

**COUNTY OF SANTA BARBARA  
COMMUNITY FACILITIES DISTRICT  
No. 2002-1**

**June 26, 2014**

*Public Finance  
Facilities Planning  
Urban Economics*

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*Newport Beach*  
Fresno  
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San Francisco  
Chicago  
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**ADMINISTRATION REPORT  
FISCAL YEAR 2014-2015**

**COUNTY OF SANTA BARBARA  
COMMUNITY FACILITIES DISTRICT NO. 2002-1**

**Prepared for**

**COUNTY OF SANTA BARBARA**  
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### **EXHIBITS**

- Exhibit A:** Boundary Map  
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## ***Introduction***

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This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by David Taussig & Associates, Inc. to determine the special tax requirement for Community Facilities District No. 2002-1 (Orcutt Community Plan) (“CFD No. 2002-1”) of the County of Santa Barbara (“the County”) for fiscal year 2014-2015.

CFD No. 2002-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, CFD No. 2002-1 is authorized to levy an annual special tax to finance (i) fire protection and suppression services, (ii) police protection services, (iii) maintenance of parks, parkways and open spaces, and (iv) flood and storm protection services. A map showing the property in CFD No. 2002-1 is included in Exhibit A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2014-2015, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2002-1. Though the Rate and Method of Apportionment describes the collection of an annual special tax as well as a Building Permit One-Time Special Tax and a one-time Grading Permit Special Tax, the focus of this report is the levy of the annual special taxes.

This report is organized into the following sections:

### **Section I**

Section I provides an update of the development status of property within CFD No. 2002-1.

### **Section II**

Section II analyzes the fiscal year 2013-2014 special tax levy.

### **Section III**

Section III determines the financial obligations of CFD No. 2002-1 for fiscal year 2014-2015.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement to Developed Property and Graded Property. A table of the 2014-2015 special taxes for each classification of property is included.

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# ***I. Special Tax Classifications and Development Update***

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## **Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines three categories of property, namely "Developed Property," "Graded Property," and "Undeveloped Property." The category of Developed Property is in turn divided into four separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

### **Community Facilities District No. 2002-1 Developed Property and Graded Property Classifications**

| <b>Land Use Class</b> | <b>Description</b>                          |
|-----------------------|---|
| 1                     | Single Family Property                      |
| 2                     | Multi-Family Property                       |
| 3                     | Non-Retail / Commercial Industrial Property |
| 4                     | Retail Commercial Property                  |
| NA                    | Graded Property                             |

Developed Property is distinguished from Graded Property and Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued on or after March 1, 2002 and as of June 25 of the previous Fiscal Year will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2002-1 for which a building permit was issued between March 1, 2002 and June 25, 2014, will be classified as Developed Property in fiscal year 2014-2015. For fiscal year 2014-2015, Graded Property is defined as all taxable property other than Developed Property, for which a land use permit for grading was issued between March 1, 2002 and June 25, 2014.

## **Development Update**

The table below indicates the cumulative Developed Property, by class, within CFD No. 2002-1. According to the County of Santa Barbara, building permits for 450 single family units, 20 multi-family units, 20,087 building square feet of retail commercial property, and 78 land use grading permits (for property not yet considered Developed Property) had been issued within CFD No. 2002-1 after March 1, 2002 and through June 25, 2014. Additional Developed Property for fiscal year 2014-2015 includes the five Assessor's Parcels consisting of 32,015 building square feet that are identified in the Rate and Method of Apportionment as Retail Commercial Property.

**Community Facilities District No. 2002-1  
Fiscal Year 2014-2015  
Developed Property and Graded Property**

| <b>Class</b> | <b>Land Use</b>                           | <b>Number of units/SF/lots</b> |
|--------------|---|--------------------------------|
| 1            | Single Family Property                    | 450 units                      |
| 2            | Multi-Family Property                     | 20 units                       |
| 3            | Non-Retail Commercial/Industrial Property | 0 sq. ft.                      |
| 4            | Retail Commercial Property                | 52,102 sq. ft.                 |
| NA           | Graded Property                           | 78 lots                        |

In addition, please note that the County of Santa Barbara recorded Annexations 1 through 6 for CFD No. 2002-1 which added the assessor's parcel numbers shown in the table below to the original CFD No. 2002-1 boundary.

**Community Facilities District No. 2002-1  
Summary of Annexations**

| <b>Annex No.</b> | <b>Assessor's Parcel Number</b>   |
|------------------|---|
| 1                | 105-400-01 through 105-400-62   |
| 2                | 107-270-48, 107-270-49<br>(now 107-270-48 and 107-270-51)                         |
| 3                | 103-740-16  |
| 4                | 107-150-19<br>(now 107-150-20 through 107-150-22)                                 |
| 5                | 109-200-12, 109-200-13, 109-200-15, 109-200-16<br>(now 109-200-37 and 109-200-43) |
| 6                | 103-750-38  |

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## ***II. Fiscal Year 2013-2014 Special Tax Levy***

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The aggregate special tax levy for fiscal year 2013-2014 equaled \$252,350. As of June 25, 2014, \$249,621 in special taxes had been collected by the County. A total of \$2,729 in special taxes are delinquent, resulting in a delinquency rate of approximately 1.08 percent.

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### ***III. Fiscal Year 2014-2015 Special Tax Requirement***

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For fiscal year 2014-2015, the special tax requirement is equal to \$306,059 and is calculated as follows:

#### **Community Facilities District No. 2002-1 Fiscal Year 2014-2015 Special Tax Requirement**

| <b>FISCAL YEAR 2014-2015 USES OF FUNDS:</b>  |                     |
|--|---------------------|
| CFD ADMINISTRATIVE EXPENSES  | \$9,000.00          |
| FIRE PROTECTION & SUPPRESSION SERVICES [1]   | \$320,793.77        |
| POLICE PROTECTION SERVICES [1]   | \$234,031.91        |
| MAINTENANCE OF PARKS, PARKWAYS AND OPEN SPACE [1]  | \$100,699.11        |
| FLOOD AND STORM PROTECTION SERVICES [1]  | \$25,975.20         |
| <b>TOTAL USES OF FUNDS</b>   | <b>\$690,500.00</b> |
| ADJUSTMENT [2]   | (\$384,441.19)      |
| <b>FISCAL YEAR 2014-2015 SPECIAL TAX REQUIREMENT:</b>  | <b>\$306,058.81</b> |
| [1] Represents estimated share of annual service and/or maintenance costs for existing development within CFD No. 2002-1 based on the Fiscal Impact Analysis for the Orcutt Community Plan dated 5/7/2007 and updated with current development through 5/13/2014.<br>[2] The County has decided to levy at 72% of the Maximum Special Tax for Developed Property in FY 2014-2015, which is the same percentage of the Maximum Special Tax levied since FY 2006-2007. |                     |



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## ***IV. Method of Apportionment***

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### **Maximum Annual Special Taxes**

The amount of special taxes that CFD No. 2002-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The Maximum Special Taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. The initial Maximum Special Tax will escalate each Fiscal Year by the greater of the change in the Los Angeles Urban Consumer Price Index (“CPI”) during the previous twelve months or 2%, commencing July 1, 2003 and continuing every July 1 thereafter. For fiscal year 2014-2015, the annual increase in the CPI was 1.14%, therefore, the Maximum Special Taxes escalate by 2.00%.

The maximum annual Grading Permit Special Tax for Graded Property is specified in Section C.2 of the Rate and Method of Apportionment. No Special Taxes shall be levied upon Undeveloped Property.

### **Apportionment of Annual Special Taxes**

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

The Grading Permit Special Tax shall be levied at 100% of the Maximum Special Tax on each legal lot of Graded Property.

In addition, the Maximum Special Tax shall be levied against each Assessor’s Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax until the amount of the Special Taxes equals the Special Tax Requirement. Application of the maximum rates yields aggregate special tax revenues of \$423,569, which is more than is needed to meet the special tax requirement for fiscal year 2014-2015 as outlined in Section III. Therefore, the fiscal year 2014-2015 special tax for Developed Property is equal to 72 percent of the maximum special tax.

The fiscal year 2014-2015 maximum and actual special taxes are shown for each classification of Developed Property and Graded Property in the following table.

**Community Facilities District No. 2002-1  
Fiscal Year 2014-2015 Annual Special Taxes  
for Developed Property and Graded Property**

| <b>Land Use Class</b> | <b>Description</b>                        | <b>FY 2014-2015 Maximum Special Tax</b> | <b>FY 2014-2015 Actual Special Tax</b> |
|-----------------------|---|---|--|
| 1                     | Single Family Property                    | \$840.09 per unit                       | \$604.86 per unit                      |
| 2                     | Multi-Family Property                     | \$571.26 per unit                       | \$411.30 per unit                      |
| 3                     | Non-Retail Commercial/Industrial Property | \$0.81489 per sq. ft.                   | \$0.58672 per sq. ft.                  |
| 4                     | Retail Commercial Property                | \$0.57968 per sq. ft.                   | \$0.41737 per sq. ft.                  |
| NA                    | Graded Property                           | \$50.00 per lot                         | \$50.00 per lot                        |

A list of the actual special tax levied against each parcel in CFD No. 2002-1 is included in Exhibit B.

In addition to the annual special taxes, CFD No. 2002-1 shall levy the following one-time special taxes for Fiscal Year 2014-2015.

**Community Facilities District No. 2002-1  
Fiscal Year 2014-2015  
One-Time Special Taxes**

| <b>Type of Tax</b>                   | <b>Property Type</b>     | <b>FY 2014-2015 Special Tax</b> | <b>Time of Levy</b>                     |
|--------------------------------------|--------------------------|---------------------------------|---|
| Building Permit One-Time Special Tax | Residential Property     | \$250 per unit                  | Issuance of Building Permit             |
| Building Permit One-Time Special Tax | Non-Residential Property | \$0.20 per sq. ft.              | Issuance of Building Permit             |
| Grading Permit Special Tax           | NA                       | \$50 per lot                    | Issuance of Land Use Permit for Grading |

**EXHIBIT A**

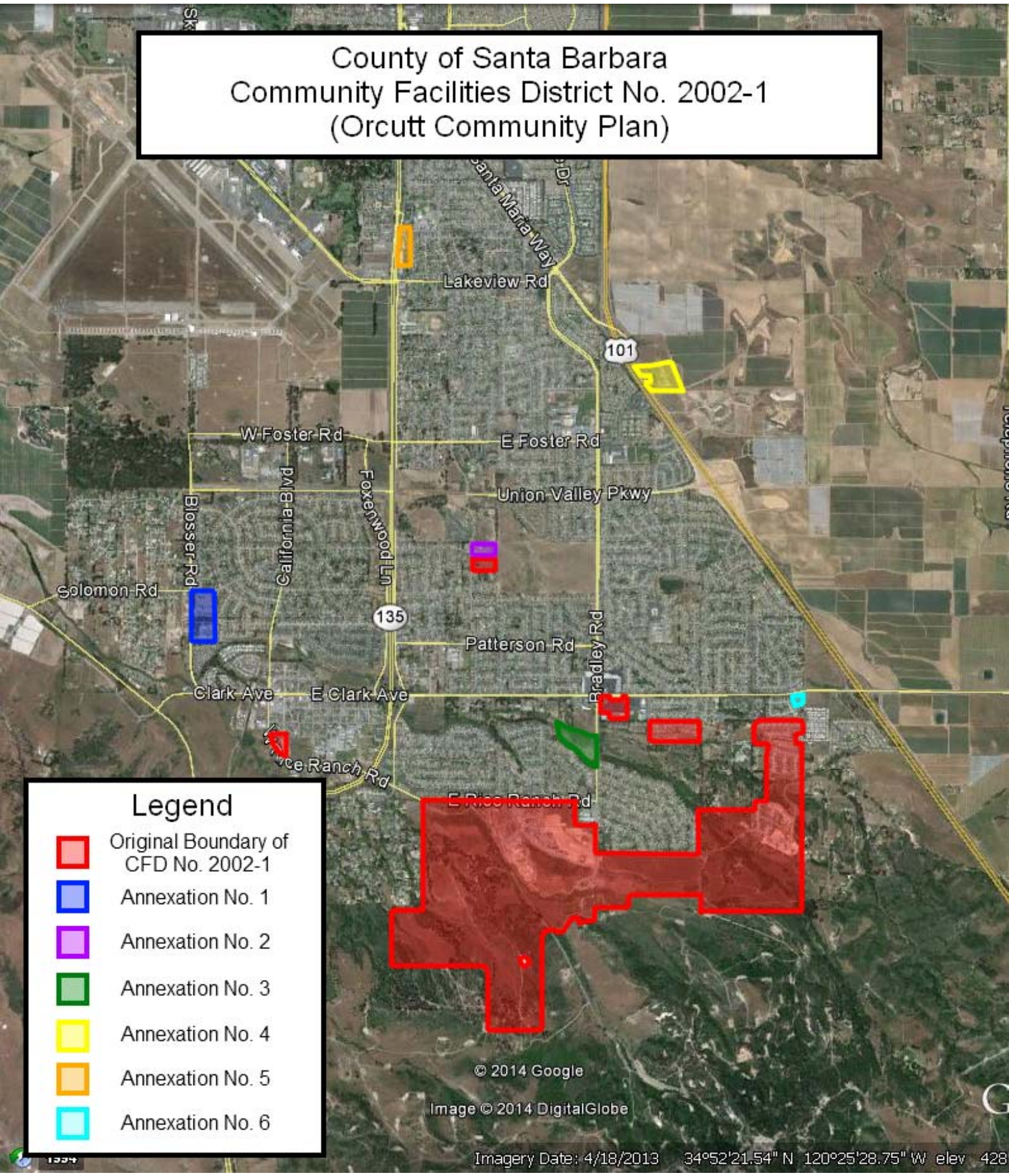
*CFD No. 2002-1 of  
County of Santa Barbara*

*Boundary Map*

County of Santa Barbara  
Community Facilities District No. 2002-1  
(Orcutt Community Plan)

**Legend**

- Original Boundary of CFD No. 2002-1
- Annexation No. 1
- Annexation No. 2
- Annexation No. 3
- Annexation No. 4
- Annexation No. 5
- Annexation No. 6



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Imagery Date: 4/18/2013

34°52'21.54" N 120°25'28.75" W elev 428

**EXHIBIT B**

*CFD No. 2002-1 of  
County of Santa Barbara*

*Special Tax Levy  
Fiscal Year 2014-2015*

**Exhibit B****County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-370-01 | \$604.86                            |
| 101-370-02 | \$604.86                            |
| 101-370-03 | \$604.86                            |
| 101-370-04 | \$604.86                            |
| 101-370-05 | \$604.86                            |
| 101-370-06 | \$604.86                            |
| 101-370-07 | \$604.86                            |
| 101-370-08 | \$604.86                            |
| 101-370-09 | \$604.86                            |
| 101-370-10 | \$604.86                            |
| 101-370-11 | \$604.86                            |
| 101-370-12 | \$604.86                            |
| 101-370-13 | \$604.86                            |
| 101-370-14 | \$604.86                            |
| 101-370-15 | \$604.86                            |
| 101-370-16 | \$604.86                            |
| 101-370-17 | \$604.86                            |
| 101-370-18 | \$604.86                            |
| 101-370-19 | \$604.86                            |
| 101-370-20 | \$604.86                            |
| 101-370-21 | \$604.86                            |
| 101-370-22 | \$604.86                            |
| 101-370-23 | \$604.86                            |
| 101-370-24 | \$604.86                            |
| 101-370-25 | \$604.86                            |
| 101-370-26 | \$604.86                            |
| 101-370-27 | \$604.86                            |
| 101-370-28 | \$604.86                            |
| 101-370-29 | \$604.86                            |
| 101-370-30 | \$604.86                            |
| 101-370-31 | \$604.86                            |
| 101-370-32 | \$604.86                            |
| 101-370-33 | \$604.86                            |
| 101-370-34 | \$604.86                            |
| 101-370-35 | \$604.86                            |
| 101-370-36 | \$604.86                            |
| 101-370-37 | \$604.86                            |
| 101-370-38 | \$604.86                            |
| 101-370-39 | \$604.86                            |
| 101-370-40 | \$604.86                            |
| 101-370-41 | \$604.86                            |
| 101-370-42 | \$604.86                            |
| 101-370-43 | \$604.86                            |
| 101-370-44 | \$604.86                            |
| 101-370-45 | \$604.86                            |
| 101-370-46 | \$604.86                            |
| 101-370-47 | \$604.86                            |
| 101-370-48 | \$604.86                            |
| 101-370-49 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-370-54 | \$604.86                            |
| 101-370-56 | \$604.86                            |
| 101-370-57 | \$604.86                            |
| 101-370-58 | \$604.86                            |
| 101-370-59 | \$604.86                            |
| 101-370-60 | \$604.86                            |
| 101-370-61 | \$604.86                            |
| 101-370-62 | \$604.86                            |
| 101-370-63 | \$604.86                            |
| 101-370-71 | \$604.86                            |
| 101-370-75 | \$604.86                            |
| 101-370-76 | \$604.86                            |
| 101-370-77 | \$604.86                            |
| 101-370-78 | \$604.86                            |
| 101-370-79 | \$604.86                            |
| 101-390-07 | \$50.00                             |
| 101-410-01 | \$604.86                            |
| 101-410-02 | \$604.86                            |
| 101-410-03 | \$604.86                            |
| 101-410-04 | \$604.86                            |
| 101-410-05 | \$604.86                            |
| 101-410-06 | \$604.86                            |
| 101-410-07 | \$604.86                            |
| 101-410-08 | \$604.86                            |
| 101-410-09 | \$604.86                            |
| 101-410-10 | \$604.86                            |
| 101-410-11 | \$604.86                            |
| 101-410-12 | \$604.86                            |
| 101-410-13 | \$50.00                             |
| 101-410-14 | \$50.00                             |
| 101-410-15 | \$604.86                            |
| 101-410-16 | \$604.86                            |
| 101-410-17 | \$604.86                            |
| 101-410-18 | \$50.00                             |
| 101-410-19 | \$50.00                             |
| 101-410-20 | \$50.00                             |
| 101-410-21 | \$604.86                            |
| 101-410-22 | \$604.86                            |
| 101-410-23 | \$604.86                            |
| 101-410-24 | \$50.00                             |
| 101-410-25 | \$50.00                             |
| 101-410-26 | \$604.86                            |
| 101-410-27 | \$604.86                            |
| 101-410-28 | \$604.86                            |
| 101-410-29 | \$604.86                            |
| 101-410-30 | \$50.00                             |
| 101-410-31 | \$50.00                             |
| 101-410-32 | \$50.00                             |
| 101-410-33 | \$50.00                             |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-410-34 | \$604.86                            |
| 101-410-35 | \$604.86                            |
| 101-410-36 | \$604.86                            |
| 101-410-37 | \$604.86                            |
| 101-410-38 | \$604.86                            |
| 101-410-39 | \$50.00                             |
| 101-410-40 | \$604.86                            |
| 101-410-41 | \$50.00                             |
| 101-410-42 | \$50.00                             |
| 101-410-43 | \$604.86                            |
| 101-410-44 | \$604.86                            |
| 101-410-45 | \$604.86                            |
| 101-420-01 | \$50.00                             |
| 101-420-02 | \$604.86                            |
| 101-420-03 | \$604.86                            |
| 101-420-04 | \$604.86                            |
| 101-420-05 | \$604.86                            |
| 101-420-06 | \$604.86                            |
| 101-420-07 | \$604.86                            |
| 101-420-08 | \$604.86                            |
| 101-420-09 | \$604.86                            |
| 101-420-10 | \$604.86                            |
| 101-420-11 | \$604.86                            |
| 101-420-12 | \$604.86                            |
| 101-420-13 | \$604.86                            |
| 101-420-14 | \$604.86                            |
| 101-420-15 | \$604.86                            |
| 101-420-16 | \$604.86                            |
| 101-420-17 | \$604.86                            |
| 101-420-18 | \$604.86                            |
| 101-420-19 | \$604.86                            |
| 101-420-20 | \$604.86                            |
| 101-420-21 | \$604.86                            |
| 101-420-22 | \$604.86                            |
| 101-420-23 | \$604.86                            |
| 101-420-24 | \$604.86                            |
| 101-420-25 | \$604.86                            |
| 101-420-26 | \$604.86                            |
| 101-420-27 | \$604.86                            |
| 101-420-28 | \$604.86                            |
| 101-420-29 | \$604.86                            |
| 101-420-30 | \$604.86                            |
| 101-420-31 | \$604.86                            |
| 101-420-32 | \$604.86                            |
| 101-420-33 | \$604.86                            |
| 101-420-34 | \$604.86                            |
| 101-430-01 | \$604.86                            |
| 101-430-02 | \$604.86                            |
| 101-430-03 | \$604.86                            |



**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-430-04 | \$604.86                            |
| 101-430-05 | \$604.86                            |
| 101-430-06 | \$604.86                            |
| 101-430-07 | \$604.86                            |
| 101-430-08 | \$604.86                            |
| 101-430-09 | \$604.86                            |
| 101-430-10 | \$604.86                            |
| 101-430-11 | \$50.00                             |
| 101-430-12 | \$50.00                             |
| 101-430-13 | \$50.00                             |
| 101-430-14 | \$604.86                            |
| 101-430-15 | \$604.86                            |
| 101-430-16 | \$604.86                            |
| 101-430-17 | \$604.86                            |
| 101-430-18 | \$604.86                            |
| 101-430-19 | \$604.86                            |
| 101-430-20 | \$604.86                            |
| 101-430-21 | \$604.86                            |
| 101-440-01 | \$50.00                             |
| 101-440-02 | \$50.00                             |
| 101-440-03 | \$50.00                             |
| 101-440-04 | \$604.86                            |
| 101-440-05 | \$604.86                            |
| 101-440-06 | \$50.00                             |
| 101-440-07 | \$50.00                             |
| 101-440-08 | \$604.86                            |
| 101-440-09 | \$604.86                            |
| 101-440-10 | \$604.86                            |
| 101-440-11 | \$604.86                            |
| 101-440-12 | \$604.86                            |
| 101-440-13 | \$50.00                             |
| 101-440-14 | \$604.86                            |
| 101-440-15 | \$50.00                             |
| 101-440-16 | \$50.00                             |
| 101-440-17 | \$50.00                             |
| 101-440-18 | \$50.00                             |
| 101-440-19 | \$50.00                             |
| 101-440-20 | \$50.00                             |
| 101-440-21 | \$50.00                             |
| 101-440-22 | \$50.00                             |
| 101-440-23 | \$50.00                             |
| 101-440-24 | \$50.00                             |
| 101-440-25 | \$50.00                             |
| 101-440-26 | \$50.00                             |
| 101-440-27 | \$50.00                             |
| 101-440-28 | \$50.00                             |
| 101-450-01 | \$50.00                             |
| 101-450-02 | \$50.00                             |
| 101-450-03 | \$50.00                             |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-450-04 | \$50.00                             |
| 101-450-05 | \$50.00                             |
| 101-450-06 | \$50.00                             |
| 101-450-07 | \$50.00                             |
| 101-450-08 | \$50.00                             |
| 101-450-09 | \$604.86                            |
| 101-450-10 | \$604.86                            |
| 101-450-11 | \$604.86                            |
| 101-450-12 | \$604.86                            |
| 101-450-13 | \$604.86                            |
| 101-450-14 | \$604.86                            |
| 101-450-15 | \$604.86                            |
| 101-450-16 | \$604.86                            |
| 101-450-17 | \$604.86                            |
| 101-450-18 | \$604.86                            |
| 101-450-19 | \$604.86                            |
| 101-450-20 | \$604.86                            |
| 101-450-21 | \$604.86                            |
| 101-450-22 | \$604.86                            |
| 101-450-23 | \$604.86                            |
| 101-450-24 | \$604.86                            |
| 101-460-01 | \$604.86                            |
| 101-460-02 | \$604.86                            |
| 101-460-03 | \$604.86                            |
| 101-460-04 | \$604.86                            |
| 101-460-05 | \$604.86                            |
| 101-460-06 | \$604.86                            |
| 101-460-07 | \$604.86                            |
| 101-460-08 | \$604.86                            |
| 101-460-09 | \$604.86                            |
| 101-460-10 | \$604.86                            |
| 101-460-11 | \$604.86                            |
| 101-460-12 | \$604.86                            |
| 101-460-13 | \$604.86                            |
| 101-460-14 | \$604.86                            |
| 101-460-15 | \$604.86                            |
| 101-460-17 | \$604.86                            |
| 101-460-18 | \$604.86                            |
| 101-460-19 | \$604.86                            |
| 101-460-20 | \$604.86                            |
| 101-460-21 | \$604.86                            |
| 101-460-22 | \$604.86                            |
| 101-460-23 | \$604.86                            |
| 101-460-24 | \$604.86                            |
| 101-460-25 | \$604.86                            |
| 101-460-26 | \$604.86                            |
| 101-460-27 | \$604.86                            |
| 101-460-28 | \$604.86                            |
| 101-470-01 | \$50.00                             |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 101-470-02 | \$604.86                            |
| 101-470-03 | \$604.86                            |
| 101-470-04 | \$604.86                            |
| 101-470-05 | \$604.86                            |
| 101-470-06 | \$50.00                             |
| 101-470-07 | \$50.00                             |
| 101-470-08 | \$50.00                             |
| 101-470-09 | \$50.00                             |
| 101-470-10 | \$50.00                             |
| 101-470-11 | \$50.00                             |
| 101-470-12 | \$50.00                             |
| 101-470-13 | \$50.00                             |
| 101-470-14 | \$50.00                             |
| 101-470-15 | \$50.00                             |
| 101-470-16 | \$50.00                             |
| 103-740-16 | \$50.00                             |
| 103-740-25 | \$4,624.46                          |
| 103-740-28 | \$5,917.88                          |
| 103-740-31 | \$695.34                            |
| 103-740-32 | \$1,274.22                          |
| 103-740-34 | \$850.18                            |
| 103-760-02 | \$50.00                             |
| 103-760-03 | \$50.00                             |
| 103-770-01 | \$604.86                            |
| 103-770-02 | \$604.86                            |
| 103-770-03 | \$604.86                            |
| 103-770-04 | \$604.86                            |
| 103-770-05 | \$604.86                            |
| 103-770-06 | \$604.86                            |
| 103-770-07 | \$604.86                            |
| 103-770-08 | \$604.86                            |
| 103-770-09 | \$604.86                            |
| 103-770-10 | \$604.86                            |
| 103-770-11 | \$604.86                            |
| 103-770-12 | \$604.86                            |
| 103-770-13 | \$604.86                            |
| 103-770-14 | \$604.86                            |
| 103-770-15 | \$604.86                            |
| 103-770-16 | \$604.86                            |
| 103-770-17 | \$604.86                            |
| 103-770-18 | \$604.86                            |
| 103-770-19 | \$604.86                            |
| 103-770-20 | \$604.86                            |
| 103-770-21 | \$604.86                            |
| 103-770-22 | \$604.86                            |
| 103-770-23 | \$604.86                            |
| 103-770-24 | \$604.86                            |
| 103-770-25 | \$604.86                            |
| 103-770-26 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 103-770-27 | \$604.86                            |
| 103-770-28 | \$604.86                            |
| 103-770-29 | \$604.86                            |
| 103-770-30 | \$604.86                            |
| 103-770-31 | \$604.86                            |
| 103-770-32 | \$604.86                            |
| 103-770-33 | \$604.86                            |
| 103-770-34 | \$604.86                            |
| 103-770-35 | \$604.86                            |
| 103-770-36 | \$604.86                            |
| 103-770-37 | \$604.86                            |
| 103-770-38 | \$604.86                            |
| 103-770-39 | \$604.86                            |
| 103-770-40 | \$604.86                            |
| 103-770-41 | \$604.86                            |
| 103-770-42 | \$604.86                            |
| 103-770-43 | \$604.86                            |
| 103-770-44 | \$604.86                            |
| 103-770-45 | \$604.86                            |
| 103-770-46 | \$604.86                            |
| 103-770-47 | \$604.86                            |
| 103-770-48 | \$604.86                            |
| 103-770-49 | \$604.86                            |
| 103-770-50 | \$604.86                            |
| 103-770-51 | \$604.86                            |
| 103-770-52 | \$604.86                            |
| 103-770-53 | \$604.86                            |
| 103-780-01 | \$604.86                            |
| 103-780-02 | \$604.86                            |
| 103-780-03 | \$604.86                            |
| 103-780-04 | \$604.86                            |
| 103-780-05 | \$604.86                            |
| 103-780-06 | \$604.86                            |
| 103-780-07 | \$604.86                            |
| 103-780-08 | \$604.86                            |
| 103-780-09 | \$604.86                            |
| 103-780-10 | \$604.86                            |
| 103-780-11 | \$604.86                            |
| 103-780-12 | \$604.86                            |
| 103-780-13 | \$604.86                            |
| 103-780-14 | \$604.86                            |
| 103-780-15 | \$604.86                            |
| 103-780-16 | \$604.86                            |
| 103-780-17 | \$604.86                            |
| 103-780-18 | \$604.86                            |
| 103-780-19 | \$604.86                            |
| 103-780-20 | \$604.86                            |
| 103-780-21 | \$604.86                            |
| 103-780-22 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 103-780-23 | \$604.86                            |
| 103-780-24 | \$604.86                            |
| 103-780-25 | \$604.86                            |
| 103-780-26 | \$604.86                            |
| 103-780-27 | \$604.86                            |
| 103-780-28 | \$604.86                            |
| 103-780-29 | \$604.86                            |
| 103-780-30 | \$604.86                            |
| 103-780-31 | \$604.86                            |
| 103-780-32 | \$604.86                            |
| 103-780-33 | \$604.86                            |
| 103-780-34 | \$604.86                            |
| 103-780-35 | \$604.86                            |
| 103-780-36 | \$604.86                            |
| 103-780-37 | \$604.86                            |
| 103-780-38 | \$604.86                            |
| 103-780-39 | \$604.86                            |
| 103-780-40 | \$604.86                            |
| 103-780-41 | \$604.86                            |
| 103-780-42 | \$604.86                            |
| 103-780-43 | \$604.86                            |
| 103-780-44 | \$604.86                            |
| 103-780-45 | \$604.86                            |
| 103-780-46 | \$604.86                            |
| 103-780-47 | \$604.86                            |
| 103-780-48 | \$604.86                            |
| 103-780-49 | \$604.86                            |
| 103-780-50 | \$604.86                            |
| 103-780-51 | \$604.86                            |
| 103-780-52 | \$604.86                            |
| 103-780-53 | \$604.86                            |
| 103-780-54 | \$604.86                            |
| 103-780-55 | \$604.86                            |
| 103-780-56 | \$604.86                            |
| 103-780-57 | \$604.86                            |
| 103-790-01 | \$604.86                            |
| 103-790-02 | \$604.86                            |
| 103-790-03 | \$604.86                            |
| 103-790-04 | \$604.86                            |
| 103-790-05 | \$604.86                            |
| 103-790-06 | \$604.86                            |
| 103-790-07 | \$604.86                            |
| 103-790-08 | \$604.86                            |
| 103-790-09 | \$604.86                            |
| 103-790-10 | \$604.86                            |
| 103-790-11 | \$604.86                            |
| 103-790-12 | \$604.86                            |
| 103-790-13 | \$604.86                            |
| 103-790-14 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 103-790-15 | \$604.86                            |
| 103-790-16 | \$604.86                            |
| 103-790-17 | \$604.86                            |
| 103-790-18 | \$604.86                            |
| 103-790-19 | \$604.86                            |
| 103-790-20 | \$604.86                            |
| 103-790-21 | \$604.86                            |
| 103-790-22 | \$604.86                            |
| 103-790-23 | \$604.86                            |
| 103-790-24 | \$604.86                            |
| 103-790-25 | \$604.86                            |
| 103-790-26 | \$604.86                            |
| 103-790-27 | \$604.86                            |
| 103-790-28 | \$604.86                            |
| 103-790-29 | \$604.86                            |
| 103-790-30 | \$604.86                            |
| 103-790-31 | \$604.86                            |
| 103-790-32 | \$604.86                            |
| 103-790-33 | \$604.86                            |
| 103-790-34 | \$604.86                            |
| 103-790-35 | \$604.86                            |
| 103-790-36 | \$604.86                            |
| 103-790-37 | \$604.86                            |
| 103-790-38 | \$604.86                            |
| 103-790-39 | \$604.86                            |
| 103-790-40 | \$604.86                            |
| 103-790-41 | \$604.86                            |
| 103-790-42 | \$604.86                            |
| 103-790-43 | \$604.86                            |
| 103-790-44 | \$604.86                            |
| 105-390-01 | \$604.86                            |
| 105-390-02 | \$604.86                            |
| 105-390-03 | \$604.86                            |
| 105-390-04 | \$604.86                            |
| 105-390-05 | \$604.86                            |
| 105-390-06 | \$604.86                            |
| 105-390-07 | \$604.86                            |
| 105-390-08 | \$604.86                            |
| 105-390-09 | \$604.86                            |
| 105-390-10 | \$604.86                            |
| 105-390-11 | \$604.86                            |
| 105-390-12 | \$604.86                            |
| 105-390-13 | \$604.86                            |
| 105-390-14 | \$604.86                            |
| 105-390-15 | \$604.86                            |
| 105-390-16 | \$604.86                            |
| 105-390-17 | \$604.86                            |
| 105-390-18 | \$604.86                            |
| 105-390-19 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u> | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|------------|-------------------------------------|
| 105-390-20 | \$604.86                            |
| 105-390-21 | \$604.86                            |
| 105-390-22 | \$604.86                            |
| 105-390-23 | \$604.86                            |
| 105-390-24 | \$604.86                            |
| 105-390-25 | \$604.86                            |
| 105-390-26 | \$604.86                            |
| 105-390-27 | \$604.86                            |
| 105-390-28 | \$604.86                            |
| 105-390-29 | \$604.86                            |
| 105-390-30 | \$604.86                            |
| 105-390-31 | \$50.00                             |
| 105-390-32 | \$50.00                             |
| 105-390-33 | \$50.00                             |
| 105-390-34 | \$50.00                             |
| 105-390-35 | \$50.00                             |
| 105-390-36 | \$50.00                             |
| 105-390-37 | \$604.86                            |
| 105-390-38 | \$50.00                             |
| 105-390-39 | \$50.00                             |
| 105-390-40 | \$50.00                             |
| 105-390-41 | \$50.00                             |
| 105-390-42 | \$50.00                             |
| 105-390-43 | \$50.00                             |
| 105-390-44 | \$50.00                             |
| 105-400-01 | \$604.86                            |
| 105-400-02 | \$604.86                            |
| 105-400-03 | \$50.00                             |
| 105-400-04 | \$50.00                             |
| 105-400-05 | \$604.86                            |
| 105-400-06 | \$50.00                             |
| 105-400-07 | \$604.86                            |
| 105-400-08 | \$604.86                            |
| 105-400-09 | \$604.86                            |
| 105-400-10 | \$604.86                            |
| 105-400-11 | \$604.86                            |
| 105-400-12 | \$604.86                            |
| 105-400-13 | \$604.86                            |
| 105-400-14 | \$604.86                            |
| 105-400-15 | \$604.86                            |
| 105-400-16 | \$604.86                            |
| 105-400-17 | \$604.86                            |
| 105-400-18 | \$604.86                            |
| 105-400-19 | \$604.86                            |
| 105-400-20 | \$604.86                            |
| 105-400-21 | \$604.86                            |
| 105-400-22 | \$604.86                            |
| 105-400-23 | \$604.86                            |
| 105-400-24 | \$604.86                            |

**Exhibit B**

**County of Santa Barbara  
Community Facilities District 2002-1  
FY 2014-2015 Special Tax Levy**

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| <u>APN</u>                     | <u>FY 2014-2015<br/>SPECIAL TAX</u> |
|--------------------------------|-------------------------------------|
| 105-400-25                     | \$604.86                            |
| 105-400-26                     | \$604.86                            |
| 105-400-27                     | \$604.86                            |
| 105-400-28                     | \$604.86                            |
| 105-400-29                     | \$604.86                            |
| 105-400-30                     | \$604.86                            |
| 105-400-31                     | \$604.86                            |
| 105-400-32                     | \$604.86                            |
| 105-400-33                     | \$604.86                            |
| 105-400-34                     | \$604.86                            |
| 105-400-35                     | \$604.86                            |
| 105-400-36                     | \$604.86                            |
| 105-400-37                     | \$604.86                            |
| 105-400-38                     | \$604.86                            |
| 105-400-39                     | \$604.86                            |
| 105-400-40                     | \$604.86                            |
| 105-400-41                     | \$604.86                            |
| 105-400-42                     | \$604.86                            |
| 105-400-43                     | \$604.86                            |
| 105-400-44                     | \$604.86                            |
| 105-400-45                     | \$604.86                            |
| 105-400-46                     | \$604.86                            |
| 105-400-47                     | \$604.86                            |
| 105-400-48                     | \$604.86                            |
| 105-400-49                     | \$604.86                            |
| 105-400-50                     | \$604.86                            |
| 105-400-51                     | \$604.86                            |
| 105-400-52                     | \$604.86                            |
| 105-400-53                     | \$604.86                            |
| 105-400-54                     | \$604.86                            |
| 105-400-55                     | \$604.86                            |
| 105-400-56                     | \$604.86                            |
| 105-400-57                     | \$604.86                            |
| 105-400-58                     | \$604.86                            |
| 105-400-59                     | \$604.86                            |
| 105-400-60                     | \$604.86                            |
| 107-270-12                     | \$4,234.02                          |
| 107-270-51                     | \$8,226.00                          |
| 109-200-43                     | \$8,383.70                          |
| <br>                           |                                     |
| Total Number of Parcels Taxed  | <b>529</b>                          |
| <br>                           |                                     |
| Total FY 2014-2015 Special Tax | <b>\$306,058.78</b>                 |