

CITY OF MONTCLAIR
COMMUNITY FACILITIES DISTRICT
No. 2011-1
(MAINTENANCE AND PUBLIC SAFETY
SERVICES)

July 11, 2016

Public Finance
Public Private Partnerships
Urban Economics

Newport Beach
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**ADMINISTRATION REPORT
FISCAL YEAR 2016-2017**

**CITY OF MONTCLAIR
COMMUNITY FACILITIES DISTRICT
No. 2011-1
(MAINTENANCE AND PUBLIC SAFETY SERVICES)**

PREPARED FOR

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Montclair, California 91763**

PREPARED BY

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EXHIBITS

- Exhibit A:** Boundary Map
- Exhibit B:** Fiscal Year 2016-2017 Maintenance Costs
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I. INTRODUCTION

This report presents the findings of the research and financial analysis performed by David Taussig & Associates, Inc. to determine the special tax requirement for Community Facilities District No. 2011-1 (Maintenance and Public Safety Services) (“CFD No. 2011-1”) of the City of Montclair (“the City”) for fiscal year 2016-2017.

CFD No. 2011-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Specifically, CFD No. 2011-1 is authorized to levy an annual special tax to finance the maintenance and lighting of parks, parkways, streets, roads and open space, the operation and maintenance of storm drainage systems, and for fire protection and suppression services and police protection services. Pursuant to the Rate and Method of Apportionment (“RMA”), the Special Tax A shall be levied as long as necessary to meet the Special Tax A Requirement. The Special Tax B shall be levied as long as necessary to meet the Special Tax B Requirement. The RMA is included in Exhibit C.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2016-2017, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2011-1.

This report is organized into the following sections:

Section II

Section II provides an update of the development activity occurring within CFD No. 2011-1.

Section III

Section III analyzes the previous year’s Special Tax A and Special Tax B levies.

Section IV

Section IV determines the financial obligations of CFD No. 2011-1 for fiscal year 2016-2017.

Section V

Section V reviews the methodology used to apportion the special tax requirement to Developed Property. A table of the 2016-2017 special tax rates for Developed Property is included.

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. The Rate and Method of Apportionment defines two primary categories of property, namely “Developed Property” and “Undeveloped Property.” Only Developed Property shall have the Special Tax A to pay for maintenance services levied against it. In addition, only Developed Property shall have the Special Tax B to pay for the public safety services levied against it.

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued as of January 1 of the prior Fiscal Year will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2011-1 for which a building permit was issued as of January 1, 2016, will be classified as Developed Property in fiscal year 2016-2017.

Development Update

Review of the City of Montclair’s building permit records indicate that as of January 1, 2016 building permits for all 385 units of residential property had been issued within CFD No. 2011-1. Table 1 below indicates the current amount of Developed Property within CFD No. 2011-1.

Table 1
Community Facility District No. 2011-1
Cumulative Developed Property

Land Use	Residential Floor Area	Total Number of Units/Acres
Residential Property	≥ 2,300 SF	0 units
Residential Property	1,900 – 2,299 SF	0 units
Residential Property	1,500 – 1,899 SF	0 units
Residential Property	1,100 – 1,499 SF	198 units
Residential Property	700 – 1,099 SF	133 units
Residential Property	< 700 SF	54 units
Non-Residential Property	NA	0.00 acres

III. FISCAL YEAR 2015-2016 SPECIAL TAX LEVIES

Fiscal Year 2015-2016 Special Tax A Levy

The aggregate special tax A levy for fiscal year 2015-2016 equaled \$68,200. As of June 30, 2016, all of the special taxes had been collected by the County of San Bernardino.

Fiscal Year 2015-2016 Special Tax B Levy

The aggregate special tax B levy for fiscal year 2015-2016 equaled \$30,322. As of June 30, 2016, all of the special taxes had been collected by the County of San Bernardino.

IV. FISCAL YEAR 2016-2017 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, special taxes can be levied for the following two items: the Special Tax A for maintenance services and the Special Tax B for public safety services.

According to the City, for fiscal year 2016-2017, the funds required from Special Tax A are equal to \$63,850. Of this amount, \$7,500 is allocated for annual administrative expenses and \$56,350 is for maintenance costs as described in greater detail in Exhibit B.

According to the City, for fiscal year 2016-2017, the funds required from Special Tax B are equal to \$30,322. Of this amount, \$7,500 is allocated for annual administrative expenses and \$22,822 is for public safety services as described in greater detail in Exhibit B.

V. METHOD OF APPORTIONMENT

Maximum Special Tax Rates

The amount of special taxes that CFD No. 2011-1 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment.

The fiscal year 2016-2017 maximum special tax rates for Developed property are shown in the tables on the following page. Each July 1, the Maximum Special Tax A and Maximum Special Tax B shall be increased by the positive change in the Consumer Price Index of the amount in effect for the previous fiscal year, with a maximum annual increase of 6% and a minimum annual increase of 2% per fiscal year. As of January 1, 2016, the annual change in the Consumer Price Index was 2.03%. Therefore, an increase of 2.03% is applied.

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. The City Council shall first determine the Special Tax A Requirement and Special Tax B Requirement.

The Maximum Special Tax A shall be levied against each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax A until the amount of the Special Taxes equals the Special Tax A Requirement. Application of the maximum special tax generates Special Tax A revenues of \$101,671 from Developed Property, which is more than the Special Tax A Requirement. Therefore, the fiscal year 2016-2017 Special Tax A is equal to approximately 62.80% of the maximum special tax.

The Maximum Special Tax B shall be levied against each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B until the amount of the Special Taxes equals the Special Tax B Requirement. Application of the maximum special tax generates Special Tax B revenues of \$31,573 from Developed Property, which is more than the Special Tax B Requirement. Therefore, the fiscal year 2016-2017 Special Tax B is equal to approximately 96.04% of the maximum special tax.

The fiscal year 2016-2017 maximum and actual special tax rates are shown for Developed Property in Tables 2 and 3 on the following pages. The Special Tax Roll, which lists the actual special tax levied against each parcel, is shown in Exhibit D.

Table 2
Community Facilities District No. 2011-1
Fiscal Year 2016-2017 Maximum and Actual Special Taxes
Special Tax A

Land Use	Residential Floor Area	FY 2016-2017 Maximum Special Tax A	FY 2016-2017 Actual Special Tax A
Residential Property	≥ 2,300 SF	\$454.05 per unit	\$0.00 per unit
Residential Property	1,900 – 2,299 SF	\$401.65 per unit	\$0.00 per unit
Residential Property	1,500 – 1,899 SF	\$349.27 per unit	\$0.00 per unit
Residential Property	1,100 – 1,499 SF	\$296.87 per unit	\$186.44 per unit
Residential Property	700 – 1,099 SF	\$244.49 per unit	\$153.54 per unit
Residential Property	< 700 SF	\$192.10 per unit	\$120.64 per unit
Non-Residential Property	NA	\$15,214.05 per acre	\$0.00 per acre

Table 3
Community Facilities District No. 2011-1
Fiscal Year 2016-2017 Maximum and Actual Special Taxes
Special Tax B

Land Use	Residential Floor Area	FY 2016-2017 Maximum Special Tax B	FY 2016-2017 Actual Special Tax B
Residential Property	≥ 2,300 SF	\$141.00 per unit	\$0.00 per unit
Residential Property	1,900 – 2,299 SF	\$124.72 per unit	\$0.00 per unit
Residential Property	1,500 – 1,899 SF	\$108.46 per unit	\$0.00 per unit
Residential Property	1,100 – 1,499 SF	\$92.19 per unit	\$88.54 per unit
Residential Property	700 – 1,099 SF	\$75.93 per unit	\$72.92 per unit
Residential Property	< 700 SF	\$59.65 per unit	\$57.28 per unit
Non-Residential Property	NA	\$4,724.39 per acre	\$0.00 per acre

EXHIBIT A

**City of Montclair
Community Facilities District No. 2011-1**

Boundary Map

**City of Montclair
Community Facilities District No. 2011-1
(Maintenance and Public Safety Services)**

E Arrow Hwy

Olive St

Sycamore Ave

Lindero Ave

Geneva Ave

Highland St

Monte Vista Ave

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Google earth

EXHIBIT B

**City of Montclair
Community Facilities District No. 2011-1**

**Fiscal Year 2016-2017
Maintenance Costs Provided by City**

	CFD 2011-1 (Paseos)		
	2014-15	2015-16	2016-17
<u>Revenues</u>			
Assessments	127,970	106,760	100,000
<u>Expenditures</u>			
Maintenance:			
Administration	7,500	7,500	7,500
Bio Retention Basins			
Street Sweeping	3,840	3,840	1,000
Street Maintenance Supplies			5,250
Storm Drain Maintenance	1,000	1,000	1,000
Landscape Maintenance	20,900	22,900	32,000
Tree Maintenance	1,000	1,000	1,000
Graffiti Removal			1,000
Utilities	18,000	18,000	
Street Lighting	13,000	13,000	13,000
Contract Services	15,400	960	2,100
Prior Electrical Costs	5,246		
Subtotal Maintenance	<u>85,886</u>	<u>68,200</u>	<u>63,850</u>
Public Safety:			
Administration	7,500	7,500	7,500
Public Safety - Police	11,411	11,411	11,411
Public Safety - Fire	11,411	11,411	11,411
Subtotal Public Safety	<u>30,322</u>	<u>30,322</u>	<u>30,322</u>
Total Expenditures	<u>116,208</u>	<u>98,522</u>	<u>94,172</u>
Excess of Revenues over (under)			
Expenditures	11,762	8,238	5,828
Fund Balance - July 1	<u>0</u>	<u>11,762</u>	<u>75,000</u> **
Fund Balance - June 30	<u>11,762</u>	<u>20,000</u>	<u>80,828</u>

Notes:

** Amount represents estimate of 2015-16 ending fund balances.

EXHIBIT C

**City of Montclair
Community Facilities District No. 2011-1**

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF MONTCLAIR
COMMUNITY FACILITIES DISTRICT NO. 2011-1
(MAINTENANCE AND PUBLIC SAFETY SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Montclair Community Facilities District No. 2011-1 (Maintenance and Public Safety Services) ("CFD No. 2011-1") and collected each Fiscal Year commencing in Fiscal Year 2011-2012, in an amount determined by the CFD Administrator, according to the method of apportionment set forth herein. All of the real property in CFD No. 2011-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided. All Special Taxes collected hereunder shall only be used for the Special Tax A Requirement or Special Tax B Requirement, as hereinafter defined, and for no other purpose.

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 recorded County parcel map.

"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 actual or reasonably estimated costs directly related to the formation and administration of CFD No. 2011-1 including, but not limited to: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the City, CFD No. 2011-1 or any designee thereof of complying with City or CFD No. 2011-1 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2011-1 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2011-1 for any other administrative purposes of CFD No. 2011-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means any real property to which an Assessor's parcel number is assigned as shown on an Assessor's Parcel Map.

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

"Authorized Maintenance Services" means the (i) maintenance and lighting of parks, parkways, streets, roads, and open space within CFD No. 2011-1 and (ii) the operation and maintenance of storm drainage systems serving the property within CFD No. 2011-1.

"Authorized Public Safety Services" means (i) fire protection and suppression services and (ii) police protection services.

"CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax A Requirement and Special Tax B Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2011-1" means the City of Montclair Community Facilities District No. 2011-1 (Maintenance and Public Safety Services).

"City" means the City of Montclair.

"Consumer Price Index" means the Consumer Price Index published by the U.S. Bureau of Labor Statistics for "All Urban Consumers" in the Los Angeles - Riverside - Orange County Area, measured as of the month of December in the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the Los Angeles - Riverside - Orange County Area.

"Council" means the City Council of the City, acting as the legislative body of CFD No. 2011-1.

"County" means the County of San Bernardino.

"Developed Property" means, for each Fiscal Year, all Taxable Property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year.

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

"Land Use Class" means any of the classes listed in Table 1 below.

"Maximum Special Tax" means the Maximum Special Tax A and/or Maximum Special Tax B, as applicable.

"Maximum Special Tax A" means the Maximum Special Tax A, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2011-1.

"Maximum Special Tax B" means the Maximum Special Tax B, determined in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2011-1.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2011-1 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax A levy to the Maximum Special Tax A is equal for all Assessor's Parcels of Developed Property and that the ratio of the actual Special Tax B levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property.

"Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2011-1 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; 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; and (ii) any property within the boundaries of CFD No. 2011-1 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

"Residential Floor Area" means all of the square footage of living area within the perimeter of a residential dwelling unit, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel, or if the square footage is not available from this source, as otherwise determined by the CFD Administrator based on a recorded condominium plan or other available documents.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Services Cost Budget" means that certain budget prepared by the City or an entity performing the Authorized Maintenance Services under agreement with the City for a particular Fiscal Year. The Services Cost Budget for the upcoming Fiscal Year shall be provided to the CFD Administrator by May 31 of each year and the amounts set forth therein shall reflect a reasonable estimate of the costs of providing the Authorized Maintenance Services for the next Fiscal Year based on current and anticipated costs. If no Services Cost Budget is provided, the CFD Administrator shall determine the Services Cost Budget.

"Special Tax" means the Special Tax A and/or Special Tax B, as applicable.

"Special Tax A" means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax A Requirement.

"Special Tax B" means the annual special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax B Requirement.

"Special Tax A Requirement" means that amount required in any Fiscal Year for CFD No. 2011-1 to: (i) pay for Authorized Maintenance Services based on the Services Cost Budget; (ii) pay a share of Administrative Expenses as determined by the CFD Administrator; (iii) pay for reasonably anticipated Special Tax A delinquencies based upon the historical delinquency rate for CFD No. 2011-1; less (iv) a credit for funds available to reduce the annual Special Tax A levy, as determined by the CFD Administrator.

"Special Tax B Requirement" means that amount required in any Fiscal Year for CFD No. 2011-1 to: (i) pay for Authorized Public Safety Services; (ii) pay a share of Administrative Expenses as determined by the CFD Administrator; (iii) pay for reasonably anticipated Special Tax B delinquencies based upon the historical delinquency rate for CFD No. 2011-1; less (iv) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2011-1 which are not exempt from the Special Tax pursuant to law or Section E below.

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

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2011-1 shall be classified as Developed 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. Developed Property shall be classified as Residential Property and Non-Residential Property. Residential Property shall be assigned to Land Use Classes 1 through 6. Non-Residential Property shall be assigned to Land Use Class 7.

The Maximum Special Tax for Residential Property shall be based on the Residential Floor Area of the dwelling unit(s) located on the Assessor's Parcel, as specified in Table 1 below. The Maximum Special Tax for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX

1. Developed Property

The Fiscal Year 2011-12 Maximum Special Tax A and Maximum Special Tax B for each Assessor’s Parcel classified as Developed Property shall be the amount shown below in Table 1.

TABLE 1
Maximum Special Tax
for Developed Property

Land Use Class	Description	Residential Floor Area	FY 2011-2012 Maximum Special Tax A	FY 2011-2012 Maximum Special Tax B
1	Residential Property	≥ 2,300 s.f.	\$410.42 per unit	\$127.45 per unit
2	Residential Property	1,900 – 2,299 s.f.	\$363.06 per unit	\$112.74 per unit
3	Residential Property	1,500 – 1,899 s.f.	\$315.71 per unit	\$98.04 per unit
4	Residential Property	1,100 – 1,499 s.f.	\$268.35 per unit	\$83.33 per unit
5	Residential Property	700 – 1,099 s.f.	\$221.00 per unit	\$68.63 per unit
6	Residential Property	< 700 s.f.	\$173.64 per unit	\$53.92 per unit
7	Non-Residential Property	NA	\$13,752.25 per Acre	\$4,270.46 per Acre

(a) Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2012, the Maximum Special Tax A and Maximum Special Tax B shall be increased based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) per Fiscal Year.

(b) Multiple Land Use Classes

In some instances an Assessor’s Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor’s Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor’s Parcel. For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

Neither the Special Tax A nor the Special Tax B shall be levied on Undeveloped Property.

D. APPORTIONMENT OF THE SPECIAL TAX

1. SPECIAL TAX A

Commencing with Fiscal Year 2011-2012 and for each following Fiscal Year, the Council shall levy the Special Tax A so that the amount of the Special Tax A equals the lesser of the Special Tax A Requirement or the Maximum Special Tax A. The Special Tax A shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax A.

To the extent that the Special Tax A Requirement is greater than the aggregate Maximum Special Tax A, the Special Tax A collected shall first be allocated to pay Administrative Expenses not funded through the Special Tax B Requirement and then to pay for Authorized Maintenance Services.

2. SPECIAL TAX B

Commencing with Fiscal Year 2011-2012 and for each following Fiscal Year, the Council shall levy the Special Tax B so that the amount of the Special Tax B equals the lesser of the Special Tax B Requirement or the Maximum Special Tax B. The Special Tax B shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B.

To the extent that the Special Tax B Requirement is greater than the aggregate Maximum Special Tax B, the Special Tax B collected shall first be allocated to pay Administrative Expenses not funded through the Special Tax A Requirement and then to pay for Authorized Public Safety Services.

Notwithstanding the above, under no circumstances will the Special Tax be levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2011-1 by more than ten percent above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults.

E. EXEMPTIONS

Neither the Special Tax A nor the Special Tax B shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2011-1 may directly bill the Special Tax, may collect the Special Tax 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. TERM OF SPECIAL TAX

The Special Tax A shall be levied as long as necessary to meet the Special Tax A Requirement. The Special Tax B shall be levied as long as necessary to meet the Special Tax B Requirement.

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EXHIBIT D

**City of Montclair
Community Facilities District No. 2011-1**

**Special Tax Roll
Fiscal Year 2016-2017**

Exhibit D

**City of Montclair CFD No. 2011-1
Fiscal Year 2016-2017 Special Tax Levy**

<u>Assessor's Parcel Number</u>	<u>No. of Units</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total</u>
1008-011-31	68	\$11,559.32	\$5,489.48	\$17,048.80
1008-011-32	38	\$6,492.52	\$3,083.28	\$9,575.80
1008-011-33	63	\$8,949.22	\$4,249.80	\$13,199.02
1008-161-27	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-28	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-29	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-30	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-31	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-32	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-33	27	\$4,606.18	\$2,187.48	\$6,793.66
1008-161-34	27	\$4,606.18	\$2,187.48	\$6,793.66
Total FY 2016-2017 Special Tax Levy	385	\$63,850.50	\$30,322.40	\$94,172.90
Total Number of Parcels Taxed		11	11	