

# County of Ventura

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

## SPECIAL TAX REPORT

Fiscal year 2022-23

Special Tax Administrator:



4745 Mangels Boulevard  
Fairfield, California 94534  
707.430.4300  
[www.sci-cg.com](http://www.sci-cg.com)

**Exhibit 1**

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# County of Ventura

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## **BOARD OF SUPERVISORS**

Matt LaVere, District 1, Chair

Kelly Long, District 3, Vice Chair

Jeff Gorell, District 2

Janice S. Parvin, District 4

Vianey Lopez, District 5

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## **COUNTY EXECUTIVE OFFICER**

Dr. Sevet Johnson

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## **GENERAL SERVICES AGENCY DIRECTOR**

David J. Sasek, P. E.

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## **CHIEF DEPUTY CLERK OF THE BOARD**

Rosa Gonzalez

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## **PARCEL TAX ADMINISTRATOR**

SCI Consulting Group

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## Special Tax Report (FY 2022-23)

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 2022-23 and the 2023-24 special tax budget.

### SUMMARY OF DISTRICT PARCELS

The CFD includes 284 parcels, including 272 taxable parcels, in the Nyeland Acres community in the unincorporated County of Ventura. The boundaries of the CFD are attached in Exhibit A. The total tax for the CFD for FY 2022-23 is in Table 1.

**TABLE 1 – SUMMARY OF DISTRICT PARCELS**

<b>Fiscal Year</b>	<b>Parcels</b>	<b>Tax Units</b>	<b>Tax Amount per Tax Unit</b>	<b>Total Tax*</b>
2022-23	272	478.81	\$115.87	\$55,479.82

*\*The total tax is the amount submitted to the County Auditor-Controller's Office.*

### ANNUAL SPECIAL TAX AMOUNT BY LAND USE

The special taxes within the CFD were levied in accordance with the Rate and Method of Apportionment of Special Tax (the "RMA") which is attached as Exhibit C. The special tax shall be levied annually.

**TABLE 2 – FISCAL YEAR 2022-23 ANNUAL SPECIAL TAX BY LAND USE**

<b>Land Use Classification</b>	<b>SFE</b>	<b>Unit</b>	<b>22-23 Base Year Maximum Tax</b>
Developed Single Family Residential	1.00	unit	\$115.87 per Residential Unit
Developed Multi-family Residential 2+ Units	0.62	unit	\$71.83 per Residential Unit
Developed Mobile Home Park	0.60	1/5 Acre	\$69.52 per 1/5 Acre
Developed Retail, Commercial, Office, and Industrial	0.50	1/5 Acre	\$57.93 per 1/5 Acre
Undeveloped Property	0.33	parcel	\$38.23 per parcel
Tax-Exempt Property	0.00	parcel	\$0.00 per parcel

**CFD SPECIAL TAX COLLECTIONS AND OTHER REVENUE AND EXPENDITURES**

Table 3 below details actual expenditures and revenues for fiscal year 2022-23 and anticipated expenditures and revenues for fiscal year 2023-24.

**Table 3 – FY 2022-23 Expenditures and Preliminary Budget for FY 2023-24**

<b>General Services Agency Nyeland Acres Community Center CFD FY 22-23 Schedule of Revenues and Expenditures &amp; FY23-24 Budget</b>			
<b>Object</b>	<b>Description</b>	<b>2022-23 Actual</b>	<b>2023-24 Budget</b>
2058	Housekeeping ISF	265	1,000
2104	Maintenance Supplies And Parts	166	500
2112	Buildings and Improvements Maintenance	-	-
2114	Facilities and Materials Sq Ft Allocation ISF	17,328	19,032
2115	Facilities Projects ISF	-	-
2116	Other Maintenance ISF	4,142	9,628
2158	Cost Allocation Plan Charges	709	413
2165	Purchasing ISF	30	32
2166	Graphics Charges ISF	223	-
2185	Attorney Services	3,335	1,009
2199	Other Professional and Specialized Non ISF	5,690	3,650
2311	Utilities	13,653	14,402
2314	Sewage Trestment	623	651
	<b>Services and Supplies</b>	<b>46,164</b>	<b>50,317</b>
3912	Interfund Expense Administrative	7,042	7,658
	<b>Other charges</b>	<b>7,042</b>	<b>7,658</b>
	<b>Total Expenses</b>	<b>53,206</b>	<b>57,975</b>
8841	Penalties and Costs on Delinquent Taxes	390	
8911	Investment Income	1,493	708
8931	Rents and Concessions	1	-
9421	Special Assesments	55,296	
9731	Cost Allocation Plan Revenue	-	-
9831	Transfers In		57,267
	<b>Operating Revenues</b>	<b>57,180</b>	<b>57,975</b>
	<b>Operating Gain/(Loss)</b>	<b>3,974</b>	<b>0</b>

**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 is less than 1% delinquency on the special tax levied for FY 2022-23.

**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

THIS MAP AMENDS AND CORRECTS THE MAP OF THE BOUNDARY OF VENTURA COUNTY COMMUNITY FACILITIES DISTRICT NO. 2015-01 (NYELAND ACRES COMMUNITY CENTER), COUNTY OF VENTURA, STATE OF CALIFORNIA, PREVIOUSLY RECORDED ON 26 SEPTEMBER 2015, IN BOOK 20 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 9, AND AS INSTRUMENT NO. 20AD9 IN THE OFFICE OF THE COUNTY RECORDER FOR THE COUNTY OF VENTURA, STATE OF CALIFORNIA.


CLERK'S MAP FILING STATEMENT

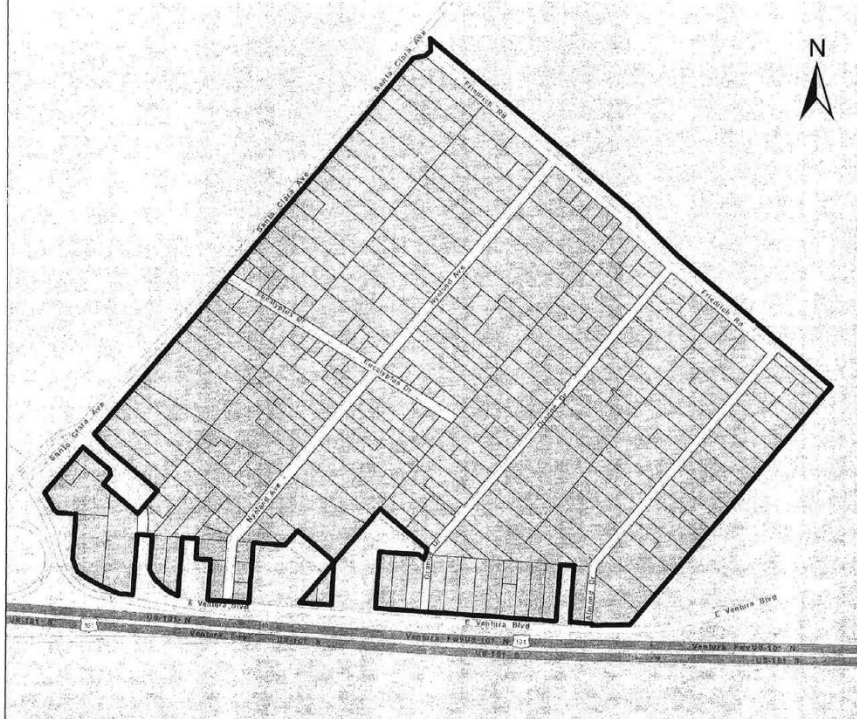
FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF VENTURA, STATE OF CALIFORNIA, THIS 10<sup>th</sup> DAY OF November, 2015.

  
CLERK OF THE BOARD

CLERK'S MAP CERTIFICATE


I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE PROPOSED BOUNDARIES OF VENTURA COUNTY COMMUNITY FACILITIES DISTRICT NO. 2015-01 (NYELAND ACRES COMMUNITY CENTER), COUNTY OF VENTURA, STATE OF CALIFORNIA, WAS APPROVED BY THE COUNTY BOARD OF SUPERVISORS AT A REGULAR MEETING THEREOF, HELD ON THE 10<sup>th</sup> DAY OF November, 2015, BY ITS RESOLUTION NO. 15-19.

  
CLERK OF THE BOARD




RECORDER'S CERTIFICATE


FILED THIS 20<sup>th</sup> DAY OF November, 2015 AT THE HOUR OF 4:28 O'CLOCK A. M. IN BOOK 20 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE 11, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF VENTURA, STATE OF CALIFORNIA. 20151120-00170029-0

 Deputy Recorder  
COUNTY RECORDER, COUNTY OF VENTURA  
Mark A. Lunn

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 HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**Legend**

 Proposed CFD 2015-01 Boundary

 Parcels within proposed CFD

**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)

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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.

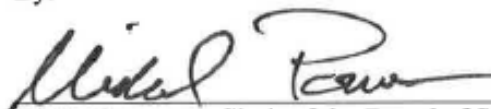
Reference is made to the amended boundary map of the CFD recorded on September 28, 2015 in Book 20 of the Book of Maps of Assessments of Community Facilities Districts at page 9 in the Office of the County Recorder in the County of Ventura, State of California, which map is the final boundary map of 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