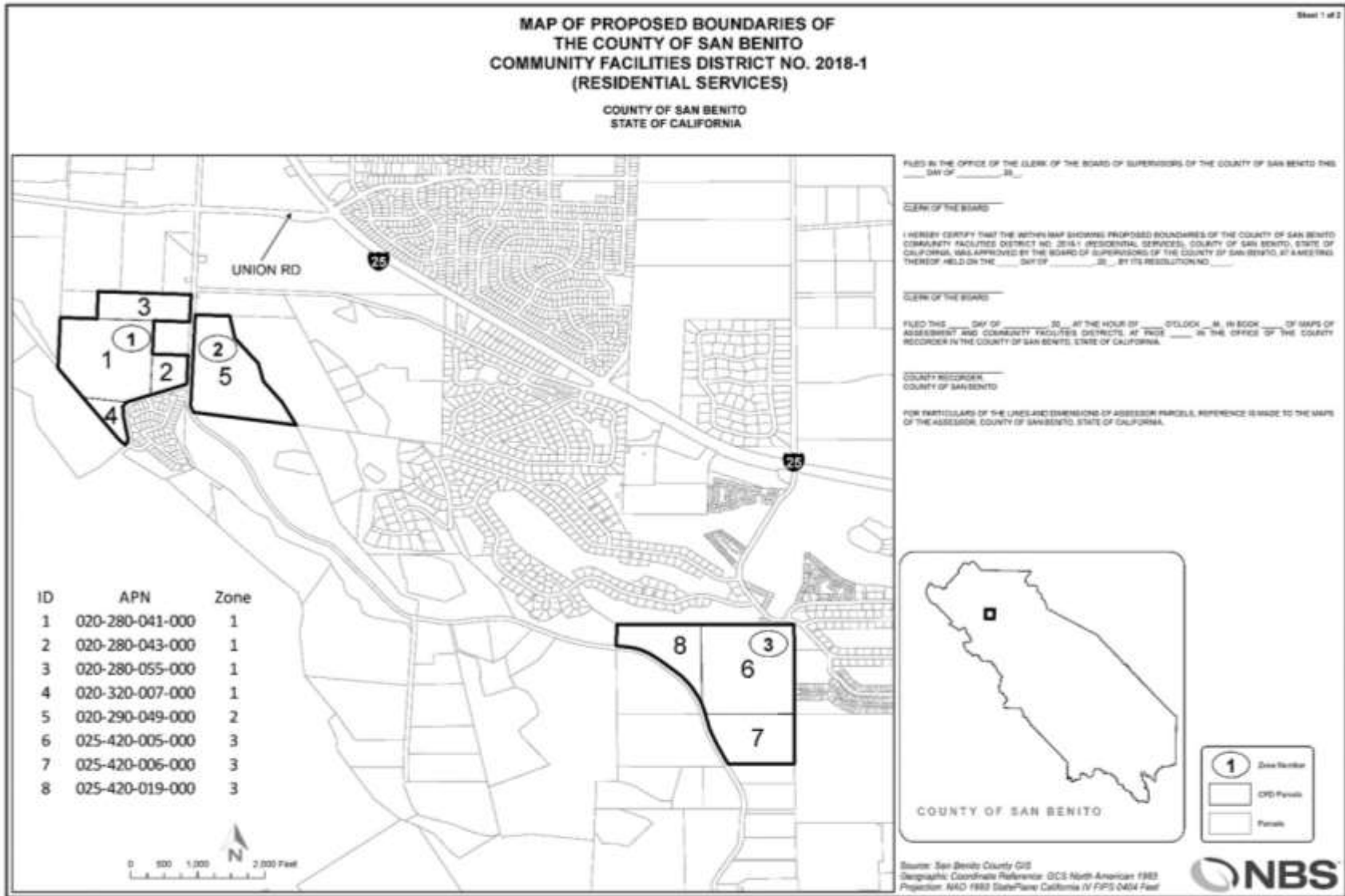
- 1) The type and rate of parcel tax imposed
- 2) The number of parcels subject to the parcel tax
- 3) The number of parcels exempt from the parcel tax
- 4) The sunset date of the parcel tax, if any
- 5) The amount of revenue received from the parcel tax
- 6) The manner in which the revenue received from the parcel tax is being used

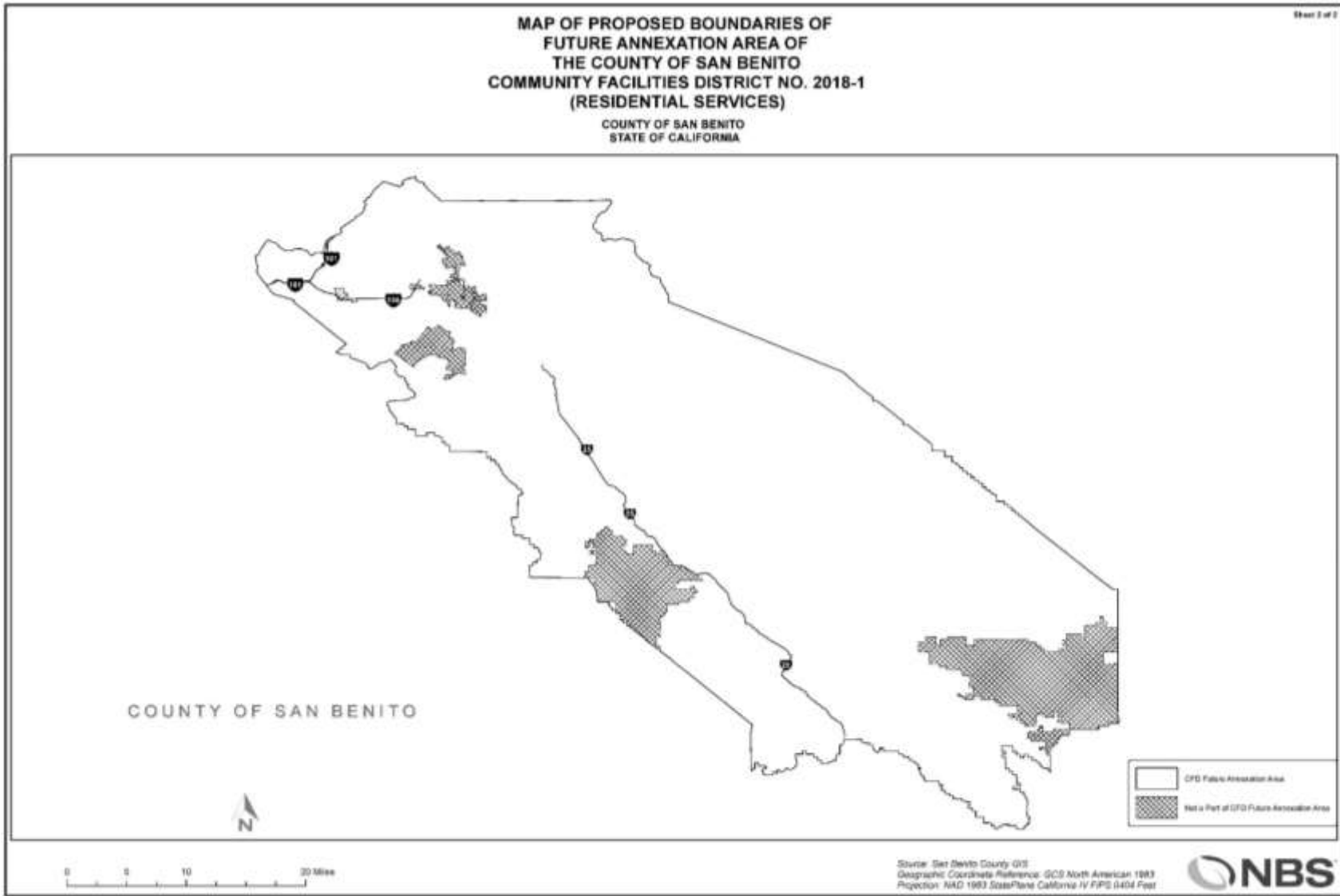
This information is attached as Exhibit "D".



## Exhibit A – Boundaries of CFD

Maps showing the Boundary Diagrams of the CFD are on file in the office of the Clerk of the County of San Benito and filed with the County of San Benito Office of Recorder on August 30, 2018 at Page 75 of Book 1 of Maps of Assessment and Community Facilities Districts as Document No. 2018-0008002. Such boundary map is available for inspection by the public during regular business hours at the Resource Management Agency, 2301 Technology Parkway, Hollister, California, and a copy is attached hereto as Exhibit "A". Reference is hereby made to the maps and deeds of record in the office of the Assessor of the County of San Benito for a detailed description of the lines and dimensions of any parcels shown therein. Those maps shall govern for all details concerning the lines and dimensions of such parcels. Each parcel is identified in such maps and on the Assessment Roll by its distinctive Assessor's Parcel Number.





## Exhibit B – Descriptions of Services to be Funded by the CFD

### Services

The following, including all related administrative costs and expenses, shall be the "Authorized Services" to be financed, in whole or in part, by the captioned CFD: 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 shall include, but not be limited to: (i) police, fire and related paramedic services of the County of San Benito required to sustain the public safety service delivery capability for emergency and non-emergency services including related facilities, equipment, vehicles, fire apparatus, services, supplies and personnel; (ii) recreation program services and library services; (iii) maintenance and lighting of parks, parkways, streets, roads and open space; (iv) 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 County, 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 County 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 San Benito related to the District or the collection of special taxes, an allocable share of the salaries of the County staff directly related thereto and a proportionate amount of the County's general administrative overhead related thereto, any amounts paid by the County from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the County in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the County 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 County of all costs associated with the establishment and administration of the District.

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

A Special Tax shall be levied and collected in County of San Benito Community Facilities District No. 2018-1 (Residential 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 area 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 County or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the County or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the District. 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 County for any administrative purposes of the District and an allocable share of the salaries of County staff and an allocable portion of County overhead costs relating to the foregoing, or costs of the County 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 each Tax Zone as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) the Contingent Special Tax Requirement, if applicable, (4) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, and (5) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**"Assessor's Data"** means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

**"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.

**"Board"** means the Board of Supervisors of the County, acting as the legislative body of the District.

**"Contingent Special Tax"** means that amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Contingent Special Tax Requirement.

**"Contingent Special Tax Requirement"** means that amount with respect to each Tax Zone as required in any Fiscal Year if the HOA is unable to pay the costs of services incurred or otherwise payable.

**"County"** means the County of San Benito, California.

**"District"** means the County of San Benito Community Facilities District No. 2018-1 (Residential Services).

**"District Administrator"** means an official of the County, or designee or agent or consultant, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.

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

**"Finance Director"** means the official of the County who is the chief financial officer or other comparable officer of the County or designee thereof.

**"Fiscal Year"** means the period from July 1st of any calendar year through June 30th of the following calendar year.

**"Homeowners Association"** or **"HOA"** means any homeowner's association established to provide specific services within a Tax Zone.

**"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.

**"Fiscal Year"** means the period starting on July 1 and ending on the following June 30.

**"Maximum Special Tax"** means the maximum Special Tax determined in accordance with Section C below that can be levied on Developed Property in any Fiscal Year.

**"Multifamily Residential 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.

**"Parcel"** means a lot or parcel with a parcel number assigned by the Assessor of the County.

**"Proportionately"** means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax Rate authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels.

**"Public Property"** means 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 County, 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 the percentage change from the previous year ending in April of the Consumer Price Index, All Urban Consumers (CPI-U), for the San Francisco-Oakland-San Jose area. In the case where the annual change in the specified Consumer Price Index is negative, the annual percentage increase shall be equal to zero.

**"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 the Tax Zone specified in Section III. Additional Tax Zones may be created when Taxable Property is annexed to the District, and a separate Maximum Special Tax shall be identified for Taxable 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.

**"Taxable Property"** means all Parcels for which a building permit was issued prior to the June 1 preceding the Fiscal Year for which the Special Tax is being levied and located within the boundaries of the District which is not otherwise Exempt Property.

**"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.

**"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 the current Fiscal Year 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(s) that are in effect for the current Fiscal Year. To the extent an Assessor's Parcel Number(s) or Parcels of Taxable Property are subdivided, consolidated, or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor's Parcel Number(s) 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 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 Developed Property within each Tax Zone of 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 the following tables to satisfy the Annual Special Tax Requirement.

**TABLE 1**  
**MAXIMUM SPECIAL TAX RATES – TAX ZONE NO. 1 (BRIGANTINO)**  
**FISCAL YEAR 2018/19**

<u>Property Type</u>	<u>Rate</u>	<u>Per</u>
Single Family Detached Property	\$1,465.00	Unit

**TABLE 2**  
**MAXIMUM SPECIAL TAX RATES – TAX ZONE NO. 2 (BENNETT RANCH)**  
**FISCAL YEAR 2018/19**

<u>Property Type</u>	<u>Rate</u>	<u>Per</u>
Single Family Detached Property	\$1,692.45	Unit

**TABLE 3**  
**MAXIMUM SPECIAL TAX RATES – TAX ZONE NO. 1 (THE BLUFFS)**  
**FISCAL YEAR 2018/19**

<u>Property Type</u>	<u>Special Tax Rate</u>	<u>Contingent Special Tax Rate</u>	<u>Per</u>
Single Family Detached Property	\$762.37	\$887.44	Unit

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

On each July 1, commencing on July 1, 2019, the Maximum Special Tax Rate for each Tax Zone shall be subject to increase by the Tax Escalation Factor.

#### **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 Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act. Any Taxable Property acquired by a public entity for non-public use development shall be subject to the Special Tax.

#### **VI. Interpretation of Rate and Method of Apportionment**

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

## **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 County 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 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 Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the Board 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 D – AB 2109 Reporting Compliance

San Benito County Parcel Tax Reporting - Statistical Data (To Be Completed by Levying Entity)																																														
<b>Parcel Tax Name</b>	San Benito County CFD No. 2018-01 (Tax Zone No. 1)																																													
<b>B. The Number of Parcels Subject to the Parcel Tax</b>	200																																													
<b>C. The Number of Parcels Exempt from the Parcel Tax</b>	X																																													
<b>D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)</b>	None																																													
<b>E. The Amount of Revenue Received from the Parcel Tax (Annually)</b>	349,888.00																																													
<b>F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used</b> (Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)																																														
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<input type="checkbox"/> Weed Abatement																																														

San Benito County			
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)			
Fiscal Year	2023-24		
Parcel Tax Name	San Benito County CFD No. 2018-01 (Tax Zone No. 1)		
A. The Type and Rate of Parcel Tax Imposed (Please Check and Complete All Box(es) that Apply)			
Parcel Tax Type	Parcel Tax Rate		Notes
<input type="checkbox"/> All Property	Dollar Amount	Base	
<input checked="" type="checkbox"/> All Residential	\$1,740.44	Per Unit	
<input checked="" type="checkbox"/> Single-Family			
<input checked="" type="checkbox"/> Multi-Family			
<input checked="" type="checkbox"/> Condominiums			
<input checked="" type="checkbox"/> Mobile Homes			

Entity Name		
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		
<input type="checkbox"/> All Non-Residential		
<input type="checkbox"/> Commercial		
<input type="checkbox"/> Industrial		
<input type="checkbox"/> Institutional		
<input type="checkbox"/> Recreational		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		

Page 2 of 3

Entity Name		
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)		
<input type="checkbox"/> Unimproved / Undeveloped		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		

Page 3 of 3



San Benito County																																														
Parcel Tax Reporting - Statistical Data (To Be Completed by Levying Entity)																																														
Parcel Tax Name	San Benito County CFD No. 2018-01 (Tax Zone No. 2)																																													
B. The Number of Parcels Subject to the Parcel Tax	85																																													
C. The Number of Parcels Exempt from the Parcel Tax	0																																													
D. The Sunset Date of the Parcel Tax, if any. (##/##/####)	None																																													
E. The Amount of Revenue Received from the Parcel Tax (Annually)	\$169,767.36																																													
F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used																																														
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San Benito County			
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)			
Fiscal Year	2023-24		
Parcel Tax Name	San Benito County CFD No. 2018-01 (Tax Zone No. 2)		
A. The Type and Rate of Parcel Tax Imposed (Please Check and Complete All Box(es) that Apply)			
Parcel Tax Type	Parcel Tax Rate		Notes
<input type="checkbox"/> All Property	Dollar Amount	Base	
<input checked="" type="checkbox"/> All Residential	\$2,021.04	Per Unit	
<input checked="" type="checkbox"/> Single-Family			
<input checked="" type="checkbox"/> Multi-Family			
<input checked="" type="checkbox"/> Condominiums			
<input checked="" type="checkbox"/> Mobile Homes			

Entity Name		
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		
<input type="checkbox"/> All Non-Residential		
<input type="checkbox"/> Commercial		
<input type="checkbox"/> Industrial		
<input type="checkbox"/> Institutional		
<input type="checkbox"/> Recreational		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		

Page 2 of 3

Entity Name		
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)		
<input type="checkbox"/> Unimproved / Undeveloped		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		

Page 3 of 3

San Benito County																																														
Parcel Tax Reporting - Statistical Data (To Be Completed by Levying Entity)																																														
Parcel Tax Name	San Benito County CFD No. 2018-01 (Tax Zone No. 3)																																													
B. The Number of Parcels Subject to the Parcel Tax	90																																													
C. The Number of Parcels Exempt from the Parcel Tax	0																																													
D. The Sunset Date of the Parcel Tax, if any. (##/##/####)	None																																													
E. The Amount of Revenue Received from the Parcel Tax (Annually)	\$38,235.96																																													
F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used																																														
(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)																																														
<table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td><input type="checkbox"/> Agriculture and Fair</td></tr> <tr><td><input type="checkbox"/> Air Quality and Pollution Control</td></tr> <tr><td><input type="checkbox"/> Airport Purpose</td></tr> <tr><td><input checked="" type="checkbox"/> Ambulance Service and Emergency Medical Services</td></tr> <tr><td><input type="checkbox"/> Amusement</td></tr> <tr><td><input checked="" type="checkbox"/> Animal Control</td></tr> <tr><td><input type="checkbox"/> Broadband Services</td></tr> <tr><td><input type="checkbox"/> Cemetery</td></tr> <tr><td><input type="checkbox"/> Conduit Financing</td></tr> <tr><td><input checked="" type="checkbox"/> Drainage and Drainage Maintenance</td></tr> <tr><td><input type="checkbox"/> Electric Purpose</td></tr> <tr><td><input type="checkbox"/> Erosion Control</td></tr> <tr><td><input type="checkbox"/> Financing or Constructing Facilities</td></tr> <tr><td><input checked="" type="checkbox"/> Fire Protection and Fire Prevention</td></tr> <tr><td><input checked="" type="checkbox"/> Flood Control</td></tr> <tr><td><input type="checkbox"/> Gas Purpose</td></tr> <tr><td><input type="checkbox"/> Graffiti Abatement</td></tr> <tr><td><input type="checkbox"/> Harbor and Port Purpose</td></tr> <tr><td><input type="checkbox"/> Hazardous Material Emergency Response</td></tr> <tr><td><input type="checkbox"/> Health</td></tr> <tr><td><input type="checkbox"/> Hospital Purpose</td></tr> <tr><td><input type="checkbox"/> Land Reclamation</td></tr> <tr><td><input checked="" type="checkbox"/> Landscaping</td></tr> <tr><td><input type="checkbox"/> Library Services</td></tr> <tr><td><input checked="" type="checkbox"/> Lighting and Lighting Maintenance</td></tr> <tr><td><input type="checkbox"/> Local and Regional Planning or Development</td></tr> <tr><td><input type="checkbox"/> Memorial</td></tr> <tr><td><input type="checkbox"/> Museums and Cultural Facilities</td></tr> <tr><td><input type="checkbox"/> Parking</td></tr> <tr><td><input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control</td></tr> </table>	<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Airport Purpose	<input checked="" type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Amusement	<input checked="" type="checkbox"/> Animal Control	<input type="checkbox"/> Broadband Services	<input type="checkbox"/> Cemetery	<input type="checkbox"/> Conduit Financing	<input checked="" type="checkbox"/> Drainage and Drainage Maintenance	<input type="checkbox"/> Electric Purpose	<input type="checkbox"/> Erosion Control	<input type="checkbox"/> Financing or Constructing Facilities	<input checked="" type="checkbox"/> Fire Protection and Fire Prevention	<input checked="" type="checkbox"/> Flood Control	<input type="checkbox"/> Gas Purpose	<input type="checkbox"/> Graffiti Abatement	<input type="checkbox"/> Harbor and Port Purpose	<input type="checkbox"/> Hazardous Material Emergency Response	<input type="checkbox"/> Health	<input type="checkbox"/> Hospital Purpose	<input type="checkbox"/> Land Reclamation	<input checked="" type="checkbox"/> Landscaping	<input type="checkbox"/> Library Services	<input checked="" type="checkbox"/> Lighting and Lighting Maintenance	<input type="checkbox"/> Local and Regional Planning or Development	<input type="checkbox"/> Memorial	<input type="checkbox"/> Museums and Cultural Facilities	<input type="checkbox"/> Parking	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control	<table border="1" style="width: 100%; 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**San Benito County**  
**Parcel Tax Reporting- Statistical Data**  
**(To Be Completed by Levying Entity)**

Fiscal Year **2023-24**

Parcel Tax Name

A. The Type and Rate of Parcel Tax Imposed  
(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input checked="" type="checkbox"/> All Residential	\$944.82	Per Unit	
<input checked="" type="checkbox"/> Single-Family			
<input checked="" type="checkbox"/> Multi-Family			
<input checked="" type="checkbox"/> Condominiums			
<input checked="" type="checkbox"/> Mobile Homes			

Entity Name		
Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)		
<input type="checkbox"/> Other (Specify)		
<input type="text"/>		
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Entity Name		
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