

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

June 20, 2017

*Public Finance
Facilities Planning
Urban Economics*

Newport Beach
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San Francisco
Chicago
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**ADMINISTRATION REPORT
FISCAL YEAR 2017-2018**

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

Prepared for

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Introduction

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 2017-2018.

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. Pursuant to the Rate and Method of Apportionment (“RMA”), the special tax shall be levied in perpetuity as necessary to meet the special tax requirement. In calculating the special tax liability for fiscal year 2017-2018, 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 2016-2017 special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2002-1 for fiscal year 2017-2018.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement to Developed Property and Graded Property. A table of the 2017-2018 special taxes for each classification of property is included.

I. Special Tax Classifications and Development Update

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

Land Use Class	Description
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 30 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 30, 2017, will be classified as Developed Property in fiscal year 2017-2018. For fiscal year 2017-2018, 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 30, 2017.

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 2 single family units, 78 multi-family units, and four 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 20, 2017. Based on discussions with the County, no additional permits are expected to be issued through June 30, 2017.

**Community Facilities District No. 2002-1
Fiscal Year 2017-2018
Developed Property and Graded Property**

Class	Land Use	Number of units/SF/lots
1	Single Family Property	523 units
2	Multi-Family Property	98 units
3	Non-Retail Commercial/Industrial Property	5,241 sq. ft.
4	Retail Commercial Property	52,102 sq. ft.
NA	Graded Property	190 lots

In addition, please note that the County of Santa Barbara recorded Annexations 1 through 7 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**

Annex No.	Assessor's Parcel Number
1	105-400-01 through 105-400-62
2	107-270-48, 107-270-49 (now 107-270-48 and 107-270-51)
3	103-740-16
4	107-150-19 (now 107-150-20 through 107-150-22)
5	109-200-12, 109-200-13, 109-200-15, 109-200-16 (now 109-200-37 and 109-200-43)
6	103-750-38
7	107-250-008 (now 107-250-23, 107-250-24, 107-890-01 through 107-890-22, 107-900-001 through 107-900-022, and 107-910-001 through 107-910-031)

II. Fiscal Year 2016-2017 Special Tax Levy

The aggregate special tax levy for fiscal year 2016-2017 equaled \$362,701. As of May 26, 2017, all \$362,701 in special taxes had been collected by the County, resulting in a delinquency rate of 0.00 percent.

III. Fiscal Year 2017-2018 Special Tax Requirement

For fiscal year 2017-2018, the special tax requirement is equal to \$414,442.11 and is calculated as follows:

Community Facilities District No. 2002-1 Fiscal Year 2017-2018 Special Tax Requirement

FISCAL YEAR 2017-2018 USES OF FUNDS:	
CFD ADMINISTRATIVE EXPENSES	\$9,000
FIRE PROTECTION & SUPPRESSION SERVICES [1]	\$452,030
POLICE PROTECTION SERVICES [1]	\$329,774
MAINTENANCE OF PARKS, PARKWAYS AND OPEN SPACE [1]	\$141,895
FLOOD AND STORM PROTECTION SERVICES [1]	\$36,602
TOTAL USES OF FUNDS	\$969,300
ADJUSTMENT [2]	(\$554,858)
FISCAL YEAR 2017-2018 SPECIAL TAX REQUIREMENT:	\$414,442
[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 6/9/2017. [2] The County has decided to levy at 72% of the Maximum Special Tax for Developed Property in FY 2017-2018, which is the same percentage of the Maximum Special Tax levied since FY 2006-2007.	

IV. Method of Apportionment

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 twelve months prior to December of the previous fiscal year or 2%, commencing July 1, 2003 and continuing every July 1 thereafter. For fiscal year 2017-2018, the annual increase in the CPI was 1.97%, therefore, the Maximum Special Taxes escalate by 2%.

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 \$571.923.13. The fiscal year 2017-2018 special tax for Developed Property necessary to generate the Special Tax Requirement is equal to 72 percent of the maximum special tax.

The fiscal year 2017-2018 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 2017-2018 Annual Special Taxes
for Developed Property and Graded Property**

Land Use Class	Description	FY 2017-2018 Maximum Special Tax	FY 2017-2018 Actual Special Tax
1	Single Family Property	\$891.78 per unit	\$642.08 per unit
2	Multi-Family Property	\$606.41 per unit	\$436.60 per unit
3	Non-Retail Commercial/Industrial Property	\$0.86502 per sq. ft.	\$0.62282 per sq. ft.
4	Retail Commercial Property	\$0.61534 per sq. ft.	\$0.44304 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 2017-2018.

**Community Facilities District No. 2002-1
Fiscal Year 2017-2018
One-Time Special Taxes**

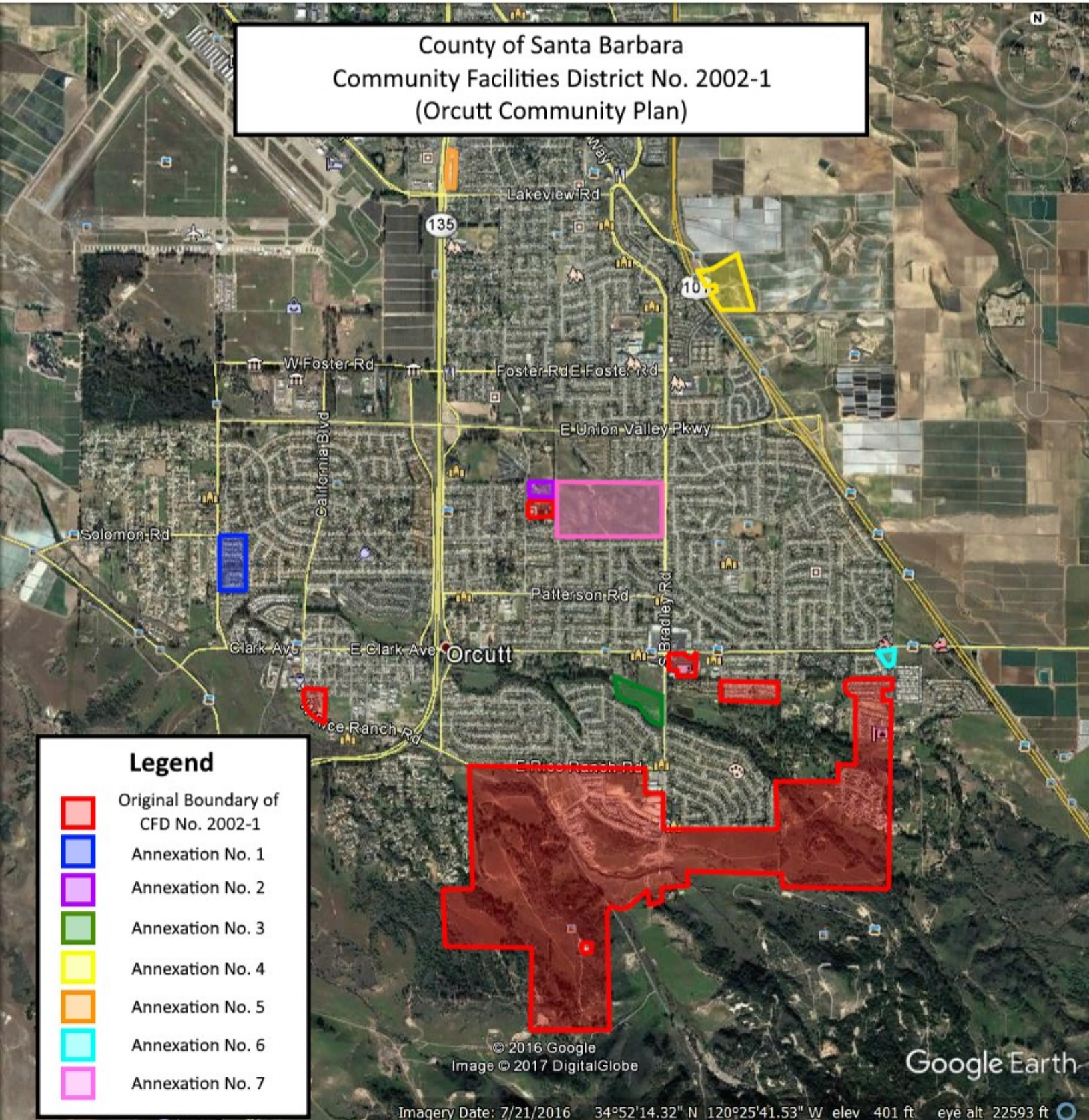
Type of Tax	Property Type	FY 2017-2018 Special Tax	Time of Levy
Building Permit One-Time Special Tax	Residential Property	\$250 per unit	Issuance of Building Permit
Building Permit One-Time Special Tax	Non-Residential Property	\$0.20 per sq. ft.	Issuance of Building Permit
Grading Permit Special Tax	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
- Annexation No. 7

EXHIBIT B

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

*Special Tax Levy
Fiscal Year 2017-2018*

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-370-01	Original Boundary	\$642.08
101-370-02	Original Boundary	\$642.08
101-370-03	Original Boundary	\$642.08
101-370-04	Original Boundary	\$642.08
101-370-05	Original Boundary	\$642.08
101-370-06	Original Boundary	\$642.08
101-370-07	Original Boundary	\$642.08
101-370-08	Original Boundary	\$642.08
101-370-09	Original Boundary	\$642.08
101-370-10	Original Boundary	\$642.08
101-370-11	Original Boundary	\$642.08
101-370-12	Original Boundary	\$642.08
101-370-13	Original Boundary	\$642.08
101-370-14	Original Boundary	\$642.08
101-370-15	Original Boundary	\$642.08
101-370-16	Original Boundary	\$642.08
101-370-17	Original Boundary	\$642.08
101-370-18	Original Boundary	\$642.08
101-370-19	Original Boundary	\$642.08
101-370-20	Original Boundary	\$642.08
101-370-21	Original Boundary	\$642.08
101-370-22	Original Boundary	\$642.08
101-370-23	Original Boundary	\$642.08
101-370-24	Original Boundary	\$642.08
101-370-25	Original Boundary	\$642.08
101-370-26	Original Boundary	\$642.08
101-370-27	Original Boundary	\$642.08
101-370-28	Original Boundary	\$642.08
101-370-29	Original Boundary	\$642.08
101-370-30	Original Boundary	\$642.08
101-370-31	Original Boundary	\$642.08
101-370-32	Original Boundary	\$642.08
101-370-33	Original Boundary	\$642.08
101-370-34	Original Boundary	\$642.08
101-370-35	Original Boundary	\$642.08
101-370-36	Original Boundary	\$642.08
101-370-37	Original Boundary	\$642.08
101-370-38	Original Boundary	\$642.08
101-370-39	Original Boundary	\$642.08
101-370-40	Original Boundary	\$642.08
101-370-41	Original Boundary	\$642.08
101-370-42	Original Boundary	\$642.08
101-370-43	Original Boundary	\$642.08
101-370-44	Original Boundary	\$642.08
101-370-45	Original Boundary	\$642.08
101-370-46	Original Boundary	\$642.08
101-370-47	Original Boundary	\$642.08
101-370-48	Original Boundary	\$642.08
101-370-49	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-370-54	Original Boundary	\$642.08
101-370-56	Original Boundary	\$642.08
101-370-57	Original Boundary	\$642.08
101-370-58	Original Boundary	\$642.08
101-370-59	Original Boundary	\$642.08
101-370-60	Original Boundary	\$642.08
101-370-61	Original Boundary	\$642.08
101-370-62	Original Boundary	\$642.08
101-370-63	Original Boundary	\$642.08
101-370-71	Original Boundary	\$642.08
101-370-75	Original Boundary	\$642.08
101-370-76	Original Boundary	\$642.08
101-370-77	Original Boundary	\$642.08
101-370-78	Original Boundary	\$642.08
101-370-79	Original Boundary	\$642.08
101-410-01	Original Boundary	\$642.08
101-410-02	Original Boundary	\$642.08
101-410-03	Original Boundary	\$642.08
101-410-04	Original Boundary	\$642.08
101-410-05	Original Boundary	\$642.08
101-410-06	Original Boundary	\$642.08
101-410-07	Original Boundary	\$642.08
101-410-08	Original Boundary	\$642.08
101-410-09	Original Boundary	\$642.08
101-410-10	Original Boundary	\$642.08
101-410-11	Original Boundary	\$642.08
101-410-12	Original Boundary	\$642.08
101-410-13	Original Boundary	\$642.08
101-410-14	Original Boundary	\$642.08
101-410-15	Original Boundary	\$642.08
101-410-16	Original Boundary	\$642.08
101-410-17	Original Boundary	\$642.08
101-410-18	Original Boundary	\$642.08
101-410-19	Original Boundary	\$642.08
101-410-20	Original Boundary	\$642.08
101-410-21	Original Boundary	\$642.08
101-410-22	Original Boundary	\$642.08
101-410-23	Original Boundary	\$642.08
101-410-24	Original Boundary	\$642.08
101-410-25	Original Boundary	\$642.08
101-410-26	Original Boundary	\$642.08
101-410-27	Original Boundary	\$642.08
101-410-28	Original Boundary	\$642.08
101-410-29	Original Boundary	\$642.08
101-410-30	Original Boundary	\$642.08
101-410-31	Original Boundary	\$642.08
101-410-32	Original Boundary	\$642.08
101-410-33	Original Boundary	\$642.08
101-410-34	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-410-35	Original Boundary	\$642.08
101-410-36	Original Boundary	\$642.08
101-410-37	Original Boundary	\$642.08
101-410-38	Original Boundary	\$642.08
101-410-39	Original Boundary	\$642.08
101-410-40	Original Boundary	\$642.08
101-410-41	Original Boundary	\$642.08
101-410-42	Original Boundary	\$642.08
101-410-43	Original Boundary	\$642.08
101-410-44	Original Boundary	\$642.08
101-410-45	Original Boundary	\$642.08
101-420-01	Original Boundary	\$642.08
101-420-02	Original Boundary	\$642.08
101-420-03	Original Boundary	\$642.08
101-420-04	Original Boundary	\$642.08
101-420-05	Original Boundary	\$642.08
101-420-06	Original Boundary	\$642.08
101-420-07	Original Boundary	\$642.08
101-420-08	Original Boundary	\$642.08
101-420-09	Original Boundary	\$642.08
101-420-10	Original Boundary	\$642.08
101-420-11	Original Boundary	\$642.08
101-420-12	Original Boundary	\$642.08
101-420-13	Original Boundary	\$642.08
101-420-14	Original Boundary	\$642.08
101-420-15	Original Boundary	\$642.08
101-420-16	Original Boundary	\$642.08
101-420-17	Original Boundary	\$642.08
101-420-18	Original Boundary	\$642.08
101-420-19	Original Boundary	\$642.08
101-420-20	Original Boundary	\$642.08
101-420-21	Original Boundary	\$642.08
101-420-22	Original Boundary	\$642.08
101-420-23	Original Boundary	\$642.08
101-420-24	Original Boundary	\$642.08
101-420-25	Original Boundary	\$642.08
101-420-26	Original Boundary	\$642.08
101-420-27	Original Boundary	\$642.08
101-420-28	Original Boundary	\$642.08
101-420-29	Original Boundary	\$642.08
101-420-30	Original Boundary	\$642.08
101-420-31	Original Boundary	\$642.08
101-420-32	Original Boundary	\$642.08
101-420-33	Original Boundary	\$642.08
101-420-34	Original Boundary	\$642.08
101-430-01	Original Boundary	\$642.08
101-430-02	Original Boundary	\$642.08
101-430-03	Original Boundary	\$642.08
101-430-04	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-430-05	Original Boundary	\$642.08
101-430-06	Original Boundary	\$642.08
101-430-07	Original Boundary	\$642.08
101-430-08	Original Boundary	\$642.08
101-430-09	Original Boundary	\$642.08
101-430-10	Original Boundary	\$642.08
101-430-11	Original Boundary	\$642.08
101-430-12	Original Boundary	\$642.08
101-430-13	Original Boundary	\$642.08
101-430-14	Original Boundary	\$642.08
101-430-15	Original Boundary	\$642.08
101-430-16	Original Boundary	\$642.08
101-430-17	Original Boundary	\$642.08
101-430-18	Original Boundary	\$642.08
101-430-19	Original Boundary	\$642.08
101-430-20	Original Boundary	\$642.08
101-430-21	Original Boundary	\$642.08
101-440-01	Original Boundary	\$642.08
101-440-02	Original Boundary	\$642.08
101-440-03	Original Boundary	\$642.08
101-440-04	Original Boundary	\$642.08
101-440-05	Original Boundary	\$642.08
101-440-06	Original Boundary	\$642.08
101-440-07	Original Boundary	\$642.08
101-440-08	Original Boundary	\$642.08
101-440-09	Original Boundary	\$642.08
101-440-10	Original Boundary	\$642.08
101-440-11	Original Boundary	\$642.08
101-440-12	Original Boundary	\$642.08
101-440-13	Original Boundary	\$642.08
101-440-14	Original Boundary	\$642.08
101-440-15	Original Boundary	\$642.08
101-440-16	Original Boundary	\$642.08
101-440-17	Original Boundary	\$642.08
101-440-18	Original Boundary	\$642.08
101-440-19	Original Boundary	\$642.08
101-440-20	Original Boundary	\$642.08
101-440-21	Original Boundary	\$642.08
101-440-22	Original Boundary	\$642.08
101-440-23	Original Boundary	\$642.08
101-440-24	Original Boundary	\$642.08
101-440-25	Original Boundary	\$642.08
101-440-26	Original Boundary	\$642.08
101-440-27	Original Boundary	\$642.08
101-440-28	Original Boundary	\$642.08
101-450-01	Original Boundary	\$642.08
101-450-02	Original Boundary	\$642.08
101-450-03	Original Boundary	\$642.08
101-450-04	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-450-05	Original Boundary	\$642.08
101-450-06	Original Boundary	\$642.08
101-450-07	Original Boundary	\$642.08
101-450-08	Original Boundary	\$642.08
101-450-09	Original Boundary	\$642.08
101-450-10	Original Boundary	\$642.08
101-450-11	Original Boundary	\$642.08
101-450-12	Original Boundary	\$642.08
101-450-13	Original Boundary	\$642.08
101-450-14	Original Boundary	\$642.08
101-450-15	Original Boundary	\$642.08
101-450-16	Original Boundary	\$642.08
101-450-17	Original Boundary	\$642.08
101-450-18	Original Boundary	\$642.08
101-450-19	Original Boundary	\$642.08
101-450-20	Original Boundary	\$642.08
101-450-21	Original Boundary	\$642.08
101-450-22	Original Boundary	\$642.08
101-450-23	Original Boundary	\$642.08
101-450-24	Original Boundary	\$642.08
101-460-01	Original Boundary	\$642.08
101-460-02	Original Boundary	\$642.08
101-460-03	Original Boundary	\$642.08
101-460-04	Original Boundary	\$642.08
101-460-05	Original Boundary	\$642.08
101-460-06	Original Boundary	\$642.08
101-460-07	Original Boundary	\$642.08
101-460-08	Original Boundary	\$642.08
101-460-09	Original Boundary	\$642.08
101-460-10	Original Boundary	\$642.08
101-460-11	Original Boundary	\$642.08
101-460-12	Original Boundary	\$642.08
101-460-13	Original Boundary	\$642.08
101-460-14	Original Boundary	\$642.08
101-460-15	Original Boundary	\$642.08
101-460-17	Original Boundary	\$642.08
101-460-18	Original Boundary	\$642.08
101-460-19	Original Boundary	\$642.08
101-460-20	Original Boundary	\$642.08
101-460-21	Original Boundary	\$642.08
101-460-22	Original Boundary	\$642.08
101-460-23	Original Boundary	\$642.08
101-460-24	Original Boundary	\$642.08
101-460-25	Original Boundary	\$642.08
101-460-26	Original Boundary	\$642.08
101-460-27	Original Boundary	\$642.08
101-460-28	Original Boundary	\$642.08
101-470-01	Original Boundary	\$642.08
101-470-02	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-470-03	Original Boundary	\$642.08
101-470-04	Original Boundary	\$642.08
101-470-05	Original Boundary	\$642.08
101-470-06	Original Boundary	\$642.08
101-470-07	Original Boundary	\$642.08
101-470-08	Original Boundary	\$642.08
101-470-09	Original Boundary	\$642.08
101-470-10	Original Boundary	\$642.08
101-470-11	Original Boundary	\$642.08
101-470-12	Original Boundary	\$642.08
101-470-13	Original Boundary	\$642.08
101-470-14	Original Boundary	\$642.08
101-470-15	Original Boundary	\$642.08
101-470-16	Original Boundary	\$642.08
101-490-01	Original Boundary	\$50.00
101-490-02	Original Boundary	\$50.00
101-490-03	Original Boundary	\$50.00
101-490-04	Original Boundary	\$50.00
101-490-05	Original Boundary	\$50.00
101-490-06	Original Boundary	\$50.00
101-490-07	Original Boundary	\$50.00
101-490-08	Original Boundary	\$50.00
101-490-09	Original Boundary	\$50.00
101-490-10	Original Boundary	\$50.00
101-490-11	Original Boundary	\$50.00
101-490-12	Original Boundary	\$50.00
101-490-13	Original Boundary	\$50.00
101-490-14	Original Boundary	\$50.00
101-490-15	Original Boundary	\$50.00
101-490-16	Original Boundary	\$50.00
101-490-17	Original Boundary	\$50.00
101-490-18	Original Boundary	\$50.00
101-490-19	Original Boundary	\$50.00
101-490-20	Original Boundary	\$50.00
101-490-21	Original Boundary	\$50.00
101-490-22	Original Boundary	\$50.00
101-490-23	Original Boundary	\$50.00
101-490-24	Original Boundary	\$50.00
101-490-25	Original Boundary	\$50.00
101-490-26	Original Boundary	\$50.00
101-490-27	Original Boundary	\$50.00
101-490-28	Original Boundary	\$50.00
101-490-29	Original Boundary	\$50.00
101-490-30	Original Boundary	\$50.00
101-490-31	Original Boundary	\$50.00
101-490-32	Original Boundary	\$50.00
101-490-33	Original Boundary	\$50.00
101-490-34	Original Boundary	\$50.00
101-490-35	Original Boundary	\$50.00

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-490-36	Original Boundary	\$50.00
101-490-37	Original Boundary	\$50.00
101-490-38	Original Boundary	\$50.00
101-490-39	Original Boundary	\$50.00
101-490-40	Original Boundary	\$50.00
101-490-41	Original Boundary	\$50.00
101-490-42	Original Boundary	\$50.00
101-490-43	Original Boundary	\$50.00
101-490-44	Original Boundary	\$50.00
101-490-45	Original Boundary	\$50.00
101-490-46	Original Boundary	\$50.00
101-490-47	Original Boundary	\$50.00
101-490-48	Original Boundary	\$50.00
101-490-49	Original Boundary	\$50.00
101-490-50	Original Boundary	\$50.00
101-490-51	Original Boundary	\$50.00
101-490-52	Original Boundary	\$50.00
101-490-53	Original Boundary	\$50.00
101-490-54	Original Boundary	\$50.00
101-490-55	Original Boundary	\$50.00
101-490-56	Original Boundary	\$50.00
101-490-57	Original Boundary	\$50.00
101-490-58	Original Boundary	\$50.00
101-490-59	Original Boundary	\$50.00
101-490-60	Original Boundary	\$50.00
101-490-61	Original Boundary	\$50.00
101-490-62	Original Boundary	\$50.00
101-490-63	Original Boundary	\$50.00
101-490-64	Original Boundary	\$50.00
101-490-65	Original Boundary	\$50.00
101-490-66	Original Boundary	\$50.00
101-490-67	Original Boundary	\$50.00
101-490-68	Original Boundary	\$50.00
101-490-69	Original Boundary	\$50.00
101-490-70	Original Boundary	\$50.00
101-500-01	Original Boundary	\$50.00
101-500-02	Original Boundary	\$50.00
101-500-03	Original Boundary	\$50.00
101-500-04	Original Boundary	\$50.00
101-500-05	Original Boundary	\$50.00
101-500-06	Original Boundary	\$50.00
101-500-07	Original Boundary	\$50.00
101-500-08	Original Boundary	\$50.00
101-500-09	Original Boundary	\$50.00
101-500-10	Original Boundary	\$50.00
101-500-11	Original Boundary	\$50.00
101-500-12	Original Boundary	\$50.00
101-500-13	Original Boundary	\$50.00
101-500-14	Original Boundary	\$50.00

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
101-500-15	Original Boundary	\$50.00
101-500-16	Original Boundary	\$50.00
101-500-17	Original Boundary	\$50.00
101-500-18	Original Boundary	\$50.00
101-500-19	Original Boundary	\$50.00
101-500-20	Original Boundary	\$50.00
101-500-21	Original Boundary	\$50.00
101-500-22	Original Boundary	\$50.00
101-500-23	Original Boundary	\$50.00
101-500-24	Original Boundary	\$50.00
101-500-25	Original Boundary	\$50.00
101-500-26	Original Boundary	\$50.00
101-500-27	Original Boundary	\$50.00
101-500-28	Original Boundary	\$50.00
101-500-29	Original Boundary	\$50.00
101-500-30	Original Boundary	\$50.00
101-500-31	Original Boundary	\$50.00
101-500-32	Original Boundary	\$50.00
101-500-33	Original Boundary	\$50.00
101-500-34	Original Boundary	\$50.00
101-500-35	Original Boundary	\$50.00
101-500-36	Original Boundary	\$50.00
101-500-37	Original Boundary	\$50.00
101-500-38	Original Boundary	\$50.00
101-500-39	Original Boundary	\$50.00
101-500-40	Original Boundary	\$50.00
101-500-41	Original Boundary	\$50.00
101-500-42	Original Boundary	\$50.00
101-500-43	Original Boundary	\$50.00
101-500-44	Original Boundary	\$50.00
103-740-16	3	\$50.00
103-740-25	Original Boundary	\$4,908.98
103-740-28	Original Boundary	\$6,282.00
103-740-31	Original Boundary	\$738.12
103-740-32	Original Boundary	\$1,352.62
103-740-34	Original Boundary	\$902.48
103-760-02	Original Boundary	\$50.00
103-760-03	Original Boundary	\$50.00
103-770-01	Original Boundary	\$642.08
103-770-02	Original Boundary	\$642.08
103-770-03	Original Boundary	\$642.08
103-770-04	Original Boundary	\$642.08
103-770-05	Original Boundary	\$642.08
103-770-06	Original Boundary	\$642.08
103-770-07	Original Boundary	\$642.08
103-770-08	Original Boundary	\$642.08
103-770-09	Original Boundary	\$642.08
103-770-10	Original Boundary	\$642.08
103-770-11	Original Boundary	\$642.08

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**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
103-770-12	Original Boundary	\$642.08
103-770-13	Original Boundary	\$642.08
103-770-14	Original Boundary	\$642.08
103-770-15	Original Boundary	\$642.08
103-770-16	Original Boundary	\$642.08
103-770-17	Original Boundary	\$642.08
103-770-18	Original Boundary	\$642.08
103-770-19	Original Boundary	\$642.08
103-770-20	Original Boundary	\$642.08
103-770-21	Original Boundary	\$642.08
103-770-22	Original Boundary	\$642.08
103-770-23	Original Boundary	\$642.08
103-770-24	Original Boundary	\$642.08
103-770-25	Original Boundary	\$642.08
103-770-26	Original Boundary	\$642.08
103-770-27	Original Boundary	\$642.08
103-770-28	Original Boundary	\$642.08
103-770-29	Original Boundary	\$642.08
103-770-30	Original Boundary	\$642.08
103-770-31	Original Boundary	\$642.08
103-770-32	Original Boundary	\$642.08
103-770-33	Original Boundary	\$642.08
103-770-34	Original Boundary	\$642.08
103-770-35	Original Boundary	\$642.08
103-770-36	Original Boundary	\$642.08
103-770-37	Original Boundary	\$642.08
103-770-38	Original Boundary	\$642.08
103-770-39	Original Boundary	\$642.08
103-770-40	Original Boundary	\$642.08
103-770-41	Original Boundary	\$642.08
103-770-42	Original Boundary	\$642.08
103-770-43	Original Boundary	\$642.08
103-770-44	Original Boundary	\$642.08
103-770-45	Original Boundary	\$642.08
103-770-46	Original Boundary	\$642.08
103-770-47	Original Boundary	\$642.08
103-770-48	Original Boundary	\$642.08
103-770-49	Original Boundary	\$642.08
103-770-50	Original Boundary	\$642.08
103-770-51	Original Boundary	\$642.08
103-770-52	Original Boundary	\$642.08
103-770-53	Original Boundary	\$642.08
103-780-01	Original Boundary	\$642.08
103-780-02	Original Boundary	\$642.08
103-780-03	Original Boundary	\$642.08
103-780-04	Original Boundary	\$642.08
103-780-05	Original Boundary	\$642.08
103-780-06	Original Boundary	\$642.08
103-780-07	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
103-780-08	Original Boundary	\$642.08
103-780-09	Original Boundary	\$642.08
103-780-10	Original Boundary	\$642.08
103-780-11	Original Boundary	\$642.08
103-780-12	Original Boundary	\$642.08
103-780-13	Original Boundary	\$642.08
103-780-14	Original Boundary	\$642.08
103-780-15	Original Boundary	\$642.08
103-780-16	Original Boundary	\$642.08
103-780-17	Original Boundary	\$642.08
103-780-18	Original Boundary	\$642.08
103-780-19	Original Boundary	\$642.08
103-780-20	Original Boundary	\$642.08
103-780-21	Original Boundary	\$642.08
103-780-22	Original Boundary	\$642.08
103-780-23	Original Boundary	\$642.08
103-780-24	Original Boundary	\$642.08
103-780-25	Original Boundary	\$642.08
103-780-26	Original Boundary	\$642.08
103-780-27	Original Boundary	\$642.08
103-780-28	Original Boundary	\$642.08
103-780-29	Original Boundary	\$642.08
103-780-30	Original Boundary	\$642.08
103-780-31	Original Boundary	\$642.08
103-780-32	Original Boundary	\$642.08
103-780-33	Original Boundary	\$642.08
103-780-34	Original Boundary	\$642.08
103-780-35	Original Boundary	\$642.08
103-780-36	Original Boundary	\$642.08
103-780-37	Original Boundary	\$642.08
103-780-38	Original Boundary	\$642.08
103-780-39	Original Boundary	\$642.08
103-780-40	Original Boundary	\$642.08
103-780-41	Original Boundary	\$642.08
103-780-42	Original Boundary	\$642.08
103-780-43	Original Boundary	\$642.08
103-780-44	Original Boundary	\$642.08
103-780-45	Original Boundary	\$642.08
103-780-46	Original Boundary	\$642.08
103-780-47	Original Boundary	\$642.08
103-780-48	Original Boundary	\$642.08
103-780-49	Original Boundary	\$642.08
103-780-50	Original Boundary	\$642.08
103-780-51	Original Boundary	\$642.08
103-780-52	Original Boundary	\$642.08
103-780-53	Original Boundary	\$642.08
103-780-54	Original Boundary	\$642.08
103-780-55	Original Boundary	\$642.08
103-780-56	Original Boundary	\$642.08

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**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
103-780-57	Original Boundary	\$642.08
103-790-01	Original Boundary	\$642.08
103-790-02	Original Boundary	\$642.08
103-790-03	Original Boundary	\$642.08
103-790-04	Original Boundary	\$642.08
103-790-05	Original Boundary	\$642.08
103-790-06	Original Boundary	\$642.08
103-790-07	Original Boundary	\$642.08
103-790-08	Original Boundary	\$642.08
103-790-09	Original Boundary	\$642.08
103-790-10	Original Boundary	\$642.08
103-790-11	Original Boundary	\$642.08
103-790-12	Original Boundary	\$642.08
103-790-13	Original Boundary	\$642.08
103-790-14	Original Boundary	\$642.08
103-790-15	Original Boundary	\$642.08
103-790-16	Original Boundary	\$642.08
103-790-17	Original Boundary	\$642.08
103-790-18	Original Boundary	\$642.08
103-790-19	Original Boundary	\$642.08
103-790-20	Original Boundary	\$642.08
103-790-21	Original Boundary	\$642.08
103-790-22	Original Boundary	\$642.08
103-790-23	Original Boundary	\$642.08
103-790-24	Original Boundary	\$642.08
103-790-25	Original Boundary	\$642.08
103-790-26	Original Boundary	\$642.08
103-790-27	Original Boundary	\$642.08
103-790-28	Original Boundary	\$642.08
103-790-29	Original Boundary	\$642.08
103-790-30	Original Boundary	\$642.08
103-790-31	Original Boundary	\$642.08
103-790-32	Original Boundary	\$642.08
103-790-33	Original Boundary	\$642.08
103-790-34	Original Boundary	\$642.08
103-790-35	Original Boundary	\$642.08
103-790-36	Original Boundary	\$642.08
103-790-37	Original Boundary	\$642.08
103-790-38	Original Boundary	\$642.08
103-790-39	Original Boundary	\$642.08
103-790-40	Original Boundary	\$642.08
103-790-41	Original Boundary	\$642.08
103-790-42	Original Boundary	\$642.08
103-790-43	Original Boundary	\$642.08
103-790-44	Original Boundary	\$642.08
105-390-01	Original Boundary	\$642.08
105-390-02	Original Boundary	\$642.08
105-390-03	Original Boundary	\$642.08
105-390-04	Original Boundary	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
105-390-05	Original Boundary	\$642.08
105-390-06	Original Boundary	\$642.08
105-390-07	Original Boundary	\$642.08
105-390-08	Original Boundary	\$642.08
105-390-09	Original Boundary	\$642.08
105-390-10	Original Boundary	\$642.08
105-390-11	Original Boundary	\$642.08
105-390-12	Original Boundary	\$642.08
105-390-13	Original Boundary	\$642.08
105-390-14	Original Boundary	\$642.08
105-390-15	Original Boundary	\$642.08
105-390-16	Original Boundary	\$642.08
105-390-17	Original Boundary	\$642.08
105-390-18	Original Boundary	\$642.08
105-390-19	Original Boundary	\$642.08
105-390-20	Original Boundary	\$642.08
105-390-21	Original Boundary	\$642.08
105-390-22	Original Boundary	\$642.08
105-390-23	Original Boundary	\$642.08
105-390-24	Original Boundary	\$642.08
105-390-25	Original Boundary	\$642.08
105-390-26	Original Boundary	\$642.08
105-390-27	Original Boundary	\$642.08
105-390-28	Original Boundary	\$642.08
105-390-29	Original Boundary	\$642.08
105-390-30	Original Boundary	\$642.08
105-390-31	Original Boundary	\$642.08
105-390-32	Original Boundary	\$642.08
105-390-33	Original Boundary	\$642.08
105-390-34	Original Boundary	\$642.08
105-390-35	Original Boundary	\$642.08
105-390-36	Original Boundary	\$642.08
105-390-37	Original Boundary	\$642.08
105-390-38	Original Boundary	\$642.08
105-390-39	Original Boundary	\$642.08
105-390-40	Original Boundary	\$642.08
105-390-41	Original Boundary	\$642.08
105-390-42	Original Boundary	\$642.08
105-390-43	Original Boundary	\$642.08
105-390-44	Original Boundary	\$642.08
105-400-01	1	\$642.08
105-400-02	1	\$642.08
105-400-03	1	\$50.00
105-400-04	1	\$642.08
105-400-05	1	\$642.08
105-400-06	1	\$642.08
105-400-07	1	\$642.08
105-400-08	1	\$642.08
105-400-09	1	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
105-400-10	1	\$642.08
105-400-11	1	\$642.08
105-400-12	1	\$642.08
105-400-13	1	\$642.08
105-400-14	1	\$642.08
105-400-15	1	\$642.08
105-400-16	1	\$642.08
105-400-17	1	\$642.08
105-400-18	1	\$642.08
105-400-19	1	\$642.08
105-400-20	1	\$642.08
105-400-21	1	\$642.08
105-400-22	1	\$642.08
105-400-23	1	\$642.08
105-400-24	1	\$642.08
105-400-25	1	\$642.08
105-400-26	1	\$642.08
105-400-27	1	\$642.08
105-400-28	1	\$642.08
105-400-29	1	\$642.08
105-400-30	1	\$642.08
105-400-31	1	\$642.08
105-400-32	1	\$642.08
105-400-33	1	\$642.08
105-400-34	1	\$642.08
105-400-35	1	\$642.08
105-400-36	1	\$642.08
105-400-37	1	\$642.08
105-400-38	1	\$642.08
105-400-39	1	\$642.08
105-400-40	1	\$642.08
105-400-41	1	\$642.08
105-400-42	1	\$642.08
105-400-43	1	\$642.08
105-400-44	1	\$642.08
105-400-45	1	\$642.08
105-400-46	1	\$642.08
105-400-47	1	\$642.08
105-400-48	1	\$642.08
105-400-49	1	\$642.08
105-400-50	1	\$642.08
105-400-51	1	\$642.08
105-400-52	1	\$642.08
105-400-53	1	\$642.08
105-400-54	1	\$642.08
105-400-55	1	\$642.08
105-400-56	1	\$642.08
105-400-57	1	\$642.08
105-400-58	1	\$642.08

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
105-400-59	1	\$642.08
105-400-60	1	\$642.08
107-270-12	Original Boundary	\$4,494.56
107-270-51	2	\$8,732.00
107-890-01	7	\$50.00
107-890-02	7	\$50.00
107-890-03	7	\$50.00
107-890-04	7	\$50.00
107-890-05	7	\$50.00
107-890-06	7	\$50.00
107-890-07	7	\$50.00
107-890-08	7	\$50.00
107-890-09	7	\$50.00
107-890-10	7	\$50.00
107-890-11	7	\$50.00
107-890-12	7	\$50.00
107-890-13	7	\$50.00
107-890-14	7	\$50.00
107-890-15	7	\$50.00
107-890-16	7	\$50.00
107-890-17	7	\$50.00
107-890-18	7	\$50.00
107-890-19	7	\$15,281.00
107-890-20	7	\$11,788.20
107-890-21	7	\$6,985.60
107-890-22	7	\$50.00
107-900-01	7	\$50.00
107-900-02	7	\$50.00
107-900-03	7	\$50.00
107-900-04	7	\$50.00
107-900-05	7	\$50.00
107-900-06	7	\$50.00
107-900-07	7	\$50.00
107-900-08	7	\$50.00
107-900-09	7	\$50.00
107-900-10	7	\$50.00
107-900-11	7	\$50.00
107-900-12	7	\$50.00
107-900-13	7	\$50.00
107-900-14	7	\$50.00
107-900-15	7	\$50.00
107-900-16	7	\$50.00
107-900-17	7	\$50.00
107-900-18	7	\$50.00
107-900-19	7	\$50.00
107-900-20	7	\$50.00
107-900-21	7	\$50.00
107-900-22	7	\$50.00
107-910-01	7	\$50.00

Exhibit B

**County of Santa Barbara
Community Facilities District 2002-1
FY 2017-2018 Special Tax Levy**

<u>APN</u>	<u>ANNEXATION No.</u>	<u>FY 2017-2018 SPECIAL TAX</u>
107-910-02	7	\$50.00
107-910-03	7	\$50.00
107-910-04	7	\$50.00
107-910-05	7	\$50.00
107-910-06	7	\$50.00
107-910-07	7	\$50.00
107-910-08	7	\$50.00
107-910-09	7	\$50.00
107-910-10	7	\$50.00
107-910-11	7	\$50.00
107-910-12	7	\$50.00
107-910-13	7	\$50.00
107-910-14	7	\$50.00
107-910-15	7	\$50.00
107-910-16	7	\$50.00
107-910-17	7	\$50.00
107-910-18	7	\$50.00
107-910-19	7	\$50.00
107-910-20	7	\$50.00
107-910-21	7	\$50.00
107-910-22	7	\$50.00
107-910-23	7	\$50.00
107-910-24	7	\$50.00
107-910-25	7	\$50.00
107-910-26	7	\$50.00
107-910-27	7	\$50.00
107-910-28	7	\$50.00
107-910-29	7	\$50.00
107-910-30	7	\$50.00
107-910-31	7	\$50.00
109-200-37	5	\$3,264.20
109-200-43	5	\$8,899.54
Total Number of Parcels Taxed		718
Total FY 2016-2017 Special Tax		\$414,442.58