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FISCAL YEAR 2022-2023
ADMINISTRATION REPORT
CITY OF MONTCLAIR
COMMUNITY FACILITIES DISTRICT NO. 2011-2
(ARROW STATION)

July 8, 2022

Public Finance
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CITY OF MONTCLAIR



FISCAL YEAR 2022-2023 ADMINISTRATION REPORT

Community Facilities District No. 2011-2

(Arrow Station)

Prepared for:

City of Montclair

5111 Benito Street

Montclair, CA 91763

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INTRODUCTION

This report presents the findings of the research and financial analysis performed by DTA Municipal Solutions to determine the special tax requirement for Community Facilities District No. 2011-2 (Arrow Station) ("CFD No. 2011-2") of the City of Montclair ("the City") for fiscal year 2022-2023.

CFD No. 2011-2 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. 2011-2 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 Appendix 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 2022-2023, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2011-2.

A map showing the property in CFD No. 2011-2 is included in Appendix A.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development activity occurring within CFD No. 2011-2.
- **Section II:** Section II analyzes the previous year's Special Tax A and Special Tax B levies.
- **Section III:** Section III determines the financial obligations of CFD No. 2011-2 for fiscal year 2022-2023.
- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement to Developed Property. A table of the fiscal year 2022-2023 special tax rates for Developed Property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A 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 previous fiscal year will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2011-2 for which a building permit was issued as of January 1, 2022, will be classified as Developed Property in fiscal year 2022-2023.

B Development Update

Review of the City of Montclair’s building permit records indicated that as of January 1, 2022, building permits for all 129 units had been issued within CFD No. 2011-2. Table 1 below indicates the current amount of Developed Property within CFD No. 2011-2.

Table 1: Cumulative Developed Property

| Land Use | Residential Floor Area | Number of Units/Acres |
|--------------------------|------------------------|-----------------------|
| Residential Property | >1,600 SF | 30 units |
| Residential Property | 1,400-1,599 SF | 50 units |
| Residential Property | 1,200-1,399 SF | 0 units |
| Residential Property | 1,000-1,199 SF | 49 units |
| Residential Property | <1,000 SF | 0 units |
| Non-Residential Property | N/A | 0.00 acres |

II FISCAL YEAR 2021-2022 SPECIAL TAX LEVY

A Fiscal Year 2021-2022 Special Tax A Levy

The aggregate Special Tax A levy for fiscal year 2021-2022 equaled \$31,001. As of July 7, 2022, \$30,872 in special taxes had been collected by the County of San Bernardino, resulting in a delinquency rate of approximately 0.41%. Of the 129 parcels that were subject to the special tax, the owner of one (1) parcel failed to pay their fiscal year 2021-2022 special taxes in a timely manner.

B Fiscal Year 2021-2022 Special Tax B Levy

The aggregate Special Tax B levy for fiscal year 2021-2022 equaled \$9,785. As of July 7, 2022, \$9,744 in special taxes had been collected by the County of San Bernardino, resulting in a delinquency rate of approximately 0.41%. Of the 129 parcels that were subject to the special tax, the owner of one (1) parcel failed to pay their fiscal year 2021-2022 special taxes in a timely manner.

III FISCAL YEAR 2022-2023 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 2022-2023, the funds required from Special Tax A are equal to \$34,100. Of this amount, \$4,125 is allocated for annual administrative expenses and \$29,975 is for maintenance costs as described in greater detail in Appendix B.

According to the City, for fiscal year 2022-2023, the funds required from Special Tax B are equal to \$10,761, which are equal to the funds required from Special Tax B for fiscal year 2021-2022. Of this amount, \$4,125 is allocated for annual administrative expenses and \$6,636 is for public safety services as described in greater detail in Appendix B.

IV METHOD OF APPORTIONMENT

A Maximum Special Tax Rates

The amount of special taxes that CFD No. 2011-2 may levy is strictly limited by the maximum rates set forth in Section C of the Rate and Method of Apportionment.

The fiscal year 2022-2023 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 6.00% and a minimum annual increase of 2.00% per fiscal year. As of January 1, 2022, the annual change in the Consumer Price Index was 6.57%. Therefore, an increase of 6.00% is applied.

B 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 100.00% 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 \$57,141 from Developed Property, which is more than the Special Tax A Requirement. Therefore, the fiscal year 2022-2023 Special Tax A is equal to approximately 59.68% of the maximum special tax.

The Maximum Special Tax B shall be levied against each Assessor's Parcel of Developed Property at up to 100.00% 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 \$15,976 from Developed Property, which is more than the Special Tax B Requirement. Therefore, the fiscal year 2022-2023 Special Tax B is equal to approximately 67.35% of the maximum special tax.

The fiscal year 2022-2023 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 Appendix D.

Table 2: Fiscal Year 2022-2023 Maximum and Actual Special Taxes
Special Tax A

| Land Use | Residential Floor Area | FY 2022-2023 Maximum Special Tax A | FY 2022-2023 Actual Special Tax A |
|--------------------------|------------------------|------------------------------------|-----------------------------------|
| Residential Property | >1,600 SF | \$516.91 per unit | \$308.48 per unit |
| Residential Property | 1,400-1,599 SF | \$473.84 per unit | \$282.78 per unit |
| Residential Property | 1,200-1,399 SF | \$430.76 per unit | \$0.00 per unit |
| Residential Property | 1,000-1,199 SF | \$366.16 per unit | \$218.50 per unit |
| Residential Property | <1,000 SF | \$323.08 per unit | \$0.00 per unit |
| Non-Residential Property | N/A | \$18,764.20 per acre | \$0.00 per acre |

Table 3: Fiscal Year 2022-2023 Maximum and Actual Special Taxes
Special Tax B

| Land Use | Residential Floor Area | FY 2022-2023 Maximum Special Tax B | FY 2022-2023 Actual Special Tax B |
|--------------------------|------------------------|------------------------------------|-----------------------------------|
| Residential Property | >1,600 SF | \$144.52 per unit | \$97.34 per unit |
| Residential Property | 1,400-1,599 SF | \$132.48 per unit | \$89.24 per unit |
| Residential Property | 1,200-1,399 SF | \$120.44 per unit | \$0.00 per unit |
| Residential Property | 1,000-1,199 SF | \$102.37 per unit | \$68.96 per unit |
| Residential Property | <1,000 SF | \$90.33 per unit | \$0.00 per unit |
| Non-Residential Property | N/A | \$5,246.34 per acre | \$0.00 per acre |

APPENDIX A

City of Montclair
Community Facilities District No. 2011-2
(Arrow Station)
Fiscal Year 2022-2023 Administration Report



BOUNDARY MAP

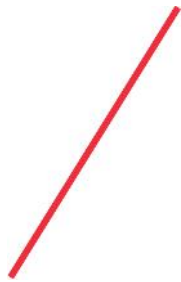
**City of Montclair
Community Facilities District No. 2011-2
(Arrow Station)**



E Arrow Hwy

APPENDIX B

City of Montclair
Community Facilities District No. 2011-2
(Arrow Station)
Fiscal Year 2022-2023 Administration Report



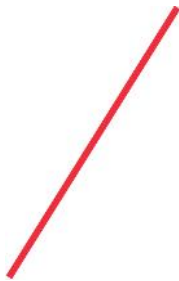
FISCAL YEAR 2022-2023 MAINTENANCE COSTS

CFD 2011-2 (Arrow Station)

| | <u>2017-18</u> | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> | <u>2021-22</u> | <u>2022-23</u> |
|--------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| <u>Expenditures</u> | | | | | | |
| Maintenance: | | | | | | |
| Administration | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 4,125.00 |
| Bio Retention Basins | | | | | | |
| Street Sweeping | 500 | 500 | 500 | 500 | 500 | 550.00 |
| Facilities Maintenance Reimbursement | | | | | | |
| Materials - Buildings | | | | | | |
| Materials - Street Signage | 500 | 500 | 500 | 500 | 500 | 550.00 |
| Storm Drain Maintenance | | | | | | |
| Landscape Maintenance | 15,000 | 15,000 | 15,000 | 0 | | |
| Tree Maintenance | | | | | | |
| Graffiti Removal | 1,000 | 1,000 | 1,000 | 1,000 | 1,000 | 1,100.00 |
| Park Clean-up Reimbursement | | | | | | |
| Park Clean-up Supplies | | | | | | |
| Utiities | | | | | | |
| Street Lighting | 4,800 | 14,000 | 14,000 | 14,000 | 14,000 | 15,400.00 |
| Contract Services | 3,000 | 8,000 | 8,000 | 8,000 | 8,000 | 8,800.00 |
| Prior Electrical Costs | | | | | | |
| Contingencies | 3,250 | 3,250 | 3,250 | 3,250 | 3,250 | 3,575 |
| Subtotal Maintenance | <u>31,800</u> | <u>46,000</u> | <u>46,000</u> | <u>31,000</u> | <u>31,000</u> | <u>34,100</u> |
| Public Safety: | | | | | | |
| Administration | 3,750 | 3,750 | 3,750 | 3,750 | 3,750 | 4,125 |
| Public Safety - Police | 3,016 | 3,016 | 3,016 | 3,016 | 3,016 | 3,318 |
| Public Safety - Fire | 3,016 | 3,016 | 3,016 | 3,016 | 3,016 | 3,318 |
| Subtotal Public Safety | <u>9,782</u> | <u>9,782</u> | <u>9,782</u> | <u>9,782</u> | <u>9,782</u> | <u>10,761</u> |
| Total Expenditures | <u>41,582</u> | <u>55,782</u> | <u>55,782</u> | <u>40,782</u> | <u>40,782</u> | <u>44,861</u> |

APPENDIX C

City of Montclair
Community Facilities District No. 2011-2
(Arrow Station)
Fiscal Year 2022-2023 Administration Report



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF MONTCLAIR
COMMUNITY FACILITIES DISTRICT NO. 2011-2
(ARROW STATION)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Montclair Community Facilities District No. 2011-2 (Arrow Station) ("CFD No. 2011-2") and collected each Fiscal Year commencing in Fiscal Year 2012-2013, 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. 2011-2, 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. 2011-2 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. 2011-2 or any designee thereof of complying with City or CFD No. 2011-2 disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2011-2 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. 2011-2 for any other administrative purposes of CFD No. 2011-2, 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 serving the property within CFD No. 2011-2 and (ii) the operation and maintenance of bio-retention basins and storm drainage systems serving the property within CFD No. 2011-2.

"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. 2011-2" means the City of Montclair Community Facilities District No. 2011-2 (Arrow Station).

"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. 2011-2.

"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. For example, if a building permit for new construction for an Assessor's Parcel is issued anytime during calendar year 2011, then such Assessor's Parcel would be considered Developed Property beginning in Fiscal Year 2012-2013.

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

"Maximum Annual Special Tax A" means the Maximum Annual 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. 2011-2.

"Maximum Annual Special Tax B" means the Maximum Annual 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. 2011-2.

"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. 2011-2 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 Annual 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 Annual Special Tax B is equal for all Assessor's Parcels of Developed Property, except to the extent that the Special Tax levy on Developed Property is limited as described in Section D below.

"Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2011-2 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. 2011-2 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.

"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. 2011-2 to: (i) pay for Authorized Maintenance Services; (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. 2011-2; 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. 2011-2 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. 2011-2; 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. 2011-2 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. 2011-2 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 5. Non-Residential Property shall be assigned to Land Use Class 6.

The Maximum Annual 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 Annual Special Tax for Non-Residential Property shall be based on the Acreage of the Assessor's Parcel.

C. MAXIMUM ANNUAL SPECIAL TAX

1. Developed Property

The Fiscal Year 2011-2012 Maximum Annual Special Tax A and Maximum Annual Special Tax B for each Assessor's Parcel classified as Developed Property shall be the amount shown below in Table 1.

TABLE 1
Maximum Annual Special Tax
for Developed Property

| Land Use Class | Description | Residential Floor Area | FY 2011-2012 Maximum Annual Special Tax A | FY 2011-2012 Maximum Annual Special Tax B |
|----------------|--------------------------|------------------------|---|---|
| 1 | Residential Property | ≥ 1,600 s.f. | \$384.69 per unit | \$107.56 per unit |
| 2 | Residential Property | 1,400 – 1,599 s.f. | \$352.63 per unit | \$98.59 per unit |
| 3 | Residential Property | 1,200 – 1,399 s.f. | \$320.57 per unit | \$89.63 per unit |
| 4 | Residential Property | 1,000 – 1,199 s.f. | \$272.49 per unit | \$76.19 per unit |
| 5 | Residential Property | < 1,000 s.f. | \$240.43 per unit | \$67.22 per unit |
| 6 | Non-Residential Property | NA | \$13,964.20 per Acre | \$3,904.29 per Acre |

(a) Increase in the Maximum Annual Special Tax

On each July 1, commencing on July 1, 2012, the Maximum Annual Special Tax A and Maximum Annual 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 Annual Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Annual 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 2012-2013 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 Annual 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 Annual Special Tax A.

To the extent that the Special Tax A Requirement is greater than the aggregate Maximum Annual 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 2012-2013 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 Annual 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 Annual Special Tax B.

To the extent that the Special Tax B Requirement is greater than the aggregate Maximum Annual 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 levied in any Fiscal Year against any Assessor's Parcel of Residential Property be increased as a consequence of delinquency or default by the owner or owners of any other Assessor's Parcel(s) within CFD No. 2011-2 by more than 10% above the amount that would have been levied in that Fiscal Year had there never been any such delinquencies or defaults. To the extent that the levy of the Special Tax on Residential Property is limited by the provision in the previous sentence, the levy of the Special Tax on each Assessor's Parcel of Non-Residential Property shall continue in equal percentages at up to 100% of the Maximum Annual Special Tax.

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. 2011-2 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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APPENDIX D

City of Montclair
Community Facilities District No. 2011-2
(Arrow Station)
Fiscal Year 2022-2023 Administration Report



SPECIAL TAX ROLL, FISCAL YEAR 2022-2023

Appendix D

**City of Montclair CFD No. 2011-2
Fiscal Year 2022-2023 Special Tax Roll**

| <u>Assessor's Parcel Number</u> | <u>No. of Units</u> | <u>Special Tax A</u> | <u>Special Tax B</u> | <u>Total</u> |
|---------------------------------|---------------------|----------------------|----------------------|--------------|
| 1007-701-10 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-11 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-12 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-13 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-14 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-15 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-16 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-17 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-18 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-19 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-20 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-21 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-22 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-23 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-24 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-25 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-26 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-27 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-28 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-29 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-30 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-31 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-32 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-33 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-34 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-35 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-36 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-37 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-38 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-39 | 1 | \$308.48 | \$97.34 | \$405.82 |
| 1007-701-43 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-44 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-45 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-46 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-47 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-48 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-49 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-50 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-51 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-52 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-53 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-54 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-56 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-57 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-58 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-59 | 1 | \$282.78 | \$89.24 | \$372.02 |

Appendix D

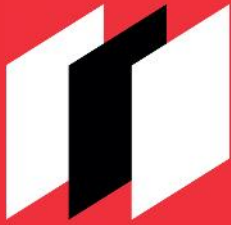
City of Montclair CFD No. 2011-2
Fiscal Year 2022-2023 Special Tax Roll

| <u>Assessor's Parcel Number</u> | <u>No. of Units</u> | <u>Special Tax A</u> | <u>Special Tax B</u> | <u>Total</u> |
|---------------------------------|---------------------|----------------------|----------------------|--------------|
| 1007-701-60 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-61 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-62 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-63 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-64 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-65 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-66 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-67 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-70 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-71 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-72 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-73 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-74 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-75 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-76 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-77 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-78 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-79 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-701-80 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-701-81 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-01 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-02 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-03 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-04 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-05 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-06 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-07 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-08 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-09 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-10 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-11 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-12 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-14 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-15 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-16 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-17 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-18 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-19 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-20 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-21 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-22 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-23 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-24 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-25 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-26 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-27 | 1 | \$218.50 | \$68.96 | \$287.46 |

Appendix D

City of Montclair CFD No. 2011-2
Fiscal Year 2022-2023 Special Tax Roll

| <u>Assessor's Parcel Number</u> | <u>No. of Units</u> | <u>Special Tax A</u> | <u>Special Tax B</u> | <u>Total</u> |
|---------------------------------------|---------------------|----------------------|----------------------|--------------------|
| 1007-702-28 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-29 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-30 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-31 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-32 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-33 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-34 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-35 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-36 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-37 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-38 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-39 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-40 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-41 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-42 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-43 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-44 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-45 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-46 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-47 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-48 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-49 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-50 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-51 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-52 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-53 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-54 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-55 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-56 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-57 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-58 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-59 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-60 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-61 | 1 | \$218.50 | \$68.96 | \$287.46 |
| 1007-702-62 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-63 | 1 | \$282.78 | \$89.24 | \$372.02 |
| 1007-702-64 | 1 | \$218.50 | \$68.96 | \$287.46 |
| Total FY 2022-2023 Special Tax | 129 | \$34,099.90 | \$10,761.24 | \$44,861.14 |
| Total Number of Parcels Taxed | | 129 | 129 | |



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