

COUNTY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT
No. 02-01

July 25, 2018

Public Finance
Public Private Partnerships
Urban Economics

Newport Beach
Riverside
San Francisco
San Jose
Dallas

**ADMINISTRATION REPORT
FISCAL YEAR 2018-2019**

**COUNTY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT No. 02-01**

PREPARED FOR

**COUNTY OF IMPERIAL
940 West Main Street, Suite 208
El Centro, California 92243**

PREPARED BY

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

July 25, 2018

TABLE OF CONTENTS

<u>Section</u>	<u>Page</u>
Introduction	1
I. IID Payment and Bond Call.....	3
II. Special Tax Classifications and Development Update	4
<i>Special Tax Classifications</i>	4
<i>Development Update</i>	4
III. SB 165 Report	5
IV. Fiscal Year 2017-2018 Special Tax Levy.....	6
V. Fiscal Year 2018-2019 Special Tax Requirement.....	7
VI. Method of Apportionment	9
<i>Maximum Special Taxes</i>	9
<i>Apportionment of Special Taxes</i>	9

EXHIBITS

- Exhibit A - Boundary Map
- Exhibit B - Debt Service Schedule
- Exhibit C - Rate and Method of Apportionment
- Exhibit D - Special Tax Roll Fiscal Year 2018-2019

INTRODUCTION

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 02-01 (“CFD No. 02-01”) of the County of Imperial (the “County”) resulting from the sale of the \$2,486,600 Series 2002 Special Tax Bonds (the “2002 Bonds”) in August 2002.

CFD No. 02-01 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 capital facilities and services. Specifically, CFD No. 02-01 is authorized to issue up to \$2,500,000 in bonds and has sold \$2,486,600 in bonds for purposes of financing the acquisition and construction of certain water, sewer, drainage and road related facilities necessary to meet increased demands placed on the County of Imperial as a result of the development of CFD No. 02-01 and the undergrounding and relocation of a portion of the South Alamo Canal.

CFD No. 02-01 is comprised of two zones: Zone 1 (Rice Property) and Zone 2 (Menvielle Property). All descriptions and explanations in this report refer to the entire CFD No. 02-01 unless otherwise indicated.

The current outstanding principal is equal to \$161,675 which is all allocated to property in Zone 1 and is based on the bond call discussed in Section I and principal paid through September 2, 2017. The Bonds are scheduled to be paid off in year 2041. Pursuant to the Rate and Method of Apportionment (“RMA”), the special tax shall be levied for a period not to exceed fifty years commencing with fiscal year 2002-2003. The RMA is included in Exhibit C.

The bonded indebtedness of CFD No. 02-01 is both secured and repaid through the annual levy and collection of special taxes from Zones 1 and 2 subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2018-2019, this report not only examines the financial obligations of the current fiscal year, but also analyzes the amount of new development, which has occurred within the boundaries of the community facilities district.

A map showing the property in CFD No. 02-01 is included in Exhibit A.

This report is organized into the following sections:

Section I

Section I provides background regarding the payment from Imperial Irrigation District (“IID”) received by the County and the subsequent bond call.

Section II

Section II provides an update of the development activity occurring within CFD No. 02-01. All new building permit activity is identified, including cumulative figures for “Developed Property.”

Section III

Section III is provided to comply with Government Code Section 53411.

Section IV

Section IV analyzes the previous fiscal year’s special tax levy and includes a discussion of delinquent special taxes.

Section V

Section V determines the financial obligations of CFD No. 02-01 for fiscal year 2018-2019.

Section VI

Section VI reviews the methodology used to apportion the special tax requirement to Developed Property and Undeveloped Property.

I. IID PAYMENT AND BOND CALL

As expected, the County received a payment in the amount of \$1,768,915 from the IID pursuant to the Joint Community Facilities Agreement (the "Agreement"). Based on the Agreement, \$1,615,104 in bonds were called on July 1, 2014. Of this amount, \$794,800 was used to call bonds for Zone 1 and \$820,304 was used to call bonds for Zone 2, resulting in an outstanding principal amount of \$173,675 for Zone 1 and \$0 for Zone 2. Since there is no principal outstanding for Zone 2, property in Zone 2 will no longer pay a special tax beginning in fiscal year 2014-2015. Please refer to Exhibit B for a revised debt service schedule following the bond call.

II. 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 of the Special Tax. The Rate and Method of Apportionment defines four categories of property for Zone 1, namely “Developed Property,” “Taxable Public Property,” “Taxable Property Owner Association Property,” and “Undeveloped Property.”

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued after January 1, 2000 and prior to January 1 of the prior fiscal year will be classified as Developed Property in the following fiscal year. For example, all property in Zone 1 of CFD No. 02-01 for which building permits were issued prior to January 1, 2018, will be classified as Developed Property in fiscal year 2018-2019. Hence, the development research discussed below focuses on the twelve month period ending December 31, 2017.

Development Update

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the County of Imperial’s building permit records indicated that no new building permits had been issued from January 1, 2017 to December 31, 2017 for taxable property within Zone 1 of CFD No. 02-01. A total of 124.64 acres in Zone 1 remain undeveloped.

Table 1 below lists the aggregate amount of Developed Property in Zone 1.

Table 1
Community Facilities District No. 02-01
Cumulative Developed Property

Zone	Designation	Number of Acres
1	Developed Property	14.30

III. SB 165 REPORT

Government Code Section 53411 requires that on or after January 1, 2001, any local bond measure that is subject to voter approval that would provide for the sale of bonds by a local agency provide accountability measures that include the issuance of an annual report from the chief fiscal officer to the governing body of the local agency. This report should include a description of the purpose of the bond, the amount of funds collected and expended as well as the status of the authorized project. Therefore, the sections below cover the foregoing requirements for CFD No. 02-01 from June 30, 2017 through June 30, 2018.

A. Purpose of the Bond

CFD No. 02-01 has sold \$2,486,600 in bonds in order to finance the acquisition and construction of certain water, sewer, drainage and road related facilities, and the undergrounding and relocation of a portion of the South Alamo Canal.

B. Sources and Uses of Funds

Fund / Subaccount	Beginning Balance As of 6/30/17	Funds Received (7/1/17 through 6/30/18)	Funds Expended (7/1/17 through 6/30/18)	Ending Balance As of 6/30/18
Improvement Fund				
Costs of Issuance Account	\$0	\$0	\$0	\$0
Special Tax Fund				
Administrative Expense Account	\$26,648	\$183	\$6,607	\$20,224
Redemption Account	\$54,420	\$18,795	\$11,838	\$61,377
Prepayment Fund	\$44	\$0	\$0	\$45
Special Reserve Fund	\$12,144	\$101	\$0	\$12,244
Investment Earnings Fund	\$0	\$0	\$0	\$0
Rebate Fund	\$0	\$0	\$0	\$0

C. Status of Authorized Projects

As of July 1, 2007, all construction intended to be financed through the Series 2002 bonds was essentially complete and all invoices relating to such construction have been paid.

IV. FISCAL YEAR 2017-2018 SPECIAL TAX LEVY

The aggregate special tax levy for fiscal year 2017-2018 equaled \$12,353 for Zone 1. As of July 19, 2018 according to the County Tax Collector, \$1,396 in special taxes have not been paid, resulting in a delinquency rate of 11.30 percent for Zone 1. Despite the delinquencies, the County has concluded that CFD No. 02-01 will be able to meet its remaining debt service obligations for Fiscal Year 2017-2018.

No special tax was levied in Zone 2 in fiscal year 2017-2018.

Pursuant to the Resolution Authorizing Issuance of Bonds, CFD No. 02-01 has covenanted to commence judicial foreclosure proceedings no later than October 1 on any delinquent parcel, provided that CFD No. 02-01 may defer foreclosure proceedings on any parcel if (a) the total special tax delinquency in CFD No. 02-01 for such fiscal year is less than 5% of total special tax levied in such fiscal year, and (b) if the amount in the Special Reserve Fund is equal to the reserve requirement.

CFD No. 02-01 plans to commence foreclosure proceedings in August 2018 on one (1) parcel if delinquent special taxes are not paid.

V. FISCAL YEAR 2018-2019 SPECIAL TAX REQUIREMENT

For fiscal year 2018-2019, the special tax requirement is equal to \$12,148 and is calculated as follows:

Table 2
Community Facilities District No. 02-01
Fiscal Year 2018-2019 Special Tax Requirement

ZONE 1 (RICE PROPERTY) FY 2018-2019 OBLIGATIONS	
FISCAL YEAR 2018-2019 OBLIGATIONS	
INTEREST DUE MARCH 1, 2019 [1]	\$4,040
INTEREST DUE SEPTEMBER 1, 2019 [1]	\$4,040
PRINCIPAL DUE SEPTEMBER 1, 2019 [1]	\$4,000
RESERVE FUND LEVY [2]	\$0
ADMINISTRATIVE EXPENSES [3]	\$67
TOTAL GROSS SPECIAL TAX REQUIREMENT	\$12,148

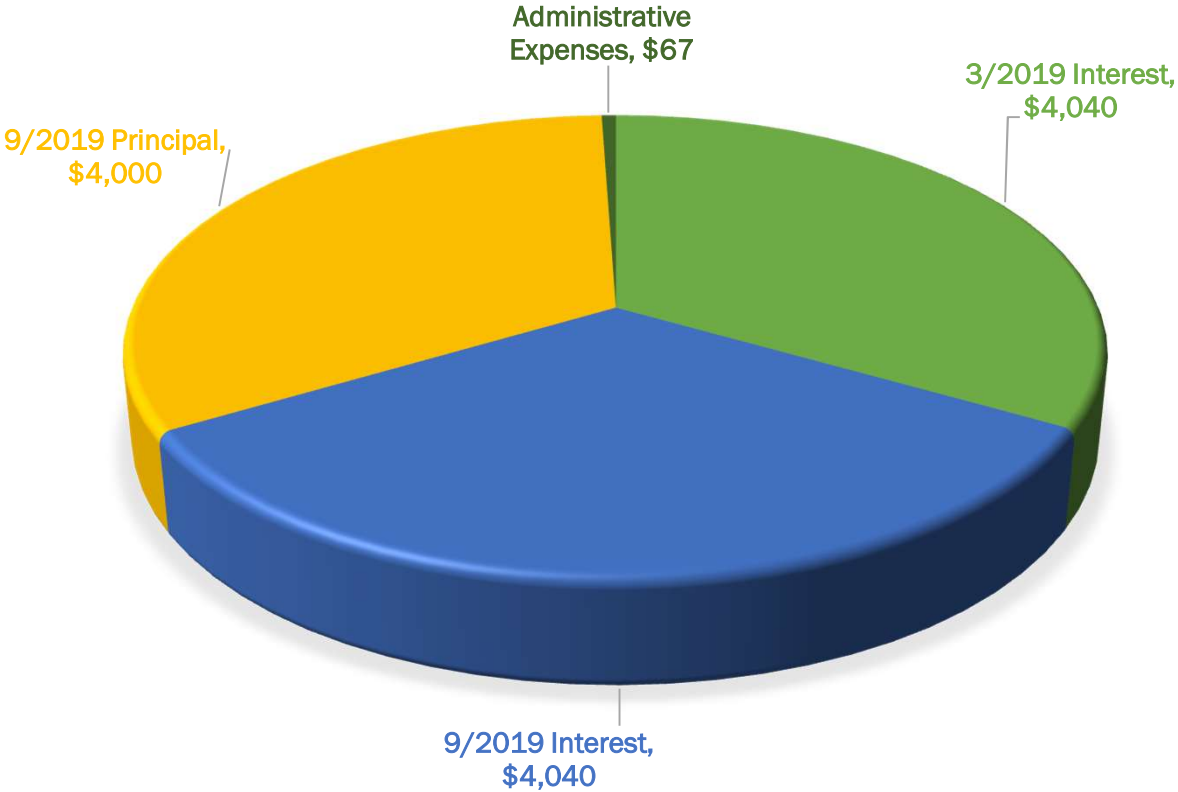
[1] Reflects debt service following bond call on July 1, 2014.

[2] Levy to fund Reserve Fund is not necessary since fund balance is at or greater than the average annual debt service.

[3] Levy for collection charge only since the County has sufficient funds on hand in the Administrative Expense Account for other expenses.

The components of the fiscal year 2018-2019 gross special tax requirement are shown graphically on the following page.

Community Facilities District No. 02-01 of the
County of Imperial
Fiscal Year 2018-2019 Gross Special Tax Requirement



Total Fiscal Year 2018-2019 Gross Special Tax Requirement: \$12,148

VI. METHOD OF APPORTIONMENT

Maximum Special Taxes

The amount of special taxes that CFD No. 02-01 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The initial assigned special taxes for each classification of Developed Property for Zone 1 are specified in Section C of the Rate and Method of Apportionment¹.

Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment. Section D apportions the special tax requirement in four steps which prioritize the order in which Developed Property, Taxable Public Property, Taxable Property Owner Association Property, and Undeveloped Property are taxed.

The first step states that the special tax shall be levied proportionately on each Assessor's Parcel of Developed Property within Zone 1 at up to 100% of the applicable Assigned Special Tax as needed to satisfy the special tax requirement for such Zone. If the special taxes raised pursuant to the first step are less than the special tax requirement for such Zone, then the second step is applied. The second step states that the special tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property within such Zone at up to 100% of the Maximum Special Tax for Undeveloped Property.

The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

Application of the maximum special taxes under the first step generates special tax revenues of \$8,280 from Developed Property in Zone 1, leaving \$3,868 to be levied against Undeveloped Property. Dividing this amount by the 124.64 acres of Undeveloped Property in Zone 1 results in a special tax of \$31.04 per acre.

The fiscal year 2018-2019 maximum and actual special taxes for Zone 1 are shown for Developed Property and Undeveloped Property in the following tables. The Special Tax Roll which lists the total special tax levy for each parcel is shown in Exhibit D.

¹ Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of (i) the "Backup Special Tax" or (ii) the Assigned Special Tax. In this report, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

Table 3
Community Facilities District No. 02-01
Fiscal Year 2018-2019 Special Taxes
Zone 1 (Rice Property)

Description	Maximum Special Tax	FY 2018-2019 Special Tax Levy
Developed Property	\$579.00 per acre	\$579.00 per acre
Undeveloped Property	\$718.00 per acre	\$31.04 per acre

taussig-client/Imperial County/admin/cfd02-01/2018-19/02-01ADM.doc

Community Facilities District No. 02-01 of the
County of Imperial
Fiscal Year 2018-2019 Special Tax Levy
Zone 1 (Rice Property)

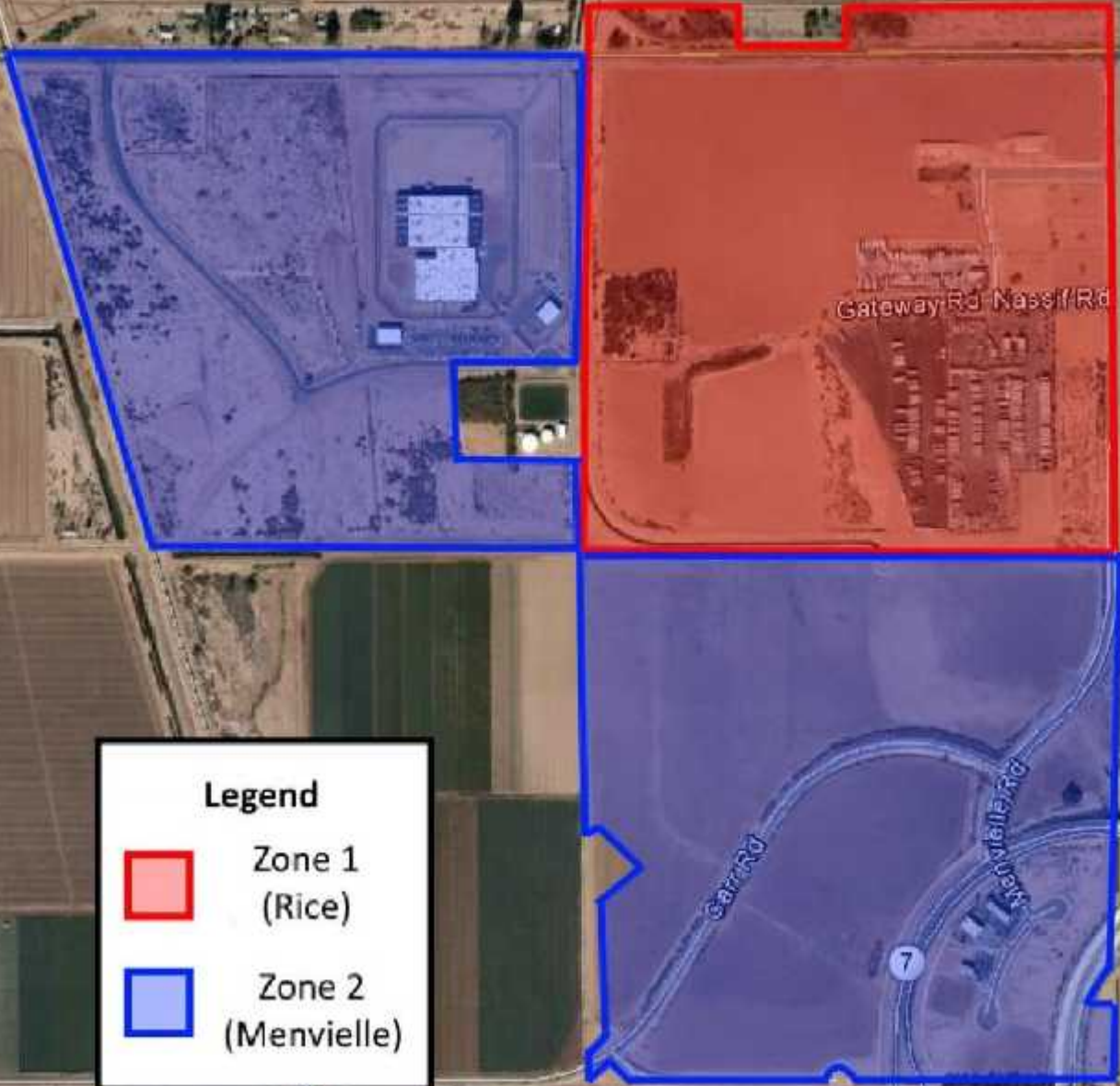


EXHIBIT A

*CFD No. 02-01 of the
County of Imperial*

Boundary Map

**County of Imperial
Community Facilities District No. 02-01
(Menvielle/Rice)**



Legend

-  Zone 1 (Rice)
-  Zone 2 (Menvielle)

© 2016 Google
© 2016 INEGI

Google Earth

EXHIBIT B

*CFD No. 02-01 of the
County of Imperial*

Debt Service Schedule

County of Imperial
CFD No. 02-1
Expected Bond Call on 7/1/2014

Date	Before Bond Call			Zone 2			Total			Bonds Called 7/1/2014			After 7/1/2014 Bond Call			Total					
	Principal	Interest	Total	Principal	Interest	Total	Principal	Interest	Total	Zone 1	Zone 2	Total	Principal	Interest	Total	Principal	Interest	Total			
		5.125%			5.125%																
09/01/2014	\$16,428	\$24,817.18	\$41,245.18	\$13,572	\$21,020.29	\$34,592.29	\$30,000	\$45,837.47	\$75,837	\$13,428	\$13,572	\$27,000	\$3,000	\$4,450.43	\$7,450.43	\$0	\$0.00	\$0.00	\$3,000	\$4,450.43	\$7,450
03/01/2015		\$24,396.22			\$20,672.51			\$45,068.72						\$4,373.56			\$0.00		\$0.00	\$4,373.56	
09/01/2015	\$17,316	\$24,396.22	\$66,108.43	\$13,684	\$20,672.51	\$55,029.02	\$31,000	\$45,068.72	\$121,137	\$14,316	\$13,684	\$28,000	\$3,000	\$4,373.56	\$11,747.12	\$0	\$0.00	\$0.00	\$3,000	\$4,373.56	\$11,747
03/01/2016		\$23,952.49			\$20,321.86			\$44,274.35						\$4,296.68			\$0.00		\$0.00	\$4,296.68	
09/01/2016	\$17,760	\$23,952.49	\$65,664.99	\$14,240	\$20,321.86	\$54,883.71	\$32,000	\$44,274.35	\$120,549	\$14,760	\$14,240	\$29,000	\$3,000	\$4,296.68	\$11,593.37	\$0	\$0.00	\$0.00	\$3,000	\$4,296.68	\$11,593
03/01/2017		\$23,497.39			\$19,956.96			\$43,454.35						\$4,219.81			\$0.00		\$0.00	\$4,219.81	
09/01/2017	\$19,092	\$23,497.39	\$66,086.79	\$15,908	\$19,956.96	\$55,821.91	\$35,000	\$43,454.35	\$121,909	\$16,092	\$15,908	\$32,000	\$3,000	\$4,219.81	\$11,439.62	\$0	\$0.00	\$0.00	\$3,000	\$4,219.81	\$11,440
03/01/2018		\$23,008.16			\$19,549.31			\$42,557.47						\$4,142.93			\$0.00		\$0.00	\$4,142.93	
09/01/2018	\$19,980	\$23,008.16	\$65,996.32	\$17,020	\$19,549.31	\$56,118.63	\$37,000	\$42,557.47	\$122,115	\$15,980	\$17,020	\$33,000	\$4,000	\$4,142.93	\$12,285.87	\$0	\$0.00	\$0.00	\$4,000	\$4,142.93	\$12,286
03/01/2019		\$22,496.17			\$19,113.18			\$41,609.35						\$4,040.43			\$0.00		\$0.00	\$4,040.43	
09/01/2019	\$20,868	\$22,496.17	\$65,860.35	\$17,132	\$19,113.18	\$55,358.35	\$38,000	\$41,609.35	\$121,219	\$16,868	\$17,132	\$34,000	\$4,000	\$4,040.43	\$12,080.87	\$0	\$0.00	\$0.00	\$4,000	\$4,040.43	\$12,081
03/01/2020		\$21,961.43			\$18,674.17			\$40,635.60						\$3,937.93			\$0.00		\$0.00	\$3,937.93	
09/01/2020	\$21,756	\$21,961.43	\$65,678.86	\$18,244	\$18,674.17	\$55,592.34	\$40,000	\$40,635.60	\$121,271	\$17,756	\$18,244	\$36,000	\$4,000	\$3,937.93	\$11,875.87	\$0	\$0.00	\$0.00	\$4,000	\$3,937.93	\$11,876
03/01/2021		\$21,403.93			\$18,206.67			\$39,610.60						\$3,835.43			\$0.00		\$0.00	\$3,835.43	
09/01/2021	\$23,088	\$21,403.93	\$65,895.87	\$18,912	\$18,206.67	\$55,325.33	\$42,000	\$39,610.60	\$121,221	\$19,088	\$18,912	\$38,000	\$4,000	\$3,835.43	\$11,670.87	\$0	\$0.00	\$0.00	\$4,000	\$3,835.43	\$11,671
03/01/2022		\$20,812.30			\$17,722.05			\$38,534.35						\$3,732.93			\$0.00		\$0.00	\$3,732.93	
09/01/2022	\$24,420	\$20,812.30	\$66,044.61	\$20,580	\$17,722.05	\$56,024.09	\$45,000	\$38,534.35	\$122,069	\$20,420	\$20,580	\$41,000	\$4,000	\$3,732.93	\$11,465.87	\$0	\$0.00	\$0.00	\$4,000	\$3,732.93	\$11,466
03/01/2023		\$20,186.54			\$17,194.68			\$37,381.22						\$3,630.43			\$0.00		\$0.00	\$3,630.43	
09/01/2023	\$25,308	\$20,186.54	\$65,681.08	\$21,692	\$17,194.68	\$56,081.37	\$47,000	\$37,381.22	\$121,762	\$20,308	\$21,692	\$42,000	\$5,000	\$3,630.43	\$12,260.87	\$0	\$0.00	\$0.00	\$5,000	\$3,630.43	\$12,261
03/01/2024		\$19,538.02			\$16,638.83			\$36,176.85						\$3,502.31			\$0.00		\$0.00	\$3,502.31	
09/01/2024	\$26,640	\$19,538.02	\$65,716.05	\$22,360	\$16,638.83	\$55,637.65	\$49,000	\$36,176.85	\$121,354	\$21,640	\$22,360	\$44,000	\$5,000	\$3,502.31	\$12,004.62	\$0	\$0.00	\$0.00	\$5,000	\$3,502.31	\$12,005
03/01/2025		\$18,855.37			\$16,065.85			\$34,921.22						\$3,374.18			\$0.00		\$0.00	\$3,374.18	
09/01/2025	\$27,972	\$18,855.37	\$65,682.75	\$24,028	\$16,065.85	\$56,159.70	\$52,000	\$34,921.22	\$121,842	\$22,972	\$24,028	\$47,000	\$5,000	\$3,374.18	\$11,748.37	\$0	\$0.00	\$0.00	\$5,000	\$3,374.18	\$11,748
03/01/2026		\$18,138.59			\$15,450.13			\$33,588.72						\$3,246.06			\$0.00		\$0.00	\$3,246.06	
09/01/2026	\$29,748	\$18,138.59	\$66,025.18	\$24,252	\$15,450.13	\$55,152.27	\$54,000	\$33,588.72	\$121,177	\$24,748	\$24,252	\$49,000	\$5,000	\$3,246.06	\$11,492.12	\$0	\$0.00	\$0.00	\$5,000	\$3,246.06	\$11,492
03/01/2027		\$17,376.30			\$14,828.68			\$32,204.97						\$3,117.93			\$0.00		\$0.00	\$3,117.93	
09/01/2027	\$31,080	\$17,376.30	\$65,832.60	\$25,920	\$14,828.68	\$55,577.35	\$57,000	\$32,204.97	\$121,410	\$25,080	\$25,920	\$51,000	\$6,000	\$3,117.93	\$12,235.87	\$0	\$0.00	\$0.00	\$6,000	\$3,117.93	\$12,236
03/01/2028		\$16,579.87			\$14,164.48			\$30,744.35						\$2,964.18			\$0.00		\$0.00	\$2,964.18	
09/01/2028	\$32,856	\$16,579.87	\$66,015.75	\$27,144	\$14,164.48	\$55,472.95	\$60,000	\$30,744.35	\$121,489	\$26,856	\$27,144	\$54,000	\$6,000	\$2,964.18	\$11,928.37	\$0	\$0.00	\$0.00	\$6,000	\$2,964.18	\$11,928
03/01/2029		\$15,737.94			\$13,468.91			\$29,206.85						\$2,810.43			\$0.00		\$0.00	\$2,810.43	
09/01/2029	\$34,632	\$15,737.94	\$66,107.88	\$29,368	\$13,468.91	\$56,305.82	\$64,000	\$29,206.85	\$122,414	\$28,632	\$29,368	\$58,000	\$6,000	\$2,810.43	\$11,620.87	\$0	\$0.00	\$0.00	\$6,000	\$2,810.43	\$11,621
03/01/2030		\$14,850.49			\$12,716.36			\$27,566.85						\$2,656.68			\$0.00		\$0.00	\$2,656.68	
09/01/2030	\$35,964	\$14,850.49	\$65,664.99	\$30,036	\$12,716.36	\$55,468.71	\$66,000	\$27,566.85	\$121,134	\$29,964	\$30,036	\$60,000	\$6,000	\$2,656.68	\$11,313.37	\$0	\$0.00	\$0.00	\$6,000	\$2,656.68	\$11,313
03/01/2031		\$13,928.92			\$11,946.68			\$25,875.60						\$2,502.93			\$0.00		\$0.00	\$2,502.93	
09/01/2031	\$38,184	\$13,928.92	\$66,041.83	\$31,816	\$11,946.68	\$55,709.37	\$70,000	\$25,875.60	\$121,751	\$31,184	\$31,816	\$63,000	\$7,000	\$2,502.93	\$12,005.87	\$0	\$0.00	\$0.00	\$7,000	\$2,502.93	\$12,006
03/01/2032		\$12,950.45			\$11,131.40			\$24,081.85						\$2,323.56			\$0.00		\$0.00	\$2,323.56	
09/01/2032	\$39,960	\$12,950.45	\$65,860.90	\$34,040	\$11,131.40	\$56,302.80	\$74,000	\$24,081.85	\$122,164	\$32,960	\$34,040	\$67,000	\$7,000	\$2,323.56	\$11,647.12	\$0	\$0.00	\$0.00	\$7,000	\$2,323.56	\$11,647
03/01/2033		\$11,926.48			\$10,259.12			\$22,185.60						\$2,144.18			\$0.00		\$0.00	\$2,144.18	
09/01/2033	\$42,180	\$11,926.48	\$66,032.95	\$35,820	\$10,259.12	\$56,338.25	\$78,000	\$22,185.60	\$122,371	\$34,180	\$35,820	\$70,000	\$8,000	\$2,144.18	\$12,288.37	\$0	\$0.00	\$0.00	\$8,000	\$2,144.18	\$12,288
03/01/2034		\$10,845.61			\$9,341.24			\$20,186.85						\$1,939.18			\$0.00		\$0.00	\$1,939.18	
09/01/2034	\$44,400	\$10,845.61	\$66,091.23	\$37,600	\$9,341.24	\$56,282.47	\$82,000	\$20,186.85	\$122,374	\$36,400	\$37,600	\$74,000	\$8,000	\$1,939.18	\$11,878.37	\$0	\$0.00	\$0.00	\$8,000	\$1,939.18	\$11,878
03/01/2035		\$9,707.86			\$8,377.74			\$18,085.60						\$1,734.18			\$0.00		\$0.00	\$1,734.18	
09/01/2035	\$46,620	\$9,707.86	\$66,035.73	\$39,380	\$8,377.74	\$56,135.47	\$86,000	\$18,085.60	\$122,171	\$38,620	\$39,380	\$78,000	\$8,000	\$1,734.18	\$11,468.37	\$0	\$0.00	\$0.00	\$8,000	\$1,734.18	\$11,468
03/01/2036		\$8,513.23			\$7,368.62			\$15,881.85						\$1,529.18			\$0.00		\$0.00	\$1,529.18	
09/01/2036	\$48,840	\$8,513.23	\$65,866.45	\$42,160	\$7,368.62	\$56,897.25	\$91,000	\$15,881.85	\$122,764	\$39,840	\$42,160	\$82,000	\$9,000	\$1,529.18	\$12,058.37	\$0	\$0.00	\$0.00	\$9,000	\$1,529.18	\$12,058
03/01/2037		\$7,261.70			\$6,288.27			\$13,549.97						\$1,298.56			\$0.00		\$0.00	\$1,298.56	
09/01/2037	\$51,504	\$7,261.70	\$66,027.40	\$44,496	\$6,288.27	\$57,072.55	\$96,000	\$13,549.97	\$123,100	\$42,504	\$44,496	\$87,000	\$9,000	\$1,298.56	\$11,597.12	\$0	\$0.00	\$0.00	\$9,000	\$1,298.56	\$11,597
03/01/2038		\$5,941.91			\$5,148.06			\$11,089.97						\$1,067.93			\$0.00		\$0.00	\$1,067.93	
09/01/2038	\$54,168	\$5,941.91	\$66,051.82	\$46,832	\$5,148.06	\$57,128.13	\$101,000	\$11,089.97	\$123,180	\$44,168	\$46,832	\$91,000	\$10,000	\$1,067.93	\$12,135.87	\$0	\$0.00	\$0.00	\$10,000	\$1,067.93	\$12,136

EXHIBIT C

*CFD No. 02-01 of the
County of Imperial*

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT FOR
COUNTY OF IMPERIAL
COMMUNITY FACILITIES DISTRICT NO. 02-01
(MENVIELLE/RICE)**

A Special Tax (as hereinafter defined) shall be levied on all Assessor's Parcels in Community Facilities District No. 02-01 (Menvielle/Rice) ("CFD No. 02-01") and collected each Fiscal Year commencing in Fiscal Year 2002-03, in an amount determined by the Board through the application of the appropriate Special Tax within each Zone for "Developed Property," "Undeveloped Property," "Taxable Public Property," and "Taxable Property Owner Association Property" as described below. All of the real property in CFD No. 02-01, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other map or plan recorded with the County.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 02-01: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the County, a designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the County, CFD No. 02-01 or any designee of either thereof of complying with arbitrage rebate requirements; the costs to the County, CFD No. 02-01 or any designee of either thereof of complying with County, CFD No. 02-01 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the County, of CFD No. 02-01 or any designee of either thereof related to an appeal of the Special Tax; and the County's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD No. 02-01 for any other administrative purposes of CFD No. 02-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

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

"Assessor's Parcel Map" means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

"Assigned Special Tax" means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"Backup Special Tax" means the Special Tax applicable to each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"Board" means the Board of Supervisors of the County, acting as the legislative body of CFD No. 02-01.

"CFD Administrator" means an official of the County, or designee thereof, responsible for determining the Zone 1 Special Tax Requirement and Zone 2 Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 02-01" means County of Imperial Community Facilities District No. 02-01 (Menvielle/Rice).

"CFD No. 02-01 Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 02-01 under the Act.

"County" means the County of Imperial.

"Developed Property" means, for each Fiscal Year, all Taxable Property which a building permit for new construction was issued after January 1, 2000 and prior to January 1 of the prior Fiscal Year.

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

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which CFD No. 02-01 Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Outstanding Zone 1 Bonds" means (a) 44.4% of the original principal amount of the CFD No. 02-01 Bonds minus the principal amount of the CFD No. 02-01 Bonds that have been paid at maturity, or been redeemed or defeased other than from prepayments of Special Taxes, minus (b) the principal amount of the CFD No. 02-01 Bonds that have been redeemed or defeased as a result of the prepayment of Special Taxes by the owners of Assessor's Parcels located in Zone 1.

"Outstanding Zone 2 Bonds" means (a) 55.6% of the original principal amount of the CFD No. 02-01 Bonds minus the principal amount of the CFD No. 02-01 Bonds that have been paid at maturity, or been redeemed or defeased other than from prepayments of Special Taxes, minus (b) the principal amount of the CFD No. 02-01 Bonds that have been redeemed or defeased as a result of the prepayment of Special Taxes by the owners of Assessor's Parcels located in Zone 2.

"Property Owner Association Property" means any property within the boundaries of CFD No. 02-01 owned by a property owner association, including any master or sub-association.

"Proportionately" means for Developed Property in a particular Zone that the ratio of the actual Special Tax levy in such Zone to the Assigned Special Tax for such Zone is equal for all Assessor's Parcels of Developed Property within such Zone. For Undeveloped Property in a particular Zone, "Proportionately" means that the ratio of the actual Special Tax levy per Acre in such Zone to the Maximum Special Tax per Acre for such Zone is equal for all Assessor's Parcels of Undeveloped Property within such Zone.

"Public Property" means any property within the boundaries of CFD No. 02-01 that is used for rights-of-way or any other purpose and is owned by or dedicated to the federal government, the State, the County, or any other public agency; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property, Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property to fund the Zone 1 Special Tax Requirement or Zone 2 Special Tax Requirement.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 02-01 which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Public Property, or Taxable Property Owner Association Property.

"Zone" means Zone 1 or Zone 2, as applicable.

"Zone 1" means all Assessor's Parcels located within the boundary of Zone 1 (Rice Property) as delineated in Attachment A to this Rate and Method of Apportionment.

"Zone 1 Special Tax Requirement" means that amount required in any Fiscal Year for Zone 1 to: (i) pay debt service on all Outstanding Zone 1 Bonds; (ii) pay periodic costs on the Outstanding Zone 1 Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Zone 1 Bonds; (iii) pay 44.4% of the Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Zone 1 Bonds; (v) pay directly for construction of CFD No. 02-01 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax levy on Undeveloped Property; (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Zone 1 Special Taxes levied in the previous Fiscal Year; (vii) less a credit for funds available to reduce the annual Zone 1 Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

"Zone 2" means all Assessor's Parcels located within the boundary of Zone 2 (Menvielle Property) as delineated in Attachment A to this Rate and Method of Apportionment.

"Zone 2 Special Tax Requirement" means that amount required in any Fiscal Year for Zone 2 to: (i) pay debt service on all Outstanding Zone 2 Bonds; (ii) pay periodic costs on the Outstanding Zone 2 Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Zone 2 Bonds; (iii) pay 55.6% of the Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Zone 2 Bonds; (v) pay directly for construction of CFD No. 02-01 facilities eligible under the Act to the extent that the inclusion of such amount does not increase the Special Tax levy on Undeveloped Property; (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Zone 2 Special Taxes levied in the previous Fiscal Year; (vii) less a credit for funds available to reduce the annual Zone 2 Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within Zone 1 and Zone 2 of CFD No. 02-01 shall be classified as Developed Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX RATE

1. ZONE 1

a. Developed Property

(i). Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

(ii). Assigned Special Tax

The Assigned Special Tax for an Assessor's Parcel of Developed Property in Zone 1 of CFD No. 02-01 shall equal \$579 per Arce.

(iii). Backup Special Tax

The Backup Special Tax for an Assessor's Parcel of Developed Property in Zone 1 of CFD No. 02-01 shall equal \$718 per Acre.

b. Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property

The Maximum Special Tax for Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property in Zone 1 of CFD No. 02-01 shall be \$718 per Acre.

2. ZONE 2

a. Developed Property

(i). Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

(ii). Assigned Special Tax

The Assigned Special Tax for an Assessor's Parcel of Developed Property in Zone 2 of CFD No. 02-01 shall equal \$417 per Acre.

(iii). Backup Special Tax

The Backup Special Tax for an Assessor's Parcel of Developed Property in Zone 2 of CFD No. 02-01 shall equal \$517 per Acre.

b. **Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property**

The Maximum Special Tax for Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property in Zone 2 of CFD No. 02-01 shall be \$517 per Acre.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. ZONE 1

Commencing with Fiscal Year 2002-03 and for each following Fiscal Year, the Board shall determine the Zone 1 Special Tax Requirement and levy the Special Tax in Zone 1 until the amount of Special Taxes levied in Zone 1 are equal to the Zone 1 Special Tax Requirement. The Special Tax shall be levied in Zone 1 each Fiscal Year as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property in Zone 1 at up to 100% of the applicable Assigned Special Tax;

Second: If additional monies are needed to satisfy the Zone 1 Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property in Zone 1 at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Zone 1 Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property in Zone 1 whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Zone 1 Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property and Taxable Property Owner Association Property in Zone 1 at up to the Maximum Special Tax for Taxable Public Property and Taxable Property Owner Association Property.

2. ZONE 2

Commencing with Fiscal Year 2002-03 and for each following Fiscal Year, the Board shall determine the Zone 2 Special Tax Requirement and levy the Special Tax in Zone 2 until the amount of Special Taxes levied in Zone 2 are equal to the Zone 2 Special Tax Requirement. The Special Tax shall be levied in Zone 2 each Fiscal Year as follows:

First: The Special Tax shall be levied on each Assessor's Parcel of Developed Property in Zone 2 at up to 100% of the applicable Assigned Special Tax;

Second: If additional monies are needed to satisfy the Zone 2 Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property in Zone 2 at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional monies are needed to satisfy the Zone 2 Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property in Zone 2 whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies are needed to satisfy the Zone 2 Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Public Property and Taxable Property Owner Association Property in Zone 2 at up to the Maximum Special Tax for Taxable Public Property and Taxable Property Owner Association Property.

E. EXEMPTIONS

1. ZONE 1

No Special Tax shall be levied on up to 14.68 Acres of Public Property and/or Property Owner Association Property in Zone 1. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property in Zone 1 becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

2. ZONE 2

No Special Tax shall be levied on up to 8.8 Acres of Public Property and/or Property Owner Association Property in Zone 2. Tax-exempt status will be assigned by the

CFD Administrator in the chronological order in which property in Zone 2 becomes Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

F. REVIEW/APPEAL COMMITTEE

The Board shall establish as part of the proceedings and administration of CFD No. 02-01 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax levied on their Assessor's Parcel is in error may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor's Parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 02-01 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

"Outstanding Bonds" means all Previously Issued Bonds which remain outstanding as of the first interest and/or principal payment date following the current Fiscal Year.

"Previously Issued Bonds" means all CFD No. 02-01 Bonds that have been issued by CFD No. 02-01 prior to the date of prepayment.

The Special Tax obligation applicable to an Assessor's Parcel in CFD No. 02-01 may be prepaid and the obligation of the Assessor's Parcel to pay any Special Tax permanently satisfied as described herein, provided that a prepayment may be made with respect to a particular Assessor's Parcel only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. Prepayment must be made not less than 45 days prior to any redemption date for the CFD No. 02-01 Bonds to be redeemed with the proceeds of such prepaid Special Taxes.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance Amount
plus	Administrative Fees and Expenses
less	<u>Reserve Fund Credit</u>
Total: equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and the Backup Special Tax for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property compute the Assigned Special Tax and the Backup Special Tax for the Assessor's Parcel to be prepaid as though it were already designated as Developed Property.
3. (a) Divide the Assigned Special Tax computed pursuant to paragraph 2 by the estimated Assigned Special Taxes for the entire Zone in which the Assessor's Parcel is located based on the Developed Property Special Taxes which could be charged on all expected development in such Zone at buildout, excluding any Assessor's Parcels in such Zone which have been prepaid; and

(b) Divide the Backup Special Tax computed pursuant to paragraph 2 by the estimated Backup Special Taxes at buildout for the entire Zone in which the Assessor's Parcel is located, excluding any Assessor's Parcels in such Zone which have been prepaid.
4. (a) For Assessor's Parcels in Zone 1, multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Zone 1 Bonds to compute the amount of Outstanding Bonds to be retired and prepaid; or

(b) For Assessor's Parcels in Zone 2, multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Zone 2 Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "*Bond Redemption Amount*").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "*Redemption Premium*").

6. Compute the amount needed to pay interest on the Bond Redemption Amount to be redeemed from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
7. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.
8. Compute the amount the CFD Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount less the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
9. Add the amounts computed pursuant to paragraphs 6 and 7 and subtract the amount computed pursuant to paragraph 8 (the "*Defeasance Amount*").
10. The administrative fees and expenses of CFD No. 02-01 are as calculated by the CFD Administrator and include the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming CFD No. 02-01 Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "*Administrative Fees and Expenses*").
11. If reserve funds for the Outstanding Bonds, if any, are at or above 100% of the reserve requirement (as defined in the Indenture) on the prepayment date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the "*Reserve Fund Credit*"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement.
12. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 9, and 10, less the amount computed pursuant to paragraph 11 (the "*Prepayment Amount*").

From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 9 and 11 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 10 shall be retained by CFD No. 02-01.

The Prepayment Amount may be sufficient to redeem other than a \$1,000 increment of CFD No. 02-01 Bonds. In such cases, the increment above \$1,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of CFD No. 02-01 Bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 7 (above), the CFD Administrator shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid in accordance with this Section H, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of

Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax (including any Backup Special Tax) shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property within CFD No. 02-01 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

I. TERM OF SPECIAL TAX

The Special Tax shall be levied for a period not to exceed fifty years commencing with Fiscal Year 2002-03.

K:\Clients2\IMPERIAL.CO\MELLO\cfd2002-1\docs\RMA_5.doc

EXHIBIT D

*CFD No. 02-01 of the
County of Imperial*

*Special Tax Roll
Fiscal Year 2018-2019*

Exhibit D

County of Imperial CFD No. 02-01
 FY 2018-2019 Special Tax Levy

<u>ZONE / APN</u>	<u>TAX CLASS</u>	<u>FY 2018-2019 SPECIAL TAX</u>
ZONE 1 (RICE PROPERTY)		
059-361-001	U	\$124.16
059-362-001	U	\$180.02
059-363-008	U	\$30.72
059-363-010	U	\$37.24
059-363-011	U	\$36.32
059-363-012	U	\$51.22
059-363-013	D	\$2,316.00
059-363-016	U	\$85.66
059-363-017	U	\$31.04
059-363-018	U	\$30.72
059-363-019	U	\$36.00
059-363-020	U	\$70.46
059-364-001	U	\$670.76
059-371-001	U	\$940.82
059-372-001	U	\$382.10
059-372-002	D	\$5,963.70
059-372-003	U	\$40.66
059-372-004	U	\$188.10
059-363-021	U	\$932.74
Subtotal	19 Parcels	\$12,148.44
Total Number of Parcels Taxed		19
Total FY 2018-2019 Special Tax Levy		\$12,148.44