



BOARD OF SUPERVISORS
AGENDA LETTER

Agenda Number:

#5

Clerk of the Board of Supervisors
105 E. Anapamu Street, Suite 407
Santa Barbara, CA 93101
(805) 568-2240

Department Name: HCD
Department No.: 055
For Agenda Of: 8/10/2010
Placement: Departmental
Estimated Tme: 10 minutes
Continued Item: No
If Yes, date from:
Vote Required: Majority



TO: Board of Supervisors

FROM: Department David Matson, Housing and Community Development Director
Director(s)
Contact Info: Christa Coski, Chief Financial Officer, ext. 3526

SUBJECT: Levy Special Tax for Orcutt Community Facilities District

County Counsel Concurrence

As to form: Yes

Auditor-Controller Concurrence

As to form: Yes

Other Concurrence: N/A

Recommended Actions:

That the Board of Supervisors set a hearing for August 10, 2010 to:

- (a) Receive the Summary of Proposed Fiscal Year 2010-2011 Tax Levy for Orcutt Community Facilities District No. 2002-1; and,
- (b) Adopt a Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District No. 2002-1.

Summary Text:

The Orcutt Community Facilities District No. 2002-1 (OCFD) was approved by the Board of Supervisors on October 8, 2002 (Resolution 02-353) for the purpose of levying a special tax on residential and commercial properties in the Orcutt Planning Area located immediately south of the City of Santa Maria. The special tax funds four areas of community services: (1) police/sheriff protection services, (2) fire protection services, (3) maintenance of parks, parkways and open space, and (4) flood and storm protection services. The special tax is levied on three categories of property: (1) developed property, (2) graded property and (3) undeveloped property. Developed property is further delineated as (a) single family, (b) multi-family, (c) non-retail/commercial/industrial and (d) retail commercial property.

Resolution 02-353 directs that the special tax be increased annually by the greater of either the change in the Los Angeles Urban Consumer Price Index (CPI) during the twelve months prior to December of the previous Fiscal Year or two percent (2%). For Fiscal Year 2010-2011, the increase in the Los Angeles Urban CPI was 1.83%. Accordingly, a 2% increase is required for FY 2010-2011.

Each year, the independent firm of David Taussig & Associates is retained to calculate a maximum allowable tax levy and determine how to apply the tax to affected properties. When the base increase of 2% is levied against developed parcels within the OCFD for FY 2010-2011, the total amount of special taxes to be collected under the guidelines of Resolution 02-353, is \$262,659.44.¹

In 2007, to ensure that the annual tax levy increase does not result in the collection of more taxes than are currently needed to fund OCFD services, David Taussig & Associates determined that 72% of the annual maximum tax levy adequately funds community services within the OCFD. Therefore, since 2007 the annual maximum tax levy has been adjusted downward to reflect 72% of the calculated amount. The goal behind this approach is to ensure sufficient OCFD service funding, while minimizing the financial impact of the tax levy on OCFD property owners, residents, and businesses.

For FY 2010-2011, the maximum allowable tax levy \$262,659.44, adjusted downward to 72%, equates to a proposed levy of \$192,682. The table below shows the applicable tax for each type of property within the OCFD.

Parcel Type	FY 2009-2010 Actual Special Tax	FY 2010-2011 Recommended Special Tax
<i>Tax Levy</i>	\$163,194	\$192,682
<i>Developed Property</i>		
Single Family	\$546.92 per unit	\$557.84 per unit
Multi-Family	\$371.91 per unit	\$379.34 per unit
Non-Retail Commercial/Industrial	\$0.53050/sq.ft.	\$0.54111/sq.ft
Retail Commercial	\$0.37739/sq.ft	\$0.38492/sq.ft
<i>Graded Property</i>	\$50 per lot	\$50 per lot
<i>Undeveloped Property</i>	\$0 per lot	\$0 per lot

Background: The OCFD 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, the OCFD is authorized to levy an annual special tax to finance (1) police/sheriff protection services, (2) fire protection services, (3) maintenance of parks, parkways and open space, and (4) flood and storm protection services.

The authorized services are funded through an annual tax levy and collection of special taxes from all property subject to the tax within the community facilities district. Specifically, the special tax is used to offset operational and maintenance service costs associated with the buildout of the Orcutt Community Plan. Services paid for through the OCFD are provided to the community based upon established service ratio standards that vary by the type of service. For example, current standards require one firefighter per 4,000 residents, and one Sheriff patrol officer per 1,200 residents. Under full buildout envisioned in the Orcutt Community Plan, the Fire Department would need three additional

¹ Attachment 1, page 6.

firefighters and the Sheriff would need eight additional patrol officers. Beyond fire and police services, the OCFD also provides funding for the maintenance of parks and open space, as well as flood and storm protection services via regional basins.

Fiscal and Facilities Impacts:

Budgeted: Yes

Fiscal Analysis:

Narrative: If the proposed tax levy is adopted, 529 parcels will be levied, generating approximately \$192,682 for the costs of services provided within the OCFD. The total collected levy will increase \$29,488, up from \$163,194 last year.

Staffing Impacts:

Legal Positions:
N/A

FTEs:
N/A

Attachments:

1. Administration Report Fiscal Year 2010-2011, County of Santa Barbara CFD No. 2002-1
2. Resolution Levying Special Taxes within the County of Santa Barbara Community Facilities District 2002-1.

Authored by:

David Matson, HCD Director
Christa Coski, HCD CFO

cc:

Ed Price, Property Tax Division Chief, Auditor-Controller
Marie LaSala, Deputy County Counsel
Chris Rich, Fiscal & Policy Analyst, CEO

DAVID
TAUSSIG
& ASSOCIATES, INC.

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

June 30, 2010

Public Finance
Facilities Planning
Urban Economics

Newport Beach
Riverside
San Francisco

**ADMINISTRATION REPORT
FISCAL YEAR 2010-2011**

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

Prepared for

**COUNTY OF SANTA BARBARA
105 E. Anapamu Street, Room 105
Santa Barbara, California 93101**

Prepared by

**DAVID TAUSSIG & ASSOCIATES, INC.
5000 Birch Street, Suite 6000
Newport Beach, California 92660
(949) 955-1500**

Table of Contents

<i>Section</i>	<i>Page</i>
<i>Introduction</i>	1
<i>I. Special Tax Classifications and Development Update</i>	2
Special Tax Classifications.....	2
Development Update	2
<i>II. Fiscal Year 2009-2010 Special Tax Levy</i>	4
<i>III. Fiscal Year 2010-2011 Special Tax Requirement</i>	5
<i>IV. Method of Apportionment</i>	6
Maximum Special Taxes.....	6
Apportionment of Special Taxes	6

EXHIBITS

Exhibit A: Fiscal Year 2010-2011 Special Tax Levy

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 2010-2011.

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.

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 2010-2011, 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 2009-2010 special tax levy.

Section III

Section III determines the financial obligations of CFD No. 2002-1 for fiscal year 2010-2011.

Section IV

Section IV reviews the methodology used to apportion the special tax requirement to Developed Property and Graded Property. A table of the 2010-2011 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, 2010, will be classified as Developed Property in fiscal year 2010-2011. For fiscal year 2010-2011, 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, 2010.

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 273 single family units, 20 multi-family units, 20,087 building square feet of retail commercial property, and 255 land use grading permits (for property not yet considered Developed Property) had been issued within CFD No. 2002-1 after March 1, 2002 and prior to June 24, 2010. Additional Developed Property for fiscal year 2010-2011 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. The County

does not expect to issue any additional building permits and/or land use grading permits prior to June 30, 2010.

**Community Facilities District No. 2002-1
Fiscal Year 2010-2011
Developed Property and Graded Property**

Class	Land Use	Number of units/SF/lots
1	Single Family Property	273 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	255 lots

In addition, please note that the County of Santa Barbara recorded Annexation Maps 1 through 5 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
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

II. Fiscal Year 2009-2010 Special Tax Levy

The aggregate special tax levy for fiscal year 2009-2010 equaled \$163,194. As of June 23, 2010, \$138,986 in special taxes had been collected by the County. A total of \$24,208 in special taxes are delinquent, resulting in a delinquency rate of approximately 14.8 percent.

III. Fiscal Year 2010-2011 Special Tax Requirement

For fiscal year 2010-2011, the special tax requirement is equal to \$192,682.20 and is calculated as follows:

Community Facilities District No. 2002-1 Fiscal Year 2010-2011 Special Tax Requirement

FISCAL YEAR 2010-2011 USES OF FUNDS:	
CFD ADMINISTRATIVE EXPENSES	\$20,000.00
FIRE PROTECTION & SUPPRESSION SERVICES [1]	\$180,472.97
POLICE PROTECTION SERVICES [1]	\$131,662.27
MAINTENANCE OF PARKS, PARKWAYS AND OPEN SPACE [1]	\$56,651.56
FLOOD AND STORM PROTECTION SERVICES [1]	\$14,613.20
TOTAL USES OF FUNDS	\$403,400.00
ADJUSTMENT [2]	(\$210,717.80)
FISCAL YEAR 2010-2011 SPECIAL TAX REQUIREMENT:	\$192,682.20
[1] Represents estimated share of annual service and/or maintenance costs for existing Developed Property within CFD No. 2002-1 based on the Fiscal Impact Analysis for the Orcutt Community Plan dated 5/7/2007.	
[2] The County has decided to levy at 72% of the Maximum Special Tax in FY 2010-2011, which is the same percentage of the Maximum Special Tax levied in FY 2009-2010.	

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 previous twelve months or 2%, commencing July 1, 2003 and continuing every July 1 thereafter. For fiscal year 2010-2011, the annual increase in the CPI was 1.83%, 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 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. In addition, the Grading Permit Special Tax shall be levied at 100% of Maximum Special Tax on each legal lot of Graded Property.

Application of the maximum rates under the first step yields aggregate special tax revenues of \$262,659.44. As discussed in Section III, the County adjusted the special tax requirement so that the special tax levy on Developed Property is equal to 72.0 percent of the Maximum Special Tax, which is the same percentage of the Maximum Special Tax levied in FY 2009-2010. As stated above, Graded Property is levied at 100% of the Maximum Special Tax. The fiscal year 2010-2011 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 2010-2011 Annual Special Taxes
for Developed Property and Graded Property**

Land Use Class	Description	FY 2010-2011 Maximum Special Tax	FY 2010-2011 Actual Special Tax
1	Single Family Property	\$774.79 per unit	\$557.84 per unit
2	Multi-Family Property	\$526.86 per unit	\$379.34 per unit
3	Non-Retail Commercial/Industrial Property	\$0.75155 per sq. ft.	\$0.54111 per sq. ft.
4	Retail Commercial Property	\$0.53462 per sq. ft.	\$0.38492 per sq. ft.
NA	Graded Property	\$50 per lot	\$50 per lot

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

In addition to the annual special taxes, CFD No. 2002-1 shall levy the following one-time special taxes for Fiscal Year 2010-2011.

**Community Facilities District No. 2002-1
Fiscal Year 2010-2011
One-Time Special Taxes**

Type of Tax	Property Type	FY 2010-2011 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*

*Special Tax Levy
Fiscal Year 2010-2011*

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
101-370-01	\$557.84
101-370-02	\$557.84
101-370-03	\$557.84
101-370-04	\$557.84
101-370-05	\$557.84
101-370-06	\$557.84
101-370-07	\$557.84
101-370-08	\$557.84
101-370-09	\$50.00
101-370-10	\$50.00
101-370-11	\$557.84
101-370-12	\$557.84
101-370-13	\$557.84
101-370-14	\$557.84
101-370-15	\$557.84
101-370-16	\$557.84
101-370-17	\$50.00
101-370-18	\$50.00
101-370-19	\$557.84
101-370-20	\$557.84
101-370-21	\$557.84
101-370-22	\$557.84
101-370-23	\$557.84
101-370-24	\$557.84
101-370-25	\$557.84
101-370-26	\$557.84
101-370-27	\$557.84
101-370-28	\$557.84
101-370-29	\$557.84
101-370-30	\$557.84
101-370-31	\$557.84
101-370-32	\$557.84
101-370-33	\$557.84
101-370-34	\$557.84
101-370-35	\$557.84
101-370-36	\$557.84
101-370-37	\$557.84
101-370-38	\$557.84
101-370-39	\$557.84
101-370-40	\$50.00
101-370-41	\$50.00
101-370-42	\$50.00
101-370-43	\$50.00
101-370-44	\$50.00
101-370-45	\$50.00
101-370-46	\$50.00
101-370-47	\$50.00
101-370-48	\$50.00
101-370-49	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
101-370-54	\$50.00
101-370-56	\$50.00
101-370-57	\$50.00
101-370-58	\$50.00
101-370-59	\$50.00
101-370-60	\$50.00
101-370-61	\$557.84
101-370-62	\$557.84
101-370-63	\$557.84
101-370-71	\$50.00
101-370-75	\$50.00
101-370-76	\$50.00
101-370-77	\$50.00
101-370-78	\$50.00
101-370-79	\$50.00
101-390-07	\$50.00
101-410-01	\$50.00
101-410-02	\$50.00
101-410-03	\$50.00
101-410-04	\$50.00
101-410-05	\$50.00
101-410-06	\$50.00
101-410-07	\$50.00
101-410-08	\$50.00
101-410-09	\$50.00
101-410-10	\$50.00
101-410-11	\$50.00
101-410-12	\$50.00
101-410-13	\$50.00
101-410-14	\$50.00
101-410-15	\$50.00
101-410-16	\$50.00
101-410-17	\$50.00
101-410-18	\$50.00
101-410-19	\$50.00
101-410-20	\$50.00
101-410-21	\$557.84
101-410-22	\$557.84
101-410-23	\$557.84
101-410-24	\$50.00
101-410-25	\$50.00
101-410-26	\$557.84
101-410-27	\$557.84
101-410-28	\$557.84
101-410-29	\$557.84
101-410-30	\$50.00
101-410-31	\$50.00
101-410-32	\$50.00
101-410-33	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
101-410-34	\$50.00
101-410-35	\$50.00
101-410-36	\$50.00
101-410-37	\$50.00
101-410-38	\$50.00
101-410-39	\$50.00
101-410-40	\$50.00
101-410-41	\$50.00
101-410-42	\$50.00
101-410-43	\$50.00
101-410-44	\$50.00
101-410-45	\$50.00
101-420-01	\$50.00
101-420-02	\$557.84
101-420-03	\$557.84
101-420-04	\$557.84
101-420-05	\$557.84
101-420-06	\$557.84
101-420-07	\$557.84
101-420-08	\$557.84
101-420-09	\$557.84
101-420-10	\$557.84
101-420-11	\$557.84
101-420-12	\$557.84
101-420-13	\$557.84
101-420-14	\$557.84
101-420-15	\$557.84
101-420-16	\$557.84
101-420-17	\$557.84
101-420-18	\$557.84
101-420-19	\$557.84
101-420-20	\$557.84
101-420-21	\$557.84
101-420-22	\$557.84
101-420-23	\$557.84
101-420-24	\$557.84
101-420-25	\$557.84
101-420-26	\$557.84
101-420-27	\$557.84
101-420-28	\$50.00
101-420-29	\$50.00
101-420-30	\$50.00
101-420-31	\$50.00
101-420-32	\$557.84
101-420-33	\$557.84
101-420-34	\$557.84
101-430-01	\$557.84
101-430-02	\$557.84
101-430-03	\$557.84

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
101-430-04	\$557.84
101-430-05	\$557.84
101-430-06	\$557.84
101-430-07	\$557.84
101-430-08	\$50.00
101-430-09	\$50.00
101-430-10	\$50.00
101-430-11	\$50.00
101-430-12	\$50.00
101-430-13	\$50.00
101-430-14	\$50.00
101-430-15	\$50.00
101-430-16	\$50.00
101-430-17	\$50.00
101-430-18	\$50.00
101-430-19	\$50.00
101-430-20	\$50.00
101-430-21	\$557.84
101-440-01	\$50.00
101-440-02	\$50.00
101-440-03	\$50.00
101-440-04	\$50.00
101-440-05	\$50.00
101-440-06	\$50.00
101-440-07	\$50.00
101-440-08	\$50.00
101-440-09	\$50.00
101-440-10	\$50.00
101-440-11	\$50.00
101-440-12	\$50.00
101-440-13	\$50.00
101-440-14	\$50.00
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 A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 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	\$50.00
101-450-10	\$50.00
101-450-11	\$50.00
101-450-12	\$50.00
101-450-13	\$50.00
101-450-14	\$50.00
101-450-15	\$50.00
101-450-16	\$50.00
101-450-17	\$50.00
101-450-18	\$50.00
101-450-19	\$50.00
101-450-20	\$50.00
101-450-21	\$50.00
101-450-22	\$50.00
101-450-23	\$50.00
101-450-24	\$50.00
101-460-01	\$50.00
101-460-02	\$50.00
101-460-03	\$50.00
101-460-04	\$50.00
101-460-05	\$50.00
101-460-06	\$50.00
101-460-07	\$50.00
101-460-08	\$50.00
101-460-09	\$50.00
101-460-10	\$50.00
101-460-11	\$557.84
101-460-12	\$557.84
101-460-13	\$557.84
101-460-14	\$557.84
101-460-15	\$557.84
101-460-17	\$557.84
101-460-18	\$557.84
101-460-19	\$557.84
101-460-20	\$50.00
101-460-21	\$50.00
101-460-22	\$50.00
101-460-23	\$50.00
101-460-24	\$50.00
101-460-25	\$50.00
101-460-26	\$50.00
101-460-27	\$50.00
101-460-28	\$50.00
101-470-01	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
101-470-02	\$50.00
101-470-03	\$50.00
101-470-04	\$50.00
101-470-05	\$50.00
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	\$4,264.90
103-740-28	\$5,457.78
103-740-31	\$641.28
103-740-32	\$1,175.16
103-740-34	\$784.08
103-760-02	\$50.00
103-760-03	\$50.00
103-770-01	\$557.84
103-770-02	\$557.84
103-770-03	\$557.84
103-770-04	\$557.84
103-770-05	\$557.84
103-770-06	\$557.84
103-770-07	\$557.84
103-770-08	\$557.84
103-770-09	\$557.84
103-770-10	\$557.84
103-770-11	\$557.84
103-770-12	\$557.84
103-770-13	\$557.84
103-770-14	\$557.84
103-770-15	\$557.84
103-770-16	\$557.84
103-770-17	\$557.84
103-770-18	\$557.84
103-770-19	\$557.84
103-770-20	\$557.84
103-770-21	\$557.84
103-770-22	\$557.84
103-770-23	\$557.84
103-770-24	\$557.84
103-770-25	\$557.84
103-770-26	\$557.84

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
103-770-27	\$557.84
103-770-28	\$557.84
103-770-29	\$557.84
103-770-30	\$557.84
103-770-31	\$557.84
103-770-32	\$557.84
103-770-33	\$557.84
103-770-34	\$557.84
103-770-35	\$557.84
103-770-36	\$557.84
103-770-37	\$557.84
103-770-38	\$557.84
103-770-39	\$557.84
103-770-40	\$557.84
103-770-41	\$557.84
103-770-42	\$557.84
103-770-43	\$557.84
103-770-44	\$557.84
103-770-45	\$557.84
103-770-46	\$557.84
103-770-47	\$557.84
103-770-48	\$557.84
103-770-49	\$557.84
103-770-50	\$557.84
103-770-51	\$557.84
103-770-52	\$557.84
103-770-53	\$557.84
103-780-01	\$557.84
103-780-02	\$557.84
103-780-03	\$557.84
103-780-04	\$557.84
103-780-05	\$557.84
103-780-06	\$557.84
103-780-07	\$557.84
103-780-08	\$557.84
103-780-09	\$557.84
103-780-10	\$557.84
103-780-11	\$557.84
103-780-12	\$557.84
103-780-13	\$557.84
103-780-14	\$557.84
103-780-15	\$557.84
103-780-16	\$557.84
103-780-17	\$557.84
103-780-18	\$557.84
103-780-19	\$557.84
103-780-20	\$557.84
103-780-21	\$557.84
103-780-22	\$557.84

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
103-780-23	\$557.84
103-780-24	\$557.84
103-780-25	\$557.84
103-780-26	\$557.84
103-780-27	\$557.84
103-780-28	\$557.84
103-780-29	\$557.84
103-780-30	\$557.84
103-780-31	\$557.84
103-780-32	\$557.84
103-780-33	\$557.84
103-780-34	\$557.84
103-780-35	\$557.84
103-780-36	\$557.84
103-780-37	\$557.84
103-780-38	\$557.84
103-780-39	\$557.84
103-780-40	\$557.84
103-780-41	\$557.84
103-780-42	\$557.84
103-780-43	\$557.84
103-780-44	\$557.84
103-780-45	\$557.84
103-780-46	\$557.84
103-780-47	\$557.84
103-780-48	\$557.84
103-780-49	\$557.84
103-780-50	\$557.84
103-780-51	\$557.84
103-780-52	\$557.84
103-780-53	\$557.84
103-780-54	\$557.84
103-780-55	\$557.84
103-780-56	\$557.84
103-780-57	\$557.84
103-790-01	\$50.00
103-790-02	\$557.84
103-790-03	\$557.84
103-790-04	\$557.84
103-790-05	\$557.84
103-790-06	\$557.84
103-790-07	\$557.84
103-790-08	\$557.84
103-790-09	\$557.84
103-790-10	\$557.84
103-790-11	\$557.84
103-790-12	\$557.84
103-790-13	\$557.84
103-790-14	\$557.84

Exhibit A

County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
103-790-15	\$557.84
103-790-16	\$557.84
103-790-17	\$50.00
103-790-18	\$50.00
103-790-19	\$50.00
103-790-20	\$557.84
103-790-21	\$557.84
103-790-22	\$557.84
103-790-23	\$557.84
103-790-24	\$557.84
103-790-25	\$557.84
103-790-26	\$557.84
103-790-27	\$557.84
103-790-28	\$50.00
103-790-29	\$50.00
103-790-30	\$50.00
103-790-31	\$50.00
103-790-32	\$50.00
103-790-33	\$50.00
103-790-34	\$50.00
103-790-35	\$50.00
103-790-36	\$50.00
103-790-37	\$557.84
103-790-38	\$557.84
103-790-39	\$557.84
103-790-40	\$557.84
103-790-41	\$557.84
103-790-42	\$557.84
103-790-43	\$557.84
103-790-44	\$557.84
105-390-01	\$50.00
105-390-02	\$557.84
105-390-03	\$557.84
105-390-04	\$557.84
105-390-05	\$50.00
105-390-06	\$50.00
105-390-07	\$50.00
105-390-08	\$50.00
105-390-09	\$50.00
105-390-10	\$50.00
105-390-11	\$50.00
105-390-12	\$557.84
105-390-13	\$557.84
105-390-14	\$557.84
105-390-15	\$557.84
105-390-16	\$557.84
105-390-17	\$557.84
105-390-18	\$557.84
105-390-19	\$557.84

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
105-390-20	\$557.84
105-390-21	\$557.84
105-390-22	\$557.84
105-390-23	\$557.84
105-390-24	\$50.00
105-390-25	\$50.00
105-390-26	\$50.00
105-390-27	\$50.00
105-390-28	\$50.00
105-390-29	\$50.00
105-390-30	\$50.00
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	\$50.00
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	\$50.00
105-400-02	\$557.84
105-400-03	\$50.00
105-400-04	\$50.00
105-400-05	\$50.00
105-400-06	\$50.00
105-400-07	\$50.00
105-400-08	\$50.00
105-400-09	\$50.00
105-400-10	\$50.00
105-400-11	\$50.00
105-400-12	\$50.00
105-400-13	\$50.00
105-400-14	\$50.00
105-400-15	\$50.00
105-400-16	\$50.00
105-400-17	\$50.00
105-400-18	\$50.00
105-400-19	\$50.00
105-400-20	\$50.00
105-400-21	\$50.00
105-400-22	\$50.00
105-400-23	\$50.00
105-400-24	\$50.00

Exhibit A

**County of Santa Barbara
Community Facilities District 2002-1
FY 2010-2011 Special Tax Levy**

<u>APN</u>	<u>FY 2010-2011 SPECIAL TAX</u>
105-400-25	\$50.00
105-400-26	\$50.00
105-400-27	\$50.00
105-400-28	\$50.00
105-400-29	\$50.00
105-400-30	\$50.00
105-400-31	\$50.00
105-400-32	\$50.00
105-400-33	\$50.00
105-400-34	\$50.00
105-400-35	\$50.00
105-400-36	\$50.00
105-400-37	\$557.84
105-400-38	\$557.84
105-400-39	\$557.84
105-400-40	\$557.84
105-400-41	\$557.84
105-400-42	\$557.84
105-400-43	\$557.84
105-400-44	\$50.00
105-400-45	\$50.00
105-400-46	\$557.84
105-400-47	\$557.84
105-400-48	\$557.84
105-400-49	\$557.84
105-400-50	\$557.84
105-400-51	\$557.84
105-400-52	\$557.84
105-400-53	\$557.84
105-400-54	\$557.84
105-400-55	\$557.84
105-400-56	\$557.84
105-400-57	\$50.00
105-400-58	\$50.00
105-400-59	\$557.84
105-400-60	\$50.00
107-270-12	\$3,904.88
107-270-49	\$7,586.80
109-200-38	\$7,731.88
Total Number of Parcels Taxed	529
Total FY 2010-2011 Special Tax	\$192,682.20

RESOLUTION NO. _____

**A RESOLUTION OF THE BOARD OF SUPERVISORS
OF THE COUNTY OF SANTA BARBARA LEVYING
SPECIAL TAXES WITHIN COUNTY OF SANTA
BARBARA COMMUNITY FACILITIES DISTRICT NO.
2002-1**

WHEREAS, the Board of Supervisors (the “Board of Supervisors”) of the County of Santa Barbara (the “County”) has formed Orcutt Community Facilities District No. 2002-1 (the “Community Facilities District”), under and pursuant to the Mello-Roos Community Facilities Act of 1982 (the “Act”); and

WHEREAS, the Board of Supervisors, as the legislative body of the Community Facilities District, is authorized under the Act to levy special taxes (the “Special Taxes”) to pay for the costs of certain facilities; and

WHEREAS, the Board of Supervisors, pursuant to Ordinance No. 4478, adopted by the Board of Supervisors of the County on October 15, 2002, authorized and levied the Special Taxes within the Community Facilities District; and

WHEREAS, Section 53340 of the Act provides that the legislative body of a community facilities district may provide, by resolution, for the levy of the special tax in the current year or future tax years at the same rate or at a lower rate than the rate provided by ordinance, if the resolution is adopted and a certified list of all parcels subject to the special tax levy including the amount of the tax to be levied on each parcel for the applicable tax year, is filed by the clerk or other official designated by the legislative body with the county auditor on or before the 10th day of August of that tax year; and

WHEREAS, the Board of Supervisors desires to levy the Special Taxes within the Community Facilities District for Fiscal Year 2010-2011;

NOW, THEREFORE, BE IT RESOLVED by the Board of Supervisors of the County of Santa Barbara as follows:

Section 1. All of the above recitals are true and correct.

Section 2. The Board of Supervisors hereby levies the Special Taxes for the Fiscal Year 2010-2011 at a rate below the maximum and with respect to the parcels as set forth in Exhibit A hereto; provided, however, that the County Executive Officer or the Finance Director of the County is hereby authorized, prior to the submission to the Santa Barbara County Auditor-Controller and upon consultation with the County’s special tax consultant, David Taussig & Associates, Inc., (a) to make any necessary modifications to such Special Taxes to correct any errors, omissions or inconsistencies in the listing or categorization of parcels to be taxed (provided that any such modifications shall not result in an increase in the Special Tax applicable to any category of parcels). The Clerk of the Board of the County is hereby authorized and directed to file with the Santa Barbara County Auditor-Controller no later than August 10, 2010,

a certified list of all parcels subject to the Special Tax levy including the amount of the Special Tax to be levied on each parcel for Fiscal Year 2010-2011.

Section 3. The officers and agents of the County are, and each of them hereby is, authorized and directed to execute and deliver any and all documents and instruments and to do and cause to be done any and all acts and things necessary or proper for carrying out the levy of the Special Taxes for Fiscal Year 2010-2011 as provided in this Resolution.

Section 4. All actions heretofore taken by the officers and agents of the County with respect to the levy of the Special Taxes for Fiscal Year 2010-2011 are hereby approved, confirmed and ratified.

Section 5. This Resolution shall take effect immediately upon its adoption.

PASSED, APPROVED, AND ADOPTED by the Board of Supervisors of the County of Santa Barbara, State of California, this 10th day of August, 2010, by the following vote:

AYES:

NOES:

ABSTAIN:

ABSENT:

Chair of the Board of Supervisors
County of Santa Barbara

ATTEST:

Michael F. Brown
Clerk of the Board of Supervisors

By: _____
Deputy Clerk-Recorder

APPROVED AS TO FORM:
County Counsel

By: 
Deputy County Counsel

APPROVED AS TO FORM:
ROBERT W. GEIS
Auditor-Controller

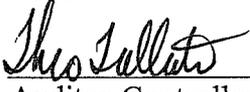
By: 
Auditor-Controller

EXHIBIT A

SPECIAL TAX LEVY FOR FISCAL YEAR 2010-2011

1. Developed Property

a. Special Tax

The Special Tax for Fiscal Year 2010-2011 for each Land Use Class is shown below in Table 1.

TABLE 1

ACTUAL SPECIAL TAXES FOR DEVELOPED PROPERTY

For Fiscal Year 2010-2011
Community Facilities District No. 2002-1

Land Use Class	Land Use	Actual Special Tax Per Dwelling Unit or Per Square Foot of Non-Residential Floor Area
1	Single Family Property	\$557.84 per Dwelling Unit
2	Multi-Family Property	\$379.34 per Dwelling Unit
3	Non-Retail Commercial/Industrial Property	\$0.54111 per sq. foot
4	Retail Commercial Property	\$0.38492 per sq. foot
NA	Graded Property	\$ 50 per lot

2. Graded Property

As set forth in the Rate and Method, a Special Tax of \$50 shall be levied on Graded Property.

3. Property Being Issued a Building Permit

As set forth in the Rate and Method, a One-Time Special Tax of \$250 per Dwelling Unit and \$0.20 per square foot of Non-Residential Floor Area shall be levied at a building permit issuance on Developed Property.