

County of Ventura

Community Facilities District No. 2015-01
(Nyeland Acres Community Center)

SPECIAL TAX REPORT

Fiscal year 2023-24

Special Tax Administrator:



4745 Mangels Boulevard
Fairfield, California 94534
707.430.4300
www.sci-cg.com

Exhibit 1

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County of Ventura

BOARD OF SUPERVISORS

Kelly Long, District 3, Chair

Janice S. Parvin, District 4, Vice Chair

Matt LaVere, District 1

Jeff Gorell, District 2

Vianey Lopez, District 5

COUNTY EXECUTIVE OFFICER

Dr. Sevet Johnson, Psy.D, MA, MFT

GENERAL SERVICES AGENCY DIRECTOR

David J. Sasek, P.E.

PARCEL TAX ADMINISTRATOR

SCI Consulting Group

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Special Tax Report (FY 2023-24)

This CFD Special Tax Report (“Report”) covers all assessor parcels of land within the boundaries of the Community Facilities District No. 2015-01 (“CFD”) of the County of Ventura (“County”). The special tax attributed to each parcel was computed in accordance with the special tax formula as approved by the registered voters within the CFD on January 29, 2016. This Report summarizes the special tax information for fiscal year 2023-24. For fiscal years 2023-24 and 2024-25, the County did not collect the special tax for the CFD. Funds for the Nyeland Acres Community Center were covered by the County’s general fund. However, this report accounts for the residual revenue from the previous fiscal year totaling \$2,197.

CFD SPECIAL TAX COLLECTIONS AND OTHER REVENUE AND EXPENDITURES

Table 1, on the following page, details actual expenditures and revenues for fiscal year 2023-24.

Table 1 – FY 2023-24 Expenditures and Preliminary Budget for FY 2024-25

| Object Description | FY 23-24 Actual | Adopted Budget 2024-25 |
|--|--------------------|------------------------------|
| 2058 Housekeeping - ISF | - | - |
| 2104 Maintenance Supplies And Parts | - | - |
| 2112 Buildings and Improvements Maintenc | 5,538 | 12,613 |
| 2114 Facilities and Materials Sq Ft Allocatior | 20,376 | 18,657 |
| 2115 Facilities Projects ISF | - | - |
| 2116 Other Maintenance ISF | (1,275) | - |
| 2158 Cost Allocation Plan Charges | 413 | 80 |
| 2165 Purchasing Charges Isf | 32 | 47 |
| 2166 Graphics Charges ISF | 192 | 208 |
| 2185 Attorney Services | 1,878 | 3,335 |
| 2199 Other Professional And Specialized No | 493 | 3,550 |
| 2311 Utilities | 18,138 | 15,019 |
| 2314 Sewage Treatment | 623 | 623 |
| Services & supplies | 46,408 | 54,132 |
| 3611 Depreciation Expense | - | - |
| 3912 Interfund Expense Administrative | 6,692 | 6,801 |
| Other charges | 6,692 | 6,801 |
| 4229 NYELAND ACRES COMMUNITY CENTER / | - | - |
| 4601 Equipment | - | - |
| 4993 Equipment Contra Account | - | - |
| Fixed assets subtotal | - | - |
| Total expenses | 53,100 | 60,933 |
| 8841 Penalties And Costs On Delinquent Tax | 275 | - |
| 8911 Investment Income | 2,338 | 1,431 |
| 8931 Rents And Concessions | 1 | 1 |
| 9421 Special Assesments | 2,197 | - |
| 9831 Contributions From Other Funds | 57,267 | 59,500 |
| Operating revenues | 62,078 | 60,932 |
| Operating gain/(loss) | 8,978 | (1) |

MANNER OF COLLECTION

The special tax is collected in the same manner and at the same time as ad valorem property taxes.

CFD SPECIAL TAX DELINQUENCIES

There are no delinquencies on the special tax levied for FY 2023-24.

ACCOUNTABILITY REPORT

In accordance with Government Code Section 50075.3, Executive Officer, or his or her designee, shall file a report with the Board no later than January 1 of each year. The annual report shall contain both of the following: (a) the amount of funds collected and expended; (b) the status of any project required or authorized to be funded with the proceeds of the special tax in accordance with this Section.

PUBLIC INFORMATION

Property owners and other interested persons can obtain information regarding special tax levies and other information by contacting the Agency's Special Tax Administrator, SCI Consulting Group, at telephone number (800) 273-5167. SCI Consulting Group's property owner inquire line is also included with property tax bills.

NOTICE OF SPECIAL TAX LIEN

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

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

Exhibit A – Boundaries of CFD

COUNTY OF VENTURA
Community Facilities District No. 2015-01
(Nyeland Acres Community Center)

The boundary map for the CFD is presented on the following page.

20AD11



CLERK'S MAP FILING STATEMENT
 FILED IN THE OFFICE OF THE CLERK OF THE BOARD
 SUPERVISORS OF THE COUNTY OF VENTURA, STATE OF
 CALIFORNIA, THIS 07th DAY
 OF NOVEMBER, 2015.

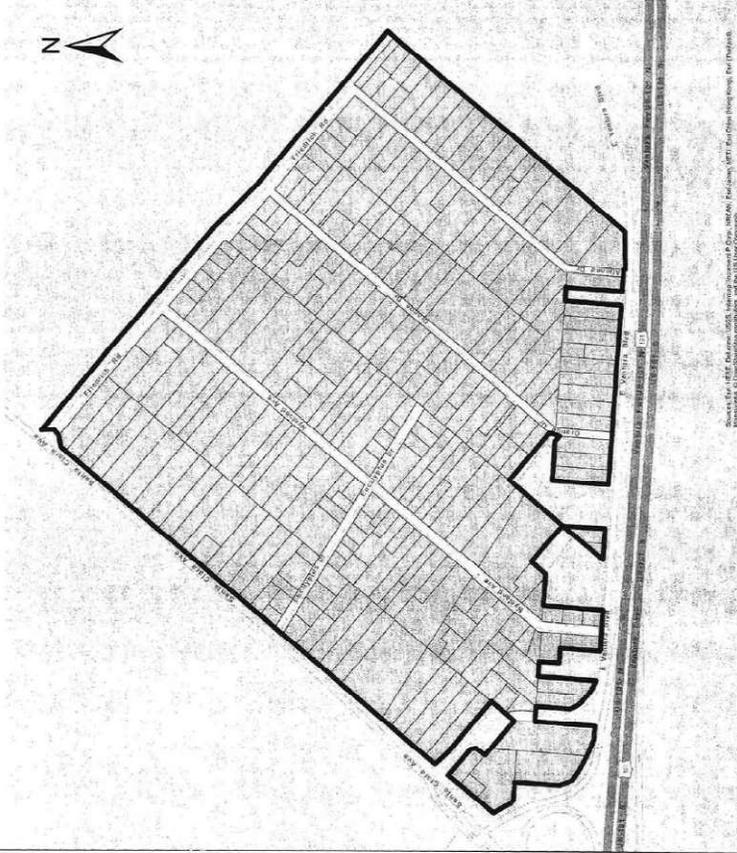
CLERK OF THE BOARD
[Signature]

CLERK'S MAP CERTIFICATE
 I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING
 THE BOUNDARY OF THE WITHIN MAP SHOWING
 COMMUNITY FACILITIES DISTRICT NO. 2015-01
 INVELAND ACRES COMMUNITY CENTER, COUNTY OF
 VENTURA, STATE OF CALIFORNIA, WAS APPROVED BY
 THE COUNTY BOARD OF SUPERVISORS AT A REGULAR
 MEETING HELD ON THE 17th DAY OF
SEPTEMBER, 2015, BY ITS RESOLUTION NO. 12217

CLERK OF THE BOARD
[Signature]

RECORDER'S CERTIFICATE
 FILED THIS 20th DAY OF November, 2015
 AT THE HOUR OF 09 O'CLOCK AM IN BOOK
11 OF PART 1 OF THE RECORDS AND IN THE
 FACILITIES DISTRICTS AT PAGE 11 IN THE
 OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF
 VENTURA, STATE OF CALIFORNIA. 20151120 00 170024-0

County Recorder
 MARY A. LYNN



NOTE:
 REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS
 OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE
 COUNTY OF VENTURA FOR A DETAILED DESCRIPTION
 OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN
 ON THIS MAP. THE LINES AND DIMENSIONS OF
 DETAILS CONCERNING THE LINES AND DIMENSIONS OF
 SUCH PARCELS, EACH PARCEL IS IDENTIFIED IN SAID
 MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

Legend

AMENDED BOUNDARY MAP OF
 COMMUNITY FACILITIES DISTRICT NO. 2015-01
 COUNTY OF VENTURA,
 STATE OF CALIFORNIA
 Sheet 1 of 1 (NYELAND ACRES COMMUNITY CENTER)



Exhibit B – Description of Services and Facilities to be Financed by the CFD

For the Nyeland Acres Community Center Measure

County of Ventura Community Facilities District No. 2015-01 (Nyeland Acres Community Center)

The services and facilities described below are proposed to be financed by Ventura County Community Facilities District 2015-01 (the "CFD"):

The types of services and facilities to be financed by the CFD shall include the Maintenance; Servicing; and replacement, renovation, acquisition, and construction of existing and future park and recreation Improvements for the Nyeland Acres Community Center ("Facilities"), located at 3334 Santa Clara Ave, Oxnard, including administrative or incidental expenses thereto.

"Improvements," as used herein, means the construction or reconstruction of recreational improvements, buildings and facilities, including, but not limited to, land preparation (such as grading, leveling, cutting and filling), sod, landscaping, irrigation systems, sidewalks and drainage, lights, playground equipment, play courts, recreational facilities, public facilities and public restrooms.

"Maintenance," as used herein, means the furnishing of services and materials for the routine, recurring, and usual work for the Improvements for their intended purposes. Maintenance includes, but is not limited to, the repair, removal or replacement of all or any part of any Improvements; providing for the life, growth, health, and beauty of landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, or treating for disease or injury; the removal of trimmings, rubbish, debris, and other solid waste; the cleaning, sandblasting, and painting of walls and other structural Improvements to remove or cover graffiti.

"Servicing," as used herein, means the furnishing of electric current, or energy, gas or other illuminating agent for any public lighting facilities or for the lighting or operation of any other Improvements; or water for the irrigation of any landscaping, the operation of any fountains, or the Maintenance of any other Improvements.

Improvements, Maintenance and Servicing shall be collectively referred to as "Services."

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

For the Nyeland Acres Community Center Measure

County of Ventura Community Facilities District No. 2015-01 (Nyeland Acres Community Center)

This document defines the rate and method of apportionment for an annual special tax to be collected by the County to be used to acquire, maintain, improve, and service the Nyeland Acres Community Center parcel, located at 3334 Santa Clara Ave, Oxnard.

If approved by voters within the Nyeland Acres community, the Special Tax, as determined below, may be levied annually by the Ventura County Board of Supervisors within the boundaries of Community Facilities District No. 2015-01 (the “CFD”).

A. DEFINITIONS

“Administrative Expenses” means the actual or estimated costs incurred by the County to determine, levy and collect the Special Taxes, including the proportionate amount of the salaries and benefits of County employees whose duties are directly related to administration of the CFD and the fees of Special Tax levy consultants, other consultants, legal counsel, the costs of collecting installments of the Special Taxes upon the County tax rolls, and any other incidental costs as determined by the County.

“Annual Special Tax” means the annual Special Tax, determined in accordance with Section D below, to be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

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

“Base Year” means the Fiscal Year ending June 30, 2017.

“CFD” means Community Facilities District No 2015-01 (Nyeland Acres Community Center) of the County.

“Condominium Residential” means a residential unit meeting the statutory definition of a condominium contained in the California Civil Code § 1351.

“County” means the County of Ventura, California.

“Developed Property” means all Assessor’s Parcels subject to the Special Tax for which a building permit has been approved and recorded by June 1 of the prior Fiscal Year. These Assessor’s Parcels can be classified into one of following groups: Single Family Residential, Multi-Family Residential, Condominium Residential, Mobile Home Park, Retail/Other, Office Property and Industrial Property.

“Fiscal Year” means the period starting July 1 and ending the following June 30.

“Industrial Property” means all Assessor Parcels of Developed Property for which a building permit has been issued by the County for manufacturing construction or as defined by the Secured Roll.

“Land Use Classification” means any of the classes listed in section B.1.

“Maximum Special Tax” means the greatest amount of Special Tax, determined in accordance with Sections B and C below, that can be levied in the CFD in any Fiscal Year on any Assessor’s Parcel.

“Mobile Home Park” means any area or tract of land where two or more lots are rented or leased, held out for rent or lease, or were formerly held out for rent or lease and later converted to a subdivision, cooperative, condominium, or other form of resident ownership, to accommodate manufactured homes, mobile homes, or recreational vehicles used for human habitation. The rental paid for a manufactured home, a mobile home, or a recreational vehicle shall be deemed to include rental for the lot it occupies contained in Health and Safety Code § 18210.7.

“Office Property” means all Assessor’s Parcels of Developed Property for which a building permit has been issued by the County for the construction of general, professional or medical office construction.

“Residential Unit” or **“Residential Units”** means each separate residential dwelling unit on an Assessor's Parcel that comprises an independent facility capable of conveyance or rental as distinct from adjacent residential dwelling units.

“Retail / Other Property” means all Assessor Parcels of Developed Property for which a building permit has been issued by the County for the construction of retail, commercial, educational or hotel/motel construction.

“RMA” means this Rate and Method of Apportionment of Special Tax.

“Service and Facilities” means the Services and Facilities to be financed by the CFD as described in Exhibit B.

“Single-Family Residential” means any Assessor’s Parcel of Developed Property for which a building permit has been issued for construction of at least one single-family Residential Unit and is not Multi-Family Residential or Condominium

Residential. This land use classification shall also include a mobile home not in a Mobile Home Park.

“Special Tax” means the Special Tax to be levied, in each Fiscal Year, on a Parcel of Taxable Property, pursuant to Sections B through I below.

“Special Tax Requirement” means the amount required in any Fiscal Year for the CFD to: 1) provide the Service and Facilities; 2) pay for reasonable Administrative Expenses; 3) pay any amounts required to establish or replenish any reserve funds; and 4) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

“State” means the State of California.

“Taxable Property” means any Assessor's Parcel that is not Tax-Exempt Property from the Special Tax as defined within this RMA.

“Tax-Exempt Property” means any Parcel within the CFD which is property owned or operated by a public agency or exempted for some other reason.

“Undeveloped Property” means any Assessor’s Parcel which is not Tax-Exempt Property, and for which no building permit has been approved and issued by June 1 of the previous Fiscal Year.

B. CALCULATION OF MAXIMUM SPECIAL TAX

1. **Classification of Parcels.** Each Fiscal Year, using the definitions above and the Parcel records of the County Assessor’s secured tax roll of July 1, the County or its designee shall cause each Parcel of land in the CFD to be classified as Developed Property, Undeveloped Property, or Tax-Exempt Property. The County shall cause all Developed Property to be further classified as Single Family Residential, Multi-Family Residential, Condominium Residential, Mobile Home Park, Retail/Other, Office Property and Industrial Property.
2. **Assignment of Maximum Special Tax.** Each Fiscal Year, the Base Year Maximum Special Tax shown below shall be escalated as specified in Section C, Annual Adjustment of Maximum Special Tax, to determine the Maximum Special Tax for the upcoming Fiscal Year for each Land Use Classification.

The Maximum Special Tax for the Base Year was determined by applying \$50,000 for annual maintenance and operation costs and equitably allocating these costs based on land use classification. The Special Tax Requirement may be reduced by any donations or County contributions to the Services and Facilities at the discretion of the County.

| Land Use Classification | Original Maximum Tax |
|--|-------------------------------|
| Developed Single Family Residential | \$ 98.75 per Residential Unit |
| Developed Multi-family Residential 2-4 Units | \$ 61.23 per Residential Unit |
| Developed Multi-family Residential 5+ Units | \$ 61.23 per Residential Unit |
| Developed Condominium Residential | \$ 98.75 per Residential Unit |
| Developed Mobile Home Park | \$ 59.25 per 1/5 Acre |
| Developed Retail / Other Property | \$ 49.38 per 1/5 Acre |
| Developed Office Property | \$ 49.38 per 1/5 Acre |
| Developed Industrial Property | \$ 49.38 per 1/5 Acre |
| Undeveloped Property | \$ 32.59 per parcel |
| Tax-Exempt Property | \$ 0.00 per parcel |

3. **Conversion of a Tax-Exempt Property to a Taxable Property.** If a Tax-Exempt Property is not needed for public use and is converted to private use, it shall become subject to the Special Tax.
4. **Multiple Land Use Classifications.** In some instances, an Assessor's Parcel of Developed Property may contain more than one Land Use Classification. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classifications located on that Assessor's Parcel.

C. ANNUAL ADJUSTMENT OF MAXIMUM SPECIAL TAX

Beginning in January 2017 and each January thereafter, the Maximum Special Tax shall be adjusted annually in an amount equal to the percentage increase in the Consumer Price Index for the Los Angeles-Riverside-Orange County area (CPI), not to exceed 3% per annum. The County will consider changes using data provided by the U.S. Department of Labor, Bureau of Labor Statistics, or if this index ceases publication, an equivalent index.

In the event that the annual change in the CPI exceeds 3%, any percentage change in excess of 3% will be cumulatively reserved and may be added to the annual change in the CPI for years in which the CPI change is less than 3%. The cost-of-living adjustment will be reviewed annually at the County Board of Supervisors' regular board meeting with an opportunity for public input and discussion.

Each annual adjustment of the Maximum Special Tax shall become effective for the following Fiscal Year.

The Facilities portion of the Maximum Special Tax for residential land uses shall not increase more than two percent per year.

D. CALCULATION OF THE ANNUAL SPECIAL TAX

Commencing with the Base Year, and for each subsequent Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Annual Special Tax on each Taxable Assessor's Parcel up to one hundred percent of the applicable Maximum Special Tax to fund the Special Tax Requirement.

The Board shall not levy an Annual Special Tax on a Tax-Exempt Property.

Under no circumstances will the Annual Special tax levied against any Assessor's Parcel of Taxable Property increase by more than ten (10) percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within the CFD.

Subject to the foregoing, the amount of Annual Special Tax levied upon any Taxable Property in any Fiscal Year shall not exceed the Maximum Special Tax for such Fiscal Year as computed herein.

Any donations or County contributions to the CFD may be included in the calculation of the Annual Special Tax and reduce the Annual Special Tax accordingly.

E. DURATION OF THE SPECIAL TAX

Assessor's Parcels in the CFD shall remain subject to the Special Tax in perpetuity. If the Special Tax ceases to be levied, the County or its designee shall direct the County Recorder to record a Notice of Cessation of Special Tax. Such notice will state that the obligation to pay the Special Tax has ceased and that the lien imposed by the Notice of Special Tax Lien is extinguished.

F. COLLECTION OF THE SPECIAL TAX

The Special Tax shall be collected each Fiscal Year in the same manner and at the same time as ad valorem property taxes are collected, and, in the case of delinquency, shall be subject to the same penalties and lien priorities that apply to ad valorem taxes levied within the CFD. The County intends that the Special Tax be included in the County Auditor's annual billing for ad valorem taxes.

G. ANNEXATION OF TERRITORY

Any territory to be annexed to the CFD shall, in addition to payment of Special Taxes at the rate set forth above, be subject to payment of any costs incurred by the County in conducting the annexation process.

H. ACCOUNTABILITY AND ANNUAL REPORT

The proceeds of the Special Tax shall be only used as authorized in Exhibit B and for administrative costs for the collection and use of the Special Tax. The proceeds of the Special Tax shall be deposited into a fund, which shall be kept separate and apart from other funds of the County. No later than January 1 of the following Fiscal Year for which the Special Tax is in effect, the County shall prepare a report, for review and approval of the Board, detailing the amount of funds collected and expended, and the status of any project authorized to be funded by the Special Tax.

I. APPEALS AND INTERPRETATION PROCEDURE

Any property owner within the CFD who believes that the portion of the Special Tax levied on the owner's property is in error may file a written appeal no later than June 30 of the Fiscal Year in which the levy occurred, with the County Executive Officer or his or her designee, appealing the levy of the Special Tax on the owner's property. The County Executive Officer or his or her designee will promptly review the appeal, and, if necessary, meet with the owner, and decide the merits of the appeal. If the County Executive Officer or his or her designee determines that the Special Tax levied should be modified, the County Board of Supervisors that the Special Tax levy for future Fiscal Years be corrected, and a credit against future Special Taxes be arranged, if applicable. The decision of the County Board of Supervisors on the appeal shall be final.

Exhibit D – Notice of Special Tax Lien

The Notice of Special Tax for the CFD is presented on the following page.

**RECORDING REQUESTED BY AND
AFTER RECORDATION RETURN TO:**

Michael Powers
Clerk of the Board of Supervisors
County of Ventura
800 S. Victoria Avenue
Ventura, CA 93009


20171221-00167014-0 1/19
Ventura County Clerk and Recorder
MARK A. LUNN
12/21/2017 11:47:34 AM
1285296 \$.00 VA

No Fee Required
(Govt. Code Section 6103 & 27383)

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN

**COUNTY OF VENTURA
Community Facilities District No. 2015-1
(Nyeland Acres Community Center)**

Pursuant to the requirements of section 3114.5 of the Streets and Highways Code and section 53328.3 of the Government Code, the undersigned clerk of the legislative body of the County of Ventura, State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the Board of Supervisors of the County of Ventura, State of California. The special tax secured by this lien is authorized to be levied for the purpose of providing the funding for the ongoing maintenance and utilities of the Nyeland Acres Community Center as more particularly described in the County of Ventura Resolution No. 15-111 entitled "Resolution of Formation by the Ventura County Board of Supervisors Establishing Community Facilities District No. 2015-1 (Nyeland Acres Community Center)" (the "CFD"), a copy of which is attached as Exhibit 1 ("Resolution of Formation") and incorporated herein (see Exhibit B to Exhibit 1, entitled Description of Services and Facilities).

The special tax is authorized to be levied within the CFD that has now been officially formed and the lien of the special tax is a continuing lien that shall secure each annual levy of the special tax and that shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax are as set forth in the document titled "Rate and Method of Apportionment of the Special Tax," attached hereto as Exhibit C to Exhibit 1. There is no provision for prepayment of the special tax obligation.

Notice is further given that upon the recording of this notice in the office of the County Recorder of the County of Ventura, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the CFD, in accordance with section 3115.5 of the California Streets and Highways Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within the CFD and not exempt from the special tax are as set forth in the document titled "Description of CFD Properties," attached hereto as Exhibit 2 and incorporated herein.

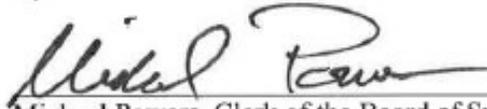
Reference is made to the amended boundary map of the CFD recorded on September 28, 2015 in Book 20 of the Book of Maps of Assessments of Community Facilities Districts at page 9 in the Office of the County Recorder in the County of Ventura, State of California, which map is the final boundary map of the CFD as Document Number 20150928-00144633-0 1/1.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the special tax administrator for the CFD:

Clerk of the Board of Supervisors
Michael Powers
800 South Victoria Avenue
805-654-2681

Dated: As of 12/21, 2017

By:


Michael Powers, Clerk of the Board of Supervisors
County of Ventura, State of California