

PIECING TOGETHER CALIFORNIA'S PARCEL TAXES

An In-Depth Survey of Local Special Taxes on Property



ABOUT THE CALIFORNIA TAX FOUNDATION

The California Taxpayers Association (CalTax) is widely praised for the quality of its advocacy and research. In an effort to elevate public discourse on tax policy, CalTax established the California Tax Foundation as its research and education arm. The Foundation bolsters CalTax's efforts to promote sound tax policy by engaging in nonpartisan research and thoughtful policy work.

Over the years, the Foundation has won several national research excellence awards, and has had a positive impact on the development of public policy. The Foundation has developed a reputation for factual, objective research, advancing discussions on important public policy issues.

The Foundation has undertaken research of critical importance, including publishing in-depth studies, policy papers and fact sheets on important tax topics to educate taxpayers about sound tax policy and government efficiency. While the California Tax Foundation serves as the research arm for CalTax, it is a separate entity.

Contact Us

1215 K Street, Suite 1250
Sacramento, California 95814
Phone: 916-441-0490
www.caltaxfoundation.org

Principal Contributor

Robert Gutierrez, Director

Donate

The California Tax Foundation is a 501(c)(3), not-for-profit organization, funded through grants and generous donations from taxpayers. To learn more about the California Tax Foundation, please email Robert Gutierrez, Director of the California Tax Foundation, at rob@caltax.org.

PIECING TOGETHER CALIFORNIA'S PARCEL TAXES



An In-Depth Survey of Local Special Taxes on Property

CONTENTS

EXECUTIVE SUMMARY 1

THE EVOLUTION OF PARCEL TAXES 3

PARCEL TAX ISSUES – PUZZLING PROBLEMS 7

RECOMMENDATIONS – PUTTING THE PIECES TOGETHER 15

CONCLUSION 19

APPENDIX I: STATUTES AUTHORIZING PARCEL TAXES AI-1

APPENDIX II: CALIFORNIA’S PARCEL TAXES AII-1



EXECUTIVE SUMMARY

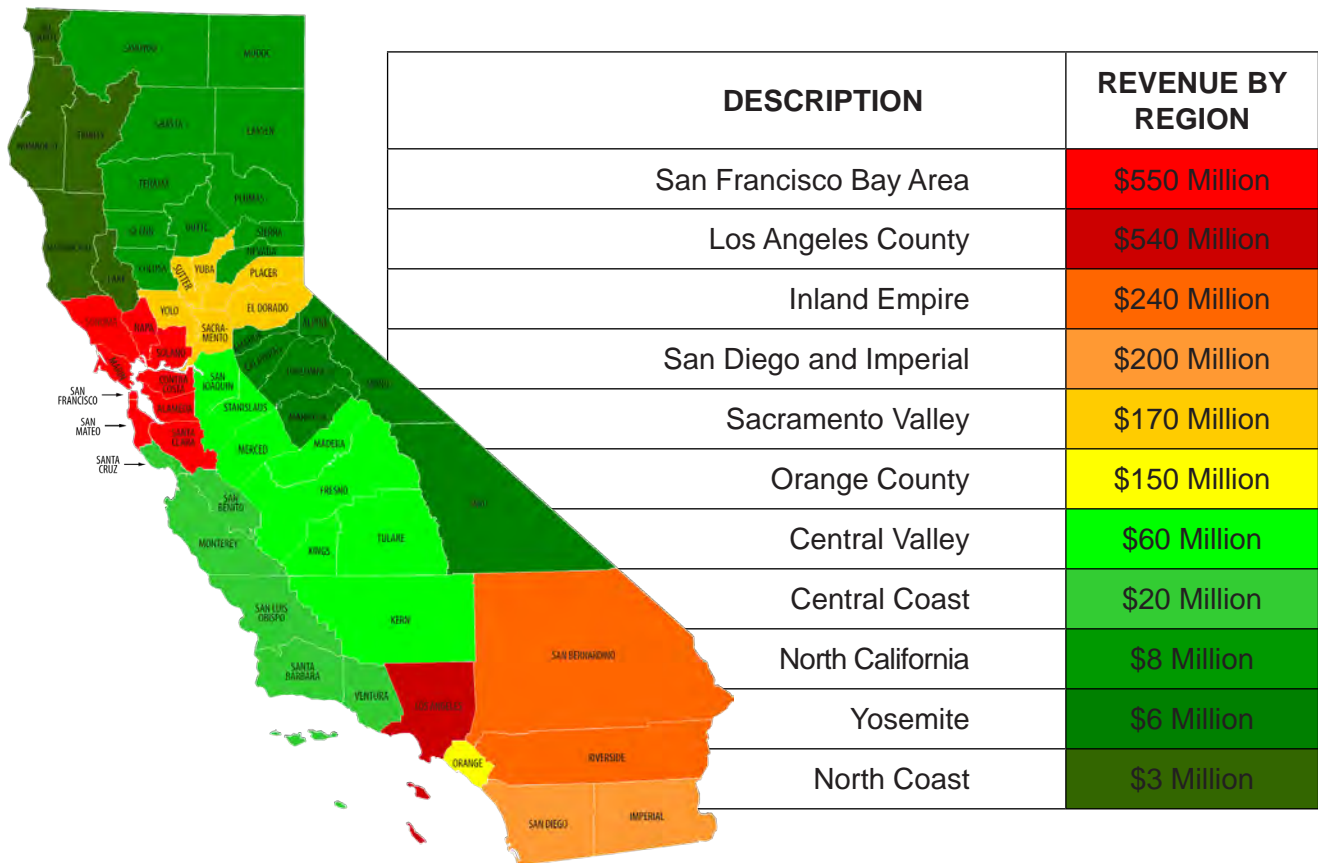
For more than 35 years, local governments in California have had the power to tax property owners through the parcel tax. During this time, the parcel tax has become a fragmented source of revenue, with no centralized structure, marginal oversight, and little, if any, accountability. There are few rules by which local governments must abide when drafting local tax proposals. Extreme variations exist among local government parcel taxes, in terms of rates, exemptions, effective dates, and uniformity standards. Despite these problems, the parcel tax is one of the most widely used sources of revenue among the Golden State's local governments. In

fiscal year 2013-14, California property owners paid more than \$1.9 billion in parcel taxes. Until now, no comprehensive data on the parcel tax has existed.

This study marks the first comprehensive review of California's parcel tax structure, and the parcel taxes currently levied by local government. After reviewing the data, the California Tax Foundation believes that major reforms are needed if the parcel tax continues to be used as a source of revenue for local governments.

In October 2013, the California Tax Foundation launched this study to obtain data on parcel taxes. We contacted every local entity that levies a

FIGURE 1:
PARCEL TAXES BY REGION

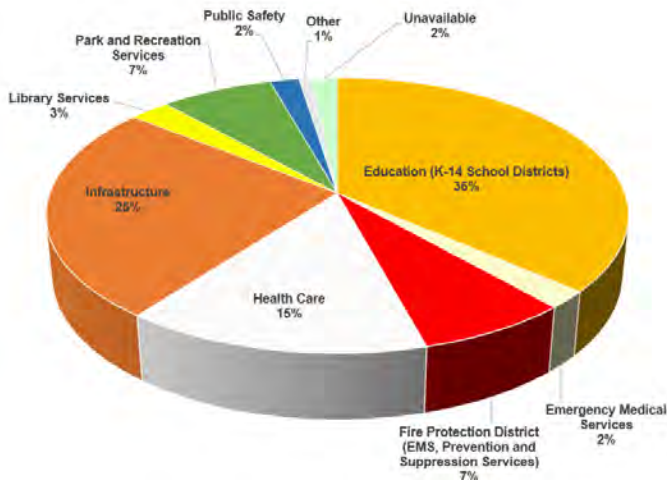


Source: www.caltaxfoundation.org/reports/ParcelTaxReport-Appendix2.pdf

EXECUTIVE SUMMARY

FIGURE 2:
REVENUE FROM PARCEL TAXES

Parcel taxes identified in this report generated \$1,985,575,620.36, for the services identified below:



Source: www.caltaxfoundation.org/reports/ParcelTaxReport-Appendix2.pdf

parcel tax, submitted hundreds of California Public Records Act requests to local governments, and spent countless hours discussing parcel taxes with representatives of local government. While information obtained from local governments after June 15, 2014 was not able to be included in this report, the California Tax Foundation plans to identify these taxes online at www.caltaxfoundation.org/center-for-special-taxes. After collecting and analyzing more than 11,000 documents, we concluded that the parcel tax is far more complicated than anyone ever imagined.

The purpose of this study is to provide an overview on parcel tax trends, to better understand how the tax works, and where the tax can be improved. Among the Foundation's findings:

- California property owners paid more than \$1.9 billion in parcel taxes in 2013-14.
- There were 1,790 parcel taxes imposed by 754 local governments, as identified in this study.
- The largest single parcel tax, in terms of cumulative cost to property owners, was

levied in Los Angeles County to fund the county's medical emergency and trauma care system. In 2013-14, the tax was levied at \$0.0424 per square foot of building improvements, generating approximately \$270.7 million.

- Parcel taxes imposed in Los Angeles County and the nine-county San Francisco Bay Area accounted for 55.1 percent of all parcel tax revenue statewide, while the Inland Empire (Riverside and San Bernardino counties) imposed more parcel taxes numerically than any other region (see Figure 1).
- Of the parcel taxes identified, K-14 school parcel taxes generated 36 percent of the overall revenue. (see Figure 2).
- Of the parcel taxes identified, 64 percent were imposed under the Mello-Roos Act. Generally, Mello-Roos parcel taxes are approved by landowners to fund new development, and, once debt payments on development are repaid, the taxes expire. However, approximately 12.7 percent of Mello-Roos parcel taxes are levied indefinitely to fund police services, fire services, public transit, education, or other services, without ever being approved by the general electorate – and almost all include an annual increase to adjust for inflation.
- Approximately 26 percent of the parcel taxes identified do not contain a sunset date, and, thus, will be imposed indefinitely (unless modified by voters or local officials).
- Of the 1,790 levies identified, 117 were Proposition 218 assessments.

The parcel tax is a major source of revenue for many communities. Voters – regardless of income level or political ideology – have approved parcel taxes in virtually every community throughout the state, rural, urban and suburban. However, our study found that the parcel tax contains numerous policy concerns, as there are no common standards, practices or equalization to ensure that the tax is applied fairly and transparently.

THE EVOLUTION OF PARCEL TAXES

THE EVOLUTION OF PARCEL TAXES

Parcel taxes are imposed on parcels of property – sections of land identified by number by the assessor of each county. A parcel tax is different from a traditional *ad valorem* property tax, in that it is imposed on a per-parcel basis, and is not based on the value of the property.¹ In California, parcel taxes are imposed locally, and are classified as “special taxes” under Proposition 13.

Proposition 13, the People’s Initiative to Limit Property Taxation, was an initiative overwhelmingly approved by California voters on June 6, 1978. The initiative limits taxation by requiring less frequent property reassessments, establishes vote thresholds for new and higher taxes approved by the Legislature, and sets vote thresholds for local taxes. While Proposition 13 was designed to protect taxpayers from higher taxes and to limit the imposition of local property taxes, much of local government’s modern taxing authority has been expanded by the courts.

Proposition 13’s Article XIII A, Section 4, reads: “*Cities, counties and special districts, by a two-thirds vote of the qualified electors of such district, may impose special taxes on such district, except ad valorem taxes on real property or a transaction tax or sales tax on the sale of real property within such City, County or special district.*”² Special taxes include transient (hotel/motel) occupancy taxes, utility user taxes, and local sales taxes, to name a few. Parcel taxes, however, are the most frequently imposed special tax.

Given that Proposition 13 is strongly associated with tax limitation, it is hard to believe that Howard Jarvis or Paul Gann, the authors of Proposition 13, intended to expand local taxing authority. However, that is exactly what happened as California’s tax system evolved after the initiative was approved.

Evolving Power of Local Taxing Authority

Long before passage of Proposition 13, property-related assessments had been used widely in California. Until the Great Depression, property-related assessments were a key revenue source for municipalities. Many of these assessments were designed similarly to what later would be known as a Proposition 218 benefit assessment, rather than as a special tax.

However, during the Great Depression of the 1930s, many property owners defaulted on these benefit assessments. The defaults made it difficult for local governments to repay debt, thus damaging municipal credit. As a result, property-related assessments were used sparingly by local governments after the Depression, until passage of Proposition 13 in 1978. Property-related assessments in the 1960s and 1970s generated \$20 million to \$50 million annually.³ By 1985, property-related assessments generated more than \$700 million annually.⁴

Despite the intent of Proposition 13’s sponsors, the Legislature’s chief counsel suggested a different interpretation of how Proposition 13’s tax limitations applied to local taxes. The legislative counsel opined that the term “special taxes” is determined by the purpose of the tax, rather than the type or structure of the tax. In 1982, the California Supreme Court upheld this interpretation.⁵

In 1986, voters approved Proposition 62, the Voter Approval of Taxes Act, which established new requirements for the adoption of new or higher general and special taxes by local agencies. Proposition 62 restated that taxes to be used for special purposes must receive a two-thirds vote of



1 “The Other Property Tax: An Overview of Parcel Taxes in California,” California Taxpayers Association, March 2013.

2 California Constitution, Article XIII A, Section 4.

3 Governor’s Office of Planning and Research. “A Planner’s Guide to Financing Public Improvements.” June 1997.

4 Ibid.

5 *City and County of San Francisco v. Farrell* (1982) 32 Cal.3d 47.

THE EVOLUTION OF PARCEL TAXES

the electorate, but added a requirement that general taxes must receive a majority vote from local voters. Local governments turned to property-assessment financing to avoid the voter-approval requirements of Proposition 13 and Proposition 62.

Defining Special Taxes

Proposition 62 was approved on the heels of the California Supreme Court's *Farrell* decision, which said a "special tax" that required voter approval under Proposition 13 is a tax imposed for a "specific purpose," thereby giving a more restrictive reading to the phrase "special tax" than the drafters of Proposition 13 had intended. But a definition of "general tax" was needed. Proposition 62 declared that all taxes are "either general or special," and then defined "general tax" to be a tax imposed for "general governmental purposes."

Lawsuits from government entities tied up Proposition 62 for years, but in 1995, in *Santa Clara County Local Transportation Authority v. Guardino*⁶, the California Supreme Court declared Proposition 62 to be constitutional. Provisions of Proposition 62 were further strengthened by Proposition 218, the Right to Vote on Taxes Act, which was approved by voters in 1996 to protect taxpayers by limiting the methods by which local governments can create or increase taxes, fees and charges without taxpayer consent; and to require voter approval prior to imposition or increases of general taxes, assessments, and certain user fees.

Proposition 218 made additional changes and further defined the terms "general tax" and "special tax." The initiative added Articles XIIIC and XIID to the state constitution to specify that property-related levies that provide a general benefit to the public are actually taxes, rather than assessments that provide a specific and proportional benefit to the property owner.

Generally, property assessments had been used to pay for services or property-related benefits, such as sidewalk maintenance, street lighting,

roads, sewage disposal, trash, and water service. After passage of Proposition 218, many of these assessments that had been in existence prior to 1996 were made exempt from the initiative. Specifically, any assessment imposed prior to July 1, 1997, was exempt from Proposition 218 if the assessment funded capital costs, maintenance or operation expenses for "sidewalks, streets, sewers, water, flood control, drainage systems or vector control"; or "any assessment imposed pursuant to a petition signed by the persons owning all of the parcels subject to the assessment at the time the assessment is initially imposed." However, if any of the pre-existing assessments were increased after July 1, 1997, the increase must comply with the provisions of Proposition 218.

After Proposition 13, the Legislature expanded local governments' authority to impose property-related assessments to finance indirect benefits, such as fire-suppression services and park and recreation programs. Property assessments and service charges were used excessively by local governments and, in response, Proposition 218 provided that if local governments impose property-related assessments, the revenue must provide a proportional and specific benefit to the property owners who pay the assessment. If an assessment fails to provide such a benefit, the assessment is a special tax, and cannot be imposed unless it is approved by a two-thirds vote of the electorate. This vote requirement ensures that local governments justify a clear need for more taxpayer dollars.

In 2010, voters again upheld the distinction between property-related assessments and taxes with passage of Proposition 26, the Stop Hidden Taxes Act, an initiative co-sponsored by the California Taxpayers Association.

Distinctions Between Special and General Benefits

Determining whether a property-related levy is a "special tax," fee, or assessment can be complicated. In *Fenton v. City of Delano*, the Court of Appeal determined that special taxes and property assessments have different purposes. The court stated: "Taxes,' as the term is generally used, are public burdens imposed generally upon the

6 *Santa Clara County Local Transportation Authority v. Guardino* (1995) 11 Cal.4th 220.

THE EVOLUTION OF PARCEL TAXES

inhabitants of the whole state, or upon some civil division thereof, for governmental purposes, without reference to peculiar benefits to particular individuals or property. ‘Assessments’ have reference to impositions for improvements which are specifically beneficial to particular individuals or property, and which are imposed in proportion to the particular benefits supposed to be conferred.”⁷

Taking into account court rulings and voter-approved initiatives, for purposes of the parcel tax, some distinctions have been made between special taxes and general taxes:

- **Special Tax.** A parcel tax is a special tax imposed on real property on a non-*ad valorem* basis to fund a specific government program or service (such as education, public parks, or public safety) that provides a “general benefit.”
- **Property Assessments and Property Fees.** Parcel taxes may include property-related assessments or fees that are not specifically labeled “taxes.” A true property assessment or property charge provides a “special benefit” to property owners (programs or services, such as pest abatement, trash service, street lighting or sidewalk repair, that specifically benefit the property). If an assessment or fee actually provides a “general benefit,” then it is legally a tax. Prior to passage of Proposition 218, some local governments imposed property assessments to provide “general benefits.”

Proposition 218 requires local governments to produce detailed engineers’ reports to analyze an assessment. In *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority*, the court ruled that an engineer’s report must demonstrate that the assessment is imposed only for a special benefit, and noted that not all benefits can be considered special. The court opined: “If

everything is special, then nothing is special.”⁸

The engineer’s report plays a critical role in determining whether a property assessment or property fee/charge is a tax. A thorough report generally includes:

- A detailed description of both general and special benefits provided by the assessment.
- Demonstration of both proportional and special benefits provided.
- Quantification of general or special benefits.
- Established zones of benefit, with comparisons of benefits provided in each zone.
- Analysis of the degree of special benefit provided to a property based upon the proximity to various improvements, or other factors.
- Identification of costs associated with benefits.
- Consistent application of assessment methodology.

Authorization to Impose Parcel Taxes

Proposition 13 authorizes local governments to impose parcel taxes, but the legal relationship between municipalities and the State of California is influenced by “Dillon’s Rule.”

In 1868, Iowa State Judge John F. Dillon wrote an opinion, later upheld by the U.S. Supreme Court, which determined that municipalities obtain their authority from state government. Judge Dillon wrote: “It is a general and undisputed proposition of law that a municipal corporation possesses, and can exercise, the following powers, and no other: First, those granted in express words; second, those necessarily or fairly implied in, or incident to, the powers expressly granted; third, those essential to

7 *Fenton v. City of Delano* (1984) 162 Cal.App.3d. 400.

8 *Silicon Valley Taxpayers Association v. County of Santa Clara Open Space Authority* (2008) 44 Cal.4th. 432.

THE EVOLUTION OF PARCEL TAXES

the declared objects and purposes of the corporation not simply convenient, but indispensable. Any fair, reasonable doubt concerning the existence of power is resolved by the courts against the corporation, and the power is denied.”⁹ In California, “Dillon’s Rule” applies to counties, general law cities and special districts. Charter cities are considered “home rule” municipalities, so a charter city has powers that are not expressly granted to it.

The significance of “Dillon’s Rule” in relationship to parcel taxes is that unless California’s Legislature authorizes a local government (with the exception of a charter city) to impose a special tax, that local government cannot do so.

Shortly after passage of Proposition 13, a number of local governments sought legislative authority to impose special taxes, and the Legislature authorized general law cities and counties to impose taxes that could be imposed by charter cities. For a complete list of legislative authority expressly granting local governments to impose parcel taxes, see Appendix I.

9 *City of Clinton v. Cedar Rapids and Missouri River Railroad Company*, 24 Iowa 455 (1868).

PARCEL TAX ISSUES – PUZZLING PROBLEMS

Before reviewing California’s parcel tax trends and policy issues, the question remains whether parcel taxes are even legitimate under the state constitution.

Article XIII, Section 1 of the California Constitution states: “Unless otherwise provided by this Constitution or the laws of the United States: (a) All property is taxable and shall be assessed at the same percentage of fair market value. When a value standard other than fair market value is prescribed by this Constitution or by statute authorized by this Constitution, the same

percentage shall be applied to determine the assessed value. The value to which the percentage is applied, whether it be the fair market value or not, shall be known for property tax purposes as the full value. (b) All property so assessed shall be taxed in proportion to its full value.”¹⁰

Since Proposition 13 (Article XIII A, Section 4)

10

California Constitution, Article XIII, Section 1.

FIGURE 3:
Sample Property Tax Bill

Secured Property Tax for Fiscal Year July 1, 2013 to June 30, 2014

PROPERTY OWNER INFORMATION

Property ID: 1234567

Mailing Address:

John Sutter
1844 Micheltorena Parkway
Sacramento, CA 95864

PROPERTY VALUATION -- 1/1/2013

2013-14 Roll	Assessed Value
A Land	\$113,000.00
Improvements	\$224,000.00
Total	\$337,000.00
Less Exemptions	\$7,000.00
Net Assessed Value	\$330,000.00

In this sample tax bill, “Box A” identifies the “Net Assessed Value.” “Box B” shows the property’s tax levies calculated on the “Net Assessed Value” (which are known as ad valorem taxes). “Box C” identifies other levies that may appear on the property tax bill, but are not “property taxes.” “Box D” calculates the total tax amount due, and divides the amount into two amounts (the first installment is due December 10 and the second is due April 10).

DETAIL OF TAXES DUES

AGENCY	RATE	AMOUNT
General Tax Levy	1.0000	\$3,300.00
Voter-Approved Debt Rates		B
County (Road Improvement)	0.0200	\$66.00
River Water District	0.0015	\$4.95
Tevis Unified School District	0.1018	\$335.94
Haggin Community College	0.0170	\$56.10
Direct Levies		C
CFD 1993-1 (Sewer/Drainage)		\$897.89
CFD 1993-2 (Public Safety)		\$218.27
Clean Creeks & Rivers Tax		\$89.50
Rancho Del Paso Cemetery		\$66.66
Lighting and Landscaping		\$10.63
Sac. Co. FPD (PCLTX-H)		\$128.44
Tevis USD (SPTAX-1999)		\$379.34
Total Taxes Due		D \$5,553.72
1st Installment		\$2,776.86
2nd Installment		\$2,776.86

PARCEL TAX ISSUES

prohibits special taxes from being based on the value of property, a literal reading of both sections of the constitution would conclude that special taxes may not be imposed on parcels, since a tax based on value is the only form of taxation on property that may exist. At the very least, Article XIII, Section 1 requires all property to be taxed in a uniform manner.

We have not located any instance in which the courts have been asked to review the legality of parcel taxes under Article XIII, Section 1 of the California Constitution.

When surveying California's parcel taxes, there are a number of trends and policy issues.

Oversight and Accountability

California has nearly 4,000 eligible taxing jurisdictions, and there is little oversight or accountability. Parcel taxes lack sufficient transparency. And, with the exception of this study, little data currently exists about parcel taxes.

One of the principles of good tax policy is that taxpayers should understand how taxes are assessed and collected, and how the funds are used. Typically, the only information taxpayers receive about parcel taxes comes via a line item with a phone number on their property tax bill, which may not provide sufficient information about the tax (for an example of a property tax bill identifying parcel taxes, see Figure 3).

Two-Thirds-Vote Requirement Not a Barrier

The California Constitution provides that a special tax cannot be imposed, extended or increased without a two-thirds vote of the "electorate."¹¹ The courts have defined "qualified electors" and the "electorate" as the registered voters of a given jurisdiction.¹²

The two-thirds-vote requirement does not appear to be a barrier for passage of parcel taxes. Excluding Mello-Roos parcel taxes (which often are approved

by 100 percent of the voters), on average, parcel taxes in effect prior to July 1, 2013, were approved by 75.3 percent of voters. Even with the two-thirds vote requirement, parcel taxes generally are approved, and with overwhelming support.

Most parcel taxes are submitted to the electorate of a local government. A parcel tax election may coincide with a primary or general statewide election or a municipal election, or a special election may be called by the district, often using a vote-by-mail system. Some local governments hire third-party consultants to oversee the election results and balloting procedures.

If a parcel tax is imposed to finance a community facilities district under the Mello-Roos Act, voting procedures generally have been different. The Mello-Roos Act specifies that rather than a vote of the registered voters, only a vote of the landowners is necessary to approve a Mello-Roos parcel tax.¹³ However, a recent court decision may change this approach.¹⁴ In most cases, 100 percent of the voters approve Mello-Roos parcel taxes, as the voter is a property owner working with a local community to bring capital improvements to a development prior to beginning new construction.

Administration of the Parcel Tax

Parcel taxes are collected by county treasurer/tax collectors in the same manner, and at the same time, as the *ad valorem* property tax. Similar penalty and interest provisions apply if parcel taxes go unpaid.

Procedures for administering the tax vary. Some local governments authorize clerks, public works departments, budget/fiscal staff, or community volunteers to oversee parcel taxes. Parcel taxes also are commonly administered by third-party contractors. These firms may provide administrative services, and some consulting firms assist local governments in conducting public-opinion polling and campaign efforts before a levy is imposed.

11 California Constitution, Article XIII A, Section 4; California Constitution, Article XIII C Section 2(d).

12 *Neilson v. City of California City* (2005) 133 Cal.App.4th 1296.

13 Government Code Section 53326(c).

14 *City of San Diego v. Melvin Shapiro* (August 1, 2014) Fourth District Court of Appeals, Division One Case No. D063997.

Challenging a Parcel Tax

Some local governments specifically authorize property owners to file an appeal to challenge the levy and imposition of a special tax. A city council or a special district's governing board may act as the appeals board for the special tax, and will conduct hearings during public meetings. If the local government determines that the special tax was imposed erroneously, the local government may be authorized to refund excess amounts collected.

Other parcel tax ordinances and resolutions may authorize taxpayers to seek a refund of any tax paid if a taxpayer seeks to challenge the county assessor's classification of a property pursuant to Section 4876.5 of the California Revenue and Taxation Code. However, not every parcel tax measure outlines a process for appealing or challenging the levy or imposition of the tax.

Under Government Code Section 50077.5, many parcel taxes (those approved by voters before January 1, 1986) may not be challenged in court. For parcel taxes approved by voters on or after January 1, 1986, a taxpayer has only 60 days after the election to seek judicial actions or a proceeding to "validate, attack, review, set aside, void, or annul an ordinance or resolution," pursuant to the Code of Civil Procedure.¹⁵

Many parcel taxes include cost-of-living escalators to ensure that parcel taxes levied in perpetuity will keep up with inflation. Taxpayers may challenge such automatic increases under Government Code Section 50077.5, which states: "If an ordinance or resolution adopted pursuant to this article on or after January 1, 1986, provides for an automatic adjustment in the rate or amount of any special tax approved by the voters pursuant to this article, and the automatic adjustment increases the amount of the tax, any action or proceeding to attack, review, set aside, void, or annul the increase shall be commenced within 60 days of the effective date of the increase." If successful challenges were made under this section, over time, inflation eventually would reduce the burden of taxes levied in perpetuity.

Exemption Trends

While not always the case, parcel taxes typically are levied on parcels that also are subject to *ad valorem* property taxes. However, some local governments impose parcel taxes on church and charitable organization properties that are owned by nonprofits and are not subject to *ad valorem* taxes. For example, the city of Dublin imposes an Emergency Medical Services Tax of \$40 per parcel on churches (and other rates on other types of property). Such impositions occur infrequently. More common exemptions from parcel taxes include:

- **Senior Exemption.** Properties owned and occupied by people age 65 years or older often may obtain an exemption.
- **Disability Exemption.** Properties owned and occupied by people who receive Supplemental Security Income for a disability, regardless of age, often may obtain an exemption from parcel taxes. Other parcel tax ordinances/resolutions may offer an exemption for properties owned and occupied by those who receive Social Security Disability Insurance benefits, regardless of age, as long as the person's annual income does not exceed a certain threshold.
- **Contiguous Parcel Exemption.** Multiple parcels that are contiguous, and are owned by one owner, may receive an exemption in which the contiguous parcels are treated as one for tax purposes. Some local governments apply the contiguous rule only to parcels owned by homeowners, and only if the homeowner lives on the property.

Property owners may have to apply annually for exemptions by submitting forms to the city, county, special district, or other entity administering the tax. Some local governments that offer exemptions automatically grant an exemption to property owners who previously submitted an application. Applications for an exemption typically are available on a local government's website, where finance information is maintained.

15 California Code of Civil Procedure Section 860.

PARCEL TAX ISSUES

A Parcel Tax Is Forever

Local governments are not required to include sunset dates in a parcel tax ordinance/resolution, and while many parcel taxes do include sunset provisions, about one-third of the parcel taxes identified in the Foundation's survey will be imposed in perpetuity, with no sunset date. With annual cost-of-living adjustments according to the Consumer Price Index, and annual adjustments to a local government's Gann Spending Limit, as authorized by voters, local government parcel taxes may be imposed and increased annually.

Under the Gann Spending Limit (California Constitution, Article XIII B), every local government must set an annual appropriations limit by resolution each year. The voter-approved initiative prohibits local governments from spending revenue obtained from special taxes (called "proceeds of taxes" in the initiative) that are in excess of special tax revenue spent by the local entity in the prior year, plus inflation.

The method used by local government to

calculate inflation has an impact on taxpayers. Many rural governments utilize an urban Consumer Price Index in which the stated cost of living is much higher than it actually may be in a rural community.

Types of Parcel Taxes

The most common types of parcel taxes include a flat per-parcel levy based on the existence of a parcel within the boundaries of a county, city or special district; a flat levy based on the square footage of land or improvements located on a parcel; a per-acre tax; or a complex calculation that determines a property's "single-family equivalent" or "benefit unit." Some parcel taxes are even more complex, combining the methods above to determine a property owner's tax liability.

Flat levies are fairly straightforward. For every parcel located in a taxing jurisdiction, a levy is imposed.

Square-footage parcel taxes come in three varieties: taxes imposed on the square footage of the land; taxes imposed on the square footage

FIGURE 4: SINGLE-FAMILY EQUIVALENT TAX FORMULA

Assessment calculation for an owner of a commercial parcel in the city of East Palo Alto with a frontage of 160 feet and an area of 12,800 square feet:

Step 1 – Calculate Frontage SFE:

Frontage – 160 feet: $160 \text{ ft.} / 80 \text{ ft.} = 2 \text{ SFE.}$

Step 2 – Calculate Area SFE:

Area – 12,800 sq. ft.: $12,800 \text{ sq. ft.} / 6,400 \text{ sq. ft.} = 2 \text{ SFE}$

Step 3 – Calculate Total SFE:

Add Single-Family Equivalents From Frontage and Area: $2 \text{ SFE} + 2 \text{ SFE} = 4 \text{ SFE}$

Step 4 – Calculate Total Parcel Tax Liability:

Taxes Owed = Annual Parcel Tax Rate (\$50.00) Multiplied by Total SFE

$\$50 \times 4 \text{ SFE} = \200 Parcel Tax

of the improvements on a parcel; or some combination of these two factors. Parcel taxes levied on improvements may be inaccurate. Local governments obtain square footage information from the county assessor's office, but because assessors do not require accurate square footage data to assess property (since a locally assessed property's value is derived from the purchase price of the property, or acquisition value), it is not uncommon for square footage data to be inaccurate. Improvement data is difficult to maintain, because structural modifications and new construction are reported by property owners, and may not be accurate. In contrast, county assessors *do* have accurate data on the square footage of land. Assessors dedicate staff and resources to maintain and update parcel maps, which include the land square footage for parcels.

"Single-family equivalent" and "benefit unit" parcel taxes are perhaps the most complex forms of parcel taxation. Rates vary significantly, and are highly specific to a property.

Figure 4 is one example of how more complicated parcel taxes are structured. The city of East Palo Alto levies a special tax on non-residential parcels utilizing a "single-family equivalent" formula. The city's measure reads: "The tax for a Non-Residential Parcels is calculated using both frontage and square footage measurements to determine total Single Family Residential Unit Equivalents. A frontage of 80 feet for a commercial/industrial parcel, for example, is equal to one (1) single family resident unit equivalent. An area of 6,400 square feet for the commercial industrial parcel is equal to one (1) single-family resident unit equivalent. The tax is the annual rate (\$50.00) multiplied by the total number of Single Family Equivalents, or SFEs (determined by the frontage and square footage)."

Calculations such as this are being used less frequently, but for parcel taxes based on various units or equivalent calculations, the above example is a good portrayal of how such a tax may be determined.

A few local governments impose parcel taxes on a per-bed, per-room or per-employee basis. For example, the Broadmoor Police Protection District

(in San Mateo County) imposes a per-bed parcel tax on residential board-and-care facilities; and the Isla Vista Recreation and Park District, located near the University of California at Santa Barbara, imposes a per-bedroom parcel tax, defining a "bedroom" as "a room available for sleeping within a Dwelling Unit," which includes "fraternities, sororities, dormitories, rooming houses and other congregate living facilities"; and the city of Davis' parcel tax to fund park maintenance is imposed at a rate of \$12.80 per employee for industrial parcels.

Taxes on hotel/motel properties also may be an issue for some local governments. Several parcel taxes are based on occupancy rates or the number of rooms at hotels/motels. For example, the Salida Fire Protection District (in Stanislaus County) imposes a \$12-per-room parcel tax on hotels and motels. Some hotel/motel properties have permanent residents, and local governments may choose to account for permanent guests

FIGURE 5: ASSESSOR USE CODES

The Santa Clara County Assessor's Office has approximately 100 use codes that are assigned to parcels within the county, depending how the property is used. For residential parcels, the following codes are used:

- 01) Single-family
- 02) Two-family
- 03) Three- and four-family
- 04) Five or more family (including apartments, mixed-use projects, retirement complexes, lifecare facilities, mobile home parks, etc.)
- 05) Farm labor camp in urban location
- 06) Condominium/townhouse
- 07) Fraternity, sorority, boarding house
- 08) Mobile home, not in a park
- 09) Summer cabins

PARCEL TAX ISSUES

by levying a multi-family residential parcel rate (which may be lower than a commercial parcel tax rate) on some hotel/motel parcels. Another option some local governments have chosen is to levy a multi-family residential parcel rate on rooms occupied by guests during more than 80 percent of the fiscal year.

Parcel taxes that take into account how a property is used typically obtain such information from a county assessor, who assigns a use code to each property. As seen in Figure 5, assessor use codes help provide distinctions between different types of property.

Mello-Roos

Mello-Roos Act levies are a common type of parcel tax. Under the Mello-Roos Act, cities, counties and special districts may form a community facilities district (CFD) to finance facilities or services. Typically, a CFD is authorized to issue bonds to pay for capital improvements or maintenance. Once bonds are issued, debt payments are made by levying a parcel tax that is approved in a vote of the property owners or electorate when the CFD is formed. Most CFD parcel taxes sunset once the debt payments are complete, but some CFD parcel taxes continue in perpetuity to provide continual funding for services within the district.

Tax-Like “Assessments”

Proposition 218 prohibits local governments from imposing assessments to provide services to the general public. In *Silicon Valley Taxpayers Association v. Santa Clara County Open Space Authority* (2008) 44 Cal.4th 431, the California Supreme Court wrote: “Proposition 218 restricts government’s ability to impose assessments in several important ways. First, it tightens the definition of the two key findings necessary to support an assessment: special benefit and proportionality. An assessment can be imposed only for a ‘special benefit’ conferred on a particular property. A special benefit is ‘a particular and distinct benefit over and above

general benefits conferred on real property located in the district or to the public at large.’ ... Further, an assessment on any given parcel must be in proportion to the special benefit conferred on that parcel: ‘No assessment shall be imposed on any parcel which exceeds the reasonable cost of the proportional special benefit conferred on that parcel.’”

Despite this ruling, some local governments impose assessments that provide general benefits. The drafters of Proposition 218 have stated that certain “assessments” – such as fire suppression and park “assessments” – are special taxes under Proposition 218.¹⁶ Additionally, in the Official Voter Guide presented to voters for the election in which Proposition 218 was approved, the legislative analyst explained: “Typical assessments that provide general benefits include fire, park, ambulance, and mosquito control assessments.”

Some of the tax-like “assessments” identified by the Foundation’s survey include:

- **Fire Suppression “Assessments.”** Many local fire protection districts impose a fire suppression “assessment” pursuant to Government Code Section 50078, which was authorized by legislation enacted in 1986 – prior to passage of Proposition 218. Districts imposing such “assessments” include the East Davis County Fire Protection District, Shasta County, and the City of Santa Barbara Fire Department.
- **Park “Assessments.”** Several park and recreation districts impose tax-like “assessments” to fund district services. In Sacramento County alone, these districts include the Arden Park Recreation and Park District, the Cordova Recreation and Park District, the Fair Oaks Recreation and Park District, the Mission Oaks Recreation and

16 Krause, Kalfayan, Benink & Slavens. “Proposed Carmichael Park Property Assessment.” May 7, 2014; Howard Jarvis Taxpayers Association. “Special Board Meeting on Proposed Fire Assessment.” April 2, 2014.

Park District, the Orangevale Recreation and Park District, the Southgate Recreation and Park District, and the Sunrise Recreation and Park District. Some of the “assessments” were approved without a two-thirds vote, and will be imposed in perpetuity. In total, for fiscal year 2013-14, these “assessments” generated more than \$4 million.

Regressivity

Parcel taxes are generally regressive, and impose inequitable burdens. Proposition 13 prohibits local governments from imposing special taxes based on property value, and parcel taxes, therefore, must be imposed in a manner that disregards the value of a property.

For purposes of parcel taxes imposed by school districts, the tax must be uniform. This uniformity results in regressivity, but ensures compliance with an important court ruling. In 1971, the California Supreme Court held in the first *Serrano v. Priest* decision that school funding based on revenue from *ad valorem* taxes was unconstitutional, stating: “So long as the assessed value within a district’s boundaries is a major determinant of how much it can spend for its schools, only a district with a large tax base will be truly able to decide how much it really cares about education. The poor district cannot freely choose to tax itself into excellence which its tax rolls cannot provide.”¹⁷ In 1977, in a second *Serrano v. Priest* decision, the Supreme Court again ruled against a property-tax-based school finance system.¹⁸ An attempt by the Legislature to address the court decision was headed to court in 1978, when Proposition 13 solved the problem by limiting the property tax to 1 percent, and by not allowing school districts to have *ad valorem* property tax overrides. Because low-wealth school districts are less likely

to get voter approval to increase taxes, *Serrano* and Proposition 13 brought equity to California’s school financing system through equalization of per-pupil spending. Any parcel tax that takes into consideration the value of a property would undermine the *Serrano* decisions, as low-wealth districts would be able to raise only a fraction of the money that high-wealth districts would be able to raise.

Another consideration is the issue of extremely small parcels. Property owners with extremely small parcels, regardless of whether improvements exist, may have a parcel tax liability that exceeds the value of the parcel. In some cases, development may not be feasible or legally possible. Despite the problems associated with extremely small parcels, such parcels are treated the same as other parcels.



Uniformity Trends

Under Article XIII, Section 1 of the California Constitution, all property taxes must be uniform. The constitution states: “All property is taxable and shall be assessed at the same percentage of fair market value.” This addresses the *ad valorem*, or acquisition-value, property tax assessments. That section goes on to say: “When a value standard other than fair market value is prescribed by this Constitution or by statute authorized by this Constitution, the same percentage shall be applied to determine the assessed value.” But what exactly does uniformity mean?

Black’s Law Dictionary defines “uniform” as “characterized by a lack of variation; identical or consistent.”¹⁹ Under this definition, many parcel taxes are not uniform. Of the parcel taxes in existence, there are many exceptions and exemptions, and some taxes have different rates for different types of property, depending on a property’s classification, or “use code.” Each of California’s 58 county assessors utilizes a use code system to track how a property is used. Use codes identify whether a property is

17 *Serrano v. Priest* (1971) 5 Cal.3d 584 (*Serrano I*).

18 *Serrano v. Priest* (1976) 18 Cal.3d 728 (*Serrano II*).

19 Black’s Law Dictionary, 2009.

PARCEL TAX ISSUES

used for residential, commercial, agriculture, etc. The codes vary by county. Parcel taxes that are based on use codes are not uniform.

Most parcel taxes imposed by school districts are uniform, as they are statutorily required to be under Government Code Section 50079. That section states, “As used in this section, ‘qualified special taxes’ means special taxes that apply uniformly to all taxpayers or all real property within the school district” In *Borikas v. Alameda Unified School District*, the court held that a school district’s parcel tax must be uniform under California state statutes.²⁰ However, there have been several legislative efforts to override this uniformity requirement.²¹

Parcel Taxes May Not Be Tax-Deductible

To be deductible for both state and federal income tax purposes, real property taxes must be levied for the general public welfare “at a like rate against all property” in the taxing authority’s jurisdiction, under Treas. Regs. Sec. 1.164-4(a). The IRS considers California’s property tax to be uniform, even though there are a number of exemptions.²² For example, not all real property in the state is subject to an *ad valorem* property tax. Homeowners generally get a \$7,000 homeowner’s exemption, and there are other property tax exemptions. Similarly, some local governments exempt various parcels from taxation, but the properties still are considered to be taxed uniformly.

IRS Information Letter 2012-0018A (March 30, 2012) states that non-*ad valorem* assessments may be deductible under certain circumstances: Real estate taxes that are not based on value are deductible only if they “are levied for the general public welfare by a proper taxing authority at a like rate on owners of all properties in the taxing authority’s jurisdiction, and if the assessments are not

for local benefits (unless for maintenance or interest charges).”

Local governments that impose a higher parcel tax rate on one property classification over another could cause all property owners, including homeowners, in the taxing jurisdiction to lose their income tax deduction for the parcel tax. In 2012, the Franchise Tax Board considered adopting an audit program to disallow taxpayers from deducting parcel taxes, but later abandoned the effort. Should future audit programs be launched, taxpayers could be audited for deducting non-uniform parcel taxes.

For purposes of *ad valorem* property taxation, the IRS allows a deduction for California’s property tax – even though California’s property’s tax includes various exemptions and exceptions. Again, to be deductible, the IRS requires the tax to be levied at a like-rate against all real property within the taxing jurisdiction if it is levied for the general public welfare.

Deductible real estate taxes generally do not include taxes levied for local benefits and improvements increasing the value of property. These include assessments for streets, sidewalks, water mains, sewer lines, public parking facilities, and similar improvements. Property owners who pay these assessments may increase the basis of the property by the amount of the assessment. Local benefit taxes are deductible only if they are for maintenance, repair, or interest charges related to those benefits.

The Parcel Tax and “Single Tax” Theory

“Single tax” theory supporters believe that a tax on land should be the only form of property taxation. The theory originally was promoted by political economist Henry George, and others have continued promoting it in recent years, emphasizing their desire for higher taxes on the value of land. Typically, the parcel tax ignores single tax theory by focusing on improvements. Parcels may be taxed at various rates, depending upon how property is used, but vacant land and unimproved land almost always is taxed at much lower rate, and often is exempt from taxation under various parcel tax ordinances/resolutions.

20 *Borikas, et al. v. Alameda Unified School Dist.* (2013) 214 Cal. App.4th 135.

21 AB 59 (Bonta), amended January 6, 2014; SB 1021 (Wolk), amended June 2, 2014.

22 California Constitution Article XIII, Sections 3-8.

RECOMMENDATIONS – PUTTING THE PIECES TOGETHER

The constitutionality of the parcel tax under Article XIII, Section 1 of the California Constitution is a legal question that should be explored. However, if the parcel tax is to remain a source of revenue for local governments, comprehensive reform is necessary.

The parcel tax structure should be standardized to provide consistency, certainty, simplicity and transparency to promote complementary tax bases among all local governments. Marginal reform can occur at the local level. Taxpayers can draft local initiatives or referendums to repeal, revise or reform their parcel taxes. Local governments also could take a proactive approach to develop best practices in implementing parcel taxes.

For comprehensive reform to occur, however, legislative action or a statewide initiative is necessary to address all the deficiencies of the parcel tax.

Election Procedures

Reforms to special tax election procedures are needed, including how parcel tax elections are conducted, when the elections occur, and what information is provided to voters.

All special tax elections should be consolidated with statewide elections, at the same time that an initiative or proposed legislative amendment to the state constitution appears on the ballot. Currently, legislative constitutional amendments may appear on the ballot only during a primary or general election, while initiative or referendum measures may appear only on a general election ballot in California. Requiring parcel taxes to be placed on either a primary or general election ballot ensures that the measure goes before voters during elections that typically have the highest voter turnout. Conversely, conducting all-mail-ballot special elections, as

FIGURE 6: PARCEL TAX BALLOT LANGUAGE

A ballot title and summary should be impartial and contain neutral language. The El Medio Fire Protection District passed a parcel tax in 2008 that did not contain neutral ballot language.

MEASURE A

EL MEDIO EMERGENCY RESPONSE AND FIRE PROTECTION SERVICES MEASURE

To provide local fire protection and rapid emergency response services for the El Medio community, so victims of heart attacks, strokes, car accidents and other medical emergencies can receive rapid response care, to protect our homes and businesses from fire, to receive matching state funds, and to keep insurance rates manageable, shall an annual special property tax be authorized with all revenue staying in our community for local fire protection and emergency medical response services? (75 words out of 75 word maximum)

RECOMMENDATIONS

local jurisdictions often do for parcel taxes, puts the measures before voters in elections that typically have the lowest turnout.

Additionally, the ballot title and summary for a parcel tax measure should be written by an impartial entity. Currently, local governments often use their in-house lawyers to draft the ballot language and title, or elected officials write the ballot title and summary themselves. Having an impartial entity write the title and summary of a measure would ensure that voters receive more factual, unbiased information that summarizes the potential impacts of the measure in neutral language.

Inflation

Incorporating an inflation or cost-of-living adjustment into a parcel tax resolution or ordinance is not unreasonable. However, local governments should calculate these annual adjustments based on comparable indexes for their communities. For example, a rural community in the Central Valley should not use the San Francisco Bay Area Consumer Price Index to calculate inflation. Further, when a parcel tax is increased annually, it should not be increased more than the cost-of-living increase.

Oversight

Since the parcel tax is a form of taxation on property, it would make sense for the State Board of Equalization, which was established expressly to equalize property taxes from county to county, to provide oversight of parcel taxes. The state board's oversight would improve local governments' accountability, and would promote equalization of the tax.

While some local governments currently require citizens' oversight committees to review parcel taxes, such oversight should be more firmly established at the local level until oversight can be established at the state level.

Further, if exemptions are available, local governments should ensure that all eligible property owners are obtaining an exemption.

Standardized Tax Base

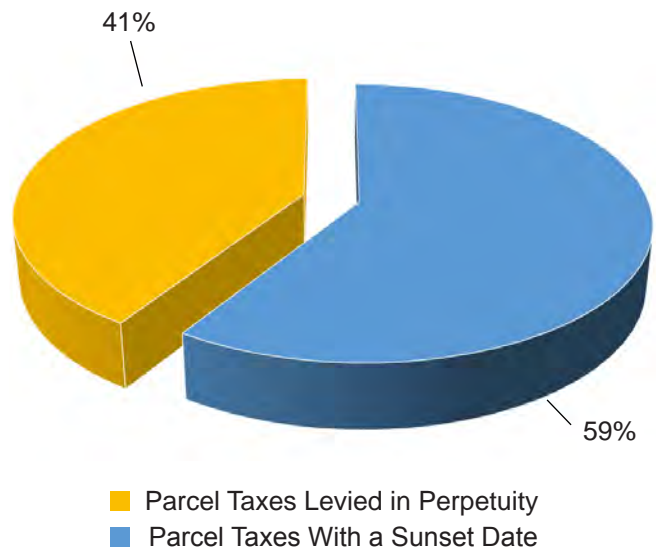
All parcels subject to *ad valorem* property taxes should be subject to tax under parcel tax ordinances/resolutions. To ensure that a parcel tax's structure contains the broadest possible base and the lowest rate, few, if any, exemptions or exceptions should be available. Limiting or eliminating exemptions and exceptions also ensures that a parcel tax will be deductible for federal income tax purposes.

Sunsets

As seen in Figure 7, approximately 74 percent of all parcel taxes are levied without a sunset date. Every parcel tax should include a sunset provision

FIGURE 7:
NUMBER OF TAXES
LEVIED IN PERPETUITY

Of the 1,138 parcel taxes identified with effective dates listed, 41 percent were levied in perpetuity and 59 percent contain a sunset date.



Source: www.caltaxfoundation.org/parceltaxreport/appendix2

RECOMMENDATIONS

that automatically expires the tax after a certain amount of time, unless it is renewed by voters. Local governments must have a stable revenue stream, so the sunsets could be tailored to ensure that revenue does not fluctuate – for example, a parcel tax does not need to be resubmitted to voters every two years, as this would be inefficient and costly. But property owners should have an ability to occasionally ascertain and determine whether a parcel tax and the programs supported by the tax continue to be necessary. Existing parcel taxes that do not have expiration dates should be resubmitted to voters with sunset provisions.

Tax Cap

No property owner should pay more in parcel taxes and assessments than he or she pays in *ad valorem* property taxes. The Legislature or voters could prohibit any property owner from being assessed more than 1.2 percent of the property's assessed value, which includes the 1 percent *ad valorem* tax, voter-approved debt levies, property assessments, and parcel taxes.

Transparency

An annual report on taxes being levied in each county, city and special district would provide consistent information on parcel taxes, and would improve the transparency of the tax. Such a report should include:

- Name and location of taxing entity.
- Type of parcel tax.
- Rate of parcel tax.
- Number of parcels subject to tax.
- Number of parcels exempt from tax.
- Number of parcels eligible for exemption, but did not apply.
- Sunset date.
- Amount of revenue received.
- Data on accounts receivable.

Uniformity

Taxing authorities should not utilize county assessors' use codes when levying a parcel tax, since parcel taxes based on this data are non-uniform taxes that create market distortions and discriminate against certain property classifications. A parcel tax should not contain any complex calculation based on a "benefit unit" or "single-family equivalent." Local governments must understand that a parcel tax is not an *ad valorem* property tax, and thus a parcel tax will be regressive.

Local governments can impose uniform parcel taxes through a simple levy on every parcel that exists within the taxing jurisdiction. Such a levy should be limited to a flat, fixed amount for every parcel. Parcel taxes imposed on any other basis could be characterized more as an *ad valorem* tax, as value, improvements, property size and other factors are taken into consideration.

Validation

Taxpayers should be authorized to challenge the validity of a parcel tax, and to seek refunds for illegal taxes. Taxpayers should be able to challenge a tax after the current 60-day limit, which often expires before a taxpayer even pays the tax.

Mello-Roos Taxes

Mello-Roos parcel taxes should be viewed differently than other parcel taxes. Mello-Roos taxes generally are imposed for a limited time period to encourage new development and/or redevelopment. Landowners and developers generally work with local governments to provide the infrastructure (such as roads, sewers, drainage facilities, and water facilities) and facilities (such as police and fire stations and schools) that are necessary to establish new communities.

Of the 1,147 Mello-Roos taxes identified in the Foundation's survey, about 12.5 percent are being imposed without a sunset date, and six will expire between 2069 and 2108. Mello-Roos taxes should be used only for the construction of infrastructure and facilities. No Mello-Roos taxes should provide

RECOMMENDATIONS

indefinite funding for government services. Mello-Roos taxes should be employed only under these conditions:

- Financing other than by bond is not a reasonable option.
- The project to be financed is a capital facility or infrastructure project and the bond funding will pay for land acquisition and capital costs, not for maintenance, operations, non-construction salaries or wages, or ongoing costs.
- Every Mello-Roos tax should expire once the project and debt payments have been completed.
- Mello-Roos taxes should only cover funding for the life or usefulness of the facility or capital cost. For example, a facility or capital expenditure with an expected usefulness of 30 years should not be financed by a 50-year or 100-year bond.

CONCLUSION

Data obtained for this study underscores the importance of reforming California's parcel tax structure. As a major source of revenue that supplements many local government budgets, the parcel tax needs consistency, and local governments need oversight and greater accountability to taxpayers.

In 1964, the Assembly Revenue and Taxation Committee analyzed local government revenue sources and concluded: "Local government in California is big government – in every sense except the way we usually see it."¹⁷ With more than 750 local governments imposing parcel taxes, the same could be said today. California's Legislature has given local governments blanket authority to draft, levy and implement parcel taxes, with little oversight beyond a

few state statutes put in law more than 20 years ago. This authority should be reviewed and reformed.

California must establish common standards, practices and equalization among cities, counties and special districts that impose parcel taxes. As the body responsible for shaping California's state and local tax structure, the Legislature has the opportunity to significantly improve parcel tax administration by adopting much-needed reforms. Further, the State Board of Equalization, constitutionally established expressly to equalize property taxes, should provide oversight to improve accountability and promote equalization of parcel taxes.

Some taxpayers have voiced support for repealing the parcel tax and banning it from the authority of local governments. Indeed, prohibiting the imposition of special taxes on any form of real or intangible property is an option for eliminating inequities. However, if the parcel tax is to remain, significant reforms are needed.

17 California State Assembly Revenue and Taxation Committee, *Major Tax Study – Part VI: Financing Local Government in California* (1964, p.7).



APPENDIX I: STATUTES AUTHORIZING PARCEL TAXES

LOCAL GOVERNMENT	PURPOSE	AUTHORITY	NOTES
Any County	Any Purpose	GC §23027	Special tax to fund any program or service.
Any County or Special District	Airports	GC §26020; PUC §22909	Counties and airport districts may impose a special tax.
Any City or County	Ambulance, Emergency Medical Services, Fire Protection and Suppression, and/or Paramedic	GC §53313(b)	Mello-Roos special tax.
San Bernardino County	Ambulance, Emergency Medical Services, and/or Paramedic	GC §53971.4; GC §53978	San Bernardino County may levy a special tax for fire protection and emergency medical services.
Special District	Cemeteries	HSC §9081	Any public cemetery district may impose a special tax.
Any City, County or Special District	Child Care Facility and Child Care Facility Insurance	GC §53313.5(d)	Mello-Roos special tax.
Any County	County Airports	GC §26020	Proceeds of taxes may be accumulated for no more than five years, as specified.
County Service Areas	County Service Areas	GC §25215.2	Contains uniformity clause and exception for unimproved parcels.
Special District	Community Service Districts	GC §61121	Contains uniformity clause and exception for unimproved parcels.
Special District	Community College Districts	GC §50079.1	Contains uniformity clause and exception for unimproved parcels.
Any City, County or Special District	Facilities	GC §53313.5	Mello-Roos special tax to finance various facility improvements and capital projects.
Special District	Fire Protection and Prevention	HSC §13911	Any fire protection district may impose a special tax.
Any City, County or Special District	Fire Protection and Prevention Services	GC §53978	Any local agency which provides fire protection or prevention services, directly or by contract, may impose a special tax.
Any City, County or Special District	Flood and Storm Water Services	GC §53313(e)	Mello-Roos special tax.
Special District	Harbor Improvement or Development	HNC §6092.5	Any harbor district may impose a special tax.
Any City, County or Special District	Hazardous Substance Cleanup Services	GC §53313(f)	Mello-Roos special tax.
Special District	Health Care	GC §53730.01	Any local health care district may impose a special tax.
Any City	Hospitals	GC §37617	Special tax to fund maintenance and land purchases for municipal hospitals.

APPENDIX I: STATUTES AUTHORIZING PARCEL TAXES

LOCAL GOVERNMENT	PURPOSE	AUTHORITY	NOTES
Any County	Library Contracts	ED §19109	The board of supervisors of any county may enter into a contract with the board of supervisors of another county to obtain joint library services. The contract may be funded by a special tax.
Any City, County or Special District	Library Services and Facilities	GC §53313; GC §53313.5(c)	Mello-Roos special tax.
Any City, County or Special District	Library Services and Facilities	GC §53717	Special tax to fund libraries.
Any City, County or Special District	Lighting	GC §53313(d)	Mello-Roos special tax to fund lighting of parks, parkways, streets, roads and open space.
San Mateo County	Maintenance	SHC §5832.8	Special tax to maintain improvements in maintenance districts located in Portola Valley.
Special District	Memorial Halls, Buildings, or Meeting Places	MVC §1192.5	Any memorial district may impose a special tax. Special taxes must be uniform, except that unimproved property may be taxed at a lower rate.
Any County or Special District	Mosquito Abatement	GC §25842.5; HSC §2081	County may levy a special tax in incorporated areas, with city consent. Special districts also may levy a special tax.
Any Charter City or Any General Law City	Municipal Affairs	California Constitution Article XI, §5; GC §37100.5	A charter city or general law city may levy a special tax for "municipal affairs."
Any City or County	Museum and Cultural Facilities, Operation and Maintenance	GC §53313(c)	Mello-Roos special tax.
Any County	Musical Performances	GC §25558	Funds musical performances presented free of charge.
Special District	Parks and Recreation Programs	PRC §5789.1	Park and recreation districts may impose a uniform special tax or a Mello-Roos special tax.
Any City or County	Parks, Parkways, and Open Space Facilities and Maintenance Services	GC §53313.5(a); GC §53313(d)	Mello-Roos special tax.

APPENDIX I: STATUTES AUTHORIZING PARCEL TAXES

LOCAL GOVERNMENT	PURPOSE	AUTHORITY	NOTES
Any City or County	Pension, Retirement and Benefits	GC §31200; GC §32211; GC §33017	Special tax to fund pensions/ annuities for county employees, judicial district employees, county foresters, fire wardens, firefighters, peace officers, and fire service employees. A city may levy this tax only if it is included in its county's pension plan.
Special District	Pest Abatement	HSC §2871.8	Pest abatement districts may impose a special tax.
Any City, County or Special District	Fire and Police Services	GC §53978; HSC §20110	Special tax to fund fire protection or prevention services, or police protection services.
Any City or Special District	Police Protection and Criminal Justice Services	GC §53313(a)	Mello-Roos special tax.
Special District	Port Operation and Maintenance	HNC §6364	Any port district may impose a special tax.
Any City or County	Recreation Program Services	GC §53313(c)	Mello-Roos special tax.
Special District	Resort Improvement Districts	PRC §13161.5	Special taxes must apply uniformly to all taxpayers, except unimproved property.
Special District	Resource Conservation	PRC §9513	Any resource conservation district may impose a special tax.
Special District	Regional Parks and Open Space Preservation	PRC §5566	District may impose special taxes and establish tax rate zones. Taxes within each zone must be uniform.
Any County	Road Maintenance	SHC §1550.2	Special tax for road work in a county's special road maintenance district.
Any County	Sanitation and Health	HSC §101350	Any county may impose a special tax on all property within the unincorporated areas for the purpose of "eradicating dangerous, infectious, communicable diseases, and for general sanitation purposes."
Special District	Schools	GC §50079	School districts may impose a special tax. Special taxes must be uniform and may contain specified exemptions.

APPENDIX I: STATUTES AUTHORIZING PARCEL TAXES

LOCAL GOVERNMENT	PURPOSE	AUTHORITY	NOTES
Any City, County or Special District	School Facilities and Maintenance Services	GC §53313(b); GC §53313(c)	Mello-Roos special tax.
Any City, County or Special District	Seismic Safety Work on Buildings and Real Property	GC §53313.5(i)	Mello-Roos special tax.
Any City, County or Special District	Snow Plowing and Removal	GC §53313(e)	Mello-Roos special tax.
Any City, County or Special District	Soil Deterioration Repair and Abatement	GC §53313.5(j)	Mello-Roos special tax.
Any City, County or Special District	Street and Road Maintenance	GC §53313(d)	Mello-Roos special tax.
Any County	Trade, Commerce, and Immigration	GC §25904; GC §26100	Special tax to fund promotion of immigration, trade, and industrial/agriculture enterprises at fairs and expositions.
Alameda-Contra Costa Transit District	Transit	PUC §25892.1	The Alameda-Contra Costa Transit District may impose a special tax.
Special District	Utilities	PUC §12891.5; PUC §16641.5	Any municipal utility district or public utility district may impose a special tax.
Any City or County	Utility Undergrounding	GC §53313.5(e)	Mello-Roos special tax.
Any County or Special District	Vector Control	GC §25842.5	A county may impose a special tax in incorporated areas, with city consent. Special districts also may impose a special tax.
Any County	Veterans Buildings, Memorials and Cemeteries	MVC §1262	Any county may impose a special tax for veteran buildings, memorials, halls, meeting spaces or veteran cemeteries.
Any County	Veterans Homes	MVC §1121	Any county may impose a special tax for the purpose of providing and/or maintaining a home for veterans.
Any County or Special District	Water	GC §25694; WC §22078.5; WC §31653; WC §72090.5	Any county, county water district, irrigation district or municipal water district may impose a special tax to fund acquisition, development, distribution and sale of water.

Source: California State Senate Committee on Local Government. "Revenues and Responsibilities – An Inventory of Local Tax Powers." Second Edition. December 2010.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

Note: The following information was obtained from local governments between October 8, 2013 and June 15, 2014. Information obtained after June 15, 2014 will appear online at www.caltaxfoundation.org/center-for-special-taxes. Only the information identified in Appendix II was used to calculate and quantify parcel tax information for this report.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA AND CONTRA COSTA COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Alameda- Contra Costa Transit District	To preserve affordable local public transportation services that allow seniors and people with disabilities to remain independent, take students to and from school, help East Bay residents commute to work and reduce traffic and air pollution by reducing the number of cars on the road, shall the Alameda-Contra Costa Transit District (AC Transit) increase its existing parcel tax by \$2 per parcel per month for ten years with an independent fiscal oversight committee and all money staying local? (Measure BB, 11/2/2004.) (Note: Measure VV, approved in 2008, extended this measure until 6/30/2019. The district obtains \$29.3 million from parcel taxes, including Measures AA, BB and VV.)	\$48 per parcel.	Owners of undeveloped land, developed but vacant land and tax-exempt land are exempt.	\$29,335,000	7/1/2005	6/30/2019	72.50
Alameda- Contra Costa Transit District	To preserve affordable local public transportation that allows seniors and people with disabilities to remain independent, takes students to and from school, provides transportation alternatives given skyrocketing gas prices, helps residents commute to work and reduces traffic and greenhouse gas emissions by getting cars off the road shall the Alameda-Contra Costa Transit District (AC Transit) increase its existing parcel tax by \$4 per parcel, per month for ten years with independent oversight and all money staying local? (Measure VV, 11/4/2008.) (Note: Measure VV extends Measure BB, approved in 2004, until 6/30/2019; and imposes an additional tax of \$48 per parcel. The district obtains \$29.3 million from parcel taxes, including Measures AA, BB and VV.)	\$96 per parcel.	Owners of undeveloped land, and developed but vacant land are exempt.	Unavailable	7/1/2009	6/30/2019	71.90
East Bay Regional Park District	The East Bay Regional Park District established the Dublin Hills Zone of Benefit (ZB-2) on April 16, 1996 to serve the local trails and regional park needs of these 320 parcels in Alameda County in the City of Dublin. In 2006, an annexation called Schaefer Ranch Estates was completed, adding 302 parcels. There are currently 484 assessable parcels in Zone of Benefit No. 2, though further subdivision of parcels in the zone will result in 565 assessable parcels. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$30.19 per equivalent dwelling unit is established within the Dublin Hills Zone of Benefit for fiscal year 2014-15. The assessment rates within the six zones of benefit within the district increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$14,607	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA AND CONTRA COSTA COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
East Bay Regional Park District	The East Bay Regional Park District established the Five Canyons Zone of Benefit (ZB-1) in 1994 and includes the initial 960 unit residential development and 126 units added in 1996 near the Don Castro Recreation Area in Alameda County. In 2006, an annexation called Highland Estates was completed, adding 25 additional units. There are currently 1,089 assessable parcels in Zone of Benefit No. 1. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$41.71 per equivalent dwelling unit is established within the Five Canyons Zone of Benefit for fiscal year 2014-15. The assessment rates within the district's six zones of benefit increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$45,411	Unavailable	Unavailable	Unavailable
East Bay Regional Park District	The East Bay Regional Park District established the San Ramon Hills Zone of Benefit (ZB-4) on March 2, 1999 to provide for servicing of trails, fencing, gates, signs, and associated appurtenant facilities for these 140 assessable parcels in a subdivision in the western portion of the City of San Ramon, Contra Costa County. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$37.74 per equivalent dwelling unit is established within the San Ramon Hills Zone of Benefit for fiscal year 2014-15. The assessment rates within the district's six zones of benefit increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$5,284	Unavailable	Unavailable	Unavailable
East Bay Regional Park District	The East Bay Regional Park District established the Sibley Volcanic Regional Preserve Zone of Benefit (ZB-6) in early 2007 for funding of trail maintenance and other improvements to the dedicated regional parkland adjacent to the Montanera development off of Gateway Boulevard near the City of Orinda in Contra Costa County. There are 72 assessable parcels in Zone of Benefit No. 6. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$93.42 per equivalent dwelling unit is established within the Sibley Volcanic Regional Preserve Zone of Benefit for fiscal year 2014-15. The assessment rates within the district's six zones of benefit increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$6,726	Unavailable	Unavailable	Unavailable
East Bay Regional Park District	The East Bay Regional Park District established the Stone Valley Zone of Benefit (ZB-5) in 2006 for trail and regional parkland maintenance, and other improvements for the dedicated regional parkland from the Alamo Crest development off of Stone Valley Road within Alamo. There are 39 assessable parcels in Zone of Benefit No. 5. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$157.04 per equivalent dwelling unit is established within the Stone Valley Zone of Benefit for fiscal year 2014-15. The assessment rates within the district's six zones of benefit increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$6,125	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA AND CONTRA COSTA COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
East Bay Regional Park District	The East Bay Regional Park District established the Walpert Ridge Zone of benefit (ZB-3) on July 7, 1998 to provide for servicing of regional parkland, habitat maintenance, irrigation, trails, fencing, gates, signs, and associated appurtenant facilities for these 152 parcels, 136 of which are assessable, in the ridge land above the City of Hayward, Alameda County. In 2006, an annexation of the Stonebrae development was completed, adding 570 additional parcels. There are currently 376 assessable parcels in Zone of Benefit No. 3, though further subdivision of parcels in the zone will result in 706 assessable parcels. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	An annual assessment of \$134.61 per equivalent dwelling unit is established within the Walpert Ridge Zone of Benefit for fiscal year 2014-15. The assessment rates within the district's six zones of benefit increase annually by the percentage change in the Consumer Price Index for the San Francisco area.	Unavailable	\$50,610	Unavailable	Unavailable	Unavailable
East Bay Regional Park District	The East Bay Regional Park District imposes an assessment to provide funding for trails. Detailed information was not available at the time this report went to press. (Note: Election materials were unavailable. The assessment provides funding for a general benefit.)	Unavailable	Unavailable	\$3,890,000	Unavailable	Unavailable	Unavailable
East Bay Regional Park District	To increase public access to shoreline, hillside, and urban parks and trails, enhance public safety (police and wildfire protection), and provide critical environmental maintenance in Zone 1 (western Alameda and western Contra Costa Counties) of the East Bay Regional Park District, shall a resolution be approved authorizing a parcel tax, based upon occupancy, of \$1 per month (\$12 per year) per single-family parcel, or 69 cents per month (\$8.28 per year) per multi-family unit, to expire in 15 years? (Measure CC, 11/2/2004.)	The special tax is imposed at: \$12 per single-family parcel and \$8.28 per multi-family unit.	Senior citizens with an annual income below the state-defined poverty level are eligible to receive a 50% discount.	\$3,152,000	7/1/2005	6/30/2020	67.60
Livermore Valley Joint Unified School District	To maintain the quality of local schools, attract and retain highly qualified teachers, and maintain small class sizes, college/career/job preparation classes, art/music/foreign language programs, computers, infrastructure and instructional technology upgrades, elementary science specialists, and high school counselors, shall Livermore Valley Joint Unified School District extend its expiring parcel tax for five years at \$11.50/month per parcel, with a senior citizen exemption, independent oversight, no administrative salaries, and all funds staying local to benefit Livermore children? (Measure M, 11/4/2008.)	\$138 per parcel.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption with the district. Real property otherwise exempt from taxation under California laws also is exempt.	\$1,835,925	7/1/2004	Indefinite	66.80

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Alameda County Mosquito Abatement District	Shall the proposed special tax set forth in Resolution 82-2 of the Board of Trustees of the Alameda County Mosquito Abatement District be adopted? (Measure K, 6/8/1982.)	The maximum allowable rates are \$1.75 per parcel, \$3.50 per multiple unit (2-4 units), and \$8.75 per multiple unit (5 or more units), or mobile home park. The tax may not be increased for inflation.	Non-residential parcels are exempt from taxation.	Unavailable	7/1/1982	Indefinite	67.65
Alameda County Service Area EM 1983-1	Shall a special tax be approved to continue emergency medical services including paramedic, ambulance and trauma services at a rate of \$21.14 per benefit unit, to be adjusted according to the Consumer Price Index for the San Francisco Bay Area, as proposed in Ordinance 0-97-52, described in the Voter Information Pamphlet? (Measure C, 6/3/1997.)	The special tax shall be imposed at a maximum rate of \$21.14 per benefit unit for fiscal year 1996-97, and may be increased annually thereafter by the change in the Consumer Price Index. The benefit units are assigned as follows: 1 unit per living unit; 5 units per department store and discount house; 4 units per restaurant; 7 units per shopping center; 4 units per supermarket; 2 units per warehouse; 4 units per light industry; 6 units per heavy industry; 4 units per bank; 4 units per 1-5 story office building; 7 units per office building more than 5 stories tall. Other units apply, depending on property type.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$11,000,000	6/3/1997	Indefinite	Unavailable
Alameda Unified School District	To maintain high-quality Alameda schools by protecting small class sizes; core academic, art, music and athletic programs; neighborhood schools; and retaining excellent teachers, shall Alameda Unified School District replace two existing parcel taxes with one annual parcel tax for 7 years in the amounts described in the voter pamphlet, with an exemption for seniors, strict accountability measures including oversight by an independent citizens' committee and an annual audit, and every dollar staying in Alameda schools? (Measure A, 3/8/2011.)	The special tax is imposed at the lesser of \$0.32 per building square foot or \$7,999 per parcel for real properties with one or more buildings; and \$299 per parcel for all other real property.	Parcels owned and occupied by persons age 65 years and older may apply for an exemption. An exemption may also be granted to persons receiving Supplemental Security Income for a disability, regardless of age for the owner's principle place of residence.	\$12,000,000	7/1/2011	6/30/2018	68.01

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Albany Unified School District	To help restore teacher positions and student services lost because of deep and unprecedented State budget cuts, including school safety and security, reading and math support, music, art and library services, shall the Albany Unified School District levy a special parcel tax for only five years at \$149 per year on residential units (three cents/sq. ft. on non-residential parcels), with annual audits and adjustments for inflation, exempting homeowners age 65 and over and low-income taxpayers? (Measure I, 11/3/2009.)	The special tax is imposed at a rate of \$149 per residential unit; and \$149 or \$0.03 per square foot of land area per non-residential parcel, whichever is greater.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. Low-income homeowners, as specified, may also apply for an exemption. Low-income renters may apply for a rebate, upon application from the District.	\$1,200,000	7/1/2010	6/30/2015	76.32
Albany Unified School District	To maintain high quality Albany public schools, shall Albany Unified School District combine, without increasing, three existing special school taxes into a single annual tax of \$555/residential unit (eleven cents/sq. ft. on nonresidential parcels), adjusted annually for inflation, exempting homeowners age 65 and over and low-income taxpayers, with funds for school library and mental health services, science, technology, arts, music courses and athletics, small class sizes, and attracting and retaining highly qualified teachers? (Measure J, 11/3/2009.)	The special tax is imposed at a rate of \$555 per residential unit; or \$555 or \$0.11 per square foot of land area per non-residential parcel, whichever is greater.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. Low-income homeowners, as specified, may also apply for an exemption. Low-income renters may apply for a rebate, upon application from the District.	\$4,600,000	7/1/2010	Indefinite	77.34
Berkeley Unified School District	To provide essential maintenance of schools and grounds, shall Berkeley Unified School District continue its existing special tax of 6.3 cents/square foot on residential buildings and 9.460 cents/square foot on commercial buildings, and \$20 on unimproved parcels with annual cost-of-living adjustments for 10 years? Revenues maintain school buildings, classrooms, playgrounds, roofs, electrical systems, and address fire and safety hazards. The state cannot take the funds. An independent committee oversees funds. (Measure H, 11/2/2010.)	The special tax is levied on square footage of all improvements, except where improvements are otherwise exempt from tax, as follows: 6.31 cents per square foot on all improvements on residential parcels; 9.46 cents per square foot on all improvements on commercial, industrial, and institutional parcels; and \$20 per unimproved parcel. The tax base is described in the Berkeley Municipal Code Section 7.56.020. Tax rates may be adjusted for inflation, as defined by Education Code Section 42238.1(b).	Eligible exemptions include: Real property exempt from ad valorem taxes; Parcels owned and occupied by persons age 65 years or older; Parcels owned and occupied by low-income individuals, as specified.	\$5,685,000	7/1/2013	6/30/2023	80.88

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Berkeley Unified School District	To support quality public education, shall Berkeley Unified School District replace two annual special taxes expiring in 2007 with one annual special tax for 10 years at 22.80 cents/sq. ft. for residential buildings, 34.36 cents/sq. ft. for commercial and other buildings and \$50 for unimproved parcels with annual cost-of-living adjustments? Funds shall continue to be used for designated purposes, including class size reduction, school libraries, music programs, teacher training, and academic support. Independent monitoring committees will oversee use of funds. (Measure A, 11/2/2006.)	The special tax is levied on square footage of all improvements, except where improvements are otherwise exempt from tax, as follows: 22.80 cents per square foot on all improvements on residential parcels; 34.36 cents per square foot on all improvements on commercial, industrial, and institutional parcels; and \$50 per unimproved parcel. The tax base is described in the Berkeley Municipal Code Section 7.56.020. Tax rates may be adjusted for inflation, as defined by Education Code Section 42238.1(b).	Eligible exemptions include: Real property exempt from ad valorem taxes, Parcels owned and occupied by persons age 65 years or older; and parcels owned and occupied by low-income individuals, as specified.	\$12,782,955	7/1/2007	6/30/2017	79.70
City of Alameda	Shall a special tax payable solely from lands within Community Facilities District No. 03-1 of the City of Alameda (Bayport Municipal Services District) (the CFD) be levied annually, commencing in the City's fiscal year 2003-2004 upon lands within the CFD to pay the costs of providing certain municipal services and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$10,000,000? (Election held 10/21/2003.)	The maximum special tax rates shall not exceed: \$960 per affordable home ownership unit, moderate income unit, final mapped property (for affordable home ownership unit), and final mapped property (designated for moderate income unit); and \$1,200 per single family dwelling unit and final mapped property (designated for single family dwelling unit). The tax shall be increased annually by the change in the Consumer Price Index.	Government property is exempt from taxation.	Unavailable	7/1/2003	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Alameda	Shall the City of Alameda on behalf of Community Facilities District No.1 (Harbor Bay) (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$17,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the CFD, the proceeds of which will be used to acquire and construct public facilities within the CFD; shall a special tax payable solely from lands within the CFD be levied annually upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City of Alameda in administering the CFD, and shall the appropriations limit of the CFD be established in the amount \$17,000,000? (Election held 3/31/1989.)	The maximum initial special tax shall be imposed at a rate of \$1,900 to \$2,800 per developed housing parcel, depending on the parcel's improvement square footage and the location of which neighborhood the parcel is located in (Neighborhoods A-D). Beginning July 1, 1990, and in each fiscal year thereafter, the Initial Special Tax set forth shall be automatically escalated by 4 percent.	Properties exempt from ad valorem taxation shall be exempt, as well as government property.	Unavailable	7/1/1989	Unavailable	100.00
City of Alameda Health Care District (Alameda Hospital)	So that the Alameda Hospital may remain open and continue to provide emergency and other healthcare services, shall the Local Agency Formation Commission of Alameda County's January 10, 2002 resolution, ordering the formation of the City of Alameda Health Care District in the territory described, subject to certain terms and conditions, including adding a \$13,000,000 appropriations limit, and authorizing the District to levy an annual special tax of up to \$298 per parcel or per possessory interest, to defray operating expenses and capital needs, all as more particularly described in the resolution, be approved? (Measure A, 4/9/2002.)	A maximum special tax of \$298 per parcel or per possessory interest shall be imposed.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$5,800,000	7/1/2002	Indefinite	68.60
City of Albany	Do you approve a Special Supplemental Library Services Tax in the amount of \$24.00 per Equivalent Residential Unit to raise revenue for the Albany Library to maintain and improve library services in Albany, including the addition of four service hours on Sunday, as set forth in the proposed ordinance? (Measure G, 6/6/2006.)	The tax shall be set at the following rates: \$24 per single-family residential parcel; \$24 per condominium residential parcel; \$18 per multi-unit residential parcel upon every unit on the parcel. The rate for non-residential parcels (commercial/industrial parcels) will be calculated as follows: (Parcel Square Footage) / 5,000 square feet x \$24. The rate for vacant land will be levied at half the rate of non-residential developed parcels. The tax rate shall be increased annually for inflation, as calculated by the U.S. Bureau of Labor Statistics.	Exempt property includes properties exempt from ad valorem taxes, low-income homeowners (as defined), senior citizens, and disabled persons (as defined). Low-income renters may apply for a rebate.	Unavailable	Unavailable	Indefinite	72.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Albany	Do you approve a Street Paving and Storm Drain Facility Improvement Parcel Tax in the amount of \$96.00 per Equivalent Residential Unit to raise revenue for city wide street paving and storm drain facility repairs and improvements, as is specifically set forth in the proposed Ordinance that appears in the voter pamphlet? (Measure F, 6/6/2006.)	The special tax shall not exceed: \$96 per single-family residential parcel; \$72 per multi-family residential parcel; \$72 per condominium; or \$96 per non-residential parcels with less than 3,000 square feet. For non-residential parcels with more than 3,000 square feet, the rate may be calculated as follows: (Parcel Square Footage / 3,000 square feet) x \$96. The tax shall be increased annually to adjust for inflation, as calculated by the All Urban Consumer Price Index for San Francisco-Oakland-San Jose.	Eligible exemptions include government, open space, park, and low-income homeowner property.	Unavailable	7/1/2006	Indefinite	71.10
City of Albany	Shall a special tax of \$18.00 per residential unit be authorized in the City of Albany to fund Paramedic Advanced Life Support [ALS] fire engines and future ambulance purchases as part of the City of Albany's Emergency Medical Services Program? (Measure N, 11/7/2000.) Note: In 2010, voters approved Measure P, which authorizes the City Council to increase the tax commencing with fiscal year 2011-12 in accordance with the Consumer Price Index.	The special tax is imposed at the following rates: \$18 per residential parcel; \$36 per commercial parcel; \$72 per industrial parcel; \$18 per institutional parcel; and \$18 per rural parcel.	Unavailable	\$145,000	7/1/2001	Indefinite	78.10
City of Albany	Shall the Emergency Medical Services Program Ordinance be amended to provide for an increase in the tax rate not to exceed \$57.53 per residential unit, with limited authority to adjust for inflation, and an adjustment to the appropriations limit, to read as is set forth in the Voter Pamphlet? (Measure G, 11/5/2002.)	The tax shall not exceed: \$57.53 per residential unit; \$57.53 multiplied by building area in square footage divided by 1,200 square feet; \$0 for institutional parcels; and \$0 for vacant land.	Institutional and vacant land are exempt.	Unavailable	Unavailable	Unavailable	67.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Berkeley	In the November 2000 election, Berkeley voters approved Measure Q, which established a Community Facilities Special District for Disaster Fire Protection and authorized the levying of a special tax. The district was specifically designed to finance the purchase of \$8,000,000 in equipment, supplies and storage facilities to provide enhanced response to natural disasters such as urban wildfires and earthquakes. (Measure Q, 11/7/2000.)	The maximum special tax for fiscal year 2013-14 shall be \$0.0125 per square foot of improvements. The tax shall not be increased to adjust for changes in the Consumer Price Index.	Unavailable	\$33,103	Unavailable	Unavailable	Unavailable
City of Berkeley	Shall a special tax of \$0.0724 per square foot on improvements be adopted to provide for the direct costs of continued funding of park maintenance, City trees and landscaping in the City of Berkeley, to replace existing assessment that will be lost as of July 1, 1997 as a result of State Proposition 218? (Measure A, 5/6/1997.) (Note: In 2012, voters approved Measure P, which increased the appropriations limit for Measure A for fiscal years 2013 through 2016.)	The special tax is set at a rate of \$0.089 per square foot of taxable improvements. The rate may be increased annually to adjust for inflation.	Parcels owned and occupied by persons considered by the city to be "very low-income" may apply for an exemption from the tax.	\$5,500,000	7/1/1997	Indefinite	73.62
City of Berkeley	Shall a special tax of up to \$0.0329 per square foot of improvements in the City of Berkeley be authorized to provide for the continued funding of emergency medical services in the City of Berkeley, to replace existing City and County assessments that will be lost as of July 1, 1997 as a result of State Proposition 218? (Measure B, 5/6/1997.) Note: In 2012, voters approved Measure P, which increased the appropriations limit for Measure B for fiscal years 2013 through 2016.	The City Council is authorized to impose a special tax of up to \$0.0329 per square foot of improvements. The rate may be increased annually to adjust for inflation.	Unavailable	\$953,021	7/1/2001	6/30/2021	67.90
City of Berkeley	Shall an ordinance be adopted imposing a special tax of up to \$0.008 (8/10 of 1 cent) per square foot of improvements, effective January 1, 1999, in the City of Berkeley to fund emergency services and incidental case management for severely disabled persons? (Measure E, 11/3/1998.) (Note: In 2012, voters approved Measure P, which increased the Appropriations Limit for Measure E for fiscal years 2013 through 2016.)	The tax may not exceed \$0.008 per square foot of improvements. The tax may be increased annually to adjust for inflation.	Unavailable	\$771,244	1/1/1999	Indefinite	69.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Berkeley	Shall the Library Relief Act of 1980 be amended to increase revenues in anticipation of operating the Central Library seven days a week and Branch Libraries at six days a week, make the tax permanent, have it take effect January 1, 1989 and increase the City's constitutional spending limit for four years in the amount of the tax? (Measure H, 1988.) (Note: In 2012, voters approved Measure P, which increased the appropriations limit for Measure H for fiscal years 2013 through 2016.)	The special tax is imposed at a rate of \$0.0761 per square foot for all dwelling units; and \$0.1151 per square foot for all industrial, commercial, and institutional buildings. The tax may be increased to adjust for inflation.	Parcels owned and occupied by persons whose income does not exceed the level determined by the city to be "very low-income" may apply for an exemption.	\$11,272,200	7/1/1980	Indefinite	67.35
City of Berkeley	The City of Berkeley imposes special taxes within its Sustainable Energy Financing District (CFD 2008-1). The city did not provide detailed information pertaining to the district's tax rate and apportionment methodology.	Unavailable	Unavailable	Unavailable	7/1/1997	Indefinite	80.48
City of Berkeley	To enable the City to keep fire stations open and improve emergency medical response and disaster preparedness, shall a special tax be authorized of \$.04083 per square foot of improvements in dwelling units and \$.06179 per square foot on all other improvements? (Measure GG, 11/4/2008.)	The special tax is imposed at the following rates: \$0.04083 per square foot for all dwelling units and \$0.06179 per square foot for all other property. The rate of tax may be increased annually to adjust for inflation, as calculated by the U.S. Bureau of Labor Statistics.	Eligible exemptions include: Government property; Parcels and improvements exempt from taxation by the city pursuant to state/federal law; Parcels owned and occupied by low-income persons (as defined).	\$3,600,000	1/1/2009	Indefinite	71.73

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Dublin	<p>Shall an Emergency Medical Services Tax be approved to reduce the average response time in the City of Dublin from 10 to 5 minutes for advanced life support in emergency medical situations by funding the cost of two firefighter/paramedic units on a 24-hour basis in the annual amount of \$10 per single family unit, \$6 per multi-family unit and from \$20 to \$70 for non-residential users? (Measure E, 6/3/1997.)</p>	<p>For residential properties, the special tax rate is: \$10 per single-family residential parcel; \$10 per mobile home; \$6 per residential unit for parcel for parcels with two or more single-family homes on one parcel, apartments, condominiums, cooperatives, restricted income properties, multiple residential properties and church homes, cooperative housing projects, and townhomes. For commercial/industrial properties, the special tax rate is: \$20 per the following parcels: one-story, improved miscellaneous commercial parcel; warehouse, miscellaneous industrial; nurseries, quarries (sand and gravel); terminals, trucking and distribution; wrecking yard; light industrial heavy industrial parcel (factories, etc.); car washes, commercial garages (repair) and auto dealerships; service stations, parking lots, parking garages; funeral homes; other recreational activity (rinks, stadiums, race track, etc.); \$40 per the following parcels: restaurants; supermarkets; banks, medical-dental, 1- to 5-story offices; bowling alleys, theaters (walk-in and drive-in); \$50 per the following parcels: hotel, motel, and mobile home parks; department store and discount houses; \$60 per nursing or boarding home parcel; and \$70 per shopping center and offices over 5 stories tall. For institutional properties, the special tax rate is: \$20 per improved government owned property, golf courses, other institutional properties; \$40 per church, lodge hall, and clubhouse parcel; and \$50 per school parcel and \$10 per rural parcel with improvements.</p>	Unavailable	\$182,200	7/1/1997	Indefinite	84.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Emeryville	Shall the decision of the Emeryville City Council to supplement the annual assessment for emergency medical services in the amount of twelve dollars for each benefited unit for Fiscal Year 1992-93 be ratified for collection in successive years? (Measure K, 11/3/1992.) (Note: Detailed rate information was not provided by the city.)	The assessment is \$12 per "benefited unit," but detailed definitions of such units were not provided by the city.	Public property is exempt.	\$4,427,045	7/1/2000	Unavailable	100.00
City of Fremont	Shall the City Council of Fremont (the "City") be authorized to issue up to \$80,000,000 in bonds, levy a special tax, and finance the authorized facilities, servicing and costs and expenses by and through its Community Facilities District No. 1 (Pacific Commons), all as specified in its Resolutions No. 9672 and No. 9073; and shall the appropriations limit for CFD No. 1 for fiscal year 1996-1997 be established in accordance therewith? (Election held 10/22/1997.) (Note: The CFD imposes two special taxes, which fund services and facilities. This entry is for the facilities portion of the tax.)	Facilities Tax CFD No. 1: For fiscal year 2013-14, the following maximum special tax rates were imposed: \$2.06 per square foot for R&D, office, hotel, and retail parcels; \$1.03 per square foot for industrial/warehouse parcels; \$2.06 per square foot for excess industrial/warehouse parcels; \$2.06 per square foot for other property; \$80.915.09 per acre for undeveloped property. For fiscal year 2013-14, Undeveloped Property is not levied a special tax and all R&D/Office/Hotel/Retail and Industrial/Warehouse Properties are taxed at approximately 40.09 percent of the maximum facilities special tax rate. The maximum facilities special tax shall be increased each year in an amount to equal one hundred and four percent (104 percent) of the amount in effect in the prior fiscal year.	Public property is exempt.	\$1,336,230	7/1/2000	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fremont	<p>Shall the City Council of Fremont (the "City") be authorized to issue up to \$80,000,000, in bonds, levy a special tax, and finance the authorized facilities, servicing and costs and expenses by and through its Community Facilities District No. 1 (Pacific Commons), all as specified in its Resolutions No. 9672 and No. 9073; and shall the appropriations limit for CFD No. 1 for fiscal year 1996-1997 be established in accordance therewith? (Election held 10/22/1997.) (Note: The CFD imposes two special taxes, which fund services and facilities. This entry is for the services portion of the tax.)</p>	<p>Services Tax CFD No. 1: For fiscal year 2013-14, the following maximum special tax rates were imposed: \$6,327.28 per acre for R&D, office, hotel, and retail parcels; \$1,332.06 per acre for industrial/warehouse parcels; \$6,327.28 per acre for excess industrial/warehouse parcels; \$6,327.28 per acre for other property; \$6,327.28 per acre for undeveloped properties. For fiscal year 2013-14, the actual tax levied on R&D/Office/Hotel/Retail, Industrial/Warehouse, Excess Industrial/Warehouse, and other property is 71.95 percent of the maximum services special tax rate. The maximum services special tax shall be increased each year in an amount to equal 102 percent of the amount in effect in the prior fiscal year.</p>	Unavailable	Unavailable	7/1/1997	Indefinite	86.50

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fremont	Shall the City of Fremont levy an annual paramedic program special tax in the amount of \$10.88 per benefit unit, adjusted according to the consumer price index, with the special tax not to exceed a maximum of \$15.00, in accordance with Resolution No. 9101, a copy of which is in the Voter Information Pamphlet? (Measure F, 6/3/1997.)	The levy is imposed on basis of \$10.88 per benefit unit, as follows, and may be increased annually to account for inflation (the total tax levied shall not exceed more than \$15 per benefit unit). When calculated, the benefit amounts to: \$10.88 per single-family residential parcel, and per unit for all multi-family residential parcels; \$21.76 for warehouses, one story businesses, miscellaneous commercial, miscellaneous industrial, nurseries, quarries, trucking terminals, improved government property, and golf courses; \$32.64 per other institutions; \$43.52 per light industrial parcels, parcels with 1-5 story offices, churches, medical/dental offices, restaurants, supermarket, commercial/industrial condo, and parcels with first floor store with offices/apartments above; \$54.40 per discount house, schools; \$65.28 per heavy industrial parcel; \$76.16 per shopping center, lodge hall, and clubhouse.	Sports park property will not be subject to special taxes once it becomes owned by the city (designated as Lot A on the boundary map for CFD No. 1). In any event, no special taxes shall be levied on owner association property or public property unless it is necessary to satisfy the special tax requirement pursuant to Section E.	\$678,644	7/1/2007	6/30/2038	Unavailable
City of Hayward	The City of Hayward imposes special taxes within Community Facilities District No. 1 (Eden shores). CFD No. 1, which is located in the southwestern portion of the City, encompasses a 119-acre site that is part of a larger development known as the Eden Shores Business Park. Initially, the project was expected to include 1.5 million square feet of light industrial, office, research and development, and retail space, as well as a 25-acre sports park. Through negotiations between the City and the landowners in 2006, land within CFD No. 1 was rezoned to include residential development. Due to the rezoning of the land, the City was asked by the owners of property in CFD No. 1 to amend and restate the Rate and Method of Apportionment of Special Tax (the "RMA") to (i) form two improvement areas in CFD No. 1 and (ii) amend the special taxes levied in CFD No. 1. (Election held 6/19/2007.)	The maximum special tax for fiscal year 2006-07 shall be \$1,260 per residential unit for developed property in Improvement Area No. 1 Tax Zone A, \$910 per residential unit for developed property in Improvement Area No. 1 Tax Zone B; and \$9,764 per acre for developed and undeveloped property in Improvement Area No. 2. The special tax shall be increased annually by 2 percent.	No special tax shall be levied on parcels within the CFD that are not taxable property (residential property). Furthermore, no special tax shall be levied on public property, except as otherwise provided in the act.	\$239,511	7/1/2009	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Livermore	Shall the City of Livermore incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$24,940,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 99-1 (Tri-Valley Technology Park) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2000-2001, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$24,940,000? (Election held 5/8/2000.)	The maximum special tax is based upon the original assessor's parcel. Parcels that have been subdivided shall receive a special tax assigned after the tax is calculated utilizing the rate and apportionment methodology.	No special tax shall be levied on public property, except taxable public property, as defined. No special tax shall be levied on parcels that (i) are designated as permanent open space or common space on which no structure is permitted to be constructed, (ii) are owned by a public utility for an unmanned facility, (iii) are subject to an easement that precludes any other use on the parcels, or (iv) have fully prepaid the special tax obligation assigned to the parcel.	Unavailable	7/1/2009	Unavailable	100.00
City of Livermore	Shall the City of Livermore incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$10,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of "City of Livermore Community Facilities District No. 2006- 1 (Shea Properties)" (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City' s fiscal year 2006-07 upon lands within the CFD to pay for the principal and interest upon such bonds, to pay the costs of the City in administering the CFD, and to pay for the costs of acquiring and/or constructing certain facilities; and shall the annual appropriations limit of the CFD be established in the amount of \$10,000,000? (Election held 6/12/2006.) (Note: The special tax funds various road work, including interchange modifications; open space maintenance; bridge repairs; public parks and recreational activities.)	The maximum special tax is based upon the original assessor's parcel. Parcels that have been subdivided shall receive a special tax assigned after the tax is calculated utilizing the rate and apportionment methodology. The tax shall be increased annually by 2 percent.	Government properties are exempt.	\$2,170,000	7/1/2006	6/30/2040	95.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Livermore	Shall the people of the City of Livermore, by ordinance, levy an annual special tax in the amount of \$11.74 per benefit unit for emergency medical services? (Measure G, 6/3/1997.)	The annual tax is imposed on owners of real property, based upon the density of the residential property or how a property is used for commercial, industrial or institutional purposes. The tax ranges from \$11.74 per single-family residential parcel, to \$82.18 for shopping centers and office buildings with five or more stories.	The owner of real property that is unimproved is exempt.	Unavailable	7/1/1997	Indefinite	Unavailable
City of Livermore	The El Charro Community Facilities District 2009-1 and five Improvement Areas have been formed to issue special tax bonds to finance a portion of the public improvements necessary for the El Charro Specific Plan area, such as roads, flood protection, storm water facilities, water and fire services, sanitary sewer facilities, and transportation infrastructure and debt issuance costs. Five Improvement Areas are being formed to provide financing flexibility. In general, one Improvement Area is being established for each property owner, except the property owned by Johnson-Hims! Partnership is being divided into two Improvement Areas in anticipation of the sale of a portion of the property to Prime Retail. (Election held 3/23/2009.)	The maximum special tax is based upon the original assessor's parcel. Parcels that have been subdivided shall receive a special tax assigned after the tax is calculated utilizing the rate and apportionment methodology.	Properties exempt include government property, property owned or proposed to be owned by the Bay Area Rapid Transit District, or property used or proposed to be used for residential purposes.	\$650,000	7/1/2006	6/30/2046	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Newark	<p>Shall the City of Newark levy an annual paramedic program special tax in the annual amount of \$10.29 per benefit unit, adjusted according to the May-May Consumer Price Index, with the special tax not to exceed a maximum annual amount of \$15.00, in accordance with Resolution No. 7350, a copy of which is in the Voter Information Pamphlet? (Measure I, 6/3/1997.)</p>	<p>The assessment is imposed on a basis of \$10.29 per benefit unit, as follows, which may be increased annually to account for inflation (however, the total assessment shall not exceed \$15 per benefit unit). As of 2012-13, the rate was increased to adjust for inflation and set at \$15 per benefit unit: \$15 per single-family residential parcels and per dwelling unit of multi-family residential parcels; \$30 per warehouses, one story businesses, miscellaneous commercial, miscellaneous industrial, nurseries, quarries, trucking terminals, improved government property, and golf courses; \$45 per other institutions; \$60 per light industrial, 1-5 story offices, churches, medical/dental offices, restaurants, 1st Floor Store with Offices/Apartments, supermarket, commercial/industrial condo; \$75 per school and discount house parcels; \$90 per heavy industrial parcel; \$105 per shopping centers, lodges, and clubhouses.</p>	Unavailable	\$220,000	7/1/1997	Indefinite	75.01
City of Oakland	<p>For the purpose of: (1) maintaining and expanding neighborhood branch library services, days, and hours; (2) maintaining after school homework and tutoring programs; (3) maintaining literacy and children's programs; (4) increasing librarian services to schools; (5) increasing computer and technology access and (6) acquiring new books and materials; shall the City of Oakland extend and increase the existing library parcel tax, subject to independent audits and citizen's oversight commission? (Measure Q, 3/2/2004.)</p>	<p>As of July 1, 2013, the rates were: \$91.54 per single-family residential parcel; \$62.52 per unit for multi-unit residential parcels; \$46.88 per "single family equivalent" for non-residential parcels. Specifically, the rate of tax is calculated by a formula in the measure, based on a parcel's frontage (width of the front of the property) and square footage. The City Council may increase the rate of the tax to account for inflation, as calculated by the Consumer Price Index, limited to a 5 percent increase.</p>	Parcels without living units are exempt.	Unavailable	7/1/1991	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oakland	May a special tax be imposed for Emergency medical Services Special Tax, at a rate of \$9.00 per single family residential parcel, to replace an existing assessment of the same rate, adjusted according to the Consumer Price Index for the San Francisco Bay Area or five percent, whichever is lower, as proposed in Resolution 73311 C.M.S., a copy of which is in the Voter Information Pamphlet? (Measure M, 6/3/1997.)	As of July 1, 2013, the rates were: \$12.98 per single-family residential parcel; \$22.95 per small multi-family residential parcel with 2-4 units; \$64.89 per large multi-family residential parcel with 5 or more units; \$25.95 per commercial parcel; \$51.90 per industrial parcel; \$12.98 per rural parcel; \$12.98 per institutional parcel. The tax may be increased annually, up to 5 percent, to adjust for inflation.	Unavailable	\$1,529,700	7/1/1997	Indefinite	70.15
City of Oakland	May a special tax be imposed for Paramedic Services, at a rate of \$7.18 per single family residential parcel, adjusted according to the Consumer Price Index for the San Francisco Bay Area or five percent, whichever is lower, as proposed in Resolution 73312 C.M.S., a copy of which is in the Voter Information Pamphlet? (Measure N, 6/3/1997.)	As of July 1, 2013, the rates were: \$10.33 per single-family residential parcel; \$20.66 per small multi-family residential parcel with 2-4 units; \$51.65 per large multi-family residential parcel with 5 or more units; \$20.66 per commercial parcel; \$41.32 per industrial parcel; \$10.33 per rural parcel; and \$10.33 per institutional parcel. The tax may be increased annually, up to 5 percent, to adjust for inflation.	Unavailable	\$1,220,750	7/1/1997	Indefinite	68.09
City of Oakland	Shall a permanent Rockridge Library be financed in part by authorizing the City Council of the City of Oakland, by and through the Rockridge Community Facilities District No. 1, to levy a special tax of an amount up to and not to exceed \$25.00 per taxable living unit per year for a period of up to 30 years within such District, all as set forth in its Resolution 6720 CSM adopted on June 12, 1990 (As amended by Resolution No. 67359 CSM, adopted July 24, 1990); and shall the annual appropriations limit of such District for fiscal year 1991-1992 be set at \$25.00 in accordance therewith? (Measure L, 11/6/1990.)	\$25 per living unit.	Eligible exemptions include: Low-income owners of single-family residential units (as defined by the U.S. Housing Act of 1937); and low-income residential hotel owners (as defined).	\$5,140,000	7/1/2004	6/30/2024	77.20

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oakland	Shall the City Council of the City of Oakland be authorized to levy a special tax on the taxable property within its Community Facilities District No. 2003-1 ("CFD No. 2003-1") and utilize the proceeds thereof to finance certain authorized maintenance services and administrative expenses of CFD No 2003 1 all as specified in its resolutions pertaining thereto adopted on the Election Date and shall the appropriations limit for CFD 2003 1 for fiscal year 2003-2004 be established at \$10,000 in accordance therewith? (Election held 7/15/2003.)	The special tax shall be imposed at a rate of \$125 per buildable lot for fiscal year 2003-04. Beginning January 1, 2004, and each January 1 thereafter, the Maximum Special Tax shall be adjusted by applying the increase, if any, in the Consumer Price Index of the San Francisco-Oakland-San Jose area for all urban consumers that has occurred since January of the prior year.	Parcels owned and occupied by "very low-income" persons (as defined by the U.S. Housing Act of 1937), may apply for an exemption.	\$20,000,000	1/1/2005	12/30/2015	69.60
City of Oakland	To reduce violent crime and increase public safety, shall the City of Oakland increase successful after school, counseling, truancy, and job training programs, early intervention programs for children who witness violence, programs to prevent child abuse and domestic violence, and increase community police officers, paramedics and emergency fire personnel in each neighborhood by authorizing a surcharge on parking in commercial parking lots and parcel tax subject to annual performance and financial audits by a citizens oversight committee? (Measure Y, 11/2004.)	As of July 1, 2013, the rates were: \$97.62 per single-family residential parcel; \$66.68 per unit for multi-unit residential parcels. If a unit is vacant for six months or more per year, the parcel owner may receive a reduced tax rate of \$30.06 per vacant residential unit; \$49.99 per "single family equivalent" for non-residential parcels. Specifically, the rate of tax is calculated by a formula in the measure, based on a parcel's frontage (width of the front of the property) and square footage. Hotels not occupied by transients for more than 80 percent or more of a fiscal year may qualify as multi-unit residential parcels, otherwise the hotel is considered non-residential. The City Council may reduce, eliminate, or suspend the tax. The tax may also be increased annually up to 5 percent to adjust for inflation (as calculated by the U.S. Department of Labor.)	Only buildable lots are subject to tax.	Unavailable	7/1/2003	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Piedmont	Shall Article III of Chapter 20 of the Piedmont City Code be added to provide for a Paramedic Special Tax commencing July 1, 1997 as more specifically set forth in Ordinance 586 N.S. on file with the Piedmont City Clerk? (Measure L, 6/3/1997.)	The special tax is imposed at a rate of \$18.46 per parcel.	Unavailable	\$71,000	7/1/1997	Indefinite	92.43
City of Piedmont	To maintain essential police, fire, and paramedic service, to prevent the reduction in maintenance in City parks, green spaces and other public areas, and to prevent the loss of youth, family, and senior recreational and safety services, shall the City of Piedmont continue to authorize a parcel tax, replacing the existing Municipal Services Tax, as is more specifically set forth in Or. 707 N.S. which is on file with the Piedmont City Clerk? (Measure Y, 11/6/2012.)	For single-family residential properties, the special tax rate is: \$366 for parcels 0 to 4,999 square feet; \$411 for parcels 5,000 to 9,999 square feet; \$476 for parcels 10,000 to 14,999 square feet; \$542 for parcels 15,000 to 20,000 square feet; \$617 for parcels over 20,000 square feet. For developed commercial properties, the special tax rate is: \$617 for parcels 0 to 10,000 square feet; \$925 for parcels over 10,000 square feet. For multi-family residential parcels, the special tax rate is: \$254 per dwelling unit. For parcels divided by Tax Code Area Line, the special tax rate is \$375 per parcel. Tax rates may be increased, as specified in the measure.	The City Council may adopt exemptions by resolution.	Unavailable	7/1/2013	6/30/2017	68.33
City of San Leandro	Shall an Emergency Medical Services (EMS) tax be approved to continue to fund emergency fire dispatch, fire apparatus based paramedics, and other EMS related programs which will support the delivery of emergency medical services requiring basic and advanced life support, in a yearly amount of \$9.90 per family/benefit unit, with an annual adjustment based on the Consumer Price Index with total adjustments not to exceed \$5.10? (Measure J, 6/3/1997.)	Measure J imposes a tax of \$9.90 per unit of benefit. Benefit units assignments include: 1 unit per single-family residence per unit; 3 units per residential parcels with two to five units; 1 unit per residential parcels with six or more units per unit; 5 units per department store and discount house; 4 units per supermarket; 5 units per school; 4 units per church; 2 units per government property; 6 units per heavy industrial property; 5 units per hospital. Other units apply, depending on property type.	The occupant or owner of real property that is unimproved is exempt from payment of the tax. The tax imposed hereby shall not apply to the occupant or owner of any property who, for any reason, is legally exempt.	Unavailable	6/3/1997	Indefinite	81.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Union City	Community Facilities District No. 1996-1 (DIPSA) (the "CFD") was established in 1996 to finance certain public services including: police protection services, fire protection and suppression services and park, parkway and open space maintenance. (Election held 1/14/1997.)	For fiscal year 2014-15, the maximum special tax shall not exceed \$431 per single-family parcel; \$302 per townhouse parcel; and \$216 per multi-family parcel. The maximum special tax shall be increased by 2 percent each year.	Properties exempt from taxation include: tax-exempt parcels (government property), a non-residential parcel, and a residential parcel prior to a building permit being issued.	\$554,175	7/1/1996	6/30/2034	100.00
City of Union City	Community Facilities District No. 2005-1 (Public Services) (the "CFD") was established in 2005 to finance certain public services including: police and fire services and park maintenance. (The special tax was approved in an election held 5/10/1998.)	The maximum special tax for the base year shall be: \$493 per unit per single-family residence and \$346 per unit per multi-family residence, for developed properties. For approved properties, a maximum special tax of \$245 per lot shall be imposed for the base year. The Maximum Special Tax increases 2 percent each year, following the 2006-07 fiscal year.	Tax-Exempt Property includes: public property, property owner association property, non-residential property, and undeveloped property.	\$121,676	7/1/2006	Indefinite	100.00
City of Union City	Community Facilities District No. 2006-1 (Public Services) (the "CFD") was established in 2007 to finance certain public services including: police services, fire protection and suppression services, paramedic services and park maintenance including, but not limited to (i) the costs of contracting services, (ii) related facilities, equipment, vehicles, ambulances, fire apparatus and supplies, (iii) the salaries and benefits of City staff that directly provide police services, fire protection and suppression services, paramedic services and park maintenance, respectively, and (iv) City overhead costs associated with providing such services within the CFD. The special tax provides only partial funding for these public services. (Election held 2/27/2007.)	For developed properties during the base year, the following maximum special tax rates shall be set: \$523 per unit per single-family residence; \$367 per unit per duplex; \$262 per unit per low-density multi-family residential parcel; \$200 per unit per high-density multi-family residential parcel. The Maximum Special Tax increases 2 percent each year, following the 2009-10 fiscal year.	Tax-Exempt Property includes: public property, property owner association property, non-residential property, and undeveloped property.	\$164,964	7/1/2009	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Union City	Community Facilities District No. 97-1 (Dyer Street Triangle) (the "CFD") was established in 1998 to finance certain public improvements including: street improvements, storm drain improvements, sewer improvements, park and recreation facilities, civic center and courthouse improvements, water improvements, street signage, school facilities, fire facilities, public utilities acquisition of land and incidental expenses. (Formation of the district and imposition of special taxes were approved in an election on 12/9/1998.)	The maximum annual special tax is set by the original Assessor's Parcel Number and the amount of undeveloped net acres. For detailed rate information, refer to the CFD rate and method of apportionment document.	Tax-Exempt Parcels include: public parcels identified at the formation of the CFD or created by subdivision of an original or successor parcel, and any parcel that has prepaid its special taxes.	\$573,901	7/1/1998	9/1/2028	100.00
City of Union City	Shall the existing Public Safety Services Tax set to expire on April 23, 2009, be continued and expanded, for an additional eight (8) years, beginning April 24, 2009, in order to fund essential police and fire protection services in Union City as well as youth violence prevention and intervention programs? (Measure UU, 11/4/2008.)	The special tax rate varies depending on type of property and the square footage of a parcel lot. The tax may be increased annually based on the Consumer Price Index. For fiscal year 2009-10, the maximum special tax was \$112.30 for parcel lots with a square footage of 4,999 or less; \$77.53 per dwelling unit for multi-family residential parcels; and \$8,555.45 per non-residential parcel lots with more than 250,000 square feet. Other rates apply.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$3,633,911	4/24/2009	6/30/2017	73.20
City of Union City	To comply with "The Right to Vote on Taxes Act," the City must modify the Fire Department paramedic program assessment. Therefore, Shall the City of Union City levy an annual paramedic program special tax in the annual amount of \$10.88 per benefit unit, adjusted according to the Consumer Price Index, with the special tax not to exceed a maximum of \$15.00, in accordance with Resolution No. 8988-97 a copy of which is in the Voter Information Pamphlet? (Measure K, 6/3/1997.)	For fiscal year 2013-14, the rate per benefit unit was set at \$15. The initial rate per benefit unit was \$10.88 with a provision for that rate to increase by the change in the Consumer Price Index, up to a maximum rate of \$15 per benefit unit. The units are assigned as follows: 1 unit per single-family residence; 1 unit per all multi-family; 2 units per warehouse; 4 units per light industrial property; 7 units per shopping center; 4 units per church; 6 units per heavy industrial parcel; 5 units per discount house; and 7 units per lodge hall and clubhouse. The tax may be increased by the Consumer Price Index.	Unavailable	\$327,750	7/1/1997	Indefinite	80.80

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Dublin Unified School District	To support high academic achievement in math, science, reading, writing, and technology; attract and retain highly qualified teachers; maintain small class sizes; and provide ongoing teacher training, shall the Dublin Unified School District levy \$96 dollars per parcel annually for five years with an exemption for seniors and disabled persons, an independent citizens' oversight committee, no money for administrator salaries and all dollars staying in our community to maintain a high quality education? (Measure L, 11/4/2008.)	\$96 per parcel.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption. An exemption shall also be granted to persons receiving Supplemental Security Income for a disability, regardless of age.	\$1,413,497	7/1/2009	6/30/2014	72.58
Emery Unified School District	To continue the improvement of student achievement in Emeryville schools by continuing local funding for reading, math, and science instruction; keeping class sizes small; retaining qualified and experienced teachers and school employees; maintaining classroom technology; and supporting educational programs, shall Emery Unified School District extend its expiring parcel tax at '15 cents per square foot of improved property for ten years with an exemption for seniors, an independent citizen's oversight committee and all funds staying local? (Measure A, 6/5/2007.)	\$0.15 per square foot of improved real property.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$2,617,022	7/1/2009	6/30/2019	86.90
Fremont Unified School District	To provide Fremont schools stable funding for quality local education and programs that cannot be taken away by the state, including: Maintaining math, science, reading and writing programs; Keeping school libraries open; Supporting classroom/learning technology; Maintaining college and workforce preparation programs; and Retaining qualified teachers Shall the Fremont Unified School District levy \$53 per parcel annually for 5 years, exempting seniors, with citizen oversight, no money for administrator salaries and all money benefiting local schools? (Measure K, 11/2/2010.)	\$53 per parcel.	Parcels otherwise exempt from property taxes shall be exempt from the parcel tax. Also, parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$3,152,176	12/10/2011	12/10/2026	70.09
Hayward Unified School District	To protect critical education programs, with funds that cannot be taken by the State, including: math, reading, writing, and hands-on science classes/labs; enhancing library services, technology and college preparation programs; providing programs for all students to meet State academic standards; and attracting and retaining qualified teachers; shall Hayward Unified School District be authorized to levy \$58 per parcel annually, for five years, with an exemption for senior citizens, mandatory citizens' oversight and all money used for classrooms? (Measure G, 6/5/2012.)	\$58 per parcel.	Parcels owned and occupied by persons age 65 years and older may apply for an exemption.	\$1,270,855	7/1/2012	6/30/2017	70.83

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Livermore Area Recreation and Park District	Shall the Livermore Area Recreation and Park District be authorized to replace an existing assessment with a special tax for the continued maintenance and operation of park and recreation facilities? (Measure R, 6/3/1997.)	<p>The tax rate varies depending on property use and classification, based upon the property's "Equivalent Dwelling Unit" or EDU. One Equivalent Dwelling Unit equals \$23.66. When calculated, the special tax is imposed at the following rates: \$23.66 per single-family residential parcel; \$17,745 per dwelling unit for multi-family residential parcels; \$11.83 per space at a mobile home park; \$7,098 per vacant single-family residential parcel; \$70.98 per acre for vacant multi-family residential parcels or 50 percent of the commercial/industrial parcel tax rate; \$141.96 per acre for commercial and industrial parcels, or any portion thereof up to \$709.80 (five acres) and \$70.98 for each additional acre or portion thereof up to a maximum of ten acres, with a minimum of 1 Equivalent Dwelling Unit assigned to each parcel; vacant parcels zoned for commercial/industrial shall be taxed at a half the rate of improved parcels; parcels defined as private schools, lodge halls, convalescent hospitals, and other similar parcels shall be taxed at the same rate as improved commercial/industrial property; and \$23.66 per church parcel.</p>	<p>The following properties are exempt: property used in performance of a public function; private utility right-of-ways; easements; parks; cemeteries; common areas; and public golf courses.</p>	\$1,305,792	7/1/1998	Indefinite	72.81

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALAMEDA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Oakland Unified School District	To attract and retain highly qualified teachers, maintain courses that help students qualify for college, maintain up-to-date textbooks and instructional materials, keep class sizes small, continue after-school academic programs, maintain school libraries, and provide programs, including arts and music, that enhance student achievement, shall Oakland Unified School District, without increasing the current rate, continue to levy its education special tax of \$195 per parcel, commencing July 1, 2009, exempting low-income taxpayers, and with all money benefiting Oakland schools? (Measure G, 2/5/2008.)	\$195 per parcel.	Upon annual application to the district, an exemption may be granted to each owner of single-family residential unit in which they reside who qualify as "very low income" under the U.S. Housing Act of 1937.	\$20,700,590	7/1/2009	Indefinite	79.40
Peralta Community College District	To provide College of Alameda, Laney College, Merritt College and Berkeley City College secure funds that cannot be taken by the state, and support affordable college education including: providing core academic programs including math, science and English; training students for successful careers; and educating students to transfer to university; shall Peralta Community College District levy \$48 per parcel annually for 8 years with Citizens' Oversight, no funds for administrators' salaries, and all funds spent in our college district? (Measure B, 6/5/2012.)	\$48 per parcel.	Parcels already exempt from taxation are exempt from this tax.	\$7,581,153	7/1/2012	6/30/2020	72.86
Piedmont Unified School District	To prevent local school funding from expiring and to maintain the quality of Piedmont's schools, to attract, train and retain qualified teachers, to protect programs in math, science and technology, to continue funding for music, visual and performing arts programs, and to keep textbooks and instructional technology up-to-date, shall the Piedmont Unified School District continue to levy a special tax as specified in the voter pamphlet, with all funds staying in Piedmont to benefit our schools? (Measure A, 3/5/2013.)	\$2,406 per parcel. The tax may be increased annually by the school district, up to 2 percent, to account for inflation.	Parcels owned and occupied by persons qualifying for Supplemental Security Income may be exempt.	\$9,500,000	7/1/2013	6/30/2021	76.50

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ALPINE, AMADOR AND EL DORADO COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Kirkwood Meadows Public Utility District	The Kirkwood Meadows Public Utility District formed a Community Facilities District to issue bonds to finance sewer improvements. The bonds in the aggregate principal shall not exceed \$8 billion, and shall not exceed 30 years. (Measure A, 5/29/1999.)	Beginning with fiscal year 1999-00, these maximum special tax rates are levied: \$65 per residential unit for attached residential parcels; \$654 per residential unit for single-family/duplex developed property; \$654 per lot per single-family/duplex final map property; \$327 per unit for lodging property; \$654 per 1,000 square feet (or portion thereof) of building square footage for commercial property; \$654 per parcel for ice rink property; \$2,625 per acre for undeveloped property.	Public property shall be exempt from taxation.	\$437,947	7/1/1999	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

AMADOR COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Amador County	Shall the Board of Supervisors of the County of Amador be authorized to levy a special tax in its Community Facilities District No. 2006-1 (Fire Protection Services), County of Amador, State of California (the "Community Facilities District") on an annual basis to pay for certain public services which are in addition to the services currently provided in the territory of the Community Facilities District as described in the Resolution of Formation adopted by the Board of Supervisors of the County of Amador on January 9, 2007, and shall an annual appropriations limit in the amount of one million dollars (\$1,000,000) be established for fiscal year 2006-2007 in connection with the Community Facilities District? (Election held 1/9/2007)	Beginning with fiscal year 2006-07, the maximum special tax is set at: \$515.30 per unit per single-family residential property; \$360.70 per unit per multi-family residential property; \$515.30 per equivalent dwelling unit, or portion thereof, per non-residential property; and \$256.75 per equivalent dwelling unit, or portion thereof, in excess of 4 equivalent dwelling units (EDUs).	Properties exempt from ad valorem taxes shall be exempt from special taxes. Undeveloped property without a use permit is also exempt.	\$30,397	7/1/2006	Indefinite	100.00
Amador Fire Protection District	Should the Amador Fire Protection District be formed covering all of the unincorporated area of Amador County that is not already in an existing district, to provide structural fire protection and emergency medical services with benefit assessment imposed as follows: 1) \$20/year for each unimproved parcel (adjoining parcels owned by the same person(s) considered as one parcel); 2) \$30/year for each house on a parcel (adjoining parcels owned by same person(s) considered as one parcel); 3) \$75/year plus a square foot assessment based on fire risk for each parcel with a commercial, industrial, or similar use thereon (adjoining parcels owned by the same person(s) considered as one parcel)? The assessment set forth above may be adjusted to reflect, from year to year, the rate of inflation or deflation, not to exceed 2 percent in any given year. (Measure A, 6/5/1990.) (Note: The assessment provides funding for a general benefit.)	Beginning with fiscal year 1990-91, the assessment shall not exceed: \$20 per vacant parcel; \$30 per improved residential parcel; and \$75 per commercial/industrial parcel, plus additional charges based upon a parcel's risk assessment. The assessments may be increased annually (up to 2 percent) to account for inflation, as determined by the U.S. Department of Labor index for the San Francisco Bay Area.	Unavailable	Unavailable	7/1/1990	Indefinite	55.25
Amador Water Agency	Shall the Amador Water Agency, by and for its Community Facilities District No. 1 (the "CFD"), be authorized to levy special taxes within CFD pursuant to and as described in Resolution No. 2012-15 of the Amador Water Agency, adopted on July 26, 2012? (Election held 7/27/2012.)	The annual special tax is \$162.03 per assigned EDU for taxable property with treatment option for fiscal years through 6/30/2027, and \$62.03 per assigned EDU for fiscal years 7/1/2027 to 6/30/2037. The annual special tax is \$62.03 per assigned EDU for taxable property without a treatment option.	Government property, mitigated property that has prepaid special taxes, and properties with zero EDU allocation shall be exempt.	Unavailable	7/1/2012	6/30/2037	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

AMADOR COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Ione	The City of Ione imposes special taxes within several Community Facilities Districts. The city failed to respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Jackson Valley Fire Protection District	Should voter approval be granted for the Jackson Valley Fire Protection District to continue to receive thirty dollars per improved parcel and twenty dollars per unimproved parcel to support the present fire protection, prevention, and medical response services provided by the District? (Measure X, 7/13/1999.)	The following rates are imposed: \$30.00 per improved parcel and \$20.00 per unimproved parcel. The county or district were unable to provide any additional information, including the effective date of the levy.	Unavailable	Unavailable	Unavailable	Indefinite	85.65
Lockwood Fire Protection District	Shall voter approval be granted for the Lockwood Fire Protection District to impose an annual special tax of thirty-five dollars per improved parcel of property and twenty dollars per unimproved parcel of property to support an upgrade of the present fire protection and prevention services provided by the District until the expiration of the current special tax in the year 2008, and thereafter impose an annual special tax of seventy dollars per improved parcel of property and forty dollars per unimproved parcel of property such that the total annual special tax shall not exceed seventy dollars per improved parcel of property and forty dollars per unimproved parcel of property? (Measure D, 11/5/2002.)	Beginning July 1, 2008, the special tax rates apply to properties within the district: \$70.00 per improved parcel and \$40.00 per unimproved parcel.	Unavailable	Unavailable	7/1/2008	Indefinite	71.93
Ridgewood Acres Community Services District	The district stated that it would not comply with the California Public Records Act. No further information was provided. It is unknown if the levy imposed by the district is a special tax.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Sutter Creek Fire Protection District	This district maintains a property-related assessment. However, the district could not be contacted and the Amador County Elections Office could not provide additional information.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

BUTTE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Biggs-Gridley Memorial Hospital District (Orchard Hospital)	Shall a special property tax in the amount of \$70 per residential equivalent unit, as enacted by Butte County Ordinance No. 3937 for a period of ten years, to fund stand-by costs of providing emergency room services at the Biggs-Gridley Memorial Hospital, and a corresponding increase in the County's spending limit for a period of four years, be approved? (Propositions C1, C2 and C3; 11/7/2006.)	The special tax shall be imposed at \$70 per single-family residential unit, and \$52.50 per multi-family residential units and condominiums.	Vacant parcels and parcels without residential units are not subject to the tax.	Unavailable	7/1/2005	6/30/2017	77.10
Chico Area Recreation and Park District	Following passage of Proposition 218, the Chico Area Recreation and Park District sought to bring its park assessment into compliance with the initiative. An assessment election was held, and qualified voters approved an assessment for Oak Way Park. (Election held 7/10/1997.) (Note: The assessment provides funding for a general benefit.)	The district levies an assessment at the following rates: \$1 per month or \$12 per year per single-family residential parcel, apartment unit and/or condominium; \$0.90 per month or \$10.80 per year per mobile home assessment unit; and \$0.33 per month or \$4 per year per single-family residential unit, apartment unit and/or condominium for which park fees previously have been paid.	Only residential parcels are subject to the assessment.	\$57,862	7/1/1997	Indefinite	72.00
City of Biggs	Shall the City of Biggs be authorized to annually levy a special tax solely on lands within the City of Biggs Community Facilities District No. 2009-1 (Municipal Services) (CFD) in accordance with the Rate and Method of Apportionment of Special Tax contained in the Resolution of Formation of the CFD adopted by the City Council of the City on June 15, commencing in the City's fiscal year 2010-11, to pay for the municipal services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$15,000,000? (Election held 6/15/2009.)	For the base year, the maximum special tax that may be levied shall be: \$281.36 per unit for residential property; \$225.09 per unit for multi-family residential property; and \$1,965 per acre for non-residential property. For undeveloped property, the base-year maximum special tax shall be \$1,965 per acre. The tax may be increased annually to adjust for inflation.	Properties exempt from ad valorem taxation shall also be exempt from the special tax.	\$22,107	7/1/2009	Indefinite	100.00
City of Oroville	Shall the City Council of the City of Oroville be authorized to issue up to \$7.0 million in bonds or other debt obligations of its Community Facilities District No. 2006-1 (Westside Public Safety Facilities) ("CFD No. 2006-1"), levy a special tax, and finance public facilities and incidental expenses by and through its CFD No. 2006-1, all as specified in its resolutions pertaining thereto, adopted on September 19, 2006; and shall the appropriations limit for CFD 2006-1 for fiscal year 2007-2008 be established at \$1.0 million in accordance therewith? (Election held 9/19/2006.)	Beginning in fiscal year 2007-08, the maximum special tax rate shall be imposed at a rate of \$600 per developed property and \$300 per final mapped property. The tax may be increased by an annual inflation factor of 2 percent.	Properties exempt from ad valorem taxation shall also be exempt from the special tax. Other properties exempt include government property, prepaid parcels, and parcels with public or utility easements, as specified.	\$46,500	7/1/2007	6/30/2047	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

BUTTE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oroville	Shall the City Council of the City of Oroville be authorized to levy a special tax and finance public safety services and incidental expenses by and through its Community Facilities District No. 2006-2 (Public Safety Services) ("CFD No. 2006-2"), all as specified in its resolutions pertaining thereto, adopted on September 19, 2006; and shall the appropriations limit for CFD 2006-2 for fiscal year 2007-2008 be established at \$1.0 million in accordance therewith? (Election held 9/19/2006.)	Beginning in fiscal year 2007-08, the maximum special tax rate shall be imposed at a rate of \$600 per developed property and \$300 per final mapped property. The tax may be increased by an annual inflation factor of 2 percent.	Properties exempt from ad valorem taxation shall also be exempt from the special tax. Other properties exempt include government property, property owner association property, and parcels with public or utility easements, as specified.	\$46,500	7/1/2007	Indefinite	100.00
El Medio Fire District	To provide local fire protection and rapid emergency response services for the El Medio community, so victims of heart attacks, strokes, car accidents and other medical emergencies can receive rapid response care, to protect our homes and businesses from fire, to receive matching state funds, and to keep insurance rates manageable, shall an annual special property tax be authorized with all revenue staying in our community for local fire protection and emergency response services? (Measure B, 11/4/2008.)	The special tax shall be imposed at the following rates: \$58 per single-family residential parcel; \$58 per mobile home on a separated parcel; \$58 per other residential dwelling unit; \$200 per commercial/industrial parcel; \$50 per acre for agricultural/vacant parcels; and \$75 per institutional/miscellaneous parcel. The tax may be increased by 3 percent annually to adjust for inflation.	Unavailable	Unavailable	7/1/2008	Indefinite	73.01
Feather River Recreation and Park District	In May of 2002, the Park District conducted an assessment ballot proceeding pursuant to the requirements of Article XIID of the California Constitution ("The Taxpayer's Right to Vote on Taxes Act"), and the Landscaping and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code (the "Act"). During this ballot proceeding, property owners in the Park District were provided with a notice and ballot for the proposed special assessment. A 45-day period was provided for balloting and a public hearing was conducted on July 17, 2002. At the public hearing, all ballots returned within the 45-day balloting period were tabulated. (Election held 7/17/2002.)	An assessment is imposed on parcels based upon the single-family equivalent factor assigned to each parcel classification.	All properties are subject to the assessment.	\$229,630	7/1/2002	Indefinite	50.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CALAVERAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Central Calaveras Fire and Rescue Protection District	Shall Resolution No. 2007-03 of the Central Calaveras Fire & Rescue Protection District, authorizing imposition of an annual special tax of \$65.00 per parcel, for unlimited duration to fund firefighter, EMTs 24 hours a day and related equipment necessary for continued emergency responses, be adopted? (Measure G, 09/25/2007.)	\$65 per parcel.	Resolution adopted in June 2012 "clarified" that "exemptions to the parcel tax shall be defined as follows: 1) any parcel(s) adjoining or contiguous to a taxed parcel with the same County registered owner, or 2) any parcel having a total value less than \$2,000."	\$180,050	1/1/2008	Indefinite	77.63
Circle XX Community Services District	Shall Resolution No. 12-02 of the Circle XX Community Services District, establishing a special tax for a ten year period (July 1, 2013 through June 30, 2023) in the annual amount of \$400 per parcel of real property (for constructing, opening, widening, extending, straightening, surfacing, or maintaining any street in the District, or for any incidental purposes, including construction and improvements of bridges, culverts, curbs, gutters, and drains) be adopted? (Measure D, 11/6/2012.)	\$400 per parcel.	Unavailable	Unavailable	7/1/2013	6/30/2023	72.93
Copperopolis Fire Protection District	Shall Copperopolis Fire Protection District Ordinance 2002-1 be approved? A YES vote authorizes a per improved parcel special tax in the same amount of \$75.00 annually as specified by the ordinance. (Measure D, 11/5/2002.)	\$75 per improved parcel.	Unavailable	Unavailable	Unavailable	Indefinite	69.19
Ebbetts Pass Fire District	Shall Resolution 2004-1 of the Ebbetts Pass Fire Protection District establishing a special tax each year in the amount of \$26.00 on unimproved parcels and \$89.00 on improved parcels to fund the cost of staffing a second fire station and ambulance with Firefighter Paramedics and Firefighter EMT's certified to provide ambulance and structural/wild land firefighting services be adopted? (Resolution 2004-1, 06/22/2004.)	\$26 per unimproved parcel, and \$89 per improved parcel.	Unavailable	\$776,361	7/1/2005	Indefinite	79.40
Ebbetts Pass Fire District	Shall the Ebbetts Pass Fire District levy a special tax each year in the amount of \$11.00 on unimproved parcels and \$39.00 on improved parcels to fund additional staffing certified to perform both advanced life support (paramedic) medical services and structural/wild land firefighting activities as specified within Resolution 98-1? (Resolution 98-1, 11/3/1998.)	\$11 per unimproved parcel, and \$39 per improved parcel.	Unavailable	\$321,000	Unavailable	Indefinite	69.40

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CALAVERAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mokelumne Hill Fire District	Shall Resolution No. 2003-03 of the Mokelumne Hill Fire Protection District, authorizing the imposition of an annual special tax of \$75 on improved parcels of real property, for services and equipment relating to fire protection, emergency medical response, and improvements to District real property be adopted? (Measure N, 3/2/2004.)	\$75 per improved parcel.	Parcels having buildings or structures with a value not exceeding \$2,000 are exempt.	Unavailable	Unavailable	Indefinite	68.53

APPENDIX II: CALIFORNIA'S PARCEL TAXES

COLUSA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cortina Community Services District	The Cortina Community Services District received authorization from the Colusa County Board of Supervisors to impose a levy upon each parcel of land within the district for the following services: street lighting maintenance; road/street maintenance; pedestrian and bicycle trail maintenance; landscaping; open space maintenance; collection, treatment and disposal of storm water; water for use in those zones; wastewater treatment; and police and fire infrastructure financing. (Resolution 09-043, 7/28/2009.) Note: While this levy was never submitted to voters for approval, due to the nature of the levy, it has been included in this report.	\$616 per parcel.	Unavailable	\$34,651	7/1/2009	Indefinite	No election held.
Cortina Community Services District	The Cortina Community Services District received authorization from the Colusa County Board of Supervisors to impose a levy upon each parcel of land within the district for the following services: street lighting maintenance; road/street maintenance; pedestrian and bicycle trail maintenance; landscaping; open space maintenance; collection, treatment and disposal of storm water; water for use in those zones; wastewater treatment; and police and fire infrastructure financing. (Resolution 09-045, 7/28/2009.) Note: While this levy was never submitted to voters for approval, due to the nature of the levy, it has been included in this report.	\$783.93 per parcel.	Unavailable	\$14,394	7/1/2009	Indefinite	No election held.
Cortina Community Services District	The Cortina Community Services District received authorization from the Colusa County Board of Supervisors to impose a levy upon each parcel of land within the district for the following services: street lighting maintenance; road/street maintenance; pedestrian and bicycle trail maintenance; landscaping; open space maintenance; collection, treatment and disposal of storm water; water for use in those zones; wastewater treatment; and police and fire infrastructure financing. (Resolution 09-044, 7/28/2009.) Note: While this levy was never submitted to voters for approval, due to the nature of the levy, it has been included in this report.	\$574.73 per parcel.	Unavailable	\$3,939	7/1/2009	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

COLUSA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Grand Island Fire Protection District	Shall the annual fire suppression assessments continue at the existing maximum rates as follows: Single Family Residences \$38; Acreage (minimum \$3.00) \$0.45 cents per acre; Commercial over 5,000 square feet \$750; Commercial under 5,000 square feet \$75; Gas Wells \$150; and Trailer Park \$750. A "Yes" vote is in favor of continuing the existing assessments at their current rates, but will not increase them. A "No" vote is against continuing the existing assessment.	\$38 per single-family residential parcel; 45 cents per acre (with a \$3 minimum); \$750 for commercial parcels over 5,000 square feet; \$75 for commercial parcels under 5,000 square feet; \$150 for gas wells; and \$750 for trailer park parcels.	Unavailable	\$67,886	Unavailable	Unavailable	Unavailable
Maxwell Recreation & Parks District	Shall the Maxwell Recreation and Park District, if established, levy an annual assessment commencing with the 1986-87 fiscal year according to the following schedule: For each Residence upon an Assessor's parcel of land: \$15.00 per year; For each Assessor's parcel of land upon which there is no Residence: \$3.00 or seven cents per acre, whichever sum is the greater, per year, all said assessments to be collected along with County taxes. (Note: The assessment provides funding for a general benefit.)	\$15 per residential parcel and \$3 per non-residential parcel, or \$0.75 per acre for non-residential parcels, whichever is greater.	Unavailable	\$14,143	7/1/1986	Indefinite	Unavailable.
Williams Fire Protection Authority	The Williams Fire Protection Authority imposes a "special assessment" as governed by Proposition 218, at an annual rate of \$59 per single-family equivalent benefit unit. The "assessment" shall fund obtaining, furnishing, operating, and maintaining fire suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to fire fighting and fire prevention personnel; training and administration of paid personnel performing said fire suppression, protection and emergency services; community fire prevention education and fire inspection. The ballot question submitted to voters, in an all-mail election, read: "Yes, I approve the proposed assessment for fire suppression and protection services. No, I do not approve the proposed assessment for fire suppression and protection services." The measure was approved with 65.12 percent voting yes. (7/17/2006) (Note: While the district has determined that this is a "special assessment" in compliance with Proposition 218, due to the nature of the assessment, it has been included in this list.)	A special assessment of \$59 per single-family equivalent benefit unit, which may be increased to adjust for inflation according to the Consumer Price Index of the San Francisco Bay Area. According to the district: "Only special benefits are assessable. The amount of each assessment shall be each identified parcel's proportionate share of the cost of the additional fire suppression services based upon that parcel's special benefit from the Service. The amount shall be proportional to and no greater than the special benefits conferred to the property."	Unavailable	\$142,166	7/1/2006	Indefinite	65.12

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Acalanes Union High School District	To avoid the severe loss of science, foreign language, English, social studies, the arts, and mathematics classes due to continuing deep cuts in the state's budget, and to provide students with high-quality programs and services, shall the Acalanes Union High School District be authorized to collect an emergency special tax at an annual cost of \$112 per parcel for five years beginning July 1, 2010, with a citizens' oversight committee, and offering a senior exemption? (Measure A, 5/4/2010.)	\$112 per parcel.	Parcels owned and occupied by persons 65 years of age or older may qualify for an exemption.	\$3,683,413	7/1/2010	6/30/2015	68.50
Acalanes Union High School District	To provide stable local funding at our high schools and protect core academic programs from deep State budget cuts; preserve science, mathematics, arts, music and foreign language courses; and maintain library hours, shall Acalanes Union High School District renew and replace its parcel tax with one that continues the current annual rate of one hundred eighty-nine dollars per parcel, with an exemption for seniors, with all funds benefiting local high schools, and with an independent citizens' oversight committee? (Measure G, 11/3/2009.)	\$189 per parcel.	Parcels owned and occupied by persons 65 years of age or older may qualify for an exemption.	\$6,840,625	7/1/2010	Indefinite	74.50
City of Clayton	Shall the Downtown Park's annual operation and maintenance expenses be funded for a period of 10 years by the formation of a citywide Community Facilities District with an initial appropriations limit of \$100,600 and an annual levy of special taxes? (Measure O, 11/7/2006.)	The special tax is imposed at: \$16.39 per residential parcel; \$221.05 per 1/4 acre, or fraction thereof, for downtown core parcels; \$96.92 per 1/4 acre, or fraction thereof, for other commercial parcels outside the downtown core; \$48.46 per 1/4 acre, or fraction thereof, for recreational open space parcels (private golf courses); and \$50.92 per 1/4 acre, or fraction thereof, for multi-family residential care facilities parcels. The tax may be increased by the City Council to adjust for inflation.	Parcels owned by a public school district, the City of Clayton, and the Clayton Redevelopment Agency outside of the boundaries of the defined Downtown Core area are exempt.	\$100,600	7/1/2007	6/30/2017	70.59

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of El Cerrito	Shall Ordinance No. 96-9 be enacted, thereby approving the assessment first adopted in 1988, to provide a dedicated and secure source of funds for the maintenance of park facilities, street lighting and landscaping, fixed at the current rate of \$72 per single family home (and proportionate rates for other land uses)? (Measure G, 11/5/1996) (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the following rates are identified in the Engineer's Report: \$72 per single-family residence; \$54 per multi-family residence for 2-20 units; \$1,080 per multi-family residence per unit for the first 20 units, and \$36 per unit for each unit after 20 units; \$36 per vacant lot; \$0.17 per square foot per vacant land; \$2 per square foot, plus \$121 per acre, for commercial parcels located in Zone 1; \$0.33 per square foot, plus \$121 per acre, for commercial parcels located in Zone 3; and \$0.33 per square foot for commercial parcels located in Zone 3. Other rates apply, depending on the zoning of commercial parcels and whether a parcel is located on a street or business park.	Unavailable	\$771,163	7/1/1997	Indefinite	66.68
City of El Cerrito	Shall the City of El Cerrito impose a special tax in the maximum yearly amount of \$58.46 per single-family residential unit, and comparable amounts for multifamily and nonresidential property, collected with the property tax, for up to 20 years, to renovate the Swim Center, rehabilitate Canyon Trail Clubhouse, restore restrooms at Huber, Poinsett and Harding Parks and establish a dedicated fund with yearly and mandatory contributions from the general fund to maintain and replace city capital facilities. (Measure A, 3/7/2000)	The maximum rate for the special tax is: \$58.46 per single-family residential unit, and comparable amounts for multi-family and non-residential property, as approved by the voters at the March 7, 2000 election. Beginning with the 2013-14 fiscal year, the special tax is imposed at: \$38.61 per single-family residential unit, \$29.73 per multi-family residential unit, and \$270.66 per acre of non-residential property.	Government property is exempt.	\$359,058	7/1/2000	6/30/2020	67.00
City of Pittsburg	In fiscal year 2013-14, the City of Pittsburg imposed a special tax to provide funding for Community Facilities District No. 2004-1. Detailed information and election materials were not available at the time this report went to press.	Unavailable	Unavailable	\$432,875	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Pittsburg	In fiscal year 2013-14, the City of Pittsburg imposed a special tax to provide funding for Community Facilities District No. 2005-1 (Public Safety). Detailed information and election materials were not available at the time this report went to press.	Unavailable	Unavailable	\$244,360	Unavailable	Unavailable	Unavailable
City of Pittsburg	In fiscal year 2013-14, the City of Pittsburg imposed a special tax to provide funding for Community Facilities District No. 2005-2 (Vista Del Mar). Detailed information and election materials were not available at the time this report went to press.	Unavailable	Unavailable	\$118,650	Unavailable	Unavailable	Unavailable
City of Pittsburg	In fiscal year 2013-14, the City of Pittsburg imposed a special tax to provide funding for Community Facilities District No. 2007-1. Detailed information and election materials were not available at the time this report went to press.	Unavailable	Unavailable	\$56,646	Unavailable	Unavailable	Unavailable
City of San Pablo	Shall Ordinance 96-005 be enacted, confirming and approving the existing assessment in the San Pablo Street Lighting and Landscaping District (formed in 1982) at its current rate, and providing a dedicated funding source to continue maintenance of park and recreational facilities, such as Davis Park and the Senior Center; and street lighting, landscaping and removal of graffiti and debris from City street? (Measure J, 11/5/1996.)	The special tax is imposed at varying rates, ranging from \$57.78 to \$107.17 annually for single-family residences, and other amounts for multi-family, commercial, industrial, recreational and institutional land uses.	Unavailable	\$814,000	7/1/1996	Indefinite	Unavailable
Contra Costa County Library District (Orinda)	For the purpose of maintaining the existing hours and services at the Orinda Library, replacing worn and outdated books and materials, and ensuring that the Library can continue existing programs for children, families and seniors, shall the City of Orinda be authorized to continue and adjust the existing tax from \$27 to \$39 per year per residential parcel or equivalent unit, only for the Orinda Library and subject to an annual audit? (Measure E, 6/3/2008.)	\$39 per residential equivalent unit (Note: Detailed assessment rates were unavailable at the time of this report.)	Unavailable	\$306,618	7/1/2008	Unavailable	74.13

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Contra Costa County Service Area EM-1	Shall a Countywide Emergency Medical Services benefit assessment be established to finance improvements in the emergency medical and trauma care system including expanded countywide paramedic coverage; improved medical communications and medical dispatcher training; and medical equipment, supplies, and training for firefighter and first responders, including training and equipment for fire services electing to take a specialized program of advanced cardiac care; said assessment to be limited to a maximum assessment on real property of ten dollars annually for each single family residence or benefit as defined by Resolution No. 88-500, a copy of which is contained in the Voter Information Pamphlet, and said assessment to be initially set at five dollars and fifty cents per benefit unit, subject to review following a public hearing on the assignment of benefit units and services to be financed, the public hearing and review to be conducted prior to the initial assessment and annually thereafter? (Measure H, 11/8/1988) (Note: The assessment provides funding for a general benefit.)	\$10 per residential parcel.	Unavailable	Unavailable	Unavailable	Unavailable	71.60
Contra Costa County Service Area M-29	To provide extended municipal services to the Dougherty Valley in the San Ramon Area, CSA M-29 was formed 5/21/1996 by the County Board of Supervisors. The measure was approved by two land developers and imposes a special tax on various parcels within the CSA, for purposes of extended police service; construction, operation and maintenance of parks, trails and recreational areas, open space and landscaping; library, community center, and other facilities; flood control and storm drain facilities; and roads and bicycle paths. (Resolution No. 1997-634, 2/10/1998.)	The special tax is calculated based upon various factors: annual tax tier rate x tax rate multiplier x CPI x utility rate index = tax per parcel. Each parcel is assigned a "tax rate multiplier" to reflect the actual number of units on a parcel. For fiscal year 1997-98, the tax tier is: \$563 per unit for Tier A properties (generally high-density residential); \$795 per unit for Tier B properties (generally low-density residential); \$0.33 per square foot for non-residential parcels; and other parcels may qualify for Tier A status.	Unavailable	Unavailable	2/10/1998	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Contra Costa County Service Area P2 (Zone A)	Shall Contra Costa County Ordinance 2005-09 be approved to increase the existing parcel tax on County Service Area P-2 (Zone A), to annual maximums of \$280 per parcel for residential property (single and multiple), \$1,680 per parcel for commercial/industrial/ institutional property, and to \$8,400 per parcel for commercial/theater property to provide funding to restore the level of police protection services to 4 officers within that area? (Measure D, 8/30/2005.)	The special tax is imposed at: \$280 per residential parcel; \$1,680 per commercial, industrial, and institutional parcels; and \$8,400 per parcel for commercial and theater property.	Unavailable	Unavailable	7/1/2006	Unavailable	67.03
Contra Costa County Service Areas	A number of property-related levies are imposed within areas serviced by the Contra Costa County Services Area. Services provided include public safety and public works. At the time this report went to press, information on most County Service Areas was unavailable.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Crockett Community Services District	Shall a resolution be adopted which will authorize the Board of Directors to increase the existing \$50 recreation special tax on residential parcels within the Crockett and Port Costa areas for maintenance and operation of the District's park and recreation facilities and services within the District and not to exceed a total of \$110 per parcel per year? (Measure R, 06/05/2012.)	\$110 per residential parcel.	All non-residential parcels are exempt.	\$135,960	8/4/2012	Indefinite	67.66
Diablo Community Services District	The district provides public safety, traffic enforcement, road maintenance and bridge rehabilitation. Rates are levied upon parcels, with rates varying by improvements and use. The Board of Directors for the district adopted the fee schedule, without a local vote. In 2013, the district's Board approved a one-time fee increase, and for years after 2013-14, the fee schedule will return to the 2012-13 level with a 3 percent increase. The fee schedule was not submitted to the electorate or property owners for approval. (Note: The assessment provides funding for a general benefit.)	Beginning with the 2014-15 fiscal year, the rates are: \$525.31 per improved parcel; \$101.35 per unimproved parcel; and \$18,540 for the Diablo Country Club.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
East Contra Costa Fire Protection District	Shall a special tax payable solely from lands within the East Contra Costa Fire Protection District Community Facilities District No. 200.4-1 (Fire Services) (the "CFD") be levied annually upon lands within the CFD to be applied only to pay the costs of the services authorized to be funded by the CFD, and to pay the costs of the East Contra Costa Fire Protection District and the County of Contra Costa in administering the CFD, and shall the annual appropriations limit of the CFD be established in the initial amount of \$2,000,000? (Election held 3/16/2004.)	(Note: The district did not provide detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	100.00
Kensington Police Protection and Community Services District	Pursuant to Resolution 94-13, the district imposes a special tax for police-related services. (Note: Election materials and detailed rate information was unavailable.)	The special tax is imposed at: \$300 per year for single-family residential; \$450 per year for multi-unit residential; \$450 per year for commercial and institutional; \$300 per year for miscellaneous improved property; and \$90 per year for unimproved property.	Unavailable	\$680,000	Unavailable	Indefinite	Unavailable
Kensington Police Protection and Community Services District	Shall Kensington Police Protection and Community Services District Ordinance No. 2010-01, which imposes a Supplemental Special Tax for Kensington Police Department services in an initial annual amount not to exceed \$200.00 for single family residential parcels, subject to CPI, with amounts for properties in other use categories identified in the ordinance, commencing FY 2010/11, be approved and shall the District appropriations limit be increased by the amount of this voter-approved tax? (Measure G, 6/8/2010.)	The special tax is imposed at: \$200 per single-family residential parcel; \$300 per multi-unit residential parcel; \$300 per commercial and institutional parcel; \$200 per miscellaneous improved property parcel; and \$60 per unimproved property parcel. The special tax is in addition to the existing special tax of \$300 per single-family residential parcel.	Federal and state governmental agencies, local public agencies and any parcel of property exempt from ad valorem property taxes are exempt.	\$453,200	7/1/2010	Indefinite	68.58
Knightesen Community Services District	Shall the Knightesen Town Community Services District be formed upon as affirmative vote by two-thirds of the voters and become effective July 1, 2005 and include the territory shown in Exhibit A of the Board of Supervisors Resolution and be authorized to levy up to a \$200 annual tax for developed parcels and up to a \$100 annual tax for undeveloped parcels for the purpose of constructing, operating, maintaining, and servicing flood control and water quality improvements? (Measure Z, 2/15/2005.)	The special tax is imposed at: \$200 per developed parcel; and \$100 per undeveloped parcel.	Unavailable	\$2,291,800	7/1/2008	6/30/2015	74.19

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lafayette Elementary School District	To prevent deep cuts at our elementary and middle schools; preserve small class sizes; attract and retain qualified and experienced teachers, classroom aides, and counselors; provide up-to-date textbooks, instructional materials and classroom technology; and support educational programs that enhance student health and achievement, shall Lafayette School District extend its expiring school parcel tax for seven years at \$313.00 per parcel, with an exemption for seniors, adjustment for inflation, and all funds staying local to benefit Lafayette schools? (Measure J, 11/6/2007.)	\$313 per parcel, increasing annually by 3 percent.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption with the district. Also, vacant unbuildable parcels, convalescent hospitals and rest homes, churches, schools, cemeteries, fraternal and service organizations, retirement housing complexes, cultural uses (libraries), parks and playgrounds, government-Owned parcels, mineral rights, private roads, and common area parcels and property exempt from ad valorem property taxes all are exempt.	\$3,800,000	7/1/2007	6/30/2014	76.50
Lafayette Elementary School District	To protect the quality of schools in Lafayette by reducing deep cuts in programs due to the State budget crisis, to maintain core academic programs in math, science, art and music, attract and retain the best qualified teachers, and maintain classroom technology and science labs, shall the Lafayette School District levy an emergency tax of \$176 per parcel for four years only, with exemptions for seniors and all funds staying in Lafayette to benefit our schools? (Measure B, 5/3/2011)	\$176 per parcel.	Parcels owned and occupied by taxpayers age 65 years or older are exempt.	\$525,000	7/1/2011	6/30/2015	68.95

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Martinez Unified School District	To continue funding academic programs that provide college and career pathways and help maintain student-teacher ratios, offset State budget cuts to education funding, improve access to modern technology, and maintain art, music and band programs, library services and counselors, shall Martinez Unified School District renew its expiring parcel tax at \$50 per parcel annually for five years, with an exemption for seniors, age 65 or over, an independent citizens' oversight committee, and all funds benefiting local schools? (Measure C, 11/6/2012.)	\$50 per parcel.	Parcels owned and occupied by taxpayers age 65 years or older are exempt.	\$520,229	7/1/2014	6/30/2020	68.36
Moraga Elementary School District	To maintain the high quality of Moraga schools and continue funding for effective math, science, music and arts programs; maintain manageable class sizes; keep schools safe and well maintained; keep school libraries open; keep classroom technology up-to-date; and attract and retain the best qualified teachers; shall the Moraga School District levy a temporary six-year \$192 parcel tax with an exemption for low-income seniors, independent audits, and with all funds staying local to benefit Moraga students? (Measure B, 11/5/2013.)	\$192 for all residential, commercial, industrial and institutional parcels, whether improved or unimproved.	Parcels owned and occupied by a low-income person age 65 years or older may apply for an exemption. Also, vacant unbuildable parcels, convalescent hospitals and rest homes, churches, schools, cemeteries, fraternal and service organizations, retirement housing complexes, cultural uses (libraries), parks and playgrounds, government-owned parcels, mineral rights, private roads, and common area parcels are exempt.	\$3,832,848	7/1/1990	6/30/2025	71.00
Moraga Elementary School District	To provide funding for Moraga's K-8 schools to maintain small class sizes, to protect strong academics, and to hire and retain qualified teachers and staff; shall the Moraga School District be authorized to replace its existing parcel tax with a levy of \$325.00 per year per taxable parcel of real property with an annual independent audit and exemption for eligible low-income seniors? (Measure K, 3/2/2004.)	\$325 per parcel.	Parcels owned and occupied by a low-income person age 65 years or older may qualify for an exemption. Low-income persons are those defined by California Health and Safety Code Section 50105.	\$1,074,036	7/1/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Moraga-Orinda Fire District	Shall Ordinance 97-1, as adopted by Resolution 97-16 of the Contra Costa County Board of Supervisors, be approved to authorize a special tax on the property of the secured tax roll in order to provide additional funds for fire protection, prevention and suppression and emergency medical services, equipment and related facilities, including water distribution facilities for fire suppression purposes, with the proceeds of such tax being restricted to use in the Orinda area? (Measure C, 6/3/1997.)	The special tax shall be imposed at a rate not to exceed: \$0.06_ per fire risk factor, for each improved and unimproved parcel. The levy is calculated by multiplying the tax rate by a formula outlined in the parcel tax measure. The formula varies by whether the parcel is improved or unimproved. For improved parcels, the tax rate is multiplied by a parcel's "fire risk factor" and the formula takes into consideration a parcel's improvements, total square footage of improvements, combustible improvements, and sprinkler systems. For unimproved parcels, the tax rate is multiplied by a formula to account for the acreage of a property.	Unavailable	\$896,802	Unavailable	Unavailable	71.00
Mount Diablo Unified School District	The district imposes a special tax to finance debt repayment associated with \$90 million in Community Facilities District bonds that provide funding for rehabilitation and upgrades at various school facilities. (Measure A, Election held 11/7/1989.)	Unavailable	Properties owned and occupied by persons age 65 years and older may qualify for an exemption.	\$2,784,424	7/1/2003	Indefinite	75.00
Orinda Union School District	To provide secure local funding for all Orinda K-8 students; reduce the impact of state budget cuts; maintain small class sizes and neighborhood schools; attract and retain skilled, qualified teachers with competitive compensation and training; and protect classroom programs and strong core academics, shall the Orinda Union School District be authorized to levy a parcel tax of \$124 per year per parcel, with citizen oversight, no funds used for administrators' salaries, and every dollar staying in Orinda Union School District? (Measure B, 3/3/2009.)	\$124 per parcel.	Parcels owned and occupied by a low-income person (as defined by California Health and Safety Code Section 50105) who is age 65 years or older may qualify for an exemption.	\$760,000	7/1/2009	6/30/2016	72.26

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Orinda Union School District	To provide secure local funding for Orinda's K-8 schools, including to maintain small class sizes and neighborhood schools; to protect classroom programs, strong core academics, libraries, computer instruction, and literacy support; and to hire and retain qualified teachers; shall Orinda Union School District be authorized to replace its existing instructional parcel tax with a levy of three hundred eighty-five dollars per year per taxable parcel, with an annual independent audit and an exemption for eligible low-income seniors? (Measure A, 3/4/2003.)	\$385 per parcel.	Parcels owned and occupied by a low-income person (as defined by California Health and Safety Code Section 50105) who is age 65 years or older may qualify for an exemption.	Unavailable	7/1/2003	Indefinite	Unavailable
Pittsburg Unified School District	To expand student access to technology and computers, college preparatory, honors and advanced placement classes, avoid increased class sizes, maintain essential programs and materials, keep classes small in the early grades, and attract and retain highly qualified teachers, shall the Pittsburg Unified School District levy an annual tax of \$65 per taxable parcel for seven years, beginning July 1, 2009, with an annual inflation adjustment of \$6, with citizen oversight and a senior citizen exemption? (Measure C, 11/4/2008.)	\$65 per parcel, adjusted annually for inflation, but limited to an inflation increase of \$6 per year.	Properties exempt from ad valorem property taxes are exempt. Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$948,329	7/1/2009	6/30/2016	Unavailable
San Ramon Valley Unified School District	To help maintain academic excellence, retain qualified and experienced teachers, prepare students for college and careers for a global economy with strong math, science and literacy education, shall San Ramon Valley Unified School District renew its expiring education tax at one hundred forty four dollars per parcel for seven years, with citizen oversight, annual audits, no funds for administrative salaries, an available exemption for persons 65 and older, and all funds spent to support local schools? (Measure C, 5/5/2009.)	\$144 per parcel.	Parcels owned and occupied by persons 65 years of age or older; and persons receiving Supplemental Security Income for disability (regardless of age), may apply for an exemption.	\$6,700,000	7/1/2009	6/30/2016	72.20

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Walnut Creek School District	Shall the Walnut Creek School District preserve and support high quality education programs, smaller class sizes, libraries, classroom technology, and attract and retain quality teachers by being authorized to levy a special tax not to exceed the annual rate of \$82.00 per year per parcel? (Measure H, 11/2009.)	\$82 per parcel.	Exempt properties include properties exempt from ad valorem taxes. Adjacent parcels may seek a refund of the amount due, if the parcel falls under the Subdivision Map Act, as described in the measure. Parcels owned and occupied by persons age 65 years or older may qualify for an exemption.	\$1,200,000	7/1/2010	Indefinite	75.73
West Contra Costa Health Care District	To prevent the closure of the only full service emergency room serving all West County residents and to maintain critical services, such as intensive care, women's health services including early breast cancer detection, treatment for heart attacks, care for elderly, emergency respiratory care, and cancer treatment, shall the West Contra Costa Healthcare District authorize an annual special tax, including forty seven dollars per single family residential parcel, with annual audits by an independent citizens oversight committee? (Measure J, 11/15/2011.)	The special tax is imposed at: \$47 per single-family residential, vacant and miscellaneous parcel; \$94 per multi-unit residential parcel; \$282 per small commercial or industrial parcel; \$470 per medium commercial or industrial parcel; and \$940 per large commercial or industrial parcel. A specific property type can be identified by utilizing the "Assessor's Use Codes" as outlined in the measure.	Properties exempt from ad valorem property taxes are exempt from the parcel tax.	\$5,200,000	7/1/2012	Indefinite	74.01
West Contra Costa Health Care District	To prevent the life threatening shut-down of the West Contra Costa Healthcare District's only full service emergency room, which serves all West County residents, and prevent the closure of this community's local hospital so that victims of heart attacks, strokes, car accidents, burns, toxic chemical releases and other medical emergencies receive rapid response medical care, shall an annual special property tax be authorized with all revenue staying in our community for local emergency and healthcare services and facilities? (Measure D, 6/21/2004.)	The special tax shall be imposed at the following rates: \$52 per single-family residential parcel; \$104 per small multi-unit residential parcel; \$312 per small commercial and industrial parcel; \$520 per medium commercial and industrial parcel; and \$1,040 per large commercial/industrial parcel.	Unavailable	Unavailable	7/1/2004	Indefinite	84.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CONTRA COSTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
West Contra Costa Unified School District	To improve, maintain, and make safe its public recreational facilities, thereby freeing up District resources for retention of additional teachers and continuing a sixth period at middle schools, shall the West Contra Costa Unified School District continue to levy in its Maintenance and Recreational Assessment District an annual assessment per parcel not to exceed the existing rate of \$72.00 per single-family equivalent unit, as described in the engineer's report on file with the District? (Measure E, 11/5/1996.)	\$72 per single-family equivalent unit.	Unavailable	\$5,500,000	Unavailable	Indefinite	Unavailable
West Contra Costa Unified School District	To maintain quality education with local funding the State cannot take away, including protecting core academics - reading, writing, math, science, attracting and retaining quality teachers, providing lower class sizes for the youngest children, preparing students for college and the workforce, and improving safety on and around school campuses, shall West Contra Costa Unified School District renew its existing parcel tax for five years, keeping the current rate, with no funds for administrator salaries, exempting seniors and requiring citizen oversight? (Measure G, 11/6/2012.)	\$0.072 per square foot of total building area on each parcel of taxable real property.	Parcels owned and occupied by persons age 65 years or older or persons receiving Supplemental Security Income for a disability (regardless of age), may qualify for an exemption.	\$9,800,000	7/1/2014	6/30/2019	75.61

APPENDIX II: CALIFORNIA'S PARCEL TAXES

DEL NORTE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Crescent Fire Protection District	Shall the Crescent Fire Protection District establish and impose standby or availability charges, not to exceed \$10.00 per unit of benefit per year, for fire suppression and rescue services on all real property within its boundaries? (Measure A, 11/4/1980.) (Note: In the voter pamphlet, the county counsel wrote: "The Jarvis Gann initiative, 'Proposition 13,' prohibited, with certain exceptions, any increase in property taxes beyond the 1975 level, without a 2/3 affirmative vote. In addition, the initiative prohibited all new ad valorem taxes. The Crescent Fire Protection District's proposed standby or availability charges are not ad valorem taxes; that is, they do not vary according to the value of the property. The standby charge proposal is, therefore, not prohibited by the Jarvis Gann initiative, if approved by a 2/3's vote at this election.")	The standby or availability charge shall not exceed: \$100 per residential parcel; \$200 per agricultural parcel; \$300 per commercial parcel; \$400 per industrial parcel. The rate of the charge is calculated by the "units of benefit" applied to each parcel, outlined in Measure A and based upon the acreage of a property.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable
Fort Dick Fire Protection District	Ordinance 95-01 imposes an assessment to fund services provided by the Fort Dick Fire Protection District. The assessment was not approved by the electorate. (Note: The assessment provides funding for a general benefit.)	In fiscal year 2013-14, the assessment was set at \$9 per unit. The maximum assessment rate shall not exceed \$24 per fiscal year. Benefit units were assigned to parcels based upon how a property was used. Hazardous material/manufacturing parcels were assigned the highest factor (6 units), commercial parcels were assigned a factor of 2 units, and residential parcels, including mobile homes, were assigned 1 unit.	Institutional and vacant land are exempt.	\$9,800	7/1/1996	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

DEL NORTE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Gasquet Fire Protection District	Section 4 of Ordinance 93-01 reads: "The express purpose for which this benefit assessment is being levied is to establish a source of funds to obtain, furnish, operate, and maintain emergency equipment and personnel services and benefits." (Note: The assessment provides funding for a general benefit.)	Ordinance 93-01 specifies that the assessment rate shall not exceed \$30 per benefit unit in any fiscal year. The ordinance specifies that properties will be assigned the following benefit units: residential, including mobile homes, 1 unit; commercial parcels, 1-3 units, depending on square footage; and extra hazard industrial or manufacturing parcels, 6 units.	Institutional and vacant parcels are exempt.	\$9,765	7/1/1993	Indefinite	No election held.
Smith River Fire Protection District	Section 4 of Ordinance 92-01 reads: "The express purpose for which this benefit assessment is levied is to establish a source of funds to obtain, furnish, operate, and maintain fire suppression equipment and personnel services and benefits." (Note: The assessment is included in this report because it provides a general benefit.)	Ordinance 92-01 specifies that the assessment rate shall not exceed \$36 per benefit unit in any fiscal year. The ordinance specifies that properties will be assigned the following benefit units: residential, including mobile homes, 1 unit; commercial parcels, 1-3 units, depending on square footage; and extra hazard industrial or manufacturing parcels, 6 units. In fiscal year 2013-14, an assessment of \$27 per benefit unit was levied.	Institutional and vacant parcels are exempt.	\$12,200	7/1/1992	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Audubon Hills Community Service District	Shall the special tax for the maintenance and improvement of the roads and lanes within the Audubon Hills Community Services District be levied at an annual rate of \$75.00 per parcel per year? This special tax shall replace the existing \$25.00 per parcel special tax. (Measure H, 8/6/2002.)	\$75 per parcel.	Unavailable	\$10,500	Unavailable	Indefinite	80.00
Cameron Estates Community Services District	Shall the Board of Directors of Cameron Estates Community Service District be authorized to annually assess each single family residential parcel within the district an amount up to, but not exceeding \$250, for each multiple zoned residential parcel within the District an amount up to, but not exceeding \$250, for each residential unit on such parcel; and each commercial parcel within the District an amount up to, but not exceeding \$250, for each commercial occupancy, for the maintenance and improvement of roadways, road right-of-ways, and lawful expenses in accordance with State regulations relative to Community Services Districts? (Measure C, 5/9/1989).	The special tax shall not exceed \$250 for single-family residential parcels, multi-family residential parcels, and commercial parcels.	Unavailable	\$76,500	Unavailable	Unavailable	72.58
Cameron Park Airport District	Shall the Cameron Park Airport District levy an annual General Assessment as authorized in California Airport District Act, Section 22554 (C)? The people of the Cameron Park Airport District authorize an annual General Assessment be collected with the tax roll each year on each parcel within the District commencing with Fiscal year 1988/89. The annual General Assessment shall not exceed \$300.00 per parcel as determined each year by the Board of Directors. The purpose of the annual General Assessment is to provide funds to operate and maintain Cameron Park Airport District property. (Measure N, 7/12/1988.)	The levy shall not exceed \$300 per parcel.	Unavailable	\$40,500	7/1/1988	Indefinite	86.96

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cameron Park Community Services District	Shall the Cameron Park Community Services District be authorized to enforce the covenants, conditions, and restrictions adopted for each Subdivision Unity within the boundaries of the District, and to assume the duties of the architectural control committee for each Unit within the boundaries of the District and for such other Units as may be annexed from time to time, for the purpose of maintaining uniform standards of development within the District, as adopted in the covenants, conditions and restrictions, and the Board of Directors of the District shall be authorized to levy a special tax of up to \$12.00 per year, on each parcel of land within the District, to be used for any costs or expenses incurred by the District in carrying out said purpose? (Measure B, 11/5/1985.)	The special tax rate shall not exceed \$300 per parcel.	Unavailable	\$81,456	1/1/1986	Unavailable	68.40
City of South Lake Tahoe	Shall the Governing Board of the South Tahoe Redevelopment Agency be authorized to issue up to \$30.0 million in bonds or other debt obligations of its Community Facilities District No. 2001-1 (Park Avenue Project) ("CFD No. 2001-1"), levy a special tax, and finance the authorized public facilities and incidental expenses by and through its CFD No. 2001-1, all as specified in its Resolutions No. 2001-5 and No. 2001-6; and shall the appropriations limit for CFD 2001-1 for fiscal year 2001-2002 be established in accordance therewith? (Election held 7/10/2001.)	The maximum special tax for each assessor parcel is the sum of 1) the non-contingent special tax; plus 2) the contingent special tax; plus 3) the Zone B revenue neutrality special tax; plus 4) the backup special tax.	Exempt property includes: tax-exempt property. However, if an assessor parcel that is subject to the special tax is acquired by a public entity the parcel shall continue to be subject to the special tax based on the use of such property at the time of acquisition by the public entity, as required by Section 53317.3 of the Act.	\$827,600	7/1/2002	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of South Lake Tahoe	The City of South Lake Tahoe imposes a special tax to fund activities and services provided by Community Facilities District No. 1995-1, which includes costs associated with stateline erosion control, beach restrooms, public art, and water quality. (Election held 12/12/2005.)	The special tax consists of an annual tax, comprised of two parts, to be levied on all time-share intervals which have been sold by the time-share developer. One part is to pay for facilities, including the repayment of bonds. This part may not exceed \$43 per year and may not be levied beyond Tax Year 2030-31. The other part is for services. The services tax begins at \$5 for Tax Year 1996-197 and inflates each year according to the Consumer Price Index. Upon the termination of the facilities tax, the city may increase the services tax (but not by more than \$43) to meet actual costs.	Properties exempt from ad valorem taxes shall be exempt from the special tax.	\$247,350	7/1/1996	Indefinite	100.00
Coloma-Lotus Fire Protection District	Shall a special tax for fire protection and prevention purposes be levied annually within the Coloma-Lotus Fire Protection District at an annually established rate not to exceed the following schedule: A) per parcel, except as defined in "B", \$60; B) Mobile home park real property, \$60 per dwelling pad unit. Whenever the Board of Directors of the Coloma-Lotus Fire Protection District finds that a parcel is for any reason unbuildable, the Board may at the request of the parcel owner, exclude this parcel from this assessment. This special tax shall terminate effective June 30, 1983. However, if a later statute extends that enabling legislation deadline beyond June 30, 1983, this resolution will be extended accordingly. (Measure B, 6/23/1981.)	\$60 per parcel, or \$60 per dwelling pad unit for mobile home park parcels.	Unavailable	\$51,300	Unavailable	Unavailable	68.34
Cosumnes River Community Services District	Shall the Cosumnes River Community Services District increase the tax by \$55.00 as described in Resolution 91-09? The sole purpose of the increased tax is for surfacing district roads. (Measure O, 7/23/1991.)	\$55 per parcel.	Unavailable	\$28,800	Unavailable	Unavailable	68.13
Cosumnes River Community Services District	Shall the Cosumnes River Community Services District levy a special assessment as described in Ordinance 84-1? (4/10/1984.)	\$75 per parcel.	Unavailable	Unavailable	7/1/1984	Indefinite	83.33

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cosumnes River Community Services District	Shall the Cosumnes River Community Services District levy an increase to the special district assessment as described in Ordinance 89-01? (Measure S, 7/26/1988.)	\$20 per parcel.	Unavailable	Unavailable	7/1/1988	Indefinite	73.61
Diamond Springs Fire Protection District	Shall special taxes be levied annually on taxable property within the Diamond Springs/EI Dorado Fire Protection District Community Facilities District No. 2006-01, Annexation No. 2, County of El Dorado, State of California, so long as the special taxes are needed to pay for fire suppression services, emergency medical services, and fire prevention activities, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "B", Rate and Method of Apportionment, to the Resolution of Intention adopted by the Board of Directors of the Diamond Springs/EI Dorado Fire Protection District on April 8, 2009? (Proposition A, 5/27/2009.) (Note: The original formation of the district and special tax, which was approved by voters on 11/15/2006, was unavailable.)	The maximum annual special tax on developed property, for fiscal year 2006-07, shall be \$493 per lot for single-family residential property; \$395 per unit for multi-family residential property; and \$0.13 per building square foot for non-residential property.	No special tax shall be levied on undeveloped property, property owner association property or public property.	\$18,864	7/1/2006	Indefinite	100.00
East China Hill Community Services District	Shall the East China Hill Community Services District levy a special assessment as described in Ordinance 82-1? (Measure B, 8/3/1982.)	\$84 per parcel, for each lot of five acres or more.	Unavailable	Unavailable	Unavailable	Unavailable	70.73
El Dorado County Fire Protection District (Northside Fire Protection District)	Shall a special tax for the maintenance in level of emergency medical and fire services within the Northside Fire District be levied annually within the Northside Fire Protection District at an established rate not to exceed the following schedule: A) improved single-family real property, \$35 per parcel; B) improved multi-family residential, improved commercial, and improved industrial real properties, \$35 per parcel; and \$35 per unimproved parcel? (Election held 2/3/1987.)	\$35 per parcel.	Unavailable	\$96,040	Unavailable	Indefinite	81.21
El Dorado County Fire Protection District (Pleasant Valley Fire Protection District)	Shall a special tax for fire protection and fire prevention for the benefit of the residents of the Pleasant Valley Fire Protection District, and which, may if necessary, exceed the appropriations limitation imposed by Article XIII B of the California Constitution, be approved? (Election held 3/25/1981.)	\$42 per parcel.	Unavailable	\$157,794	7/1/1981	Indefinite	69.14

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado County Fire Protection District (Pollock Pines/Camino)	Shall a special tax for fire protection and prevention be levied annually within the Pollock Pines/Camino Fire Protection District at an annually established rate? (Election held 6/23/1981)	The special tax shall be imposed at the following rates: \$30 per single-family residential parcel; \$60.00 per parcel for multi-family real property, commercial property, industrial property and mobile home park property.	Unavailable	\$216,600	7/1/1981	Indefinite	70.39
El Dorado County Fire Protection District (Shingle Springs)	The El Dorado County Fire Protection District imposes a fire suppression assessment within the Shingle Springs region for fire-related services. (Note: The assessment provides funding for a general benefit.) (Protest hearing held 7/31/2006.)	The district did not provide detailed information on how the tax is assessed.	Unavailable	\$248,027	7/1/2006	6/30/2016	62.00
El Dorado County Fire Protection District (Strawberry)	The board of Directors of the El Dorado County Fire Protection District imposes an annual assessment on parcels within the Strawberry region for fire-related services. The assessment was approved without a vote of the electorate.	\$30 per residential parcel and \$60 per commercial parcel.	Unavailable	\$16,200	7/1/1992	Indefinite	No election held.
El Dorado County Service Area No. 10 (Zone D)	Should a benefit assessment for library services continue to be imposed in Zone D of County Service Area No. 10 which consists generally of improved parcels within the Cameron Park Fire Protection District, the Rescue Fire Protection District, and that portion of the El Dorado County Fire Protection District serviced by the Shingle Springs Fire Station (formerly Shingle Springs Fire Protection District) within County Service Area No. 10 in the sum of Twenty-Five Dollars (\$25.00) per improved parcel in fiscal year 1994-95 and annually thereafter in order to fund library services for a branch library in Cameron Park? (Measure L, 6/7/1994.) (Note: The county identifies the levy as a voter-approved special tax.)	\$25 per improved parcel.	Unavailable	\$264,265	7/1/1994	Unavailable	53.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado County Service Area No. 10 (Zone E)	Shall the library special tax approved by the voters in the El Dorado Hills Zone of Benefit on March 5, 2002, be changed so that the tax on parcels of land with apartment units shall be increased to \$20.00 per apartment instead of the current flat tax of \$25.00 per parcel regardless of the number of apartments on the parcel? The current tax of \$25.00 per parcel will remain unchanged for all other properties including single family homes. (Measure F, 11/2/2004.)	\$25 per single-family residential parcel and \$45 per multi-unit residential parcel.	Non-residential property is not subject to tax.	\$432,440	Unavailable	Unavailable	76.51
El Dorado County Service Area No. 10 (Zone F)	To maintain library services in the South Lake Tahoe Zone of Benefit (Zone F) within county Service Area 10, shall a \$15.00 per year library special tax be imposed annually upon all parcels in the Zone to replace the expiring library assessments of \$15, for the sole purpose of providing library service within such zone, commencing in 2005/2006 for a period of ten years, and with annual adjustments not exceeding 3% annually or \$5.00 for the life of the tax? (Measure F, 3/8/2005.)	\$15.00 per parcel.	Unavailable	\$431,564	7/1/2005	2015	81.53
El Dorado County Service Area No. 10 (Zone G)	To maintain library services in the Georgetown Zone of Benefit (Zone G) within county Service Area 10, shall a \$15.00 per year library special tax be imposed annually upon all parcels in the Zone to replace the expiring library assessments of \$12, for the sole purpose of providing library service within such zone, commencing in 2005/2006 for a period of ten years, and with annual adjustments not exceeding 3% annually or \$5.00 for the life of the tax? (Measure G, 3/8/2005.)	\$15.00 per parcel.	Unavailable	\$89,599	7/1/2005	2015	71.65
El Dorado County Service Area No. 3 (Tahoe West Shore Area)	Shall Resolution No. 300-2000 be approved authorizing a new special tax to be levied in place of the current basic special tax to provide increased funding commencing with the 2001-2002 fiscal year and annually thereafter to maintain an appropriate level of ambulance services in the Tahoe West Shore area within County Service Area No. 3 at a base rate of Fifty and 00/100 Dollars (\$50.00) per annum for a single family residential unit, and adjusted for other uses in accordance with the methodology set forth in Resolution No. 300-2000? (Measure E, 1/30/2001.)	\$50 per residential unit.	Unavailable	\$111,435	7/1/2001	Indefinite	79.79

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado County Service Area No. 7 (West Slope)	Shall Resolution No. 172-97 be approved authorizing a special tax to be levied in place of the current benefit assessment to provide for continued funding for fire-based ambulance services in County Service Area No. 7 at a base rate of Twenty-Five Dollars (\$25.00) per improved single family residential parcel, adjusted for other uses in accordance with the methodology set forth in Resolution No. 172-197? (Measure F, 11/4/1997.)	Rate of the parcel tax is based on Assessor User Codes, as defined: \$5 per campsite and mini-storage unit; \$10 per motel and hotel guest room; \$12.50 per rural improved parcel; \$12.50 per mobile home space; \$12.50 per hospital/skilled nursing bed; \$20 per dwelling unit for parcels with four or more family units; \$25 per residential parcel; \$25 per community facilities and church parcel; \$25 per small commercial and retail parcel; \$50 per recreational parcel; \$50 per small school; \$50 per medium commercial and retail parcel; \$75 per large or high traffic commercial and retail parcel; \$75 per medium school; \$100 per heavy manufacturing plant; \$100 per large school parcel; and \$12,500 per ski resort.	Unavailable	\$1,600,000	7/1/1997	Indefinite	74.78
El Dorado County Service Area No. 9 (Dolly Varden Lane Zone of Benefit)	Shall an annual special tax in an amount of \$200 on each parcel of real property be levied within Dolly Varden Lane Zone of Benefit commencing fiscal year 2007/2008, with adjustment to an amount of \$100 commencing fiscal year 2008/2009, and remaining at \$100 on each parcel for every year thereafter, to be used only for road improvement and maintenance services, to replace the current benefit assessment? (Measure B, 5/8/2007.)	\$200 per parcel.	Properties exempt from ad valorem taxes are exempt from the special tax.	\$2,100	7/1/2007	Indefinite	76.47
El Dorado County Service Area No. 9 (Georgetown Cemetery District)	Shall a special tax be levied within the boundaries of Zone No. 3 of County Service Area No. 9 in an annual amount not to exceed \$10 per improved lot and not to exceed \$3 per unimproved lot for the purpose of operating and maintaining two public cemeteries within the boundaries of Zone No. 3? (Measure D, 2/5/1985.)	\$10 per improved parcel and \$3 per unimproved parcel.	Unavailable	\$17,414	Unavailable	Unavailable	81.82

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado County Service Area No. 9 (Lynx Trail Road Zone of Benefit)	Shall an annual special tax be levied in an amount not more than \$300.00 on each parcel of real property commencing with fiscal year 2004/05 and continuing each year thereafter? (Measure T, 6/8/2004.)	The special tax shall not exceed \$300 per parcel.	Unavailable	\$22,275	7/1/2004	Indefinite	76.60
El Dorado County Service Area No. 9 (Maverick Road Zone of Benefit)	Shall an annual special tax in an amount of \$450.00 on each parcel of real property be levied within Maverick Road Zone of Benefit commencing in fiscal year 2007/2008 with annual adjustments tied to the Engineering News Record Construction Cost Index, to be used only for road improvement and maintenance purposes, to replace the current benefit assessment? (Measure D, 5/8/2007.)	\$450 per parcel, with annual adjustments as specified.	Unavailable	\$10,692	7/1/2007	Indefinite	78.79
El Dorado County Service Area No. 9 (Meadowview Acres Zone of Benefit)	Shall an annual special tax in an amount of \$350.00 on each parcel of real property be levied within Meadowview Acres Zone of Benefit commencing fiscal year 2013/2014 to be used only for road improvement and maintenance services to replace the current benefit assessment? (Measure B, 5/7/2013.)	\$350 per parcel.	Unavailable	\$32,571	7/1/2013	Indefinite	90.00
El Dorado County Service Area No. 9 (Nance Road Zone of Benefit)	The County of El Dorado formed County Service Area No. 9 to provide funding for road maintenance and improvement services. A special tax imposed on all real property within the service area shall not exceed \$497.00 per parcel. (Measure N, 7/15/1997.) (Note: No election materials were provided by the county.)	The special tax shall not exceed \$497 per parcel.	Unavailable	\$2,932	7/1/1997	Indefinite	100.00
El Dorado County Service Area No. 9 (Rolling Ranch Road Zone of Benefit)	Shall an annual special tax be levied in an amount of not more than \$450.00 on each parcel of real property commencing with fiscal year 1998-99 and each year thereafter? (Measure P, 7/21/1998.)	The special tax shall not exceed \$450 per parcel.	Unavailable	\$9,801	7/1/1998	Indefinite	75.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado County Service Area No. 9 (Ryan Ranch Road Zone of Benefit)	Shall an annual special tax in the amount of \$500.00 be levied on each parcel of real property within Ryan Ranch Zone of Benefit commencing in fiscal year 2007/2008, to be used only for road and drainage facility maintenance and improvement purposes, to replace the current benefit assessment? (Measure E, 8/29/2006.)	\$500 per parcel.	Unavailable	\$40,095	7/1/2007	Indefinite	82.67
El Dorado County Service Area No. 9 (Shadow Lane Road Zone of Benefit)	Shall an annual special tax be levied in an amount not more than \$200.00 on each parcel of real property commencing with fiscal year 2003/04 and continuing each year thereafter? (Measure S, 8/5/2003.)	The special tax shall not exceed \$200 per parcel.	Unavailable	\$2,550	7/1/2003	Indefinite	94.74
El Dorado County Service Area No. 9 (Sundance Trail Road)	Shall an annual special tax be levied in an amount of not more than \$300.00 on each parcel of real property commencing with fiscal year 1997-98 and each year thereafter? (Measure S, 7/15/1997.)	The special tax shall not exceed \$300 per parcel.	Unavailable	\$11,880	Unavailable	Unavailable	87.76
El Dorado County Service Area No. 9 (Texas Hill Zone of Benefit)	Shall an annual special tax in an amount of \$350.00 be levied on each parcel of real property within the Texas Hill Zone of Benefit commencing in fiscal year 2007/2008, with annual adjustments tied to the Engineering News Record Construction Costs Index to be used only for road maintenance and improvement services and lighting services, to replace the current benefit assessment? (Measure D, 8/29/2006.)	\$350 per parcel, adjusted annually as specified.	Unavailable	\$43,196	7/1/2007	Indefinite	69.44

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
El Dorado Hills Community Services District	Shall the El Dorado Hills Community Services District be authorized to enforce the covenants, conditions, and restrictions adopted for each tract within the boundaries of the District, and to assume the duties of the architectural control committee for each tract within the boundaries of the district (to the extent authorized by the covenants, conditions, and restrictions applicable to the tract), for the purpose of maintaining uniform standards of development within the District, as adopted in the covenants, conditions, and restrictions (all as provided in Chapter 1149 of the Statutes of 1982, AB 3652-Norman Waters); and shall the Board of Directors of the District be authorized to adopt and levy a special tax, of up to \$10 per year, on each parcel of land within the District, to be used for any costs of expenses incurred by the District in carrying out said purposes? (Measure B, 11/8/1983.)	\$10 per parcel.	Unavailable	\$144,665	Unavailable	Unavailable	69.97
El Dorado Union High School District	Shall the El Dorado Schools Financing Authority Community Facilities District No. 1 be authorized to finance the acquisition, construction, expansion, rehabilitation and modernization of existing and new school facilities by levying a special tax at the maximum rate of \$0.23 per square foot of Assessable Space per year for Residential and Undeveloped Property and of \$0.04 per square foot of Chargeable Covered and Enclosed Space for Commercial or Industrial Property, adjusted for inflation at a rate of not more than 3.00% annually, all as described in Resolution No. 96-6, which is incorporated herein; and shall the District be authorized to issue bonds in the maximum amount of \$78,000,000 and establish an appropriations limit in the amount of the proceeds of such taxes, as described in said Resolution? (Election held 5/21/1991.)	For fiscal year 1991-92, the special tax shall be imposed at a rate of \$0.23 per square foot for residential and undeveloped property, and \$0.04 per square foot of chargeable covered and enclosed space for commercial and industrial properties. The tax shall be increased by up to 3 percent annually.	Government property, undeveloped property, golf course property, and homeowner association property are exempt from special taxes.	\$4,658,896	7/1/1991	Unavailable	100.00
Fallen Leaf Lake Community Services District	To continue the current level of emergency medical and fire protection services, shall the existing annual Fire Special Tax be extended, set annually by the CSD Board, not to exceed \$660 per unit, subject to a maximum inflation adjustment of 1.5% per year, determined as follows: unimproved 0.5 unit; improved 1.0 unit; Stanford Sierra Camp 40 units; and shall the annual Appropriations Limit be extend for a period of four years to allow for the expenditures of these funds, and any subvention funds received from El Dorado County? (Measure D, 7/27/2010.)	The special tax shall not exceed the following rates: \$330 per unimproved parcel; \$660 per improved parcel; and \$26,400 for Stanford Sierra Camp. The rates are subject to a maximum inflation increase of 1.5 percent.	Unavailable	\$192,780	Unavailable	Unavailable	78.74

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Garden Valley Fire Protection District	Shall the special tax be continued for the maintenance in level of emergency medical and fire services within the Garden Valley Fire Protection District be levied annually within the Garden Valley Fire Protection District at an established rate not to exceed the following schedule: A) Improved single family real property - \$35 per parcel, per year; B) improved multi family, improved commercial and improved industrial real properties - \$35.00 per parcel, per year; C) unimproved real property - \$35 per parcel, per year. (Measure L, 7/14/1992.)	\$35 per parcel for improved single-family real property, improved multi-family real property, improved commercial and industrial real properties and unimproved real property.	Unavailable	\$90,650	Unavailable	Unavailable	71.76
Garden Valley Ranch/Estates Community Services District	Shall the following taxes be collected on real property within the Garden Valley Ranch/Estates Community Services District of El Dorado County, said taxes being for the purpose of road improvements and road maintenance? There shall be a continuance of our current tax of \$150 per parcel per year to be effective beginning with the tax year 1997-98. (Measure G, 7/15/1997.)	\$150 per parcel.	Unavailable	Unavailable	Unavailable	Unavailable	82.26
Georgetown Fire Protection District	Shall a special tax for the maintenance in level of emergency medical and fire protection services within the Georgetown Fire Protection District be levied annually within the Georgetown Fire Protection District at an established rate not to exceed the following schedule: A) Improved single family real property at \$35.00/parcel; B) Improved multi family, improved commercial, and improved industrial real property at \$35.00/parcel; C) Unimproved real property at \$35.00/parcel? (Measure O, 10/6/1987.)	\$35 per parcel for improved single-family real property, improved multi-family real property, improved commercial and industrial real properties and unimproved real property.	Unavailable	\$82,920	Unavailable	Unavailable	77.14
Golden West Community Services District	Shall the Golden West Community Services District levy a special assessment as described in Ordinance 84-1? (Measure A, 8/7/1984.) (Note: The purpose of the assessment is to fund roads within the district. The county identifies the assessment as a voter-approved special tax.)	\$120 per parcel.	Unavailable	Unavailable	7/1/1984	Indefinite	93.94

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Greenstone Country Community Service District	Shall the Greenstone Country Community Services District impose non-ad valorem special taxes for general District purposes on all separately assessed lots and parcels of land within said District in the maximum amount of \$300.00 per lot or parcel per year and on all improvements within said District in the maximum amount of \$150.00 per improvement year, said special taxes to constitute a lien against the lot or parcel of land against which the special taxes have been imposed as of noon of the first Monday in March immediately preceding the date of levy, to be collected in the same manner and by the same persons as General taxes? (Measure A, 10/20/1981.)	Up to \$300 per lot or parcel, plus an additional \$150 per improvement.	Unavailable	\$32,650	Unavailable	Unavailable	66.67
Hickok Road Community Services District	Shall the Board of Directors of the Hickok Road Community Services District be authorized to annually assess each parcel within the District an amount up to, but not exceeding \$200, for the maintenance and improvement of roadways, and for the other lawful purposes of the District? (Measure I, 5/253/1989.)	Up to \$200 per parcel.	Unavailable	\$12,200	Unavailable	Unavailable	83.72
Holiday Lake Community Services District	Shall a special tax providing additional funds for lake and lake property improvements and maintenance within the Holiday Lake Community Services District, at an annual rate of \$75.00 or less per parcel, as determined by budget requirements, be assessed, beginning July 1, 1989? (Measure H, 5/9/1989.)	\$75 per parcel, or less, as determined by the district's board.	Unavailable	\$4,650	Unavailable	Unavailable	67.47
Holiday Lake Community Services District	Shall the Holiday Lake Community Services District increase the annual special tax by \$75.00 as described in Resolution 2004-1 for the purpose of maintaining the lake and lake area in a proper manner? (Measure C, 6/8/2004.)	\$75 per parcel.	Unavailable	\$4,650	Unavailable	Unavailable	86.89
Knolls Property Owners Community Services District	Shall the residents of Knolls Property Owners Community Services District continue the yearly road assessment at three hundred dollars (\$300.00) per year until the Board of Directors feel there are sufficient funds to reduce the assessment? (Measure E, 8/6/1985.)	\$300 per parcel.	Unavailable	\$8,700	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lake Valley Fire Protection District	Shall a special tax for the maintenance in level of fire services within the Lake Valley Fire Protection District at an established rate not to exceed the following schedule: A) Improved Single Family Real Property - \$20.00 per parcel; B) Improved Multi Family, Improved Commercial, and Improved Industrial Real Properties - \$40.00 per parcel; C) Unimproved Real Property - \$10.00 per parcel? (Measure M, 6/3/1986.)	The district may impose special taxes not to exceed: \$20 per single-family residential parcel; \$40 per improved multi-family residential, commercial, or industrial parcel; or \$10 per unimproved parcel.	Unavailable	Unavailable	Unavailable	Unavailable	75.99
Lakeview Community Services District	Shall the Board of Directors of the Lakeview Community Services District be authorized to increase the present tax of \$60.00 per year for a total not to exceed \$120.00 per year, and to annually tax each parcel within the District an amount up to \$120.00 for the improvement and maintenance of the roadways and easements within the District, and for other lawful purposes of the District? The reason for the additional funds is due in part to inflation, as it costs more to maintain and repair the road with the increase in vehicle traffic and vandalism, etc. (Measure M, 11/27/2001.)	Up to \$120 per parcel.	Unavailable	\$8,040	Unavailable	Unavailable	67.80
Latrobe Fire Protection District	Shall a special tax providing funds for Fire Fighting and Rescue Services within the Latrobe Fire Protection District be established at the rate of \$60.00 per parcel per year? (Measure R, 6/11/1991.)	\$60 per parcel.	Unavailable	\$36,420	Unavailable	Unavailable	70.98
Marble Mountain Community Services District	Shall the Board of Directors of the Marble Mountain Community Services District be authorized to annually assess each parcel located within the Road Improvement Zone "1" within the District an amount up to, but not exceeding \$400.00, for the maintenance and improvement of roadways within the Road Improvement Zone "1", and for the other lawful purposes of the District? (Measure M, 7/11/1989.) (Note: The county identifies this levy as a voter-approved special tax.)	Up to \$400 per parcel.	Unavailable	\$13,500	Unavailable	Unavailable	88.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Marble Mountain Homeowners Community Services District	Shall the Marble Mountain Homeowners Community Services District levy a special assessment as described in Ordinance 83-1? The people of the Marble Mountain Homeowners Community Services District do ordain as follows, that a special annual assessment be collected for each marketable parcel of 10 acres or more commencing with the fiscal year 1983/84. The special annual assessment shall be three hundred fifty dollars (\$350.00) for two consecutive years, then decreasing to \$200.00 for one year and thereafter to continue to \$100.00 per year. The purpose of this special assessment is to provide funds for the lawful purposes of the district including road improvements. (Election held 4/5/1983.) (Note: The county identifies this levy as a voter-approved special tax.)	\$100 per parcel annually for each marketable parcel of 10 acres or more.	Unavailable	\$7,000	7/1/1983	Indefinite	83.33
Meeks Bay Fire Protection District	Shall the direct assessment for fire protection and emergency medical services be increased to \$85 per parcel annually in the Meeks Bay Fire Protection District? (Measure Z, 8/4/1992.)	\$85 per parcel.	Unavailable	\$378,404	Unavailable	Unavailable	77.67
Meeks Bay Fire Protection District	Shall the district impose a tax of \$45.00 to augment the shortfall in revenue in order to maintain/improve the delivery of fire prevention, fire suppression and first responder medical services? (Measure R, 8/4/1998.)	\$45 per parcel.	Unavailable	\$98,145	Unavailable	Unavailable	78.03
Mortara Circle Community Services District	Shall the Mortara Community Services District increase the annual special tax by \$100.00 as described in Resolution 2008-1 for the purpose of maintaining the roads and surrounding areas in a proper manner? (Measure D, 7/15/2008.)	\$100 per parcel.	Unavailable	Unavailable	Unavailable	Unavailable	69.70
Mosquito Fire Protection District	Shall a special assessment for fire protection and emergency services be levied within the Mosquito Fire Protection District at an annual rate of \$144.00 per parcel per year, and shall the special assessment for fire protection and emergency medical services be increased by \$12.00 per year starting in 2003 for a period of 5 years and remaining at that level thereafter? The special assessment shall replace the existing \$96.00 per parcel special assessment. (Measure F, 8/7/2001.)	\$144 per parcel.	Unavailable	\$189,312	Unavailable	Unavailable	81.65

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Nashville Trail Community Services District	Shall the Service District raise yearly fees from \$200 to \$1,000 for properties on which are housed businesses that impact road traffic and are classified and licensed by the County of El Dorado as: Wineries/Breweries (code 707), Riding Stables (code 560)? (Measure I, 5/3/2005.)	\$1,000 per winery, brewery and riding stable parcel.	Unavailable	\$21,800	Unavailable	Unavailable	73.33
Pioneer Fire Protection District	Shall the Pioneer Fire Protection District collect a special tax of eighty five (\$85.00) dollars per parcel on all parcels of real property developed sufficiently for commercial or residential occupation as set forth in Resolution 01-2011-12 for the purpose of fire prevention, and emergency medical services? (Measure F, 11/8/2011.)	\$85 per parcel.	Unavailable	\$245,225	Unavailable	Unavailable	76.81
Rescue Fire Protection District	Shall a special tax providing funds for 24 hour, paid firefighter protection in the Rescue Fire Protection District at an annual established rate of \$50.00 per parcel be assessed beginning January 1, 1991? (Measure L, 6/5/1990.)	\$50 per parcel.	Unavailable	\$134,850	1/1/1991	Indefinite	70.82
Rising Hill Road Community Services District	Shall the Rising Hill Road Community Services District increase the special tax by \$100.00 with a three year annual option by the Board of Directors to increase the Special Tax by \$50.00 per year and in addition increase the District's spending limit in an amount equal to the increase in the special tax? (Measure O, 8/2/2005.)	The tax shall be imposed at an initial rate of \$100 per parcel.	Unavailable	\$33,900	Unavailable	Unavailable	80.58
Showcase Ranches Community Services District	Shall the Showcase Ranches Community Services District levy an annual assessment as described in Ordinance 83-17 (4/10/1984.) (Note: The language of the ballot question does not specify if this is a special tax. However, due to the nature of the assessment, it has been included in this list. Further, the county has identified this as a special tax.)	\$125 per parcel, plus an additional \$125 if a parcel has more than one dwelling unit (as defined) on the property.	Unavailable	\$17,750	Unavailable	Unavailable	80.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
South Lake Tahoe Recreational Facilities Joint Powers Authority	Shall the renovation and maintenance of the City of South Lake Tahoe and County of El Dorado owned or operated Class 1 bicycle trails in existence before 9/19/2000 and shall the renovation of youth ball fields located within the Community Facilities District be added to the facilities and services authorized for funding from Community Facilities District #2000-1 of the South Lake Tahoe Recreation Facilities Joint Powers Authority, according to Resolution 2011-01, be funded from existing revenues without increasing the special tax levied by the Authority? (Measure R, 11/8/2011.)	The JPA did not provide detailed rate information.	Unavailable	\$632,038	Unavailable	Unavailable	70.72
West El Lago Community Services District	Shall the special tax of the West El Lago Community Services District be established at \$150 per unimproved and \$300 per improved parcel to provide funds for road maintenance and repaving, and liability insurance for the West El Lago Community Services District? (Measure N, 8/2/2005.)	\$150 per unimproved parcel and \$300 per improved parcel.	Unavailable	\$4,950	Unavailable	Unavailable	85.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

EL DORADO 07B9J585'5B8'D@79F COUNT 9G

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Tahoe Truckee Unified School District	To reduce the impact of budget cuts and ensure all students receive a high quality education by preventing reductions in science, music, art, technology, physical education, college preparation, honors/advanced placement classes and vocational education, retaining librarians, counselors and nurses, and maintaining funding for school equipment and supplies, shall Tahoe Truckee Unified School District renew its expiring parcel tax for 7 years, at \$135 dollars per year, with senior exemptions, citizens oversight, and annual audits? (Measure A, 3/10/2011.)	\$135 per parcel	The following conditions may allow taxpayers to file for an exemption: Parcels owned and occupied by persons age 65 years or older; Parcels owned by owners (regardless of age) receiving Supplemental Security Income for a disability (investment property does not apply); and contiguous parcels owned by one owner may be counted as one parcel.	\$3,200,000	7/1/2012	6/30/2019	68.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

: F9GBC7CI BHM

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fresno	The City of Fresno imposes a special tax to provide funding to Community Facilities District No. 11 to cover the costs of maintenance and landscaping, as well as costs attributable to police, fire, traffic control, street lighting and recreational services. (Note: The district contains several annexed areas. Election materials were unavailable.)	For the initial 2008-09 fiscal year, the maximum special tax for the original district was \$1,402 per residential unit. For detailed information on the maximum special tax, refer to the district's rate and method of apportionment. Each special tax imposed within the different annexation areas may be increased annually by 3 percent.	Government property is exempt from special taxes.	Unavailable	7/1/2005	Unavailable	Unavailable
City of Fresno	The City of Fresno imposes a special tax to provide funding to Community Facilities District No. 12 to cover the costs of maintenance and landscaping. (Note: Election materials were unavailable.)	For the initial 2006-07 fiscal year, the maximum special tax that may be levied is \$414 per lot for single-family residential property; \$179 per unit for multi-unit residential property; and \$3,843 per acre for non-residential property. The special tax may be increased annually by 3 percent, plus any increase in the Construction Cost Index for the San Francisco Area.	Government property, parcels with utility or public easements, and properties exempt from ad valorem taxes are exempt from special taxes.	Unavailable	7/1/2006	Indefinite	Unavailable
City of Fresno	The City of Fresno imposes a special tax to provide funding to Community Facilities District No. 2 to cover the costs of maintenance of landscaped easements along public streets; and costs associated with the purchase, construction, expansion, improvement, rehabilitation and maintenance of median islands located within public streets. (Note: CFD No. 2 has more than 130 annexations. Election materials were unavailable.)	For detailed information on the maximum special tax, refer to the district's rate and method of apportionment. Each special tax imposed within the different annexation areas may be increased annually by 2 percent.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Fresno	The City of Fresno imposes a special tax to provide funding to Community Facilities District No. 2006-1 (Huntington Sewer) to cover the costs of sewer facility construction and installation. (Note: Election materials were unavailable.)	For detailed information on the maximum special tax, refer to the district's rate and method of apportionment.	Government property is exempt from special taxes.	Unavailable	7/1/2006	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

FRESNO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fresno	The City of Fresno imposes a special tax to provide funding to Community Facilities District No. 9 to cover the costs of maintenance and landscaping. (Note: The district contains several annexed areas. Election materials were unavailable.)	For the initial 2008-09 fiscal year, the maximum special tax for the original district was \$0.004002320 per square foot. For detailed information on the maximum special tax, refer to the district's rate and method of apportionment. Each special tax imposed within the different annexation areas may be increased annually by 3 percent.	Government property is exempt from special taxes.	Unavailable	7/1/2008	Unavailable	Unavailable
City of Mendota	Shall City of Mendota Community Facilities District No. 2006-1 (Police and Fire Services) be authorized to levy special taxes thereof pursuant to the rate and method of apportionment of special taxes (the "Special Tax Formula") set forth in Resolution of Formation adopted on November 28, 2006 to finance the authorized services, all as provided for in the Special Tax Formula? (Election held 11/28/2006.)	For the initial 2003-04 fiscal year, the special tax was levied at \$796.30 per parcel. The tax is increased annually by 2 percent or the change in the Consumer Price Index, whichever is greater.	Government property, non-residential property, undeveloped property, worship property, charitable property, association property, and property with public or utility easements is exempt from special taxes.	\$148,908	7/1/2006	Indefinite	100.00
City of Reedley	Shall a special tax payable solely from lands within the City of Reedley Community Facilities District No. 2005-1 (Public Services) (the "District") be levied annually upon lands within the District to be applied only to pay the costs of the services authorized to be funded by the District, and to pay the costs of the City of Reedley in administering the District, and shall the annual appropriations limit of the District be established in the initial amount of \$1,337,200? (Election held 11/8/2005.)	For the initial 2006-07 fiscal year, the maximum special tax is \$740 per unit for single-family residential parcels; \$550 per unit for multi-family residential parcels; \$0.20 per gross building square foot for non-residential parcels; \$370 per unit for affordable housing parcels; and \$0.10 per building square foot for infill non-residential housing parcels. Category II parcels are taxed at a different rate (refer to the rate and method of apportionment). The tax may be increased annually by the change in the Consumer Price Index for the San Francisco-Oakland-San Jose area.	Parcels owned by a public agency, right-of-way parcels, pipelines, common areas, private streets and parks, and open space lots not eligible for development are exempt from special taxes.	Unavailable	7/1/2006	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

FRESNO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sanger	The City of Sanger imposes a special tax to finance services provided by Community Facilities District No. 2005-1 (Police and Fire, Public Safety Services, and Parks Maintenance), including costs associated with fire protection and suppression services; (ii) emergency medical services including ambulatory services; (iii) community information with regard to public safety; (iv) earthquake and other emergency relief programs; (v) other public safety services, including police protection services, authorized to be funded under Section 53313(a) or (b) of the Act; (vi) park operation and maintenance expenses; and, (vii) repair and replacement of park facilities. (Note: Election materials were not available.)	For the initial 2005-06 fiscal year, the maximum special tax is \$430 per unit per single-family residential parcel; \$325 per unit per multi-family residential parcels; \$0.12 per gross building square foot for non-residential parcels. Category II parcels are taxed at a different rate (refer to the rate and method of apportionment). The tax is increased annually by the change in the Consumer Price Index for the San Francisco-Oakland-San Jose area.	Parcels owned by a public agency, right-of-way parcels, pipelines, common areas, private streets and parks, and open space lots not eligible for development are exempt from special taxes.	Unavailable	7/1/2005	Unavailable	Unavailable
Fig Garden Police Protection District	Shall the Fig Garden Police Protection District be authorized to levy a special annual tax upon real property for the support of police protection services within the boundaries of the Fig Garden Police Protection District and to cover administrative costs of a special tax election and the collection of the special taxes? (Measure C, 6/7/1994.)	For the initial 1994-95 fiscal year, the special tax is imposed at: \$100 per vacant parcel; \$225 per single-family residential parcel; \$300 per multi-family residential parcel and commercial parcels. The tax may be increased annually to adjust for changes in the Consumer Price Index.	Unavailable	\$162,675	7/1/1994	Indefinite	82.98

APPENDIX II: CALIFORNIA'S PARCEL TAXES

; @BB COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Capay Fire Protection District	A benefit assessment is imposed on properties within the district for fire-prevention and suppression activities. The assessment was imposed by a vote of the governing board for the fire district on July 2, 1993. (Note: The assessment provides funding for a general benefit.)	The maximum special tax is: \$25 per dwelling unit, or \$0.25 per acre for residential parcels; \$50 (0-1 acres), \$150 (1-5 acres) and \$350 (5 or more acres) for commercial/industrial or government ag service; and \$25 per household located on commercial, industrial or government agricultural service property.	Unavailable	\$8,429	7/1/1993	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

GLENN AND TEHAMA COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Artois Fire Protection District	Shall the Artois Rural Fire Protection District of Glenn County by ordinance/resolution establish a special fire tax to replace the district's existing benefit assessment which was nullified by passage of Proposition 218 and shall the special tax be used only to maintain the present level of fire protection, prevention, suppression, hazardous material response, emergency medical and rescue or any related services with no additional cost to the tax payers if this ordinance is established? (Measure G, 6/24/1997.)	The special tax rate is: \$25 per residential dwelling unit or \$0.25 per residential acre; for commercial/industrial properties, \$60 per building over 999 square feet and \$40 per building less than 999 square feet.	Unavailable	Unavailable	7/1/1997	Indefinite	83.68
Orland Fire Protection District	Shall Resolution 97-1 of the Orland Fire Protection District of Glenn County, establishing a special tax to replace the district's existing benefit assessment which was nullified by the passage of Proposition 218 be approved, and shall the special tax be used only to provide fire protection services, hazardous material response, emergency medical services and any other services related to the protection of lives and property? (Measure M, 6/24/1997.)	The special tax rate is: \$20 per residential dwelling unit or \$0.05 per residential acre; for commercial/industrial parcels, \$20 per building over 999 square feet or \$10 per building less than 999 square feet.	Unavailable	\$51,131	7/1/1997	Indefinite	89.41

APPENDIX II: CALIFORNIA'S PARCEL TAXES

<I A6C@3H COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Arcata Fire Protection District	Shall the Board of Directors of the Arcata Fire Protection District be empowered and authorized to adopt Ordinance 97-010 establishing a special tax to replace the district's existing benefit assessment which was nullified by the passage of Proposition 218? This special tax will be used for fire protection and prevention services for the purpose of obtaining, furnishing, operating and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits to firefighting personnel, and for such other necessary fire protection and prevention expenses of the District. (Measure P, 6/3/1997.)	Special taxes are imposed on each classification of property at \$5 per unit, including but not limited to: 1 unit per single-family residential improved parcel; 10 units per light industrial parcels; 20 units per heavy industrial parcels; 10 units per commercial store, office, medical parcel; 12 units per commercial motel, restaurant, service station, theater, miscellaneous parcel; and 12 units per public utilities.	Public land, schools and other non-taxable property shall be exempt from special taxes.	\$300,000	6/3/1997	Indefinite	Unavailable
Blue Lake Fire Protection District	Shall the Board of Directors of the Blue Lake Fire Protection District be empowered and authorized to adopt Ordinance No. 99-1 establishing a special tax to be used for fire protection and prevention and emergency medical response services for the purpose of obtaining, furnishing, operating, and maintaining fire suppression and emergency medical response equipment or apparatus and for such other necessary fire protection and prevention and emergency medical response? (Measure M, 3/7/2000.)	Special taxes are imposed on each classification of property at \$9 per unit, including but not limited to: 4 units per single-family residential improved parcel; 10 units per light industrial parcels; 20 units per heavy industrial parcels; 10 units per medical parcel; 12 units per commercial store, office, commercial motel, restaurant, service station, theater, miscellaneous parcel; and 12 units per public utilities.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$47,700	3/7/2000	Indefinite	Unavailable
Bridgeville Fire Protection District	Shall the order adopted on November 16, 2011, by the Local Agency Formation Commission of Humboldt County ordering the formation of the Bridgeville Fire Protection District in the territory described, subject to the terms and conditions specified in Resolution No. 11-09, be approved? (Measure Z, 8/28/2012.)	The special tax rate is: \$10 per unimproved parcel; \$75 per improved parcel containing one-family residential dwelling unit; and \$100 per improved parcel containing a commercial structure or manufactured home park. The tax may be increased annually by the Consumer Price Index, beginning July 1, 2013.	Government property is exempt from taxation.	\$36,020	7/1/2012	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

HUMBOLDT COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fieldbrook Glendale Community Services District	Shall a special tax be levied for fire protection and emergency medical services by the Fieldbrook Community Services District of \$42 per assessor's parcel in Zone Two (2) in the District, such tax to continue for ten years? (Measure I, 3/2/2004.)	The rate is \$42 per assessor's parcel.	Unavailable	\$21,462	Unavailable	6/30/2014	Unavailable
Fieldbrook Glendale Community Services District	Shall a special tax be levied for fire protection and emergency medical services by the Fieldbrook Community Services District of \$75 per assessor's parcel in Zone Two (2) in the District, such tax to continue for ten years? (Measure K, 11/5/2013.)	The rate is \$75 per assessor's parcel.	Unavailable	Unavailable	7/1/2014	6/30/2024	Unavailable
Fortuna Fire Protection District	The Fortuna Fire Protection District, pursuant to Resolution No. 97-002, imposes a special tax on property owners to finance district services. The assessment was put to a vote of the district following passage of Proposition 218. (Note: The assessment provides funding for a general benefit.)	The rate of assessment shall not exceed \$3 per unit of benefit. Units are assigned based upon the property classification, including but not limited to: 4 units per improved single-family residential parcel; 16 units per mineral rights producing parcels; 16 units per light industrial parcels; 40 units per heavy industrial parcels; and 16 units per occupied commercial parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$80,000	6/10/1997	Indefinite	95.19
Humboldt No. 1 Fire Protection District	Shall the Board of Directors of Humboldt No. 1 Fire Protection District be empowered and authorized to implement the currently proposed assessment for fire protection services, up to an amount not to exceed \$12.00 per unit of benefit? (Election held 8/25/2004.)	A \$12 per-unit assessment is imposed based on the benefit units assigned to each classification of property, including but not limited to: 4 units per improved single-family residential parcel; 4 units per light industrial parcels; 20 units per heavy industrial parcels; and 12 units per specified commercial parcels.	Unavailable	\$450,000	7/1/2004	Indefinite	55.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

HUMBOLDT COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Humboldt No. 1 Fire Protection District	The district imposes an assessment pursuant to Ordinance No. 13 of 1985. Section 2 of the Ordinance reads: "The express purpose for which this benefit assessment is levied is to establish a stable source of supplementary funds to obtain, furnish, operate and maintain fire suppression equipment and services, or for the purpose of paying the salaries and benefits of firefighting personnel, or both." (Election held 11/5/1985.)	The assessment is imposed at a rate not to exceed \$6 per unit of benefit. Benefit units are assigned to each classification of property, including but not limited to: 4 units per improved single-family residential parcel; 4 units per light industrial parcels; 20 units per heavy industrial parcels; and 12 units per occupied commercial parcel.	Unavailable	\$225,000	7/1/1986	Indefinite	51.11
Kneeland Fire Protection District	Shall the qualified voters in the proposed Kneeland Fire Protection District approve the formation of this district to reform the current volunteer fire department to provide the residents of the Kneeland area of Humboldt County with fire suppression services (both wild land and structure fires) and provide a first response Medical Aid service for the area? (Measure D, 6/5/1990.)	The assessment is \$15 on each unimproved and vacant parcel under 10 acres, \$30 on each unimproved and vacant parcel over 10 acres; and \$40 on each improved or occupied parcel.	Public property and non-taxable parcels shall be exempt. Properties valued under \$1,500 shall be exempt from assessment.	\$14,000	7/1/1990	Indefinite	85.44
Loleta Fire Protection District	Shall the Board of Directors of the Loleta Fire Protection District be empowered and authorized to adopt Ordinance 9802 establishing a special tax to replace and increase the district's previous benefit of assessment which was nullified by passage of Proposition 218? This special tax will be used for fire protection and prevention services for the purpose of obtaining, furnishing, operating and maintaining fire suppression equipment or apparatus, for workers compensation and liability insurance, and for such other necessary fire protection and prevention expense of the district. (Measure Z, 6/2/1998.)	The assessment is imposed at a rate not to exceed \$15 per unit of benefit. Benefit units are assigned to each classification of property, including but not limited to: 4 units per improved single-family residential parcel; 4 units per light industrial parcels; 20 units per heavy industrial parcels; and 12 units per occupied commercial parcel.	Public property and non-taxable parcels shall be exempt.	\$43,095	7/1/1998	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

HUMBOLDT COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
McKinleyville Community Services District	In 1991, Measure B was passed by voters, authorizing the McKinleyville CSD to collect these annual assessments in order to construct a new community center, to purchase land for sports fields and to provide for the maintenance and operation of park and recreational facilities. The 1991 Measure B Assessment District was formed to levy and collect annual assessments on the County tax rolls pursuant to the Landscape and Lighting Act of 1972 (California Streets and Highways Code §22500 et seq.) ("1972 Act") for a period of twenty (20) years. With the original Measure B Assessment District and assessments set to expire (sunset) in 2012 (at the end of Fiscal Year 2011/2012, a renewal election was held 3/16/2011.	The rate of assessment shall not exceed \$30 per unit of benefit. Units are assigned based upon the property classification, including but not limited to: 1 unit per dwelling unit; 0.5 units per bed for convalescent/long-term care facilities; and various units for commercial and non-residential property, depending on the acreage of the property.	Unavailable	\$208,960	7/1/2011	6/30/2032	Unavailable
Resort Improvement District No. 1	Shall Resort Improvement District No. 1 impose a fire protection and prevention special tax in the sum of twenty-five dollars (\$25.00) per annum, per parcel of real property located within the boundaries of the District? (Measure L, 11/7/1995.)	\$25 per parcel.	Unavailable	\$115,074	7/1/1996	Indefinite	77.98

APPENDIX II: CALIFORNIA'S PARCEL TAXES

HUMBOLDT COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Samoa Peninsula Fire Protection District	Shall the Board of Directors of the Samoa Peninsula Fire Protection District be empowered and authorized to adopt Ordinance 97-01 establishing a special tax to replace the district's existing benefit assessment which was nullified by the passage of Proposition 218? This special tax will be used for fire protection and prevention services for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits to fire fighting personnel, and for such other necessary fire protection and prevention expenses of the district. (Measure Q, 6/3/1997.)	The special tax rate shall not exceed \$40 per unit. Units are assigned based on the gallons per minute needed to extinguish a fire on a particular property. A house and lot were given a factor of 1 unit; a vacant lot was given a factor of 0.2 units; a 1 acre parcel was given a factor of 1.32 units; chip piles were given a factor of 2.64 units.	Unavailable	\$69,900	6/3/1997	Indefinite	Unavailable
Southern Humboldt Community Hospital District	The district imposes a special tax of \$125 per qualified parcel. (Measure Z, 11/6/2007.) (Note: The district was unable to provide election materials or documents pertaining to the special tax.)	\$125 per parcel.	Parcels with a low-value exemption or vacant parcels within a Timberland Production Zone or Agricultural Preserve Contract shall be exempt.	\$1,122,208	7/1/2007	6/30/2018	Unavailable
Weott Community Services District	To comply with Proposition 218, the Weott Community Services District proposes to continue charging the property owner of each living unit within the District boundaries \$3.00 per month, per unit for the purpose of fire protection and first responder emergency medical aid. The funds will continue to be segregated from other District funds, and will continue to be used for payment of the Weott Volunteer Fire Department expenses as approved by the Board of Directors of the Weott Community Services District. (Election held 11/4/1997.)	\$36 per living unit.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Calexico Unified School District	The Calexico Unified School District imposes a special tax for its Community Facilities District 1. (Note: the district did not provide detailed documents regarding the special tax election or the formation of the facilities district.)	The special tax rate varies depending on the type of property, number of units, square footage, and the year a building permit was issued. For example, for taxable residential property built after 12/31/1990 is imposed a special tax starting with the 1990-91 fiscal year at a rate of \$480 per unit; and for taxable commercial/industrial property, a tax of \$0.06 per square foot was imposed for property built in the 1990-91 fiscal year. The tax is increased annually, not to exceed 10 percent compounded annually.	Government property is exempt.	\$895,239	Unavailable	6/30/2017	Unavailable
Central Union High School District	The Central Union High School District imposes special taxes within its Community Facilities District 2005-1. (Note: The district did not provide the rate and apportionment methodology or detailed information about the district's special taxes.)	Unavailable	Unavailable	\$72,117	Unavailable	Unavailable	100.00
City of Brawley	City of Brawley formed Community Facilities District 2005-04 (Latigo Ranch) to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection. CFD No. 2005-4 is not authorized to sell bonds. (Election held 11/1/2005)	For fiscal year 2013-14, the actual special tax levied was \$924.94 per unit and \$0 per non-residential property; and the maximum tax rate for non-residential property was \$6,824.92 per acre. The special tax may be increased annually by 2 percent.	Property owner association property and public property are exempt. However, should an assessor's parcel no longer be classified as property owner association property or public property, the exemption is revoked. Undeveloped property also is exempt.	\$16,739	7/1/2005	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Brawley	Shall a special tax with a rate and method of apportionment as provided in Resolution No. 2005-22 of the City Council of the City of Brawley for Community Facilities District No. 2005-1 of the City of Brawley (Victoria Park) be levied to pay for the Facilities, Services, Incidental Expenses and other purposes described in Resolution No. 2005-22? (Proposition A, 6/7/2005)	The maximum special tax that may be levied beginning with the 2005-06 fiscal year is \$381.51 per unit for single-family residential property and \$2,321 per acre for non-residential property. The special tax is increased annually by 2 percent.	Undeveloped property, property owner association property and public property are exempt.	\$22,031	7/1/2005	Indefinite	Unavailable
City of Brawley	Shall a special tax with a rate and method of apportionment as provided in Resolution No. 2006-32 of the City Council of the City of Brawley for Community Facilities District No. 2006-1 (Malan Park) of the City of Brawley be levied to pay for the Facilities, Services, Incidental Expenses and other purposes described in Resolution No. 2006-32. (Proposition A, 10/17/2006)	Beginning with the 2013-14 fiscal year, the maximum special tax is: \$570.19 per unit per single-family detached property, \$496.09 per unit per single-family attached property; \$3,262.58 per acre per non-residential property. In fiscal year 2013-14, only single-family detached property was taxed. The tax may be increased annually by up to 2 percent.	Undeveloped property is exempt.	\$54,737	7/1/2007	Indefinite	100.00
City of Brawley	Shall a special tax with a Rate and Method of Apportionment as provided in the Resolution Establishing the Community Facilities District No. 2007-1 of the City of Brawley (Luckey Ranch), adopted on September 18, 2007 (the "Resolution of Formation"), be levied to pay for the Facilities, City Services, Incidental Expenses and other purposes described in the Resolution of Formation, including the payment of the principal of and interest on bonds issued by the District to finance the Facilities, City Services and Incidental Expenses? (Proposition B, 9/18/2007)	For fiscal year 2013-14, only the services tax was levied at: \$581.92 per unit per single-family detached property and \$499.94 per unit per duplex property.	Undeveloped property is exempt.	\$9,819	Unavailable	Indefinite	100.00
City of Brawley	Shall a special tax with a Rate and Method of Apportionment as provided in the Resolution Establishing the Community Facilities District of the City Council of the City of Brawley, adopted on November 20, 2007 (the "Resolution of Formation"), be levied to pay for the Facilities, City Services, Incidental Expenses and other purposes described in the Resolution of Formation, including the payment of the principal of and interest on bonds issued by the District to finance the Facilities and Incidental Expenses? (Proposition B, 11/20/2007)	For fiscal year 2013-14, only the services tax was levied at: \$487.54 per unit per residential property and \$7,541.53 per acre per non-residential property.	Undeveloped property is exempt.	\$10,238	7/1/2008	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Brawley	<p>Shall Community Facilities District No. 2005-3 of the City of Brawley (La Paloma) (the "District") incur an indebtedness and issue bonds of the District in the maximum principal amount of \$37,000,000, of which \$7,000,000 shall be allocated to Improvement Area No. 1, \$13,000,000 shall be allocated to Improvement Area No. 2, \$8,000,000 shall be allocated to Improvement Area No. 3 and \$9,000,000 shall be allocated to Improvement Area No. 4, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, to finance the Facilities and the Incidental Expenses described in Resolution No. 2006-10 of the City Council of the City of Brawley? (Proposition A, 6/6/2006) (Note: Special taxes were levied only in Area B during the 2013-14 fiscal year.)</p>	<p>Beginning with the 2013-14 fiscal year, the levies include: \$610.79 per unit for residential property. The tax may be increased annually by 2 percent. Pursuant to the RMA, the Special Tax B may be levied in IA No. 1 to pay for (a) maintenance of parks, parkways, and open space, (b) police and fire protection services, and (c) administrative expenses; less (d) a credit for funds available to reduce the annual Special Tax B levy, as determined by the CFD Administrator. The funds required from IA No. 1 exceed the maximum Special Tax B that can be collected from Developed Property. Therefore the special tax requirement for services is limited to \$15,269.50, the amount that can be collected through the levy of the maximum Special Tax B.</p>	<p>Non-residential property is exempt.</p>	\$15,270	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Calexico	<p>On January 8, 2005, the City Council of Calexico adopted a Resolution of Intention to form Community Facilities District 2005-1 (Hearstone) under the Mello-Roos Act, to levy a special tax and to incur bonded indebtedness for the purpose of financing the improvements. After conducting a noticed public hearing, on September 20, 2005, the City Council adopted the Resolution of Formation, which established the District and set forth the Rate and Method of Apportionment for the levy and collection of Special Taxes within the District. On September 20, 2005, an election was held within the District in which the landowners eligible to vote unanimously approved the incurrence of bonded indebtedness in an amount not to exceed \$15,000,000 and the levy of the Special Tax within the District. The District boundaries are composed of one rectangular area, which is north of Cole Road, south of the central main canal, west of Meadows Road and approximately one quarter of a mile east of State Highway 111.</p>	<p>Beginning with the 2006-07 fiscal year, the levies include: \$1,849 per dwelling unit for residential property with a square footage of less than or equal to 1,750 square feet, \$15,590 per acre for non-residential and undeveloped property, and other rates for other residential property (depending on the square footage of building improvements); and the maximum services special tax is levied at \$420 per unit for residential property and \$1,680 per acre for commercial property. The services tax is increased annually by the change in the Consumer Price Index. The services special tax will be levied in perpetuity, while the facilities tax will expire 6/30/2017.</p>	<p>Government property, worship property, homeowners' association property, and public or utility easement property are exempt from taxation.</p>	\$1,383,604	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Imperial	Community Facilities District No. 2004-1 (Victoria Ranch) was formed, bonded indebtedness was authorized in an amount not to exceed \$20,000,000, an election was held pursuant to the Mello-Roos Act and an Ordinance of Formation was adopted on October 6, 2004. The qualified electors, being the then landowners within the boundaries of the District, authorized the District to incur bonded indebtedness to finance, among other things, certain public facilities to be owned, operated and maintained by the City and the Imperial Unified School District, including capacity in existing facilities and various costs to meet the needs of new development within the District and approved the formula for determining the special tax within the District and the levy of a special tax to pay the principal of and interest on the Bonds, annual administrative expenses of the District and to make any replenishments to the reserve fund consistent with the formula for determining the special tax within the District and the Act. Pursuant to the Act, the City Council of the City adopted an ordinance on June 1, 2005 that amended the formula for determining the levy of the Special Taxes within the District.	The maximum services special tax is \$120 per unit and \$480 per acre for developed non-residential property, beginning with the 2005-06 fiscal year. The services tax is increased annually to adjust for inflation. The maximum facilities special tax is set at: \$1,610 per dwelling unit for single-family residential parcels; \$405 per dwelling unit for multi-family residential parcels; \$3,000 per acre for non-residential parcels; \$1,610 per lot for final map property; and \$13,000 per acre for undeveloped property. The facilities tax shall not be levied beyond 6/30/2044 while the services tax shall be levied in perpetuity.	Government property, worship property, homeowners' association property, and public or utility easement property are exempt from taxation. All parcels which were owned prior to April 20, 2005 by Legakes, James G. & Kayren Dee also are exempt.	\$565,503	7/1/2005	Indefinite	Unavailable
City of Imperial	The City adopted a resolution on August 4, 2004, stating its intention to establish Community Facilities District No. 2004-3 (Bratton Development). The District was formed, bonded indebtedness was authorized, an election was held pursuant to the Act and an Ordinance of Formation was adopted on November 3, 2004. The qualified electors, being the then landowner within the boundaries of the District, authorized the District to incur bonded indebtedness not to exceed \$10,000,000 to finance, among other things, certain public facilities to be owned operated and maintained by the City, the Imperial Irrigation District and Imperial Unified School District, including capacity in existing facilities, and various costs to meet the needs of new development within the District, approved the formula for determining the special tax within the District and the levy of a special tax to pay the principal of and interest on the Bonds, annual administrative expenses of the District and to make any replenishments to the reserve fund consistent with the Special Tax Formula and the Act. (Note: Election materials were unavailable.)	The maximum services special tax is \$120 per unit beginning with the 2005-06 fiscal year. The maximum facilities special tax is varied, depending on the square footage of a parcel's improvements, beginning at \$1,267 per dwelling unit for properties with less than 1,500 square feet. The services tax will be levied in perpetuity, while the facilities tax will expire 6/30/2046.	Government property, worship property, homeowners' association property, public or utility easement property, and non-residential property are exempt from special taxes.	\$577,583	7/1/2005	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Imperial	<p>The City adopted a resolution on February 1, 2006, stating its intention to establish Community Facilities District No. 2006-1 (Monterey Park). The District was formed, bonded indebtedness was authorized, an election was held pursuant to the Act and an Ordinance of Formation was adopted on April 5, 2006. The District consists of two improvement areas, Improvement Area No. 1 and Improvement Area No. 2. The qualified electors, being the then landowner within the boundaries of the District, authorized the entire District to incur bonded indebtedness not to exceed \$23,000,000 to finance, among other things, certain public facilities to be owned operated and maintained by the City, the Imperial Irrigation District and Imperial Unified School District, including capacity in existing facilities, and various costs to meet the needs of new development within the District, approved the formula for determining the special tax within the District and the levy of a special tax to pay the principal of and interest on the Bonds, annual administrative expenses of the District and to make any replenishments to the reserve fund consistent with the Special Tax Formula and the Act.</p>	<p>The maximum services special tax is \$120 per unit for residential property and is increased annually by the change in the Consumer Price Index. The maximum facilities special tax shall be \$1,717 per residential dwelling unit per parcels with building square footage of less than 1,550 square feet, beginning in fiscal year 2006-07. For other facility tax rates, refer to Section D, Table 1 of the Rate and Apportionment Methodology document. The services tax will be levied in perpetuity, while the facilities tax will not be levied past 6/30/2046.</p>	<p>Government property, worship property, homeowners' association property, and public or utility easement property are exempt.</p>	\$392,286	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Imperial	<p>The City adopted a resolution on March 16, 2005, stating its intention to establish Community Facilities District No. 2004-2 (Mayfield). The District was formed, bonded indebtedness was authorized, an election was held pursuant to the Act and an Ordinance of Formation was adopted on August 17, 2005. The qualified electors, being the then landowner within the boundaries of Improvement Area No. 1, authorized Improvement Area No. 1 to incur bonded indebtedness not to exceed \$10,000,000 to finance, among other things, certain public facilities and development and school facilities fees to meet the needs of new development within Improvement Area No. 1. The qualified electors, being the then landowner within the boundaries of the District, approved the formula for determining the special tax within the District and the levy of a special tax for facilities within Improvement Area No. 1 to pay the principal of and interest on the Bonds, annual administrative expenses of the District and to make any replenishments to the reserve fund consistent with the Special Tax Formula and the Act and the levy of a special tax for services within the District. On December 6, 2006, the City adopted a resolution of consideration to modify the Rate and Method of Apportionment to provide for two improvement areas, to modify the boundary map and to increase the maximum bonded indebtedness to \$10,000,000 for each of Improvement Area No. 1 and Improvement Area No. 2.</p>	<p>Beginning with the 2005-06 fiscal year, the maximum services special tax shall be \$120 per unit for residential property, and \$480 per acre for developed non-residential property. The services tax is increased annually by the change in the Consumer Price Index. The maximum facilities special tax is \$1,639 per residential dwelling unit per parcels with building square footage of less than 1,600 square feet, and \$17,596 per acre for non-residential property. For other facility tax rates, refer to Section D, Table 1 of the Rate and Apportionment Methodology document. The services tax is levied in perpetuity, while the facilities tax will expire 6/30/2046.</p>	<p>Government property, worship property, homeowners' association property, public or utility easement property, and non-residential property are exempt from special taxes.</p>	\$260,930	7/1/2005	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Imperial	The City adopted a resolution on March 16, 2005, stating its intention to establish Community Facilities District No. 2005-1 (Springfield). The District was formed, bonded indebtedness was authorized, an election was held pursuant to the Act and an Ordinance of Formation was adopted on April 20, 2005. The qualified electors, being the then landowner within the boundaries of the District, authorized the District to incur bonded indebtedness not to exceed \$7,500,000 to finance, among other things, certain public facilities to be owned, operated and maintained by the City or the Imperial Unified School District, including capacity in existing facilities, and various costs to meet the needs of new development within the District, approved the formula for determining the special tax within the District and the levy of a special tax to pay the principal of and interest on the Bonds, annual administrative expenses of the District and to make any replenishments to the reserve fund consistent with the Special Tax Formula and the Act. (Note: Election materials were unavailable.)	The maximum special tax for facilities shall be based upon the calculation specified in Section D, Table 1 of the Rate and Apportionment Methodology document. The maximum special tax for services is \$120 per unit for developed residential property and \$480 per acre for developed non-residential property. The services tax is increased annually by the change in the Consumer Price Index and will be levied in perpetuity. The facilities tax will expire 6/30/2046/	Government property, worship property, homeowners' association property, and public or utility easement property are exempt.	\$495,059	7/1/2005	Indefinite	Unavailable
City of Imperial	The City of Imperial imposes special taxes to fund the repayment of bonds used to finance certain public development and school facilities fees as further described herein that will benefit the land within Improvement Area No. 1 of the City of Imperial Community Facilities District No. 2006-2 (Savanna Ranch). (Note: Election materials were unavailable.)	Beginning with the 2006-07 fiscal year, the levies include: \$479 per dwelling unit per properties less than or equal to 1,675 square feet; and \$524 per dwelling units 1,676-1,925 square feet. Other rates apply depending on square footage. The special tax is increased annually by 2 percent.	Government property, worship property, homeowners' association property, public or utility easement property, and non-residential property are exempt.	\$327,472	7/1/2006	6/30/2046	Unavailable
El Centro Elementary School District	The El Centro Elementary School District formed Community Facilities District 2005-1 to finance in whole or in part, the costs of the following: to pay debt service on all outstanding authorized Bonds (as such term is defined in the Rate and Method); to fund a sinking fund for the acquisition, construction, equipping, and financing of School Facilities (as such term is defined in the Rate and Method); to pay Administrative Expenses (as such term is defined in the Rate and Method); to establish or replenish any reserve fund established in connection with the Bonds; and to make any other payments permitted by law.	Beginning with the 2005-06 fiscal year, the maximum special tax rate is: \$510 per developed single-family detached residential property lot; \$178 per unit for developed multi-family residential property; \$510 per final mapped single-family residential property lot; and \$2,000 per acre for undeveloped property.	Government property, worship property, homeowners' association property, and public or utility easement property are exempt.	\$132,600	7/1/2005	6/30/2045	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

IMPERIAL COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Niland Fire Protection District	<p>Shall the Niland Fire Protection District be authorized to establish assessments for fire suppression services, not to exceed a rate of \$8.00 per "unit of benefit" as affected by applicable "protection zone", and levy such assessments on real property located within the boundaries of the District, in accordance with Government Code Section 50078 et seq., District Ordinance 86-1 and the written report considered at the public hearing of July 2, 1986 by the District's Board of Directors? (Measure B, 11/4/1986)</p>	<p>Beginning with the 196-87 fiscal year, the maximum special tax is \$8.00 per unit of benefit. Units of benefits are assigned as follows:</p> <ul style="list-style-type: none"> 1 unit per church or parking lot; 1.5 units per single-family home constructed of stucco or concrete; 2 units per single-family dwelling constructed of wood; 6 units per restaurant or bar, service station, or garage; 7 units per resorts, camp grounds, or mineral extraction (asphalt plants or gravel); 10 units per light manufacturing, packing plants, fuel tank farms (per tank), utilities, fuel storage over 50 gallons, or chemical storage; 15 units per heavy manufacturing, warehousing (bulk, oil, gas storage, truck stops, paper storage or lumber yards). <p>The aforementioned benefit units are multiplied if any of the following conditions are present:</p> <ul style="list-style-type: none"> 1 multiplier per townsite with a hydrant protected; 1.5 multipliers per mobile home and trailer park with a hydrant protected; 2 multipliers per rural areas with water available; 2.5 multipliers per commercial areas with water available; 3 multipliers per outlying areas with water available; 3.5 multipliers per outlying areas with high risk and minimal water available; 4 multipliers per outlying areas with no water available. 	All properties are subject to the assessment.	\$198,399	7/1/1987	Indefinite	64.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

INYO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Southern Inyo Fire Protection District	Section III of Ordinance 4 states: "This ordinance proposes and, with voter approval, imposes a special non ad valorem tax upon real property within the District for the purpose of funding emergency medical and fire protection services within the District. This ordinance shall be interpreted liberally to accomplish this purpose." (Measure J, 11/6/2001.)	Single-family residential: \$28 plus \$1 per acre or part thereof; multi-family residential: \$28 per unit, plus \$1 per acre or part thereof; mobile home (Private): \$2 plus \$1 per acre or part thereof; travel trailer: \$18, plus \$1 per acre or part thereof; mobile home park: \$15 per mobile home space, \$10 per RV space; accessory residential: \$18, plus \$1 per acre or part thereof; vacant parcels: \$18, plus \$1 per acre or part thereof; multiple commercial and residential: \$500 per parcel; mineral production and processing: \$1 per acre or part thereof; and resort: \$15 per motel room, \$10 per RV space per acre or part thereof.	Government property is exempt from taxation	Unavailable	11/6/2001	Indefinite	Unavailable
Southern Inyo Healthcare District	Measure A reads: "There is hereby imposed upon all real property, including possessory interests, located within political boundaries of the Southern Inyo Healthcare District a special tax in the nature of a parcel tax. This resolution shall be known as 'Southern Inyo Healthcare District Measure: Save Southern Inyo Hospital Parcel Tax.'" The ballot question read: "In order to maintain healthcare services, shall the 'Save Southern Inyo Hospital Parcel Tax' be approved?" (Measure A, 11/8/2005.)	\$50 per parcel for unimproved or improved real property; \$150 per dwelling unit for improved parcels with one or more dwelling units; \$550 per parcel for properties that are considered to have one or more dwelling unit and a commercial business, or are used for a commercial business; and \$650 per parcel for every parcel with a commercial business or used for a commercial business. Parcel taxes shall apply to all real property and possessory interests.	Fences, corrals, wells, pumps and pump houses, towers, and storage sheds not exceeding 400 square feet shall not constitute commercial improvements.	\$367,512	1/1/2006	Indefinite	70.38

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KERN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bear Valley Community Services District	Shall the present \$80 per-parcel police assessment be replaced by an annual special tax in the maximum amount not to exceed \$80 on each parcel in the Bear Valley Community Services District? The revenues from the special tax shall be used only for the limited purpose of paying salaries and benefits to police and dispatch personnel. In no event shall the revenue be used for capital improvements, including, but not limited to, the construction of any buildings or facilities. (Measure A, 5/6/1997)	The special tax is levied at a rate of \$80 per parcel.	Unavailable	Unavailable	7/1/1997	Indefinite	70.00
City of California City	Shall a city-wide special tax of up to \$150.00 per lot or parcel be approved for each of six (6) fiscal years beginning July 1, 2012, for (1) police operations, training and supplies, personnel, equipment, law enforcement, dispatch, code enforcement, animal control, and facilities, and (2) fire prevention and suppression operations, training and supplies, firefighter and paramedic personnel, equipment and facilities?	The special tax is levied at a rate of \$150 per lot or parcel within the city.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$5,700,000	7/1/2012	6/30/2018	68.33
City of Wasco	Shall Ordinance No. 2005-497 of the City Council of the City of Wasco be approved so as to authorize a special tax on property located in Zone 2005-1 of the Wasco Special Police Tax Area to maintain the present level of police protection service and provide additional funding for increase police protective service?	The initial tax was \$105 per single-family parcel or single-family parcel equivalent. The city did not provide detailed rate information.	Unavailable	\$59,148	7/1/2005	Unavailable	100.00
City of Wasco	Shall Ordinance No. 2006-517 of the City Council of the City of Wasco be approved so as to authorize a special tax on property located in Zone 2006-1 of the Wasco Special Police Tax Area to maintain the present level of police protection service and provide additional funding for increased police protective service? (Note: Zones 2006-1, 2006-2 and 2006-3 are a combined district.)	The initial tax was \$105 per single-family parcel or equivalent. The city did not provide detailed rate information.	Unavailable	\$48,824	7/1/2006	Unavailable	100.00
El Tejon Unified School District	The El Tejon Unified School District imposes a special tax to provide funding for its Mello-Roos Act Community Facilities Districts. The district did not respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KERN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Greenfield Unified School District	The Greenfield Unified School District imposes a special tax to provide funding for its Mello-Roos Act Community Facilities Districts. The district did not respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Kern County Service Areas	The County of Kern imposes a number of property-related levies within its more than 110 County Service Areas. At the time this report was released, a request for information pursuant to the California Public Records Act was still being processed.	Unavailable	Unavailable	\$2,856,948	7/1/1992	Unavailable	100.00
Norris School District	Shall Community Facilities District No. 92-1 of the RNR School Financing Authority levy a special tax with a rate and method of apportionment as provided in the Resolution No. 92-11 of the Board of Commissioners of the RNR School Financing Authority (the "Resolution of Formation") to pay for the school facilities described in the Resolution of Formation, for the creation or replenishment of any necessary reserve funds, for any incidental expenses of the District associated with the school facilities or any bonds issued by the District in a maximum principal amount of \$350,000,000 and for the principal of, premium, if any, and interest on such bonds, with an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for the District in an amount equal to 110% of the gross debt service on such bonded indebtedness. (Proposition A, 8/27/1992) (Note: RNR School Financing Authority provides funding to the Rio Bravo-Greeley Union School District, the Norris School District, and the Rosedale School District. Since the original formation of CFD No. 1992-1, at the request of developers, 11 annexations have occurred using identical parameters outlined in the original formation documents.)	For fiscal year 1992-93, the maximum annual special tax for properties not classified as "entitled property" shall be: \$392 per unit for property located in single-family detached zones; \$148 per unit for property located in multiple residential or mobile home zones; and \$0.0348 per square foot of gross floor area for commercial/industrial property. For fiscal year 1992-93, the maximum annual special tax for properties classified as "entitled property" shall be: \$292 per unit for property located in single-family detached zones; \$110 per unit for property located in multiple residential or mobile home zones. The tax shall be increased annually in an amount equal to the percentage increase in the Lee Saylor Construction Cost Index for Class D construction for the prior 12 month period.	Undeveloped property is exempt from taxation.	\$92,537	7/1/1992	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KERN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rio Bravo-Greeley Union School District	<p>Shall Community Facilities District No. 92-1 of the RNR School Financing Authority levy a special tax with a rate and method of apportionment as provided in the Resolution No. 92-11 of the Board of Commissioners of the RNR School Financing Authority (the "Resolution of Formation") to pay for the school facilities described in the Resolution of Formation, for the creation or replenishment of any necessary reserve funds, for any incidental expenses of the District associated with the school facilities or any bonds issued by the District for the principal of, premium, if any, and interest on such bonds, with an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for the District in an amount equal to 110% of the gross debt service on such bonded indebtedness. (Proposition A, 8/27/1992) (Note: RNR School Financing Authority provides funding to the Rio Bravo-Greeley Union School District, the Norris School District, and the Rosedale School District. Since the original formation of CFD No. 1992-1, at the request of developers, 11 annexations have occurred using identical parameters outlined in the original formation documents.)</p>	<p>For fiscal year 1992-93, the maximum annual special tax for properties not classified as "entitled property" shall be: \$392 per unit for property located in single-family detached zones; \$148 per unit for property located in multiple residential or mobile home zones; and \$0.0348 per square foot of gross floor area for commercial/industrial property. For fiscal year 1992-93, the maximum annual special tax for properties classified as "entitled property" shall be: \$292 per unit for property located in single-family detached zones; \$110 per unit for property located in multiple residential or mobile home zones. The tax shall be increased annually in an amount equal to the percentage increase in the Lee Saylor Construction Cost Index for Class D construction for the prior 12-month period.</p>	Undeveloped property is exempt from taxation.	\$4,096,331	7/1/1992	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KERN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rosedale Union School District	<p>Shall Community Facilities District No. 92-1 of the RNR School Financing Authority levy a special tax with a rate and method of apportionment as provided in the Resolution No. 92-11 of the Board of Commissioners of the RNR School Financing Authority (the "Resolution of Formation") to pay for the school facilities described in the Resolution of Formation, for the creation or replenishment of any necessary reserve funds, for any incidental expenses of the District associated with the school facilities or any bonds issued by the District in a maximum principal amount of \$350,000,000 and for the principal of, premium, if any, and interest on such bonds, with an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, for the District in an amount equal to 110% of the gross debt service on such bonded indebtedness. (Proposition A, 8/27/1992) (Note: RNR School Financing Authority provides funding to the Rio Bravo-Greeley Union School District, the Norris School District, and the Rosedale School District. Since the original formation of CFD No. 1992-1, at the request of developers, 11 annexations have occurred using identical parameters outlined in the original formation documents.)</p>	<p>Starting with fiscal year 1992-93, the maximum annual special tax for properties not classified as "entitled property," is: \$392 per unit for property located in single-family detached zones; \$148 per unit for property located in multiple residential or mobile home zones; and \$0.0348 per square foot of gross floor area for commercial/industrial property. For fiscal year 1992-93, the maximum annual special tax for properties classified as "entitled property" is: \$292 per unit for property located in single-family detached zones; \$110 per unit for property located in multiple residential or mobile home zones. The tax is increased annually in an amount equal to the percentage increase in the Lee Saylor Construction Cost Index for Class D construction for the prior 12 month period.</p>	Undeveloped property is exempt from taxation.	\$120,250	7/1/2008	6/30/2018	68.03
Stallion Springs Community Services District	<p>Do you approve of the proposed imposition of a \$50 charge once per year for ten years, which will be collected along with your property taxes beginning with the 2008-2009 year, on the above cited property? (Election held 7/18/2005) (Note: The assessment provides funding for a general benefit.)</p>	<p>The tax is levied at a rate of \$50 per parcel.</p>	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$24,205	7/1/2006	6/30/2051	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KERN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Wasco Union School District	<p>Shall the Board of Trustees of the Wasco Union School District be authorized to issue up to \$2,000,000 in bonds, levy a special tax, and finance public facilities by and through its Community Facilities District No. 2007-1, Improvement Area A, all as specified in its Resolution Nos. 0207-2 and 0207-3, and shall the appropriations limit for the District for fiscal year 2007-2008 be established at \$240,000? (Election held 3/20/2007) (Note: No special taxes were levied in CFD No. 2007-1 (Improvement Area B) or CFD 2007-2.)</p>	<p>For fiscal year 2006-07, the assigned maximum special tax for developed properties that may be imposed is: \$811.42 per unit for properties with a building square footage of 1,750 square feet or less; \$1,132.54 per unit for properties with between 1,751-1,950 building square feet; \$1,359.16 per unit for properties with 1,951-2,150 building square feet; \$1,499.20 per unit for properties with 2,151-2,350 building square feet; and \$11,743.37 per acre for undeveloped properties. The special tax is increased annually by 2 percent.</p>	Government property, worship property, homeowners' association property, public or utility easement property, and non-residential property is exempt.	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

KINGS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Hanford	<p>The District Community Facilities District No. 91-1 was formed by the city in 1991 pursuant to the Mello-Roos Community Facilities Act of 1982, following a public hearing and a landowner election at which the qualified electors of the district, by more than a two-thirds majority vote, authorized the district to incur bonded indebtedness in the amount of \$6,000,000 and approved the levy of special taxes. The bonds are being issued for the purpose of providing funds to refund the City of Hanford Community Facilities District No. 91-1 (Hanford Mall Public Improvements) Special Tax Bonds, Series 1992, (the "Prior Bonds"); for funding a reserve fund for the bonds; and for paying certain costs associated with the issuance of the Bonds.</p>	<p>The maximum annual special tax, beginning July 1, 1992, shall be \$22,200 per acre, plus a services portion, which shall be \$300 per acre. The services tax shall be increased annually after the first fiscal year by 4.5 percent.</p>	<p>Government properties, right-of-way or utility easement properties, and parcels assigned a zero value by the county assessor are exempt.</p>	\$482,284	7/1/1992	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LAKE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Kelseyville Fire Protection District	Shall a special annual tax as determined annually by the Board of Directors but, not to exceed \$1.00 per unit of benefit in accordance with the Units of Benefit Table set forth below on all parcels, be imposed within the Kelseyville Fire Protection District for the purpose of providing fire protection and prevention services (salaries and benefits of firefighting personnel, necessary fire protection and prevention services, medical aid and hazardous materials services), to be collected in the manner authorized by Division 1 of the Revenue and Taxation Code following approval of this measure by the voters? (Measure C, 3/4/1997.)	The special tax shall be set at \$1 per unit of benefit. Units of benefit include, but are not limited to: 19 units per single-family dwelling, 15 units per apartment, 15 units per vacant lot, 50 units plus 1 unit per room per hotels/motels over 10 rooms, 40 units for business property under 1,000 square feet, 50 units per business property 1,001 to 5,000 sq. ft., and 60 units per business property 5,001 sq. ft. and more.	Unavailable	\$175,000	3/4/1997	Indefinite	77.60
Lake County Fire Protection District (Lakeshore Fire District)	Shall a special annual tax not to exceed \$2.00 per unit of benefit in accordance with the schedule for Units of Benefit Table set forth on all parcels be imposed within the Lakeshore Fire Protection District commencing with fiscal year 1997-1998 for the purpose of providing fire protection, prevention and rescue services, to be collected in the manner authorized by Division 1 of the Revenue and Taxation Code and shall the District establish an annual appropriations limit in the amount of \$1,500,000.00 which shall be effective for the four (4) fiscal years following the approval of this measure by the voters? (Measure F, 3/4/1997.)	The special tax shall be set at \$1.50 per unit of benefit, for the initial fiscal year 1997-98. Units of benefit include, but are not limited to: 30 units per single-family dwelling, 15 units per apartment/multi-family unit, 70 units per convalescent and rest homes, and 150 units per commercial/industrial parcels 10,000 square feet or more.	Unavailable	Unavailable	7/1/1997	Indefinite	Unavailable
Lake County Fire Protection District (Lower Lake Fire District)	Shall a special annual tax as determined annually by the Board of Directors but, not to exceed \$1.50 per unit of benefit in accordance with the units of Benefit Table set forth below on all parcels be imposed within the Lake County Fire Protection District for the purpose of providing fire protection and prevention services (salaries and benefits of firefighting personnel, necessary fire protection and prevention services, medical aid and hazardous materials services), to be collected in the manner authorized by Division 1 of the Revenue and Taxation Code? (Measure E, 3/4/1997.)	The special tax shall be set at \$1.50 per unit of benefit. Units of benefit include, but are not limited to: 30 units per single-family dwelling, 15 units per apartment/multi-family unit, 70 units per convalescent and rest homes, and 150 units per commercial/industrial parcels 10,000 square feet or more.	Unavailable	Unavailable	3/4/1997	Indefinite	Unavailable
Lake Pillsbury Fire Protection District	The district's formation documents state: "The proposed District is being formed to provide fire protection, rescue and emergency medical services and any other services relating to the protection of lives and property pursuant to the provisions of Section 13860 et seq. of the California Health and Safety Code." (Note: The district did not provide election materials or documents pertaining to the district's direct levy.)	The district's formation documents state that an annual assessment of \$2 per unit of benefit shall be established, with improved parcels assigned 30 units and unimproved parcels 9 units.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LAKE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lakeport County Fire Protection District	Shall a special annual tax as determined annually by the Board of Directors but, not to exceed \$1.00 per unit of benefit in accordance with the units of Benefit Table set forth below on all parcels be imposed within the Lake County Fire Protection District for the purpose of providing fire protection and prevention services (salaries and benefits of firefighting personnel, necessary fire protection and prevention services, medical aid and hazardous materials services), to be collected in the manner authorized by Division 1 of the Revenue and Taxation Code? (Measure E, 3/4/1997.)	The special tax shall be set at \$1 per unit of benefit. Units of benefit include, but are not limited to: 30 units per single-family dwelling, 15 units per apartment/multi-family unit, 70 units per convalescent and rest homes, and 150 units per commercial/industrial parcels 10,000 square feet or more.	Unavailable	Unavailable	3/4/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LASSEN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Hallelujah Junction Fire Protection District	Shall a special annual tax in the following amounts be levied: \$161.54 per residential structure until fiscal year 2010-2011; \$274.83 per commercial structure until fiscal year 2010-2011; and special annual tax rates above be lowered beginning fiscal year 2011-2012 as follows: \$137.34 per residential structure; \$250.63 per commercial structure applicable to all residential and commercial structures in the Hallelujah Junction Fire Protection District commencing with fiscal year 2005-2006 for the purpose of paying for fire protection and emergency medical services for residents and businesses within the fire district? (Note: passage of the special tax is required to form the district.) (Measure M, 11/2/2004.)	Beginning in fiscal year 2005-06, the special tax shall be levied at a rate of \$161.54 per unit per parcel for improved single-family residential parcels, and \$274.83 per parcel. Beginning in fiscal year 2010-11, the special tax shall be reduced to \$137.34 per improved single-family residential unit, and \$250 per improved commercial unit.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2005	Indefinite	95.65
Lake Forest Fire Protection District	Shall a special property tax for fire suppression, prevention, rescue and emergency medical services within Lake Forest Fire Protection District, in the amount of \$100 per parcel, per year, and a corresponding increase in the district's spending limit, as established by Lake Forest Fire Protection District Resolution 2006-02, be approved? (Measure Q, 11/7/2006.)	\$100 per parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2006	Indefinite	70.69
Lassen Library District	Shall there be established a library district with boundaries coterminous with those of the incorporated City of Susanville, County of Lassen, subject to an appropriation limit of \$150,000.00 per annum to be generated by a parcel fee of \$28.00 per annum on each inhabitable dwelling unit within the proposed district? (Measure A, 11/8/1994.)	\$28 per dwelling unit.	Parcels without living units are exempt from taxation.	\$115,357	7/1/1995	Indefinite	71.60
Northwest Lassen Fire Protection District	Shall a special property tax for the fire suppression, prevention and rescue services within the Northwest Lassen Fire Protection District, as established by Northwest Lassen Fire Protection District Resolution No. 99-1, and a corresponding increase in the District's spending limit, be approved? (Measure T, 3/7/2000.)	\$50 per residential dwelling unit, and \$100 per business (including private campground).	Unless otherwise ordered pursuant to a Resolution adopted by the Board of Directors, the special property taxes shall annually be collected on the County of Lassen property tax bill in the same manner and subject to the same penalty as the county property taxes are collected.	Unavailable	7/1/2000	Indefinite	73.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LASSEN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Spalding Community Services District	Shall the land owners in the Spalding Community Service District be assessed for each fiscal year a special tax at the rates set forth in the uniformed schedule of rates and adopted on 4th day of March 1997? (Measure A, 11/4/1997.) (Note: The special tax provides funding for fire suppression and emergency medical aid and is based upon the assessment roll for Lassen County.)	The special tax for an improved single-family site is \$36, to include one RV. Each additional RV is \$20. A second home or a duplex will be an additional \$20. Commercial improvements (store building, restaurant, shop building or any building open to the public) will be taxed at \$40 each, plus RVs, dwelling or living quarters at \$20 each. RV parks with adequate fire hydrants that can be utilized by the Spalding Volunteer Fire Department equipment will have a tax of \$10 per space, plus any commercial unit at \$40 and any residential improvement at \$20. Motels will be taxed at \$15 per unit, \$40 for each commercial entity. Any additional dwellings on the same property will be \$20. Any other types of improvements may be taxed by the Spalding Community Service District at a later date and will have their proportionate tax assigned.	Unavailable	\$40,000	7/1/1997	Indefinite	Unavailable
Stones-Bengard Community Services District	Shall the existing special tax be repealed and replaced by a special property tax for fire suppression, prevention, rescue and emergency medical services within the Stones-Bengard Community Services District, as established by Resolution 2002- 02, be approved? (Measure E, 11/5/2002.)	The special tax shall be imposed at the following rates: \$105 per unimproved parcel; \$150 per residential unit, plus \$15 for each accessory or detached building per parcel for improved (other than commercial/ industrial) parcels; \$150 per unit per improved multi-family residential unit; \$300 per parcel per improved commercial and industrial parcels; \$300 base fee plus \$5 per space for RV parks and campgrounds.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2008	Indefinite	88.73

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LASSEN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
West Patton Community Services District	To provide local fire protection and rapid emergency response services for the Herlong and West Patton Village areas, so that victims of heart attack, stroke, car accidents and other medical emergencies can receive rapid response care, to receive matching funds from Susanville Indian Rancheria and to keep property insurance rates manageable, shall an annual special property tax be authorized with all revenue staying in our community for local fire protection and emergency medical response services? (Measure A, 8/28/2007.)	The special taxes levied are \$114 per parcel for single-family, multi-family residential, mobile homes on a separate parcel, commercial and industrial parcels; \$54 per agricultural/vacant parcels; and \$24 per institutional/miscellaneous parcels.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$60,239	7/1/2007	Indefinite	91.49

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES AND VENTURA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Las Virgenes Unified School District	<p>To support high academic achievement in science, math, reading, and the arts, provide needed textbooks and instructional materials and student counseling/support services, shall the Las Virgenes Unified School District maintain its expiring school parcel tax of \$98/year, without increase, per parcel for eight years with exemptions available for seniors and disabled persons, an independent fiscal oversight committee, with no funds used for administrator's salaries and every dollar staying in this community to preserve quality education? (Measure E, 11/6/2007) (Note: The district is located in both Los Angeles and Ventura Counties. The measure was approved by 78.43 percent in Los Angeles County and 76.7 percent in Ventura County.)</p>	\$98 per parcel	Property owned and occupied by seniors age 65 years or older, or property owned and occupied by residents receiving Supplemental Security Income for disability (regardless of age), are exempt from taxation. Contiguous property may be treated as a single parcel.	\$2,178,736	7/1/2008	6/30/2016	76.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Altadena Library District	Shall the Altadena Library District be authorized to continue to levy a special per parcel tax annually for ten years to replace library funding lost due to the elimination of the Special District Augmentation Fund? (Measure B, 11/2/2004)	For initial 2004-05 fiscal year, the special tax is: \$40.63 per single-family residence; \$27.85 per apartment unit; \$82.38 per commercial parcel of less than 10,000 sq. ft.; and \$111.39 per parcel of 10,000 sq. ft. or more. The special tax increases annually by the Consumer Price Index.	Properties owned and occupied by persons with an annual income of \$18,000 or less are eligible for an exemption.	\$735,989	7/1/2005	6/30/2015	77.15
Antelope Valley - East Kern Water Agency	Shall a bonded indebtedness in an aggregate principal amount not to exceed \$20,000,000 be incurred by and for Community Facilities District No. 90-1 (Acton Area) of Antelope Valley-East Kern Water Agency, County of Los Angeles, state of California, for a maximum term of not more than 40 years and with interest at a rate or rates not to exceed 12 percent per annum, or such other rate as may be the maximum interest rate permitted by law, for the purpose of providing public facilities within and for the community facilities district, including the design, construction and acquisition of (1) water production, transmission, distribution and storage facilities, (2) water treatment facilities or capacity in such facilities, and (3) acquisition of land, rights-of-way and easements necessary, for any of the facilities specified herein, and for paying costs incidental to the sale of bonds, the formation of the community facilities district, and the design, construction; and acquisition of the public facilities, including all costs and estimated costs of construction of the public facilities, acquisition of land and rights-of-way, satisfaction of contractual obligations relating to expenses or the advancement of funds for (Proposition A, 9/25/1990)	The special tax is based on the benefit area zones specified in the rate and apportionment method, but may not exceed 115 percent of the maximum annual debt service or \$2,200,000.	Unavailable	\$273,838	7/1/1992	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Arcadia Unified School District	To help offset severe state budget cuts to neighborhood schools and keep Arcadia schools among the best in California by providing funds which cannot be taken away by Sacramento; to retain and attract quality teachers; keep schools safe and clean; and protect quality math, science, reading, art and music programs, shall Arcadia Unified School District levy \$228 per parcel annually for 5 years, with senior exemptions, mandatory audits, and independent oversight? (Measure A, 3/13/2012)	\$228 per parcel	Property exempt from ad valorem property taxes are exempt; owners of contiguous parcels may apply for an exemption to treat multiple parcels as a single parcel; property owned and occupied by a person age 65 years and older; or property owned and occupied by a recipient of Supplemental Security Income, may apply for an exemption.	\$3,441,660	7/1/2012	6/30/2017	67.20
Bonita Unified School District	The Bonita Unified School District imposes a recreation assessment. Further details regarding assessment rates and how the assessment was imposed were not available at the time of publication.	Unavailable	Unavailable	\$800,478	Unavailable	Unavailable	Unavailable
Castaic Union School District	The Castaic Union School District imposes a special tax within Community Facilities District 1992-1 to pay for the costs of designing, constructing, expanding, rehabilitating or acquiring the certain public school facilities (the "Facilities"), as more particularly described in Exhibit "A" to Resolution No. 91/92-36. (Note: Election materials were not available from the district.)	For fiscal year 2013-14, the maximum special tax is: \$1,581.31 per single-family detached parcels with a unit square footage of 1,651-2,000; \$1.19 per building sq. ft. for commercial parcels; \$0.50 per building sq. ft. for industrial parcels; and \$12,819.51 per undeveloped property. In 2013-14, only undeveloped property was taxed.	Unavailable	\$1,980,016	Unavailable	Unavailable	100.00
Castaic Union School District	The Castaic Union School District imposes special taxes within its Community Facilities District No. 1992-2. The district was unable to provide responsive documents prior to publication of this report.	Unavailable	Unavailable	\$293,265	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Centinela Valley Union High School District	Centinela Valley Union High School District obtains funding from a special tax imposed by the Local Classrooms Funding Authority. The tax (Measure CL) was approved by voters on 11/6/2012 and sets the apportionment determining how much each school district will receive from Measure CL funds.	The special tax is \$0.02 per lot square footage for residential properties, and \$0.075 per lot square footage for non-residential property. Residential property includes investor-owned housing, such as apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The tax increases for the cost of inflation, as determined by the change in the Consumer Price Index. For specific rate information, refer to the Local Classrooms Funding Authority (Measure CL, 11/6/2012).	A person 65 years of age or older who occupies the parcel as a principal residence, and a person receiving Supplemental Security Income for a disability, regardless of age, who occupies the parcel as a principal residence, may apply for an exemption.	Unavailable	7/1/2013	6/30/2024	70.42
City of Alhambra	The City of Alhambra imposes a property-related levy for its police department. Pursuant to the California Public Records Act, a response for requested information was pending at the time of publication.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beverly Hills	<p>The City of Beverly Hills imposes a special tax within its Community Facilities District 2002-A (Business Triangle) to fund improvements, including street and streetscape improvements along Dayton Street, Brighton Way, Beverly Drive, Rodeo Drive and Canon Drive, including but not limited to, new street and median trees, widening of concrete sidewalks and lanes, increased street parking, signalized midblock pedestrian crossings, signage, storm drains, street fixtures, parking meters, and new street lights and appurtenant facilities (collectively, the "Facilities"). Each of the Facilities shall have a useful life of not less than five years. (Election held 10/22/2002)</p>	<p>The maximum special tax applies to both modified property (property that has been issued a building permit after 12/4/2001) and unmodified property (property that has not been issued a building permit after 12/4/2001). The unmodified property maximum special tax rate is set in Section C, Table 1 of the rate and method of apportionment. For modified properties, the special tax for initial fiscal year 2002-03 is: properties originally configured with one floor but have a new configuration of two floors, 25 percent of the original special tax; properties originally configured with two floors but have a new configuration of three floors, 5 percent of the original special tax; properties originally configured with three floors but have a new configuration of four floors, 0.122 percent of the original special tax; properties originally configured with four floors but a new configuration of five floors, 0.031 percent of the original special tax. Both the modified and unmodified special tax increases annually by 2 percent.</p>	<p>Property exempt from ad valorem property taxes is exempt and property that has pre-paid the special tax are exempt.</p>	\$826,690	7/1/2002	6/30/2029	78.87
City of Calabasas	<p>The City of Calabasas imposes a special tax within Community Facilities District No. 1998-1. The city did not provide detailed rate or election information, or a breakdown of current levies.</p>	<p>The maximum special tax is calculated on each parcel of subdivided property as explained in the rate and method of apportionment.</p>	Unavailable	\$1,000,000	7/1/1999	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Calabasas	The City of Calabasas imposes a special tax within Community Facilities District No. 2001-1. The city did not provide detailed rate or election information, or a breakdown of current levies.	The maximum special tax is calculated on each parcel of subdivided property as explained in the rate and method of apportionment.	Government property and property with utility easements are exempt.	\$1,874,775	7/1/2001	6/30/2032	Unavailable
City of Covina	Shall the City of Covina Community Facilities District 2007-1 (Public Services) be authorized to levy special taxes within the district, pursuant to the method of apportioning the special taxes as set forth in the Resolution of Intention adopted by the City Council of the City of Covina on May 1, 2007, and subject to the accountability measures set forth in such resolution? (Proposition A, 6/5/2007)	The maximum special tax for initial fiscal year 2007-08 is: \$527 per unit for single-family residential property; \$395 per unit for multi-family residential property; and \$395 per unit for mixed-use property. The special tax increases annually by 2 percent or the change in the Consumer Price Index, whichever is greater.	Public property, non-residential property, undeveloped property, affordable housing, and assessor's parcels with public or utility easements making impractical their utilization for other purposes than those set forth in the easement, are exempt.	\$36,103	7/1/2007	Indefinite	100.00
City of Hawthorne	Shall the Community Redevelopment Agency of the City of Hawthorne incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$10,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Community Redevelopment Agency of the City of Hawthorne Community Facilities District No. 1990-1, the proceeds of which will be used to finance various public facilities within the City of Hawthorne as described in the proceedings to form the District: shall a special tax payable solely from lands within the District be levied annually upon lands within the District to pay for the principal and interest upon such bonds and pay the costs of the Agency in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$2,000,000? (Elections held 12/10/1990)	The maximum special tax is calculated on each parcel of subdivided property, as explained in the rate and method of apportionment.	Unavailable	\$840,197	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Hawthorne	The City of Hawthorne imposes a special tax within Community Facilities District No. 2004-1, which provides roadway improvements; underground utilities; school improvements within the Centenela Valley Union High School District and the Wiseburn School District; and the acquisition of an easement and right-of-way and other necessary land; design costs and various environmental studies necessary for planning. (Note: Election materials were unavailable.)	The expected special tax for residential developed property is: \$2,306 per parcel with a floor area of more than 1,600 sq. ft.; \$2,081 per parcel with a floor area of less than 1,475 or less than or equal to 1,600 sq. ft.; \$1,969 per parcel with a floor area of less than 1,350 or less than or equal to 1,475 sq. ft.; \$1,875 per parcels with a floor area of less than 1,225 or less than or equal to 1,350 sq. ft.; and \$1,631 per parcels with less than or equal to 1,225 sq. ft. .	Government property and association property are exempt. Leasehold or possessory interest property is not exempt.	Unavailable	7/1/2005	6/30/2041	Unavailable
City of Hawthorne	The City of Hawthorne imposes a special tax within Community Facilities District No. 2006-1. The city did not provide detailed rate or election information, or a breakdown of current levies.	The maximum special tax shall be calculated on each parcel of subdivided property as explained in the rate and method of apportionment.	Government property is exempt.	\$1,033,142	7/1/2005	6/30/2041	Unavailable
City of Huntington Park	Shall Ordinance No. 750-NS be adopted to adopt the Community Safety Enhancement Measure which would repeal the City's street lighting and landscaping assessment and impose in its place an annual charge upon property in the City to fund maintenance and improvement of street landscaping, streetlights and parks and operation of street lights, subject to accountability requirements set forth in that Ordinance? (Measure L, 11/2/2004)	For initial fiscal year 2004-05, the special tax is: \$697.14 per department store; \$157.28 per church; \$431.38 per food processing plants; \$629.14 per hotels and motels; \$471.84 per light manufacturing property; \$314.56 per open storage; \$78.64 per single-family residence; \$629.14 per supermarket; \$355.04 per warehousing, distribution or storage. Other rates apply depending on how property is classified. Rates may increase annually by 3 percent.	Government property and property owned and occupied by a person age 62 years and older or eligible for Supplemental Security Income for the aged, blind and disabled, or a person from a very low-income household, as defined, may apply for an exemption.	\$1,400,000	11/2/2004	Indefinite	69.20

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Inwindale	The City of Inwindale imposes a special tax to fund Community Facilities District No. 1. The city did not provide election materials or detailed rate information.	For fiscal year 2013-14, the special tax is: \$16,416.69 per acre or \$0.94 per square foot for developed properties located in Special Tax Area A. Other maximum rates are set, but no taxes were actually levied in other tax areas.	Unavailable	\$1,008,261	Unavailable	Unavailable	Unavailable
City of La Habra Heights	The City of La Habra Heights imposes a special tax for fire-related services and emergency medical services. (Proposition 97-A, 7/15/1997.)	For initial fiscal year 1997-98, the maximum special tax is: \$62.20 per parcel for each parcel (excluding golf courses), plus \$32.10 for each acre in excess of 10 to 19 acres, and an additional \$16.02 per acre thereafter. In addition to the special tax for acreage, these tax rates apply: \$375.61 per residential structures with a habitable area of 7,000 sq. ft. or less; \$606.15 per residential structures with a habitable area greater than 7,000 sq. ft.; \$0.15 per sq. ft. of habitable area for parcels with one or more commercial structures; \$1,338.19 per institutional parcel; \$2676.41 per fuel facility parcel improved with a fuel storage facility, pump station, natural gas storage facility or compressor station; and the special tax on golf course parcels is \$12.87 per acre. The special tax increases annually by the lessor of 3 percent or the change in the Consumer Price Index.	Government property and property exempt by state and federal law are exempt.	\$215,000	7/15/1997	Indefinite	82.44
City of Long Beach	The City of Long Beach imposes a special tax to fund its Community Facilities District (Douglas Park Com Area). At the time of publication, the district was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Long Beach	The City of Long Beach imposes a special tax to fund its Community Facilities District No. 2 (Business Park). At the time of publication, the district was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Long Beach	The City of Long Beach imposes a special tax to fund its Community Facilities District No. 2007-1. At the time of publication, the district was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Long Beach	The City of Long Beach imposes a special tax to fund its Community Facilities District. At the time of publication, the district was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Los Angeles	The City of Los Angeles imposes a special tax to fund Community Facilities District No. 3 (Cascades Business Park and Golf Course), which provides for the acquisition and construction of improvements with a 59-acre business park and 18-hole golf course. (Election held 1/7/1997) (Note: Election materials were unavailable.)	For fiscal year 2014-15, the maximum special tax for developed commercial, industrial and other property is \$21,397 per acre, and \$1,723 per acre for golf course property.	Public property (up to 11.11 acres) is exempt.	Unavailable	7/1/1997	6/30/2027	100.00
City of Los Angeles	The City of Los Angeles imposes a special tax to fund Community Facilities District No. 4 (Playa Vista Phase 1). (Note: Election materials and a description of improvements within CFD 4 were unavailable.)	For fiscal year 1999-00, the assigned special tax for developed properties shall be \$1,442 per unit to \$9,284 per unit for single-family residential properties, depending on the property square footage; \$2,502 per unit for apartment property; \$981 per unit for affordable housing properties for sale; \$500 per unit for affordable rental housing; \$1.67 per sq. ft. for industrial/office/retail property; and \$442 per hotel room. The special tax increases annually by 2 percent. For detailed tax rate information, refer to the rate and apportionment methodology.	Government property, association property, parking property, community serving property, environmental facilities, and recreational center property are exempt.	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Los Angeles	The City of Los Angeles imposes a special tax to fund Community Facilities District No. 8 (Legends at Cascades). (Note: Election materials and a description of improvements within CFD 8 were unavailable.)	The assigned special tax for fiscal year 2007-08 is: \$1,583 per unit to \$2,443 per unit for residential properties; and \$18,092 per acre for non-residential properties. The tax increases by 2 percent annually. For detailed tax rate information, refer to the rate and apportionment methodology.	No special tax is imposed on "exempt areas," as identified in the district's maps.	Unavailable	Unavailable	Unavailable	Unavailable
City of Malibu	To finance the undergrounding of overhead utilities along Pacific Coast Highway at Carbon Beach, shall Community Facilities District No. 2006- 1 of the City of Malibu issue not to exceed \$5,000,000 of bonds at legal rates and levy special taxes to finance debt service on the bonds and incidental expenses, and establish an appropriations limit of \$50,000? (Measure A, 5/8/2007)	For fiscal year 2014-15, the actual special tax levied was \$6,567 per parcel (the maximum special tax was \$9,548.62 per parcel). Properties leased from a government entity to a private entity are subject to taxation as classified.	Government property and property that cannot be developed due to parcel dimensions or size are exempt.	\$288,948	7/1/2007	6/30/2043	72.41
City of Monrovia	Shall an Ordinance be adopted to provide funding for the acquiring and maintaining of open space land in the City of Monrovia including the land affected by Measure A by creating a special tax? (Measure B, 7/11/2000)	The special tax consists of a base tax and a maintenance tax. The base tax is: \$39 for single-family residences; \$29 per unit for multi-family properties; and \$11 per acre of vacant land. The base tax expires 6/30/2032 or until debt payment made to acquire property is paid in full. The maintenance tax is: \$5 per single-family residence', \$3.75 per unit for multi-family properties; \$0.60 per space for mobile home parks; \$0.25 per indoor sq. ft. for non-residential properties; and \$1.50 per acre for vacant land. Neither tax increases for changes in the Consumer Price Index.	Property exempt from ad valorem property taxes under state and federal law are exempt. Low-income seniors may apply for an exemption.	\$725,000	7/1/2000	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Monrovia	Shall an Ordinance be adopted to provide funding for the acquiring and maintaining of open space land in the City of Monrovia including the land affected by Measure A by creating a special tax? (Measure B, 7/11/2000)	The special tax consists of a base tax and a maintenance tax. The base tax is: \$39 per single-family residential parcel; \$29 per dwelling unit for multi-family residential parcels; \$5 per space for mobile home parcels; \$0.0184 per sq. ft. of improvements for non-residential property; and \$11 per acre for vacant parcels. The maintenance special tax is: \$5 per single-family residential parcel; \$3.75 per dwelling unit for multi-family residential parcels; \$0.60 per space for mobile home parcels; \$0.0025 per square foot of improvements for non-residential parcels; and \$1.50 per acre for vacant parcels. The base tax expires on 6/30/2032, while the maintenance tax is levied in perpetuity.	Government property and property exempt from ad valorem property taxes are exempt. Low-income seniors may apply for an exemption.	\$645,000	7/1/2000	Indefinite	Unavailable
City of Monrovia	Shall an ordinance be adopted to rebuild the small and outdated Monrovia Public Library at its current site according to new earthquake, fire safety, energy efficiency and handicapped accessibility standards, with expanded children's reading areas, upgraded computer technology, new study rooms for students and quiet reading areas, by imposing a special parcel tax with expenditures subject to annual independent audits and no expenditures for administrator's salaries? (Measure L, 3/6/2007)	The special tax is: \$62 per parcel for single-family residences; \$46 per unit for multi-family properties; \$8 per space for mobile home parks; 2.9 cents per sq. ft. of building for commercial and industrial properties; and \$17 per acre for vacant land.	Government property and property exempt from ad valorem property taxes are exempt. Low-income seniors may apply for an exemption. State-assessed property is not exempt.	\$1,025,000	7/1/2007	6/30/2038	69.50
City of Monrovia	The City of Monrovia imposes a special tax to finance maintenance and operation of existing park and recreational facilities within Canyon Park, Lucinda Garcia Park (Olive Avenue), Grand Avenue Park, Recreation Park, Julian Fisher Park, Rotary Park, Library Park. Funds support landscaping, lights, athletic fields, playgrounds, public restrooms, park furniture, site amenities and appurtenant facilities. Following passage of Proposition 218 in 1996, voters in the district approved the assessment for the 1997-98 fiscal year during an election. (Note: The city was unable to provide election information or detailed rate information. The assessment funds a general benefit.)	For 2014-15, the special tax is \$11.18 per equivalent dwelling unit. Information pertaining to how the units were assigned was not available.	Unavailable	\$218,339	7/1/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Monterey Park	Shall an ordinance be adopted which establishes a limited annual parcel tax for the City Library? The proceeds of the tax are for the Library only, to pay for physical expansion of the facility, maintaining open hours seven days a week, and additional books and supplies. This special Library tax specifically supplements and does not replace the City Library General Fund budget. The tax has a twenty year term and provides for certain exemptions. (Measure C, 4/14/1998)	The special tax is: \$25 per single-family residential dwelling unit; \$50 per parcel improved with two residential units (not a condominium project); \$75 per improved parcels with three or more residential units (non-condominium); and \$75 per non-residential parcel.	Property exempt from ad valorem property taxes, government property, worship property, property exempt from the city's utility user's tax pursuant to Resolution No. 9663, property with a household income 80 percent at or below the median income of a region, and unimproved property, are exempt. Non-residential property with multi-family unit housing is treated as housing and exempt from non-residential treatment.	\$497,160	7/1/1998	Indefinite	66.84
City of Palmdale	Shall the City of Palmdale incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$30,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Improvement Area A ("Area A") of City of Palmdale Community Facilities District No. 2003-1 (Anaverde Public Improvements) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements as specified in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of appropriate bond and interest rate reserves; shall a special tax payable solely from lands within Area A be levied annually upon lands within Area A to be applied only to the payment of the principal and interest upon such bonds to be issued and to replenish the reserves for the bonds, and to pay the costs of administering Area A; and shall the annual appropriations limit of Area A be established in the amount of \$30,000,000? (Measure A, 8/23/2004)	For fiscal year 2004-05, the maximum special tax is: \$1,226.46 per residential parcel with a floor area 1,800-2,000 sq. ft. and a lot size smaller than 5,500 sq. ft.; and \$9,626 per acre for non-residential property (regardless of improvement or lot square footage).	Government property and association property are exempt.	\$2,085,400	7/1/2004	6/30/2044	100

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Palmdale	Shall the City of Palmdale incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$240,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 93-1 (Ritter Ranch) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain public facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 1994-1995, upon lands within the CFD to pay for the principal and interest upon such bonds, pay for certain public services and pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$120,000,000? (Election held 2/24/1994)	The special tax varies by type of property and the zone in which the property is located.	Public property and association property are exempt.	\$12,733,546	7/1/1994	6/30/2034	100
City of Palmdale	Shall the City of Palmdale incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$36,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the City of Palmdale Community Facilities District No. 05-1 (Trade and Commerce Center Area) (the "District"), the proceeds of which will be used to eliminate certain special assessment liens on property located in the District and repay certain community facilities district bonds secured by special taxes levied on property located in the District; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to pay for the principal and interest upon such bonds and the costs of the City in administering the District; and shall the annual appropriations limit of the District be established in the amount of \$36,000,000? (Election held 5/9/2005)	The maximum special tax is: \$600 per unit for single-family detached property in Tax Rate Zone A and \$1,800 per unit in Tax Rate Zone B; \$0.25 per building square foot for non-residential properties in Tax Rate Zone A and \$0.75 per building square foot in Tax Rate Zone B; and tax rates will be assigned upon subdivision of properties in Tax Rate Zone C.	Government property is exempt.	\$2,085,400	7/1/2005	6/30/2040	100

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Palmdale	The City of Palmdale imposes an assessment within its Park Maintenance and Recreation Improvement District to fund maintenance and operation of park and recreational facilities, swimming pools, public amphitheater, sports fields, and park security. (An all-mail ballot election of the district's property owners was held 7/24/2002.) (Note: The assessment provides funding for a general benefit.)	For fiscal year 2014-15, the special tax is \$48.30 per single-family equivalent (SFE) for Tax Zone A properties, \$24.15 per SFE for Tax Zone B properties, and \$48.30 per SFE for Tax Zone C properties, as assigned: 1 unit per single-family residential parcel; 0.59 units per condominium unit; 0.81 units per multi-family residential unit for properties with 20 or fewer units, and 0.10 units for each unit thereafter; 1 unit per 1/5 acre for commercial parcels; 2.84 units per 1/5 acre for office parcels; 1 unit per 1/5 acre for shopping centers; 1 unit per 1/5 acre for industrial parcels; and 0.05 units per 1/5 acre for self-storage or parking lots. The maximum special tax increases annually by the Consumer Price Index, up to 3 percent.	Unavailable	\$2,384,651	7/1/2002	Indefinite	61.09
City of Palos Verdes Estates	Shall an ordinance be adopted to levy a special tax on each eligible parcel in the City from July 1, 2007 (when the existing special tax expires) until June 30, 2017 to finance fire and paramedic services? (Measure PVE-A, 3/6/2007)	For fiscal year 2007-2008, the tax is determined by adding \$250.41 per lot to \$0.143422 for each square foot of building improvements located on the property. In each fiscal year from 2008-2009 through 2011-2012, the tax increases up to 4.2 percent, and in each fiscal year from 2012-2013 through 2016-2017, the tax increases up to 6.2 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$4,458,230	7/1/2007	6/30/2017	87.3

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Pasadena	Shall the ordinance imposing a "Library Special Tax" be extended which: (1) can only be used exclusively to fund a portion of operational costs of the Central and branch libraries; (2) exempts religious facilities, community-service organizations and persons meeting certain income criteria; (3) limits annual increases based on the Consumer Price Index; (4) prevents imposition of Tax if certain General Fund commitments to the Library are not made; and (5) contains a fifteen-year limit? (Measure C, 3/6/2007)	For fiscal year 2013-14, the maximum special tax is: \$26.31 for a single-family detached or attached unit; \$17.10 for an apartment unit; and \$193.40 for non-residential parcels.	Property exempt from ad valorem property taxes (including worship property and government property), senior citizens or disabled persons who are exempt from the city's utility user tax pursuant to Chapter 4.56 of the city's municipal code, and households below certain income thresholds (as specified) are exempt.	\$2,677,272	7/1/2009	6/30/2024	80.4
City of San Marino	Shall an ordinance be adopted to continue a Special Public Safety Tax for Paramedic Services, Fire Protection and Prevention and Police Protection in the City of San Marino? (Measure S, 11/8/2011)	For the initial fiscal year, the maximum special tax rate is \$395-\$1,071 per parcel depending on lot size, use of property and parcel location. For fiscal year 2013-14, the special tax is: \$1,125 per parcel in Residential Zone I; \$912 per parcel in Commercial Zone I; and \$255 per unimproved parcel.	Government property is exempt from special taxes.	\$3,742,900	7/1/2012	6/30/2016	73.37
City of Santa Fe Springs	The City of Santa Fe Springs imposes a number of property-related levies for its Community Facilities Districts. The city did not respond for requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Santa Monica	<p>For the purposes of funding the implementation of a portion of the City of Santa Monica Watershed Management Plan, shall the City of Santa Monica authorize the Clean Beaches and Ocean Parcel Tax, as specifically set forth in the proposed Ordinance that appears in the voter pamphlet, subject to an annual CPI escalator, and subject to audit by a citizen's oversight committee? (Measure V, 11/17/2006)</p>	<p>For initial fiscal year 2007-08, the special tax is: \$84 per single-family dwelling; and for properties that are not a single-family dwelling, the tax is calculated by multiplying the parcel's acreage by the property's runoff factor and multiplying that figure by the single-family dwelling tax rate (\$84) and then dividing the total by 0.637. The runoff factors are as assigned: 0.8194 units per condominium with an area greater than 0.3257 acres; 0.8553 units per apartment with five or more units; 0.9850 units per department store; 0.9762 units per supermarket; 0.9086 units per office building; 0.9461 units per restaurant and bar; 0.9086 units per light and heavy manufacturing, warehousing and distribution parcel; 0.8194 units per church and school; 0.7435 units per hospital; and 0.4733 units per utility. The basic tax of \$84 per dwelling increases annually by the Consumer Price Index.</p>	<p>Owners or holders of a parcel's possessory interest who are exempt from taxation by law are exempt from the special tax.</p>	\$2,350,000	7/1/2007	Indefinite	67.02
City of South Pasadena	<p>Shall an ordinance be adopted extending the Library Special Tax, which is due to expire on June 30, 2011, for an additional 5 years until June 30, 2016, to provide funding for the maintenance and operations of the South Pasadena Public Library at the current level of library services? (Measure L, 11/3/2009)</p>	<p>For fiscal year 2014-15, the maximum special tax is: \$24 per dwelling unit for a home smaller than 2,000 sq. ft.; \$12 per dwelling unit for multi-family residential parcels; and \$24 per parcel 0.25 acres or smaller. Higher rates apply for properties with greater lot area/building area.</p>	<p>Property exempt from ad valorem property taxes, vacant parcels, government property, and properties owned and occupied by persons at or below 80 percent of the region's median income are exempt.</p>	\$232,500	7/1/2011	6/30/2016	79.99

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vernon	Shall an ordinance be adopted to authorize, for a period of ten years, the levy of an annual special parcel tax on nonresidential parcels at the rate of \$0.03 per square foot (adjusted annually for inflation) to fund (i) City fire-protection services and projects, (ii) City health services and projects, and (iii) City police services and projects? (Measure L, 4/9/2013)	For fiscal year 2013-14, the special tax is \$0.03 per square foot of taxable area, which only includes portions of a property that are not currently taxed under the city's warehouse parcel tax.	Property exempt from ad valorem property taxes is exempt.	\$1,900,000	7/1/2013	6/30/2023	85.71
City of Vernon	The City currently imposes a parcel tax on properties used for warehouses, truck terminals, freight terminals, railroad facilities, and distribution facilities. The proceeds of the special tax shall be used for construction, improvement and maintenance of streets, bridges and other public rights-of-way, including acquisition of land and for police and fire-protection services. The city attempted to impose the warehouse tax on railroad parcels during the formation of the tax, but railroad companies rejected the imposition, citing grounds for an exemption. The dispute was settled privately between the city and the railroad companies. Railroad companies now pay the City of Vernon directly, approximately \$500,000 annually. (Note: The special tax was approved by more than two-thirds of the city's approximately 74 registered voters in an election held in 1998. Election materials were not available.)	For initial fiscal year 1999-00, the maximum special tax is \$20 per 100 sq. ft. of gross area of land. The maximum special tax increases annually by the Consumer Price Index.	Property exempt from ad valorem property taxes is exempt.	\$8,812,104	7/1/1998	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Covina	The City of West Covina imposes a special tax to fund Community Facilities District No. 1 (Coastal Sage and Scrub). The services included within the CFD include all direct, administrative and incidental annual costs and expenses related to the maintenance, operation and management of public or private property required by the Coastal Sage Scrub Habitat Conservation and Monitoring Plan (the "Plan") dated May 22, 2003 or as may be amended. The Plan describes the habitat maintenance and monitoring that may be funded through land-secured financing including this CFD. The proposed services to be funded by the District shall not include the initial habitat creation or establishment within the project open space areas. Revenues from this CFD may be used for habitat maintenance, biota monitoring, and preserve security including ordinary and necessary administrative expenses and reserve fund requirements.	For detailed rate information, refer to the rate and method of apportionment. The special tax has two categories: Category I (Habitat Maintenance and Monitory) and Category II (Parkway Maintenance). For Category I, the special taxes shall be apportioned to subdivided properties as specified, but the rates shall be different depending on the location of the parcel, with certain properties being prorated on acreage. For Category II, there are three Improvement Areas: Improvement Area A properties pay a special tax of \$515.24 per acre; Improvement Area B properties pay \$178.50 per acre; and Improvement Area C properties pay \$329.74 per acre. The tax increases annually to adjust for changes in the Consumer Price Index.	Government property, properties with easements in which development is impractical, public parks and open spaces are exempt.	Unavailable	7/1/2005	Unavailable	100
City of West Hollywood	Shall the City of West Hollywood incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$1,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 92-J (Seismic Upgrade Project) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain seismic upgrade facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 1992-1993, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$1,500,000? (Election held 6/1/1992)	For detailed rate information, refer to the rate and method of apportionment.	Government property, parcels with a zero value assigned by the county assessor, open space or public parks assigned to a parcel are exempt.	\$28,000	7/1/1992	Unavailable	100

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Whittier	The City of Whittier imposes a special tax to fund Community Facilities District No. 1989-1. At the time of publication, the city was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Whittier	The City of Whittier imposes a special tax to fund Community Facilities District No. 1991-1. At the time of publication, the city was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Claremont Unified School District	The Claremont Unified School District owns school buildings, turf and play areas, public grounds, and/or other facilities at twelve locations, serving an area of over 12,000 parcels. In addition, the District maintains three sports fields at Cahuilla Park, which is owned by the City of Claremont. In 1997, property owners approved the Claremont Unified School District Recreation Assessment District which provides funding to maintain and improve the school grounds, playfields, recreational facilities and other permanent public improvements in the Claremont Unified School District. (Election held 10/13/1997.) (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the assessment is: \$88.10 per single-family equivalent unit. Units were assigned as follows: 1 unit per single-family residential property; 0.71 units per condominium unit; 0.66 units per multi-family residential unit; 0.46 units per mobile home on a separate lot; 0.7 units per 0.25 acres for commercial property; 1.9 units per 0.25 acres for office property; 0.7 units per 0.25 acres for shopping center property; 0.7 units per 0.25 acres for industrial property; 0.03 units per 0.25 acres for self-storage or parking lot property; 1 unit per church and other educational property; and 0.25 units per vacant residential parcels.	All properties are subject to the assessment.	\$1,148,465	7/1/1998	Indefinite	54.50

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Culver City Unified School District	To protect the quality of education in Culver City schools from deep State budget cuts by providing stable local funding to maintain: math, science, technology, music and art programs; updated instructional materials; quality teachers; school libraries; and small class sizes; shall Culver City Unified School District levy an annual tax of \$96 per parcel for 5 years only, with exemptions for seniors, independent oversight, no money for administrators' salaries, and all funds staying in Culver City to benefit our local schools? (Measure EE, 11/3/2009)	\$96 per parcel	Property exempt from ad valorem property taxes is exempt. Property owned and occupied by a person age 65 years and older may apply for an exemption.	\$1,203,840	7/1/2010	6/30/2015	74.92
Eastside Union School District	Shall the Eastside Union School District Community Facilities District No. 2006-1 (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount not to exceed \$3,500,000 and levy a special tax in order to finance certain facilities and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$3,500,000, all as specified in the Resolution entitled "A Resolution of the Board of Trustees of the Eastside Union School District of Formation of the Eastside Union School District Community Facilities District No. 2006-1, Authorizing the Levy of a Special Tax within the District and Establishing an Appropriations Limit for the District" and the Resolution entitled "A Resolution of the Board of Trustees of the Eastside Union School District Deeming it Necessary to Incur Bonded Indebtedness within the Eastside Union School District Community Facilities District No. 2006-1," adopted by the Board of Trustees of the Eastside Union School District on October 22, 2007? (Election held 10/22/2007)	For fiscal year 2013-14, the maximum special tax is: \$850 per unit; and \$5,389.60 per acre for undeveloped property.	Government property, worship property, association property, public or utility easement property and parcels expected to be developed for non-residential use are exempt.	\$241,400	7/1/2008	6/30/2051	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Hawthorne School District	Hawthorne School District obtains funding from a special tax imposed by the Local Classrooms Funding Authority. The tax (Measure CL) was approved by voters on 11/6/2012 and sets the apportionment determining how much each school district will receive from Measure CL funds.	For fiscal year 2013-14, the special tax is: \$0.02 per lot square footage for residential properties; and \$0.075 per lot square footage for non-residential property. Residential property includes investor-owned housing, such as apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The special tax is adjusted by the Consumer Price Index for inflation. For specific rate information, refer to the Local Classrooms Funding Authority (Measure CL, 11/6/2012).	Parcels owned and occupied by one or more persons age 65 and older, or by persons of any age receiving Supplemental Security Income may apply for an exemption.	Unavailable	7/1/2013	6/30/2024	70.42
Keppel Unified School District	Shall Community Facilities District No. 91-1 of the Keppel Union School District incur an indebtedness and issue bonds in the maximum of \$10,000,000, for which a maximum term of not more than 40 years with interest not to exceed the maximum rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the Lake Los Angeles School and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of an interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above for the Lake Los Angeles School; shall an appropriations limit be established for the District in an amount to equal \$10,000,000? (Proposition A, 6/18/1991)	\$90 per parcel	Government property and property exempt from ad valorem property taxes are exempt.	\$434,366	7/1/1991	Unavailable	73.13

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
La Cañada Unified School District	To protect La Cañada schools from uncontrollable state budget cuts and preserve quality education through temporary local funding to sustain rigorous curriculum and instruction; attract and retain superior teachers; limit increased class sizes; maintain programs that ensure students are prepared to succeed in college and careers; and protect property values, shall La Cañada Unified School District levy \$150 per parcel for five years, with independent citizens' oversight, exemptions for seniors, and all funds staying under local control?	\$150 per parcel	Property owned and occupied by a person age 65 and older may apply for an exemption. Contiguous parcels owned by the same owner may be treated as one taxable property.	\$896,100	7/1/2009	6/30/2014	74.70
Lancaster School District	Shall the Community Facilities District No. 2004-1 of the Lancaster School District incur an indebtedness and issue bonds in the maximum aggregate principal amount \$100,000,000 for a maximum term of not more than 40 years with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD and certain incidental expenses; shall a special tax as provided in the Resolution of Formation payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds to pay for the costs of facilities and to pay the costs of the District in administering the CFD; and shall an annual appropriations limit of the CFD be established in the amount of \$125,000,000? (Election held 5/27/2004)	For initial fiscal year 2004-05, the maximum special tax may be imposed at a rate of \$0.32 per square foot of assessable area for developed property and \$500 per acre for undeveloped property. Beginning with fiscal 2005-06, the special tax increases annually by 2 percent.	Government property, non-residential property, common-area property and senior-citizen housing are exempt.	\$595,408	7/1/2004	Unavailable	100
Lawndale Elementary School District	Lawndale Elementary School District obtains funding from a special tax imposed by the Local Classrooms Funding Authority. The tax (Measure CL) was approved by voters on 11/6/2012 and sets the apportionment determining how much each school district will receive from Measure CL funds.	For the initial fiscal year, the maximum special tax is: \$0.02 per square foot for residential property; and \$0.075 per square foot for non-residential property. Residential property includes apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The special tax adjusts by the Consumer Price Index for inflation. For specific rate information, refer to the Local Classrooms Funding Authority (Measure CL, 11/6/2012).	Parcels owned and occupied by a person 65 years of age and older, and a person of any age receiving Supplemental Security Income for a disability, may apply for an exemption.	Unavailable	7/1/2013	6/30/2024	70.42

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lennox School District	Lennox School District obtains funding from a special tax imposed by the Local Classrooms Funding Authority. The tax (Measure CL) was approved by voters on 11/6/2012 and sets the apportionment determining how much each school district will receive from Measure CL funds.	The maximum special tax for the initial fiscal year is: \$0.02 per square foot for residential properties; and \$0.075 per square foot for non-residential property. Residential property includes apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The special tax adjusts by the Consumer Price Index for inflation. For specific rate information, refer to the Local Classrooms Funding Authority (Measure CL, 11/6/2012).	Parcels owned and occupied by a person 65 years of age or older, and a person of any age receiving Supplemental Security Income for a disability may apply for an exemption.	Unavailable	7/1/2013	6/30/2024	70.42
Local Classrooms Funding Authority	To protect academic quality in local K-12 schools; maintain math, science, English programs; provide education for students with disabilities/special needs; support computer technology and school security; prepare students for college/careers; retain excellent teachers; shall Local Classrooms Funding Authority levy a special tax of 2¢/square foot of lot for residential property, and 7.5¢ per square foot for other property types; requiring citizens oversight, audits, senior exemptions, no money for administrator salaries and all funds staying local? (Measure CL, 11/6/2012) (Note: The Local Classrooms Funding Authority is a joint powers authority formed by the Centinela Valley Union High School District, Hawthorne School District, Lawndale School District, Lennox School District and Wiseburn School District.)	For the initial fiscal year, the maximum special tax is: \$0.02 per square foot for residential properties; and \$0.075 per square foot for non-residential property. Residential property includes apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The special tax adjusts by the Consumer Price Index for inflation.	Parcels owned and occupied by one or more a person 65 years of age and older, and a person of any age receiving Supplemental Security Income for a disability may apply for an exemption.	\$9,389,420	7/1/2013	6/30/2024	70.42
Los Angeles County	To avoid the life-threatening shutdown of Los Angeles County's trauma network, maintain and expand the trauma network countywide, ensure more timely response to critical and urgent medical emergencies and respond effectively to biological or chemical terrorism, shall all property owners pay an annual tax of three cents per square foot of improvements (buildings) on developed property? (Measure B, 11/5/2002)	For initial fiscal year 2003-04, the maximum special tax is \$0.03 per square foot of improvements for developed properties. The special tax increases annually for inflation by the medical component of the Western Urban Consumer Price Index. For fiscal year 2013-14, the special tax is \$0.0424 per improved square foot.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$270,659,000	7/1/2003	Indefinite	73.2

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Los Angeles County	<p>To prevent life-threatening delays in emergency paramedic and firefighting response and closures of neighborhood fire stations, shall the existing annual property assessment which expires by law on 7/1/97 be replaced by an equivalent special tax, dedicated exclusively to the Los Angeles County Fire Department and reviewed by an Independent Citizens' Oversight Committee, thus maintaining a full-strength Fire Department that ensures rapid emergency response, protection of lives and property and prevention of drastic firefighter/paramedic cutbacks? (Proposition L, 6/3/1997)</p>	<p>For fiscal year 1997-98, the maximum special tax (reflecting a sprinkler credit) is: \$48 per single-family residential parcel; \$24 per mobile home in a park; \$60.63 per multi-family residential parcel of 1,555 sq. ft. or less; \$60.63 per multi-family residential parcel with more than 1,555 sq. ft., plus \$0.0060 per square foot over 1,555 sq. ft.; \$58.10 per non-residential property with 1,555 sq. ft. or less; \$58.10 per non-residential parcel with more than 1,555 sq. ft., plus \$0.0375 per square foot over 1,555 sq. ft.; \$70.74 per high-rise with 1,555 sq. ft. or less; \$58.10 per high-rise parcel, plus \$0.0456 per square foot over 1,555 sq. ft.; \$88.42 per special-use parcel with 1,555 sq. ft. or less; \$88.42 per special-use parcel with more than 1,555 sq. ft., plus \$0.0570 per square foot over 1,555 sq. ft. (special-use parcels include parcels with oil/gas refineries, chemical plants, distilleries, or bulk plant, terminals); and between \$12 and \$48 per vacant parcel, depending on acreage. For properties located in Fire Zone 4 or a "very high fire hazard severity zone," a 10 percent surcharge may be added to the total tax.</p>	Property exempt from ad valorem property taxes is exempt.	\$75,333,000	7/1/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Los Angeles County Public Library	Los Angeles County imposes a special tax to provide funding for the county library. The tax was approved by the electorate on 6/3/1997. (Note: Election materials and detailed rate information were unavailable. Requests for further information were pending at the time of publication.)	The initial maximum special tax established in 1997 is \$22 per parcel. The maximum special tax has increased annually by 2 percent, or the percentage change in the California Consumer Price Index for the prior fiscal year, whichever was less. For 2011, the special tax is \$27.84 per parcel.	Unavailable	\$11,687,086	7/1/1997	Indefinite	70.00
Los Angeles County Regional Park and Open Space District	To improve the safety of neighborhood and regional parks and recreation areas for children and families, prevent gangs, remove graffiti, build senior centers, protect and restore park and beach lands and Santa Monica Bay, shall an additional assessment within the Los Angeles County Regional Park and Open Space District be authorized, the assessment method be amended, and expenditures of District revenues for all authorized purposes of the District be permitted, only in accordance with the District's resolution? (Proposition A, 11/5/1996)	The special tax is \$14.46 per benefit point, as assigned based upon calculations identified in the 1996 district's Engineer's Report and based on the size and the use of the land. Commercial parcels also take into account the square footage of improvements. The assessment is not based on the value of the parcel or the value of its improvements.	Unavailable	\$80,455,091	7/1/1997	6/30/2020	Unavailable
Mountains Recreation and Conservation Authority (Area 1)	To protect, maintain and conserve local open space, parklands and wildlife corridors; protect water quality in local creeks and reservoirs; improve fire prevention including brush clearing; acquire open space, and increase park ranger safety security patrols, shall the Mountains Recreation and Conservation Authority implement a special \$24 tax annually for ten years only, with all funds spent locally in the Santa Monica Mountains east of the 405 freeway, and require independent citizen oversight and audits? (Measure HH, 11/6/2012)	\$24 per parcel	Unimproved property is exempt.	Unavailable	7/1/2013	6/30/2023	76.18
Mountains Recreation and Conservation Authority (Area 2)	To protect, maintain and conserve local open space, parklands and wildlife corridors; protect water quality in local creeks and reservoirs; improve fire prevention including brush clearing, acquire open space, and increase park ranger safety and security patrols, shall the Mountains Recreation and Conservation Authority implement a special \$19 tax annually for ten years only, with all funds staying in the hillside communities of Woodland Hills, Encino, and Tarzana, and require independent citizen oversight and audits? (Measure MM, 11/6/2012)	\$19 per parcel	Unimproved property is exempt.	Unavailable	7/1/2013	6/30/2023	68.67

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Palos Verdes Peninsula Unified School District	Without increasing existing taxes and to protect the quality of education and promote student achievement shall Palos Verdes Peninsula Unified School District extend the existing school parcel taxes to fund advanced programs in math, science and technology, keep classroom technology up to date, attract and retain highly qualified teachers, and maintain manageable class sizes, with an exemption for seniors, a cost-of-living adjustment for inflation, with all money staying in our community to benefit local schools? (Measure M, 11/8/2011)	\$374 per parcel, increased for inflation by the Consumer Price Index.	Property exempt from ad valorem property taxes are exempt from the special tax, and single-family parcels owned and occupied by persons age 65 and older may apply for an exemption.	\$7,501,869	7/1/2012	Indefinite	68.85
San Marino Unified School District	In order to continue funding quality educational programs and classroom instruction, prevent increases in class sizes and reductions in teaching positions, attract and retain high-quality teachers and employees, and support educational programs that enhance student achievement, shall San Marino Unified School District extend its expiring school parcel tax for six years at \$330 per parcel with an exemption for seniors, adjustment for inflation and all money staying in our community to benefit local schools? (Measure R, 3/12/2013)	For the initial fiscal year, the maximum special tax is \$330 per parcel, increased annually by the Consumer Price Index.	Property owned and occupied by a person age 65 years and older may apply for an exemption. Contiguous parcels with a single owner may be taxed as one parcel.	\$2,782,610	7/1/2013	6/30/2020	71.5
San Marino Unified School District	To mitigate the cuts in the San Marino Unified School District's educational program that will result from a potential \$5 million budget shortfall caused by state budget cuts, to preserve teachers, core academic curriculum, Advanced Placement and honors classes, arts and athletic programs, and minimize increases in class sizes, shall the San Marino Unified School District authorize a \$795 annual education parcel tax, as adjusted, for six (6) years, that will exempt seniors? (Measure E, 5/5/2009)	For the initial fiscal year, the special tax is \$795 per parcel, increased annually by the Los Angeles Statistical Area Consumer Price Index.	Property owned and occupied by persons age 65 years or older may apply for an exemption. Contiguous parcels with a single owner may be taxed as one parcel.	\$2,782,610	7/1/2009	6/30/2015	71.2
Santa Monica-Malibu Unified School District	To preserve quality schools despite inadequate state funding, and prevent program cuts shall the Santa Monica-Malibu Unified School District renew — without increasing — existing school parcel taxes, annually adjusted for inflation, with exemptions for homes owned and occupied by senior citizens, and annual audits reported to taxpayers by Independent Citizens Oversight Committee? Funds used to retain highly qualified teachers and reduced class size, protect excellence in math, science, technology, arts, music, and reading; sustain libraries. No funds used for administrator salaries. (Measure R, 2/5/2008)	For the initial fiscal year, the maximum special tax is \$346 per parcel, increased annually by the Consumer Price Index for the Los Angeles region.	Property owned and occupied by a person age 65 years or older may apply for an exemption. Contiguous parcels with a single owner may be taxed as one parcel.	\$11,800,000	7/1/2008	Indefinite	73.03

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Saugus Union School District	The Saugus Union School District imposes a special tax to fund its Community Facilities Districts. At the time of publication, the district was obtaining further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
South Pasadena Unified School District	To offset severe cuts in State funding for schools and protect the quality of education; to help prevent teacher layoffs, class-size increases, and cuts including libraries, arts, music, and classroom academics, shall the South Pasadena Unified School District levy an annual special tax for four years at \$95/unit in multi-unit parcels and \$288 for other parcels, with a senior exemption; independent, citizens oversight committee; no funds for administrator salaries; and with every dollar staying in South Pasadena schools? (Measure S, 6/16/2009.)	The maximum special tax is: \$95 per multi-dwelling unit; and \$288 each for all other parcels.	Property owned and occupied by a person age 65 years or older, and a person of any age receiving Supplemental Security Income may apply for an exemption. Contiguous parcels with a single owner may be taxed as one parcel.	\$2,040,755	7/1/2009	Indefinite	67.6
South Pasadena Unified School District	To prepare students for success in college/careers and minimize local impacts of state school funding cuts; continue local funding to attract/retain highly qualified teachers; maintain manageable class sizes, advanced instruction in math/science/technology, and music/art programs; shall South Pasadena Unified School District renew/increase its expiring annual school parcel tax by \$98 (as described in the ballot pamphlet) for five years, with senior exemptions and all funds staying local? (Measure S, 3/12/2013)	The maximum special tax is \$388 per parcel.	Property owned and occupied by a person age 65 years or older, and property owned and occupied by a person of any age receiving Supplemental Security Income may be exempt.	Unavailable	7/1/2013	Unavailable	72.8
William S. Hart Union High School District	The William S. Hart Union High School District imposes a special tax to provide funding for Community Facilities District 2004-01. (Note: Election materials were not available.)	For initial fiscal year 2004-05, the maximum special tax for developed properties is: \$2,033.41 per unit for properties with building area of 1,600 sq. ft. or less; \$2,082.97 per unit for properties with building area of 1,601-1,800 sq. ft.; \$2,166.92 per unit for properties with building area of 1,801-2,000 sq. ft. or less; \$2,247.23 per unit for properties with building area of more than 2,000 sq. ft.; and \$26,780 per acre for undeveloped property.	Government property, worship property, association property, property with public or utility easements, and non-residential property are exempt.	\$428,510	7/1/2004	6/30/2050	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

LOS ANGELES COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
William S. Hart Union High School District	The William S. Hart Union High School District imposes a special tax to provide funding for Community Facilities District No. 2002-1. (Note: Election materials were not available.)	For initial fiscal year 2002-03, the maximum special tax is: \$772.20-\$1,932.94 per unit for developed property; and \$15,386.04 per acre for undeveloped property. Beginning in fiscal year 2003-04, the special tax is increased annually by 2 percent.	Government property, worship property, association property, property with public or utility easements or parcels that are or intended to be developed for non-residential use, and estate lots are exempt from special taxes.	\$1,425,798	7/1/2002	6/30/2041	100
Wiseburn Elementary School District	Wiseburn Elementary School District obtains funding from a special tax imposed by the Local Classrooms Funding Authority. The tax (Measure CL) was approved by voters on 11/6/2012 and sets the apportionment determining how much each school district will receive from Measure CL funds.	For initial fiscal year 2013-14, the maximum special tax is: \$0.02 per square foot for residential property; and \$0.075 per square foot for non-residential property. Residential property includes apartments and other rental housing. Non-residential property includes trailer parks, hotels, motels, and other commercial/industrial properties. The special tax is adjusted for inflation by the change in the Consumer Price Index. For specific rate information, refer to the Local Classrooms Funding Authority (Measure CL, 11/6/2012).	Parcels owned and occupied by a person 65 years or older, or by a person of any age receiving Supplemental Security Income, may apply for an exemption.	Unavailable	7/1/2013	6/30/2024	70.42

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MADERA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chowchilla	<p>Shall the City of Chowchilla on behalf of the City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1 (the "District"), subject to the accountability measures provided in the resolutions entitled "A Resolution of Formation of the City Council of the City of Chowchilla to Establish City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1, to Establish an appropriations limit therefore, and to authorize the levy of a special tax therein, and to submit the establishment of an appropriations limit and the levy of a special tax to the qualified electors thereof" (the Resolution of Formation) and "A resolution of the city council of the City of Chowchilla to declare the necessity to incur bonded indebtedness within City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1," incur an indebtedness and issue one or more series of bonds in the maximum aggregate principal amount of \$50 million, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, to finance the facilities and incidental expenses described in the Resolution of Formation and the Resolution of Necessity; and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied annually on lands within the District to pay for facilities, services, incidental expense and other purposes described in the Resolution of Formation and the Resolution of Necessity, including the payment of principal and interest on bonds issued to finance the facilities. incidental expense and the costs of the City of Chowchilla in administering the District? (Election held 10/9/2006.)</p>	<p>The Maximum Special Tax for Services for each assessor's parcel of residential property that is classified as developed property for fiscal year 2006-07 shall be \$500 per unit.</p> <p>The Maximum Special Tax for Services for each assessor's parcel of non-residential property that is classified as developed property in any fiscal year shall be \$2,000 per acre. On each July 1, commencing July 1, 2007, the Maximum Special Tax for Services for the prior fiscal year shall be adjusted by an amount equal to the annual escalation factor.</p>	<p>All property (unless otherwise exempted by state or federal law) is subject to tax.</p>	\$583,906	7/1/2006	6/30/2047	93.33

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MADERA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chowchilla	Shall the City of Chowchilla on behalf of the City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1 (the "District"), subject to the accountability measures provided in the resolutions entitled "A Resolution of Formation of the City Council of the City of Chowchilla to Establish City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1, to Establish an appropriations limit therefore, to authorize the levy of a special tax therein, and to submit the establishment of an appropriations limit and the levy of a special tax to the qualified electors thereof" (the Resolution of Formation) and "A resolution of the city council of the City of Chowchilla to declare the necessity to incur bonded indebtedness within City of Chowchilla Community Facilities District No. 2006-1, Improvement Area 1," incur an indebtedness and issue one or more series of bonds in the maximum aggregate principal amount of \$50 million, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, to finance the facilities and incidental expenses described in the Resolution of Formation and the Resolution of Necessity; and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied annually on lands within the District to pay for facilities, services, incidental expense and other purposes described in the Resolution of Formation and the Resolution of Necessity, including the payment of principal and interest on bonds issued to finance the facilities, incidental expense and the costs of the City of Chowilla in administering the District? (Election held 10/9/2006.)	The assigned special tax for facilities for fiscal year 2006-07 shall not exceed \$2,000 per dwelling unit for single-family residential properties less than 2,000 square feet, and \$6,500 per acre for non-residential property. Other rates apply. The tax may be increased annually to adjust for inflation.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2006	Indefinite	93.33
City of Madera	Shall special taxes be levied annually on taxable property within City of Madera Community Facilities District No. 2005-1, County of Madera, State of California (the "District"), so long as the special taxes are needed to pay for additional police protection services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance therein and to pay expenses incidental thereto and to the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit A to the Resolution of Formation adopted by the City Council of the City of Madera on November 16, 2005? (Proposition A, 11/16/2005.)	The maximum special tax shall be \$361 per unit for developed single-family residences, and \$285 per unit for developed multi-family residential properties. Other rates apply. The tax shall be increased annually by the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or 3 percent.	No Special Tax shall be levied on Non-Residential Property, Undeveloped Property, Property Owner Association Property or Public Property.	\$265,628	7/1/2006	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MADERA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Madera	Shall special taxes be levied annually on taxable property within City of Madera Community Facilities District No. 2012-1, County of Madera, State of California (the "District"), so long as the special taxes are needed to pay for additional police protection services, fire protection and suppression services, park maintenance, and storm drainage system operation and maintenance therein and to pay expenses incidental thereto and to the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit A to the Resolution of Formation adopted by the City Council of the City of Madera on March 7, 2012? (Proposition A, 3/7/2012.)	The maximum special tax shall be \$361.66 per unit for developed single-family residence, and \$331.43 per unit for developed multi-family residential properties. Other rates apply. The tax shall be increased annually by the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or 3 percent.	Tax-Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, (iii) Nonresidential Property, and (iv) Undeveloped Property.	\$10,332	7/1/2012	Indefinite	100.00
City of Madera	Shall the City of Madera be authorized to levy a special tax in its Community Facilities District No. 2006-1 (CFD 2006-1) on an annual basis to pay for certain public facilities and be authorized to incur a bonded indebtedness in the principal amount of not to exceed three million two hundred thousand dollars (\$3,200,000) to finance the acquisition and construction of those certain public facilities, as described in the Resolution of Formation and the Resolution Deeming It Necessary to Incur a Bonded Indebtedness adopted by the City Council of the City of Madera on September 6, 2006, and shall an annual appropriations limit in the amount of five hundred thousand dollars (\$500,000) be established for fiscal year 2006-2007 in connection with CFD 2006-1? (Measure A, 9/6/2006.)	The assigned special tax rates for fiscal year 2006-07 shall be \$600 per unit per residential property, and \$1,561 per acre for non-residential property.	Exempt property includes: Public Property; parcels used as places of worship; parcels used by homeowners' association; parcels with public or utility easements.	\$181,897	7/1/2006	6/30/2042	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MAF-B COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bel Marin Keys Community Services District	Shall the Bel Marin Keys Community Services District (the "District"), be authorized to levy a Parcel Tax in the amount of \$510 upon each taxable parcel of property within the District, commencing in the fiscal year 2002-2003 and increasing thereafter at the rate of 2 percent per year for the specific purpose of paying for the capital costs of and costs of operation and maintenance of the District's marine facilities and related costs? (Measure D, 11/6/2001.)	For the initial fiscal year 2002-03, the rate is \$510 per parcel, and is increased annually by 2 percent.	Government property is exempt.	Unavailable	7/1/2002	Indefinite	79.78
Belvedere-Tiburon Library District	Shall the Board of Trustees of the Belvedere-Tiburon Library Agency be authorized, through and within its Community Facilities District No. 1995-1 (the "District") to levy annually a special tax not to exceed \$66 per parcel (but reduced by the amount of any county Measure "L" special tax levied within the District) to provide for facilities and services for the Belvedere-Tiburon Library; to use part of the proceeds of the special tax to repay up to \$1,600,000 in special tax bonds (the "Bonds"); and to issue the Bonds to supplement private contributions to build and/or equip the Belvedere-Tiburon Library, all as set forth in its Resolutions No. and No. adopted on August 8, 1995; and shall the annual appropriations limit of the District be established in accordance therewith? (Measure E, 11/7/1995.)	The total of both the Belvedere-Tiburon Library District and the County of Marin's library tax (Measure L, 4/1994) may not exceed \$66 per year.	Government property, properties exempt from ad valorem taxes, non-buildable or developable property and properties owned and occupied by low-income persons (as defined) are exempt.	\$274,857	7/1/1996	Unavailable	Unavailable
Bolinas Fire Protection District	In order to build a new, earthquake-resistant, code-compliant firehouse with ambulance bay, shall the Bolinas Fire Protection District, for its Community Facilities District No. 2003-1 (Fire Station Project), levy a special tax of \$98 per developed parcel and \$35 per undeveloped parcel each year for 40 years to repay bonds used to finance the firehouse, issue special tax bonds and fix an appropriations limit of not more than \$2,000,000? (Measure F, 3/2/2004.)	For initial fiscal year 2004-05, the maximum special tax is: \$10,000 per parcel; \$98 per improved parcel; and \$35 per unimproved parcel. For property that is subdivided, the rate is recalculated.	All property (unless otherwise exempt by state or federal law) is subject to tax.	\$98,536	7/1/2004	6/30/2046	78.86
Bolinas Fire Protection District	Shall Ordinance No. 5 of the Board of Directors of the Bolinas Fire Protection District imposing a special tax of \$79.00 per residence, \$98.00 per business occupancy, and \$20 per unimproved parcel be confirmed and the appropriations limit of the District be increased correspondingly? (Measure B, 6/5/1990.)	The special tax is: \$79 per residence, \$98 per business occupancy and \$20 per unimproved parcel.	Unavailable	\$65,457	7/1/1990	Indefinite	75.05

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MAF-B COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bolinas-Stinson Union School District	Shall the Bolinas-Stinson Union School District continue funding quality educational programs by levying a special tax assessment of \$250.00 per year per assessor's parcel for a limited period of five (5) years, beginning July 1, 2009, with an exemption for any beneficial owner of a parcel who has attained the age of 65 on or before May 1 of any applicable year, who uses that parcel as his or her principal residence? (Measure A, 3/3/2009)	\$250 per parcel.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$95,000	7/1/2009	6/30/2014	75.17
City of Belvedere	Shall an ordinance entitled 'An Ordinance Amending And Adopting Chapter 3.28 Of The Belvedere Municipal Code Regarding A Special Tax And Appropriation Limit Increase To Finance Fire Protection Services And Emergency Medical Services,' which ordinance would increase the special tax for fire and emergency services first adopted by the City of Belvedere in 1980, be adopted? (Election held 4/11/2000)	In fiscal year 2011-12, the special tax is: \$605 per residential dwelling unit; \$690 per occupancy in commercial structures, and \$122 per vacant parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$743,000	Unavailable	Unavailable	Unavailable
City of Larkspur	Shall the Larkspur Marina Financing Authority incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$1,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Larkspur Marina Financing Authority Community Facilities District No. 2003-1 (Dredging and Maintenance Project) (the "District"), the proceeds of which will be used only to finance the costs of certain services as specified in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of appropriate reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of the principal and interest upon such bonds to be issued, to replenish the reserves for the bonds, to fund the costs of providing services and to provide reserves for future services, and to pay the costs of administering the District, and shall the annual appropriations limit of the District be established in the amount of \$1,500,000? (Election held 12/29/2003) (Note: The city did not provide documents relating to the special tax rate and apportionment methodology.)	Unavailable	Unavailable	\$232,350	Unavailable	Unavailable	88.66

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Larkspur	To improve 911 emergency response, ensure disaster preparedness, and maintain school/community policing, shall Twin Cities Police Authority Community Facilities District No. 2008-1 be authorized to finance/ equip an energy efficient earthquake safe police/ emergency operations center and upgrade emergency communications systems by issuing \$20,000,000 in bonds to be authorized to levy special taxes to pay bonds and District costs, and initial annual \$2,100,000 appropriations limit; requiring citizen's oversight, annual audits and allowing low-income exemptions? (Measure E, 11/4/2008)	For initial 2006-07 fiscal year, the maximum special tax is: \$109 per residential unit; \$109 per vacant residential parcel; \$0.106 per building square foot or \$109 per parcel for non-residential parcels (whichever is greater).	Very low-income households may apply for an exemption. Public property; parcels owned by a utility or railroad; certain parcels subject to easement restrictions; underwater property as defined; homeowners association property; and non-profit entity property are exempt from taxation.	Unavailable	7/1/2009	6/30/2044	69.32
City of Mill Valley	Shall the City Council of the City of Mill Valley be authorized, through and within its Community Facilities District No. 1996-1, to levy annually a special tax not to exceed \$64 per dwelling unit (residential or per parcel (non-residential)) to finance the renovation and expansion of the Mill Valley Public Library and to issue up to \$4,600,000 in special tax bonds as set forth in its Resolutions No. 96-32 and No. 96-33, including setting the appropriations limit? (Measure E, 11/5/1996)	The maximum special tax set by Measure E is \$64 per residential dwelling unit; and \$64 per parcel without a dwelling unit.	Property exempt from ad valorem taxation is exempt.	\$320,000	7/1/1997	6/30/2028	73.80
City of Mill Valley	Shall the special tax be levied within the City of Mill Valley Community Facilities District No. 2006-1 (Municipal Services) to pay costs of facilities and services (including maintenance, repair and improvement of streets and storm drains, landslide repairs, and fire suppression activities) and shall the appropriations limit be established, all as specified in Mill Valley City Council Resolution No. 06-30? (Measure E, 11/7/2006)	The maximum special tax for residential parcels are: \$195 for an occupied dwelling unit of a single-family residential property; \$97.50 for each additional dwelling unit of a multiple-family residential property, with the total being allocated to each unit (units with less than 700 sq. ft. are taxed at \$97.50 per unit); and \$48.75 for unoccupied/unimproved residential parcels. The maximum special tax for commercial parcels are: \$195 per occupied commercial property containing 2,071 sq. ft.; \$0.09 per sq. ft. for occupied commercial property containing more than 2,071 sq. ft.; \$48.75 per unoccupied/ unimproved commercial property; If a commercial property is occupied by multiple businesses, then the tax shall be allocated pro rata to each establishment, on the basis of its square footage.	The following parcels are exempt: Parcels in public ownership; property exempt from ad valorem taxes; property not buildable or developable because of some permanent incapacity; parcels owned and occupied by persons age 65 years and older and whose income falls at or below the median income (as specified).	\$875,000	7/1/2008	6/30/2018	76.21

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Novato	Shall the City Council of the City of Novato be authorized to issue up to \$28,000,000 in bonds, levy a special tax, and finance public facilities and services by and through its Community Facilities District No. 1994-1, all as specified in its Resolutions No. 79-95 and No.80-95; and shall the appropriations limit for CFD 1994-1 for fiscal year 1995-1996 be established in accordance therewith? (Election held July 11, 1995) (Note: CFD 1994-1 contains two components, a special tax for both facilities and services. This tax funds the facilities component.)	The maximum special tax for facility purposes (as specified in Attachment 3 of the rate and apportionment methodology) is: \$1,990 per single-family residential unit; \$1,550 per unit for multi-family residential parcels; \$0.74 per built sq. ft. for vacant non-residential parcels at the time of annexation; \$1.68 per built sq. ft. per developed non-residential parcels with structures to be retained at time of annexation.	Government property; properties that have prepaid special taxes; and certain privately-owned parcels exempt from special taxes are exempt.	\$1,693,192	7/1/1995	6/30/2036	100.00
City of Novato	Shall the City Council of the City of Novato be authorized to issue up to \$28,000,000 in bonds, levy a special tax, and finance public facilities and services by and through its Community Facilities District No. 1994-1, all as specified in its Resolutions No. 79-95 and No.80-95; and shall the appropriations limit for CFD 1994-1 for fiscal year 1995-1996 be established in accordance therewith? (Election held July 11, 1995) (Note: CFD 1994-1 contains two components, a special tax for both facilities and services. This tax funds the services component.)	The maximum special tax for service purposes (as specified in Attachment 5 of the rate and apportionment methodology) is: \$199 per unit for single-family residential Phase I parcels; \$138 per unit for condominium residential Phase I parcels; \$1,193 per net acre for non-residential Phase I parcels; \$117 per unit for single-family residential Phase II parcels; \$84 per unit for condominium residential Phase II parcels; \$521 per net acre for non-residential Phase II parcels.	Government property; properties that have prepaid special taxes; and certain privately-owned parcels exempt from special taxes are exempt.	\$521,216	7/1/1995	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Novato	Shall the City of Novato incur an indebtedness and issue bonds in a maximum aggregate principal amount not to exceed \$14,00,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2002-1 (Pointe Marin) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses, subject to guaranteed annual audits; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2002-2003 upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for certain services, and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$14,000,000? (Election held 5/28/2002) (Note: The special tax contains provisions authorizing a levy for maintenance services in perpetuity. The special tax funding the facilities provisions shall not be levied beyond June 30, 2042.)	For the initial fiscal year 2002-03, the maximum special tax is determined by the square footage of a residential dwelling unit: for parcels with a dwelling unit under 1,900 sq. ft., \$2,180; for residential dwelling units with a greater than 4,201 sq. ft., \$3,700. The tax increases annually by 2 percent.	Public property and property exempt from ad valorem taxation shall be exempt from the special tax. Parcels without a dwelling unit are also exempt.	\$999,424	7/1/2002	Indefinite	100.00
City of San Rafael	Shall the City Council of the City of San Rafael be authorized to levy a special tax by and through its Community Facilities District No. 1992-1 (Loch Lomond #10) all as specified in its Resolution No-835 and shall the appropriations limit for CFD 1992-1 for fiscal year 1992-1993 be set at \$42,120.00? (Election held 3/1/1993)	For fiscal year 2013-14, the special tax is \$578 per parcel. The tax may be increased annually by 2 percent or the Cost of Living in the San Francisco Bay area or the State of California, whichever is greater.	Parcel numbers 16-330-12, 16-330-13, and 16-330-14 are exempt from taxation.	\$15,610	7/1/1992	Unavailable	100.00
City of San Rafael	To protect lifesaving paramedic services by maintaining rapid response times, providing advanced heart attack treatment, and keeping trained paramedics on fire engine companies, shall San Rafael Municipal Code Chapter 3.28 be amended to permit phased increases, up to \$23.00 an annually above the current rate, on residential units, and up to \$.03 per square foot annually above the current rate on non-residential structures; and, shall San Rafael's appropriations limit be correspondingly increased? (Measure I, 11/2/2010)	The maximum special tax is \$108 per residential unit, and \$0.140 per sq. ft. of non-residential property.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$3,369,923	7/1/2011	Indefinite	68.44

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Rafael	To provide a consistent, locally-controlled funding source, augmenting current general fund allocations for the San Rafael Public Library, for expanded hours, improved facilities, equipment, materials, and services for children, teens, and adults, shall the City of San Rafael be authorized to levy an annual \$49 parcel tax (slightly higher rates for multiple-unit residential parcels) for a period of seven years, with oversight by an independent citizens committee and with exemptions for senior citizens? (Measure C, 6/8/2010)	\$49 per single-family residential parcel; \$49 per parcel and \$10 per unit for each multi-family residential parcel; \$49 per non-residential parcel.	Government property, and property owned and occupied by persons age 65 years or older may be exempt.	Unavailable	7/1/2010	6/30/2018	70.27
Dixie School District	To protect local elementary and middle schools, minimize the impact of state budget cuts, maintain stable local funding the State can't take away, and preserve quality education by: Retaining qualified teachers; Emphasizing reading, writing and math skills; Providing instructional materials for science programs; and Keeping school libraries open, Shall Dixie School District increase its expiring school parcel tax by \$107 per parcel for 8 years, with exemptions for seniors, independent oversight/audits and all funds staying local? (Measure A, 5/3/2011)	\$352 per parcel	Properties otherwise exempt from property taxation shall also be exempt from payment of special taxes. Parcels owned and occupied by persons age 65 years and older may also apply for an exemption.	\$1,939,872	7/1/2011	6/30/2019	80.10
Firehouse Community Park Agency (Mesa Park)	Shall Resolution No. 11 of the Board of Commissioners of Mesa Park be confirmed, establishing a special tax of \$49 per year per improved parcel, commencing with fiscal year 2014-2015 and continuing for a period of 4 years, for the maintenance and operation of Mesa Park located at 110 Mesa Road, and shall the appropriations limits be confirmed in the amount equal to the tax revenues received by this parcel tax? (Measure I, 11/5/2013)	\$49 per improved parcel	Unavailable	Unavailable	7/1/2014	6/30/2018	71.00
Marin County Free Library	The Marin County Free Library imposes a special tax in Special Tax Zone No. 1 pursuant to Resolution No. 93-3147. (Measure L, 8/17/1993) (Note: The district did not provide election materials.)	\$36 per living unit per parcel. The ordinance does not define "living unit."	Parcels without living units are exempt from taxation.	Unavailable	7/1/1993	Indefinite	Unavailable
Marin County Free Library	The Marin County Free Library imposes a special tax in Special Tax Zone No. 2 pursuant to Ordinance No. 93-3166. (Measure L, 11/8/1994) (Note: The district did not provide election materials.)	\$36 per parcel	Properties owned by low-income seniors may be eligible for an exemption. Owners of contiguous parcels may apply for a contiguous exemption.	Unavailable	7/1/1994	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Marin County Free Library	To provide critical funding to: bring local libraries up-to-date, prevent closures, and maintain library hours; provide children, teen, senior and disabled programs including adult and family literacy; maintain collections of books, CDs, DVDs, materials and services; provide ADA accessibility; and ensure local funding that can't be taken by the State, shall Marin County Free Library be authorized to levy \$49 per parcel annually for 5 years, including independent citizen oversight and senior citizen exemptions? (Measure A, 6/8/2010)	\$49 per parcel	Parcels owned and occupied by persons age 65 years and older may apply for an exemption. Owners of contiguous parcels may apply for a contiguous exemption.	\$2,300,000	7/1/2010	6/30/2015	74.86
Marin County Free Library (Corte Madera)	The Town of Corte Madera imposes a special tax upon parcels within the Town to fund maintenance and operations of the Marin County Free Library facilities located within the Town. The special tax election was held 4/12/1994. (Note: Election materials were not provided.)	\$36 per parcel	Properties owned by low-income seniors are exempt. Owners of contiguous parcels may apply for a contiguous exemption. Parcels with a County Auditor Use Code of 60-90 shall be exempt from taxation.	Unavailable	7/1/1994	Indefinite	Unavailable
Marin County Service Area No. 13	Paramedic Services Special Tax Measure. Shall the existing special tax for paramedic services be increased from \$85.00 to a maximum of \$95.00 per year for each living unit, and from 11 cents to a maximum of 13.2 cents per square foot of structure for each non-residential structure? These increases will be phased in over four years. (Measure E, 11/8/2011)	The special tax is \$95 per residential unit and \$0.132 per sq. ft. per non-residential parcel.	Unavailable	Unavailable	7/1/2012	Indefinite	77.40
Marin County Service Area No. 14 Homestead Valley	To maintain open space, reduce wild land fire hazards, maintain and improve trails and parks, and to renovate and update the Community Center to make it safe and accessible to all within County Service Area #14 – Homestead Valley – shall a special tax in the amount of \$125 per year per improved parcel with an annual inflation increase of 2 percent, be levied commencing in fiscal year 2009/2010? (Measure A, 8/25/2009)	\$125 per parcel, plus an annual increase of up to 2 percent to adjust for inflation	Unimproved parcels are not subject to the tax.	\$125,000	7/1/2009	Indefinite	67.50
Marin County Service Area No. 16	Shall Ordinance No. 4 of County Service Area No. 16 levying a special tax of one Hundred Fifty Dollars (\$150.00) per annum on each parcel of real property located in the Area be adopted as a special tax for the purposes for which Area was organized and the appropriations limit for Area be correspondingly increased? (Election held 11/2/1993)	\$150 per parcel	Unavailable	\$182,100	11/2/1993	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Marin County Service Area No. 19	Paramedic Services Special Tax Measure. Shall the existing special tax for paramedic services be increased from \$85.00 to a maximum of \$95.00 per year for each living unit, and from 11 cents to a maximum of 13.2 cents per square foot of structure for each non-residential structure? These increases will be phased in over four years. (Measure F, 11/8/2011)	The special tax is \$95.00 for each living unit, and 0.132 per sq. ft. for each non-residential structure.	Unavailable	Unavailable	7/1/2012	Indefinite	74.10
Marin County Service Area No. 27	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$42.50 not exceeding \$51.50 in the fourth year per taxable living unit or per 1,500 square feet of structure developed parcel in non-residential use, to be collected in addition to transport fees charged to insurance providers for Ross Valley residents, with the appropriations limit increased by the amount of said tax for the next four years? (Measure L, 11/2/2010)	The special tax is \$42.50 for each living unit (not to exceed \$51.50), and \$42.50 per sq. ft. for each non-residential structure (not to exceed \$51.50).	Unavailable	Unavailable	11/2/2010	11/2/2014	68.30
Marin County Service Area No. 28	To protect life-saving paramedic services by maintaining rapid response times, providing advanced heart attack treatment, and keeping trained paramedics on fire engine companies, shall a special tax be approved to permit an increase of \$24 annually above the current rate on residential units and shall the County of Marin's appropriation limit be correspondingly increased? (Measure M, 11/2/2010)	\$64 per residential unit	Unavailable	Unavailable	11/2/2010	Indefinite	73.10
Marin County Service Area No. 29	Shall the existing parcel tax of Nine Hundred Twenty Five Dollars (\$925.00) on each parcel be increased to One Thousand Two Hundred Dollars (\$1,200.00) within County Service Area No. 29 annually and extended for a period of ten (10) years, commencing in FY 2007-2008, terminating in FY 2017- 2018, to provide funds for ongoing maintenance dredging in the principal waterways of Paradise Cay along with the north and south entry channels to San Francisco Bay? (Measure B, 3/6/2007)	\$1,200 per parcel	Unavailable	Unavailable	7/1/2007	6/30/2018	93.80
Marin County Service Area No. 33	Shall County Service Area #33 be formed to provide for maintenance of local park, recreation and parkway facilities and services within the Stinson Beach area and shall a special tax in the amount of \$17 per year per parcel be levied to fund these services commencing in Fiscal Year 2003/04? (Measure approved 8/19/2003)	\$17 per parcel	Unavailable	\$15,344	8/19/2003	Indefinite	73.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Marin County Service Area No. 9 (Northridge)	Shall the following special tax be levied annually upon the property located within CSA 9 in order to provide additional landscaping and maintenance services within that area? (Election held 7/25/2000) (Note: The county did not provide election materials.)	The special tax for fiscal years 2003-04 and each year thereafter shall be \$28 per parcel.	Unavailable	\$4,900	7/1/2000	Indefinite	Unavailable
Marinwood Community Services District	Shall Marinwood Community Services District Ordinance 16, which imposes an annual special tax of one hundred and fifty (\$150.00) dollars on each improved parcel within Marinwood Community Services District for park, open space and street landscape maintenance, and which allows for annual cost of living adjustments to the special tax, be approved and shall the Marinwood Community Services District appropriations limit be increased by the amount of this voter-approved tax? (Measure D, 3/8/2005)	\$150 per parcel, adjusted annually for inflation	Unavailable	Unavailable	Unavailable	Unavailable	70.96
Marinwood Community Services District	To maintain current fire protection services, shall Resolution No. 2011-06 be approved increasing the Special Tax for Fire Protection Service by 10 cents to a maximum of 28 cents per square foot of living or working area, and by \$30 to a maximum of \$90 per acre of unimproved lands, with annual cost of living adjustments consistent with CPI, and the appropriation limit increased by the amount of said tax? (Measure G, 11/8/2011)	The maximum special tax is \$0.28 per sq. ft. of residential area and \$90 per acre for unimproved acreage.	Unavailable	\$963,336	7/1/2012	Unavailable	Unavailable
Mill Valley School District	To protect educational quality; attract and keep high-quality teachers; maintain library services and P.E. programs; preserve small neighborhood schools and class sizes; and prevent significant budget cuts due to reductions in State education funding; shall the Mill Valley School District amend its existing parcel tax for local elementary and middle schools, increasing it by \$193 and extending it for four years, while continuing existing accountability measures and with all revenues spent in Mill Valley schools? (Measure A, 11/4/2008)	\$663.38 per parcel, which, beginning 6/1/2010, may increase annually by 5 percent to adjust for inflation.	Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$3,935,778	7/1/2009	6/30/2018	74.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mill Valley School District	To replace significant cuts by the State in education funding; protect the quality of local elementary and middle schools, and attract and keep highly qualified core academic teachers; shall the Mill Valley School District be authorized to implement a parcel tax of one hundred ninety-six dollars for eight years, requiring annual audit and accountability measures, and with all revenues kept local and used exclusively for Mill Valley elementary and middle schools? (Measure B, 11/6/2012)	\$196 per parcel, which, beginning 7/1/2014, may increase annually by 3 percent to account for inflation, as calculated by the San Francisco Bay Area Consumer Price Index.	Properties otherwise exempt from ad valorem taxes shall be exempt from payment of this tax. Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$3,935,778	7/1/2013	6/30/2021	71.42
Muir Beach Community Services District	Shall Muir Beach CSD Ordinance No. 2010-1, which imposes an annual special tax of \$3,250.00 on each improved commercially zoned parcel, \$300.00 per separate habitable structure on each residentially zoned parcel and \$300.00 on all other parcels for a period of four (4) years, commencing FY 2010-2011 and terminating in FY 2014-2015, be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter approved tax? (Measure E, 6/8/2010)	\$300 per separate habitable structure on residentially zoned parcels; \$3,250 per improved commercially zoned parcels; and \$300 per parcel on all other parcels	Any such parcels which are contiguous and held under identical ownership, may apply to be treated as a single parcel for purposes of this special tax.	Unavailable	7/1/2010	6/30/2015	85.43
Muir Beach Community Services District	Shall Muir Beach CSD Ordinance No. 2012-1, which imposes an annual special tax of two-hundred (\$200.00) dollars for a period of four (4) years, FY 2012-2013, FY 2013-2014, and FY 2014-2015 and 2015-2016, on each parcel within the Muir Beach CSD for fire protection, including fuel abatement and emergency preparedness, be approved and shall the Muir Beach CSD appropriations limit be increased by the amount of this voter-approved tax? (Measure E, 6/5/2012)	\$200 per parcel	Any such parcels which are contiguous and held under identical ownership, may apply to be treated as a single parcel for purposes of this special tax. Parcels owned and occupied by persons whose household income is 80 percent below the median income level for Marin County residents may obtain an exemption.	Unavailable	7/1/2012	6/30/2016	86.99
Nicasio School District	To maintain small class sizes structured in appropriate multi-grade classroom configurations, to increase compensation for teachers and staff, and to support school operations and vital instructional programs, should the Nicasio School District implement a parcel tax commencing July 1, 2008, for a period of eight (8) years at a rate of \$375.00 per parcel, with a 4 percent annual cost of living adjustment for each year thereafter, with an exemption for property owners 65 and older? (Measure B, 6/3/2008)	\$375 per parcel, increased annually up to 4 percent to adjust for inflation.	Properties owned and occupied by persons age 65 years or older shall be exempt from the special tax.	\$145,642	7/1/2008	6/30/2016	71.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Novato Fire District	Shall the Novato Fire District Ordinance No. 91-1 by which the voters approved a special tax to provide paramedic/ambulance services and fire suppression and prevention services in the District be amended to permit increases up to \$.02 additional tax on residential structures, up to \$.03 additional tax on commercial/industrial structures, which may be adjusted annually for inflation to fully fund paramedic, ambulance and fire service costs, and shall the District's appropriations limit be correspondingly increased? (Measure C, 3/5/2002)	\$0.0777 per sq. ft. per residential parcel and \$0.1165 per sq. ft. per commercial parcel, which may increase annually to adjust for inflation.	Unavailable	Unavailable	7/1/2002	Indefinite	71.95
Novato Unified School District	To protect Novato schools from damaging state budget cuts, provide stable local funding that can't be taken away by the state and preserve quality education by minimizing further teacher and staff layoffs, keeping school libraries open, limiting class size increases, and maintaining competitive science, math and other programs, shall Novato Unified School District increase the existing school parcel tax by \$96 per parcel for 6 years, with a senior exemption, independent oversight and no money for administrator salaries? (Measure A, 6/2/2009)	\$251 per parcel	Property otherwise exempt from ad valorem taxation shall be exempt. Properties owned by the same identical owner that are contiguous may apply for a reduced rate. Parcels owned and occupied by persons age 65 years or older may also apply for an exemption.	\$7,253,501	7/1/2009	6/30/2016	68.72
Reed Union School District	In order to maintain and enhance the quality of public education in Tiburon, Belvedere, and east Corte Madera by providing continued support for small classes, exceptional instructional programs, essential curriculum development, and professional training, shall the Reed Union School District be authorized to renew a special assessment commencing July 1, 2008 for a maximum of eight years at the rate of \$319.00 per parcel per year with a 3 percent yearly adjustment and an exemption for property-owners age 65 and older? (Measure A, 11/6/2007)	\$319 per parcel, plus an annual increase of 3 percent to adjust for inflation.	Parcels owned and occupied by persons age 65 years and older may be exempt.	\$1,418,555	7/1/2008	6/30/2017	68.65
Ross Valley School District	To provide local funding the State cannot take away, preserve high quality education in reading, writing, math and science, educationally sound class sizes, school libraries, and art and music instruction, and to help attract and retain highly-qualified teachers, shall the Ross Valley School District renew its existing parcel tax for another eight years, increasing it by \$149 per year, with no funds used for administrators' salaries and an exemption for seniors, and requiring annual audits? (Measure A, 6/5/2012)	\$458.66 per parcel, plus an annual increase of 4 percent.	Parcels owned and occupied by persons age 65 years and older may be exempt. Also, persons receiving Supplemental Security Income for a disability, regardless of age, may also obtain an exemption.	\$3,394,084	7/1/2012	6/30/2021	73.92

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Rafael City Schools	To protect quality education at all San Rafael elementary and middle schools by maintaining stable local funding the State can't take away, including: enhancing core academic programs like math, science, and reading; maintaining small class sizes and programs that support learning; and attracting and retaining high quality teachers, shall San Rafael Elementary School District extend the expiring school parcel tax for eight years with exemptions for seniors, independent citizen oversight, no funds for administrator salaries and all funds staying local? (Measure A, 5/7/2013)	203.70 per developed or undeveloped parcel, plus an annual increase of 5 percent to adjust for cost-of-living increases.	Property otherwise exempt from ad valorem taxation shall be exempt. Properties owned by the same identical owner that are contiguous may apply for a reduced rate. Parcels owned and occupied by persons age 65 years or older may also apply for an exemption.	\$2,449,693	7/1/2014	6/30/2023	78.64
San Rafael City Schools	To protect quality education at San Rafael and Terra Linda High Schools with stable local funding the State can't take away, including: enhancing math, science, technology, music and fine art instruction; maintaining small class sizes; preparing students for college and 21st-century careers; and attracting and retaining quality teachers, shall San Rafael High School District extend the expiring school parcel tax for eight years with senior exemptions, independent oversight, no funds for administrator salaries and all funds staying local? (Measure B, 5/7/2013)	\$146.08 per developed and undeveloped parcel, plus an annual increase of 5 percent to adjust for cost-of-living increases.	Property otherwise exempt from ad valorem taxation shall be exempt. Properties owned by the same identical owner that are contiguous may apply for a reduced rate. Parcels owned and occupied by persons age 65 years or older may also apply for an exemption.	\$2,423,966	7/1/2014	6/30/2023	79.08
Shoreline Unified School District	To maintain existing school programs and improve the quality of education; to provide funds to buy updated textbooks and materials for math, reading, and writing courses; and to enhance critical programs including, but not limited to, computer science, library, and arts programs, shall the Shoreline Unified School District extend the existing \$184.70 a year parcel tax, increasing annually at 2 percent, for no more than eight years? (Measure C, 11/6/2012)	\$184.70, plus an annual increase of 2 percent for all parcels of land within the district.	Unavailable	\$925,600	7/1/2013	6/30/2022	78.29
Sleepy Hollow Fire Protection District	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$42 not exceeding \$51 in the fourth year per taxable living unit or per 1,500 square feet of structure-developed parcel in non-residential use, to be collected in addition to transport fees charged to insurance providers for Sleepy Hollow residents, with the appropriations limit increased by the amount of said tax for the next four years? (Measure R, 11/2/2010)	The special tax is: \$42 per taxable living unit (not to exceed \$51); and \$42 per 1,500 sq. ft. of structure-developed parcel in non-residential use (not to exceed \$51)	Unavailable	Unavailable	7/1/2011	6/30/2015	80.99

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Strawberry Recreation District	To fund dredging, dredging, widening and opening of navigable channels, including administrative expenses, shall Strawberry Recreation District levy the following special tax, which can be increased annually by the greater of 3.5 percent or the US Department of Labor, PPI – Diesel Fuel (Series ID:PUC324110324110AY2), and shall the District's appropriations limit be increased by the amount of this voter-approved tax: per improved parcel, \$2,000 annually, then beginning 2020, \$4000 annually and, per unimproved parcel, \$1.00 annually? (Measure B, 8/27/2013)	The special tax imposed is: \$2,000 per parcel through 6/30/2020; \$4,000 per parcel beginning 7/1/2020; and \$1 per unimproved parcel. The tax may be increased annually, up to 3.5 percent or the U.S. Department of Labor, PPI-Diesel Fuel rate, whichever is greater.	Contiguous parcels used solely for owner-occupied single family residential purposes and owned by identical owners may apply for a single parcel tax billing.	Unavailable	7/1/2013	Indefinite	74.32
Tamalpais Union High School District	To maintain quality public high school education including small class sizes and exceptional instructional programs in Belvedere, Bolinas, Corte Madera, Fairfax, Greenbrae, Kentfield, Larkspur, Marin City, Mill Valley, Nicasio, Ross, San Anselmo, San Geronimo, Sausalito, Stinson Beach, and Tiburon, shall Tamalpais Union High School District be authorized to renew a parcel tax for ten years commencing July 1, 2012, at the current rate plus an annual 3 percent increase (\$245.94 – tax year 2012-2013), with an exemption for parcels owned and occupied by persons 65 and older? (Measure B, 11/8/2011)	\$245.94 per parcel, plus an annual increase of 3 percent to adjust for inflation.	Parcels owned and occupied by persons age 65 years and older may apply for an exemption.	\$9,303,500	7/1/2012	6/30/2023	73.37
Town of Corte Madera	In order to continue existing emergency services in the Town of Corte Madera, shall there be a continuation of the special tax for paramedic and/or emergency medical services for four more years at the annual amount of \$60.00 per residence and per 1,000 square feet of floor area for nonresidential uses for fiscal year 2011-2012, increasing a maximum of \$5.00 yearly, if needed, with the appropriations limit increasing by the amount of said tax? (Measure C, 11/8/2011)	For the initial fiscal year 2011-12, the special tax is: \$60 per 1,000 sq. ft. of floor area for non-residential parcels; and \$60 per residential unit. Beginning in fiscal year 2012-13, and each year thereafter, the town council may increase the tax annually.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2011	6/30/2015	82.49
Town of Corte Madera	Shall the voters of the Town of Corte Madera adopt the Corte Madera Storm Safety and Property Protection Act replacing the existing storm drainage charge with a special tax of \$98.00 per year for 25 years for the sole purposes of financing construction of recommended storm and flood protection projects, over-hauling storm drainage and flood control systems and retiring remaining debt on funds borrowed to construct existing storm and flood protection facilities endorsed by the Town of Corte Madera voters in 1984? (Measure C, 11/4/1997)	The special tax is: \$98 per residential unit (defined as each building or portion thereof containing one or more rooms, a separate bathroom, and a single kitchen); \$98 per 1,000 sq. ft. of building floor area for non-residential parcels (defined as anything other than properties used for residential purposes, including but not limited to commercial, industrial and office uses, and specified hotels/motels).	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$638,000	7/1/1998	6/30/2023	66.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of Fairfax	Pursuant to Chapter 3.20 of the Town of Fairfax municipal codes (and approved by voters in 1983), a tax upon all real property within the boundaries of the town is imposed at the specified rates to be set annually by the Town Council for purposes of funding municipal services providing for the health, safety and general welfare of its residents. (Note: Local officials were not able to provide the ballot language for this particular measure or the election results.)	For fiscal year 2013-14, the special tax is: \$50 per dwelling unit per improved residential parcels, \$50 per improved business property for each business occupant, and \$50 per dwelling unit on said business property.	The tax shall not apply to properties exempt from taxation.	Unavailable	Unavailable	Indefinite	Unavailable
Town of Fairfax	Shall an ordinance be adopted approving the renewal of a special Fairfax municipal services tax of \$125 per year for each business occupancy and dwelling unit, for a period of five years to: Maintain 24-hour, 7 days per week staffing of Police and Fire Services; Perform Public Works safety improvements; Provide matching funds for state and federal grants; Revitalize Youth Programs; and continue citizens' oversight committee that monitors the use of revenues from this tax? (Measure I, 11/3/2009)	The special tax is: \$125 per dwelling unit (dwelling unit means any building or portion thereof using and or designed as a separate dwelling accommodation, with cooking, living and sleeping facilities; and \$125 per business occupancy.	Unavailable	\$465,000	7/1/2009	6/30/2014	73.49
Town of Fairfax	Shall there be a continuation of the special tax for paramedic services in the amount of \$42.50 not exceeding \$51.50 in the fourth year per taxable living unit or per 1,500 square feet of structure of each developed parcel in non-residential use, to be collected in addition to transport fees charged to insurance providers for Ross Valley residents, with the appropriations limit increased by the amount of said tax for the next four years? (Measure D, 11/2/2010)	The special tax is: \$42.50 per taxable living unit, increasing annually by \$3 (not to exceed \$51.50); \$41.50 per 1,500 sq. ft. of structure of each developed non-residential parcel (not to exceed \$51.50).	Unavailable	Unavailable	7/1/2012	6/30/2015	74.50
Town of Ross	Shall the voters of the Town of Ross adopt an ordinance replacing the prior municipal services tax with a special tax for maintaining public safety services for a period of four years at a lower maximum rate of \$950 per dwelling unit for single family residences and \$950 per parcel for all other uses, and increasing the Town's appropriations limit by the amount of the special tax proceeds? (Measure D, 11/6/2012)	The special tax is: \$950 per dwelling unit (second units on a property used by family members, occasional guests, or servants do not constitute a dwelling unit); and \$950 per parcel for multi-family, commercial and other non-residential properties.	Parcels otherwise exempt from ad valorem taxation shall also be exempt from payment of parcel taxes.	\$640,000	7/1/2013	6/30/2017	74.20

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of San Anselmo	In order to increase San Anselmo Library open hours, improve children's services at the Library including hiring a special children's librarian, and enhance general Library services, shall an ordinance be adopted approving a Special Library Services Tax of \$49.00 per year per real estate parcel located in the Town of San Anselmo, for a period of five (5) years, to be used to augment the money from the Town of San Anselmo's General Fund currently used to fund library services in San Anselmo? (Measure B, 6/8/2010)	\$49 per parcel	Improved property used exclusively for educational, scientific, charitable, or religious purposes owned and operated by institutions, foundations, or corporations organized and operated for educational, hospital, scientific, charitable, or religious purposes shall be granted an exemption.	\$220,000	7/1/2010	6/30/2015	75.87
Town of San Anselmo	Shall there be a continuation of the four year special tax for paramedic services in the amount of \$42.50 not exceeding \$51.50 in the fourth year per taxable living unit or per 1,500 square feet of structure of each developed parcel in a non-residential use, to be collected in addition to transport fees charged to insurance providers for Ross Valley residents, with the Town appropriations limit increased by the amount of said tax for the next four years? (Measure H, 11/2/2010)	The special tax is: \$42.50 per taxable living unit, increasing annually by \$3 (not to exceed \$51.50); and \$42.50 per 1,500 square feet of structure of each developed non-residential parcel (not to exceed \$51.50).	Unavailable	Unavailable	7/1/2011	6/30/2015	72.49

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MARIPOSA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mariposa County Service Area No. 1M	The charge associated with CSA 1-M was voted on by the property owners in the Lake Don Pedro subdivision in the summer of 2007. The Lake Don Pedro subdivision straddles the Mariposa and Tuolumne County lines. Several years ago, Tuolumne County entered into an "Amador Plan" agreement with the California Department of Forestry and Fire Protection (CalFire). When such an agreement is in place, CalFire provides staffing at the facility year-round and responds to all fires and other emergencies within the area of service. Since the agreement covers portions of Tuolumne and Mariposa counties, the counties entered into an agreement whereby Mariposa County reimburses Tuolumne County for a portion of the cost. (Election held 7/24/2007.)	\$125 per improved parcel and \$25 per unimproved parcel.	All properties are subject to the assessment.	\$82,000	7/1/2007	Indefinite	66.39
Mariposa County Service Area No. 3	CSA #3 provides funding for new fire engines to respond to structure fires and allows for capital improvements to fire stations. Currently, the county is involved in litigation regarding the assessment. The county also is in the process of developing a new engineer's report and resubmitting the assessment vote to the affected property owners. (Election held 7/22/2008.) (Note: The assessment provides funding for a general benefit.)	\$80 per parcel.	The costs have been divided equally among all parcels with structures valued at \$10,000 or higher.	\$565,000	7/1/2008	6/30/2019	62.89

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Anderson Valley Community Services District	Shall the resolution of the Anderson Valley Community Services District to levy a benefit assessment for fire suppression services to establish a stable source of funds to obtain, furnish, operate and maintain fire suppression equipment and to pay the salaries and benefits of fire fighting personnel be approved? (Measure A, 11/7/1995)	The assessment per unit shall not exceed \$12. No parcel shall be assessed more than 50 units of benefit.	All properties are subject to the assessment.	Unavailable	7/1/1996	Indefinite	50.32
Brooktrails Fire Protection District	The Brooktrails Fire Protection District imposes a special tax for the cost of providing service, including comprehensive fire suppression. The tax was approved by the electorate on 6/2/1981. Detailed information regarding the special tax was not provided.	For fiscal year 2013-14, the special tax is imposed at the following rates: \$65 per single-family residence, \$110 per duplex, \$155 per three family residence, \$200 per four-family residence, \$245 per multiple residence, \$200 per commercial use, \$245 per hotel/motel, and \$40 per unimproved parcel.	Unavailable	Unavailable	7/1/1982	Indefinite	71.00
City of Fort Bragg	Shall a tax measure be approved to continue the levy of a special tax in the amount of \$18 per parcel for the acquisition of fire equipment? (Measure M, 11/2/2004)	\$18 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$44,500	7/1/2005	6/30/2015	69.24
Coast Life Support District	Shall the Coast Life Support District adopt an ordinance (1) authorizing imposition of a special tax not to exceed \$44 per unit of benefit for emergency medical services and operating expenses of the District, which charges shall be established by the Board of Directors of the District; (2) raising the appropriations limit of the District to permit spending of the revenue raised by the tax; and (3) repealing the existing tax of \$32.00 per unit of benefit? (Measure C, 4/10/2012)	The special tax rate for fiscal year 2013-14 was \$44 per benefit unit. Measure C assigns the benefit units to properties as follows: single-family dwellings (3 units); farm with residence (4 units); duplex (6 units); multi-family dwellings (8 units); institutions, utilities, parks, schools, churches, hospitals, and rest homes (8 units); service stations, stores, enterprises, commercial, industrial office buildings (10 units); hotels, motels, restaurants, golf courses, and theaters (20 units).	The tax shall be collected in the same manner and subject to the same penalty as other property taxes collected by the Counties.	\$826,100	4/10/2012	Indefinite	75.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Coast Life Support District	Shall the Coast Life Support District adopt an ordinance (1) repealing the existing special tax of \$18.00 per unit of benefit; and (2) replacing it with authorizing a special tax not to exceed \$74 per unit of benefit for expansion of urgent medical care services availability, which charges shall be established by the Board of Directors of the District; and (3) raising the appropriations limit of the District to permit spending of the revenue raised by the tax? (Measure J, 4/8/2014)	The special tax shall not exceed \$74 per unit of benefit. Measure J assigns the units of benefit as follows: undevelopable agricultural, timber, pasture, or waste land (0 units); vacant buildable lot (1 unit); and develop property (2 units). Note: Measure J replaced another special tax (Measure B-Urgent Care), beginning 7/1/2014.	The tax shall be collected in the same manner and subject to the same penalty as other property taxes collected by the Counties.	\$818,800	7/1/2014	Indefinite	78.90
Comptche Community Services District	The Comptche Community Services District imposes a special tax to fund fire protection and suppression services. The tax was approved by more than two-thirds of voters in 1998. (Note: The district was unable to provide ballot information or detailed special tax information.)	The special tax is imposed at the following rates: \$10 annually per legal parcel; \$40 annually per dwelling unit; and \$40 per commercial establishment.	Properties with uninhabited campers, motor homes, trailers, RVs are excluded as well as guest cabins without cooking facilities. Timber lands with more than 5,000 contiguous acres are exempt.	\$14,500	Unavailable	Indefinite	Unavailable
Elk Community Services District	Shall the Elk Community Services District by ordinance establish a special tax to replace the existing benefit assessment which was nullified by the passage of Proposition 218 and shall the special tax be used only to maintain the present level of fire protection, prevention, suppression, emergency medical and rescue services, in addition to, obtaining, furnishing, operating and maintaining equipment or apparatus, with no additional cost to the tax payer if this ordinance is established? (Measure L, 3/4/1997)	The special tax is assessed on a square footage of each structure. The tax is imposed at the following rates: \$0.04 per square foot per residential parcel; \$0.06 per square foot per commercial parcel; \$0.02 per square foot per miscellaneous parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$25,729	7/1/1997	Indefinite	87.28

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fort Bragg Rural Fire Protection District	<p>In a municipal service review, the Mendocino County Local Area Formation Committee wrote:</p> <p>"The District receives its primary revenue from parcel assessment taxes. The District has a voter approved (2002) special assessment tax of \$18.75 per unit. The special assessment tax is based on the number of units on a given parcel. A residence on less than three acres would be assigned a unit value of 2. Thus, a residential parcel of less than three acres with one house would be assessed \$ 37.50 per year, if it had a second home it would pay an additional \$18.75 per year. Higher assigned unit values would include such things as Heavy Industrial, Packing Plants, Hospitals, etc. The District also receives a portion of property taxes collected by the County of Mendocino.</p> <p>The district imposes a special tax to finance fire-related services. The district did not respond to requests for information pursuant to the California Public Records Act.</p>		Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Hopland Fire Protection District	<p>The impartial analysis for Measure X reads:</p> <p>"Pursuant to Government Code §53978 the Hopland Fire Protection District has adopted an ordinance increasing a special tax by \$20.00 per unit from \$35.00 per unit to \$55.00 per unit. In no event shall the tax exceed \$55.00 per unit. How much special tax each parcel owner will pay depends upon the actual land use of each parcel. The special tax to be imposed will be calculated by multiplying the number of "units of special tax" per parcel by the tax. The units of special tax based upon the land use type are set forth in the District's ordinance. Concurrent with the approval of this special tax, the District is also seeking voter approval to set the District's appropriations limit commonly referred to as the Gann Limit, at \$250,000. (Measure X, 11/5/2002)</p>	<p>Each unit of special tax shall not exceed \$55 each fiscal year. The units for 2003-04 were assigned as follows: single-family (2 units); multi-family (2 units per dwelling unit); bank (4 units); church (3 units); shopping center (5 units); heavy manufacturer (15 units). Other units apply to other property classifications.</p>	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2003	Indefinite	81.61

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Long Valley Fire Protection District	Shall the Long Valley Fire Protection District Ordinance 96-5 establishing a special tax for fire protection, prevention, suppression, emergency medical and rescue services, and related services, and Ordinance No. 96-6 establishing the annual Gann Limit at \$175,000 be adopted? (Measure I, 3/4/1997)	The special tax shall not exceed \$30 per unit of benefit in any fiscal year. The tax shall be based on the following units of benefit: 1 unit per vacant residential, multiple dwelling properties (per each dwelling), parking lots, and vacant institutional; 2 units per single-family residential, mobile home, vacant commercial, trailer parks (1 unit per space), vacant industrial and waste lands; 3 units per duplex, recreational residential, retail store, retail store office, non-professional office, nurseries, newspaper and radio, church, school rest home, recreational non-profit parcels; 4 units per service shops, professional offices, recreational residential, orphanages, boarding schools, banks, crematoriums, mortuary, airport service shop; 5 units per service stations, wholesale outlets, shopping centers (1 unit per occupancy). Other units apply to other types of recreational property, extraction businesses, and others.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$140,000	7/1/1997	Indefinite	92.96
Mendocino Fire Protection District	Shall the Mendocino Fire Protection District adopt Ordinance #2-1 establishing a SPECIAL FIRE AND RESCUE TAX and setting the Gann Limit at not to exceed \$3000,000? (Measure T, 3/24/2002)	The special tax shall not exceed \$70 per unit per parcel. The district did not provide the detailed rate schedule for how each property classification is assessed.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$141,120	7/1/2003	Indefinite	86.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mendocino Unified School District	Shall the Mendocino Unified School District's current annual assessment of \$30.00 per year per Improved parcel under its maintenance assessment district be confirmed and shall the Mendocino Unified School District be authorized to continue to levy annual assessments pursuant to the procedure set forth in the Landscape and Lighting Act of 1972. Commencing with Streets and Highways Code Section 22500 et seq? (Measure D, 11/5/1996) (Note: This assessment provides funding for a general benefit.)	The district imposes an assessment of \$30 per parcel.	Properties exempt from Measure D include unimproved property, church property, cemetery property, public property and public utility property.	\$88,500	11/5/1996	Indefinite	64.89
Redwood Coast Fire Protection District	The Redwood Coast Fire Protection District imposes a special tax to fund fire-related services. The tax was first approved with passage of Measure P in 1997, which was later increased and modified by Measure N, in 2001. (Note: The ballot was not provided by the district.)	The special tax is set at \$40 per unit of benefit. Measure N includes the following benefit assignments: 3 units per single-family residential parcel and 4 units per office/commercial. Other rates apply.	Government property, property with a value of less than \$1,000, property assigned zero units of benefit, and property exempt from ad valorem taxes shall be exempt from special taxes.	\$155,000	7/1/2002	Indefinite	75.29
Redwood Valley-Calpella Fire	Shall the Redwood Valley/Calpella Fire District by Ordinance, (1) establish a special tax increase, this special tax increase shall be used to maintain and improve fire protection, suppression activities, prevention, and to acquire and maintain equipment or apparatus and to increase our medical and rescue services, (2) Special Tax increase From \$16.50 per unit to \$35.00 per unit and (3) set the Gann Limit at \$350,000.00? (Measure H, 11/7/2000)	The special tax is \$35.00 per unit of benefit. Measure H includes the following benefit assignments: 1 unit per vineyard; 2 units per each dwelling unit for single-family residential parcels; 3 units per churches, schools, offices, and retail stores; 4 units per professional buildings, services shops and boarding schools; 5 units per shopping centers and service stations; 6 units per bars and restaurants; 7 units per theaters and mineral extraction parcels; 10 units per packing plants, hospitals and utilities; 15 units per warehouses; and 1/2 unit per hotels and motels per rental room. For other types of property refer to the special tax ordinance.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2001	Indefinite	68.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MENDOCINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Ukiah Valley Fire Protection District	Shall the Ukiah Valley Fire District adopted Ordinance 97-1 establishing a special tax to replace the district's existing benefit of assessment, nullified by Proposition 218, which special tax will be used for fire protection and prevention services, for acquiring, operating and maintaining fire suppression equipment or apparatus, for paying the salaries and benefits to fire fighting personnel and for such other necessary fire protection and prevention expenses of the district? (Measure J, 3/4/1997)	The district imposes a special tax of \$50 per unit of benefit under Measure J. The district also imposes a tax of \$10 per unit of benefit under Measure B of 2003. The district's benefit assignments include: 2 units per single-family dwelling; 3 units per office, church, school, retail store, rest home; 4 units per professional building and service shop; 5 units per service station, wholesale outlet, convalescent hospital; 10 units per light manufacturing, junkyard, utility, hospital, and packing plant. Other rates apply.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1997	Indefinite	75.60
Ukiah Valley Fire Protection District	Shall the Ukiah Valley Fire District impose an annual tax, as proposed in Resolution 2003-7, which will be used specifically for the replacement of fire suppression vehicles, emergency equipment, and personnel safety equipment and training at a rate of \$10 per unit (\$20 per single family dwelling), using the uniform schedules and rates found in Section 7 of Ordinance 97-1 which was passed and adopted by the voters on March 4, 1997? (Measure B, 11/4/2003)	The district imposes a special tax of \$10 per unit of benefit under Measure B. The tax is imposed in addition to the district's tax of \$50 per unit of benefit under Measure J of 1997. The district's benefit assignments include: 2 units per single-family dwelling; 3 units per office, church, school, retail store, rest home; 4 units per professional building and service shop; 5 units per service station, wholesale outlet, convalescent hospital; 10 units per light manufacturing, junkyard, utility, hospital, and packing plant. Other rates apply.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2004	Indefinite	69.62

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED AND STANISLAUS COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Westside Community Healthcare District	A report prepared by special tax consulting firm NBS, titled, "Measure A Special Tax Annual Report - Westside Community Healthcare District," states: "The Special Tax is levied annually to assist in providing revenue for ambulance services and all things necessary for the exercise of the Westside Community Healthcare District's powers within the boundaries of the District." (Measure A, 11/6/1984) (Note: The district was unable to provide any additional information.)	Unavailable	Unavailable	\$370,042	7/1/1985	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Atwater	<p>Shall Community Facilities District No. 1-90 of the City of Atwater incur an indebtedness and be authorized to issue bonds in the maximum aggregate principal amount of \$17,750,000, with interest at a rate or rates to be established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed any applicable statutory rate for such bonds, the proceeds of which will be used to equip, modify, maintain, rehabilitate, lease, acquire, relocate, construct or otherwise provide facilities and all necessary equipment and property therefor, as provided in Resolution No. 883-90 of the City Council of the city of Atwater and shall a Special Tax be levied to pay the principal of and interest of such indebtedness and bonds and to otherwise pay to equip, modify, maintain, rehabilitate, lease, acquire, relocate, construct or otherwise provide such facilities as specified in Resolution No. 883-90 of the City Council of the City of Atwater and shall an appropriations limit be established for Community Facilities District No. 1-90, said appropriations limit consisting of the amount of all proceeds of the special tax collected annually and as defined by Article XIIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 7/9/1990)</p>	<p>The assigned special taxes on developed property for fiscal year 1991-92 is set at: \$1,489 per unit per single family detached properties greater than 2,000 sq. ft.; \$1,196 per unit for single family detached properties with 1,700 - 1,999 sq. ft.; \$1,087 per unit per single family detached properties with less than 1,700 sq. ft.; \$598 per unit for single family attached properties; and \$3,980 per acre for commercial and industrial properties. Undeveloped property shall be taxed at a rate of \$12,200 per acre in fiscal year 1991-92. The tax shall be increased by 2 percent annually.</p>	<p>The special taxes for CFD No. 1-90 will be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided, however, that CFD No. 1-90 may collect special taxes at a different time or in a different manner if necessary to meet its financial obligations.</p>	\$1,540,528	7/1/1990	Unavailable	100.00
City of Atwater	<p>Shall the City of Atwater be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2004-1 (Public Safety Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on September 13, 2004, annually, commencing in the City's fiscal year 2004-2005, to pay for the police and fire services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000? (Election held 9/13/2004)</p>	<p>For fiscal year 2004-05, the maximum special tax shall be set at \$540 per unit per single family residential property and \$300 per unit per multi-family residential property. Beginning July 1, 2005 and each July 1 thereafter, the Maximum Special Tax shall be increased by four percent (4%) of the amount in effect in the prior Fiscal Year. The rate and apportionment methodology does not specify the length of the tax.</p>	<p>Non-residential property is exempt from taxes.</p>	\$186,461	7/1/2004	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Atwater	<p>Shall the City of Atwater be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2004-2 (Public Safety Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on October 11, 2004, annually, commencing in the City's fiscal year 2004-2005, to pay for the police and fire services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000? (Election held 10/11/2004)</p>	<p>Except to the extent that funds are otherwise available to the CFD to pay for the Services, a special tax (the "Special Tax") sufficient to pay the costs thereof, secured by recordation of a continuing lien against all non-exempt real property in the CFD, will be levied annually within the CFD, and collected in the same manner as ordinary ad valorem property taxes, or in such other manner as this City Council or its designee shall determine, including direct billing of the affected property owners. The proposed rate and method of apportionment of the Special Tax among the parcels of real property within the CFD in sufficient detail to allow each landowner within the proposed CFD to estimate the maximum amount such owner will have to pay, are described in Exhibit B. (Note: The City of Atwater did not provide a detailed rate and methodology.)</p>	<p>Except as may otherwise be provided by law or by the rate and method of apportionment of the Special Tax for the CFD, all lands owned by a government entity are exempt from taxation.</p>	\$80,333	Unavailable	Unavailable	100.00
City of Atwater	<p>Shall the City of Atwater be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2004-3 (Public Safety Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on January 10, 2005, annually, commencing in the City's fiscal year 2004-2005, to pay for the police and fire services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000?</p>	<p>For fiscal year 2004-05, the maximum special tax shall be set at \$540 per unit per single family residential property and \$300 per unit per multi-family residential property. Beginning July 1, 2005 and each July 1 thereafter, the Maximum Special Tax shall be increased by four percent (4%) of the amount in effect in the prior Fiscal Year. The rate and apportionment methodology does not specify the length of the tax.</p>	<p>Non-residential property is exempt from taxes.</p>	\$10,318	7/1/2004	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Atwater	Shall the City of Atwater be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2006-1, Atwater South (Public Safety Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on April 24, 2006, annually, commencing in the City's fiscal year 2005-2006, to pay for the police and fire services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000? (Election held 4/24/2006)	For fiscal year 2005-06, the maximum special tax shall be set at \$562 per unit per single family residential property and \$312 per unit per multi-family residential property. Beginning July 1, 2006 and each July 1 thereafter, the Maximum Special Tax shall be increased by four percent (4%) of the amount in effect in the prior Fiscal Year. The rate and apportionment methodology does not specify the length of the tax.	Non-residential property is exempt from taxes.	\$37,587	7/1/2005	Indefinite	100.00
City of Atwater	Shall the City of Atwater be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2006-2 (Public Safety Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on November 27, 2006, annually, commencing in the City's fiscal year 2007-2008, to pay for the police and fire services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000? (Election held 1/8/2007)	For fiscal year 2006-07, the maximum special tax shall be set at \$584 per unit per single family residential property and \$324 per unit per multi-family residential property. Beginning July 1, 2006 and each July 1 thereafter, the Maximum Special Tax shall be increased by four percent (4%) of the amount in effect in the prior Fiscal Year. The rate and apportionment methodology does not specify the length of the tax.	Non-residential property is exempt from taxes.	\$19,162	7/1/2007	Indefinite	100.00
City of Livingston	Shall special taxes be levied annually on taxable property within the City of Livingston Community Facilities District No. 2005-1 (Public Services), County of Merced, State of California (the "CFD"), to the levy and collection of the special taxes, so long as the special taxes are needed to pay for police services, fire protection and suppression services, and park maintenance at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "B" to the Resolution of Formation adopted by the City Council of the City of Livingston on May 17, 2005? (Proposition A, 5/17/2005) (Note: The city did not provide documents detailing the rate and apportionment methodology or the tabulation of ballots.)	Unavailable	Unavailable	\$469,103	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Livingston	Shall special taxes with a rate and method of apportionment as set forth in Exhibit "B" to the resolution entitled "Resolution of Formation of the City Council of the City of Livingston to Establish City of Livingston Community Facilities District No. 2013-1 (Livingston Family Apartments), to Establish an Appropriations Limit therefor, to Authorize the Levy of a Special Tax Therein, and to Submit the Establishment of an Appropriations Limit and the Levy of a Special Tax to the Qualified Electors Thereof" (the "Resolution of Formation") be levied annually on taxable property within City of Livingston Community Facilities District No. 2013-1 (Livingston Family Apartments), to pay for police protection services, fire protection and suppression services, park maintenance services, landscape maintenance services, streetlight maintenance services, drainage maintenance services and incidental expenses thereto, and shall the appropriations limit be established, all as set forth in the Resolution of Formation? (Election held 8/6/2013.)	For base year 2013-14, the special tax for developed properties shall be \$200 per unit per affordable multi-family residential parcel and \$975 per unit per multi-family residential parcel. The tax shall be increased annually by the escalation factor, which shall be the greater of the increase in the annual percentage change of the All Urban Consumers Consumer Price Index (CPI) or two percent (2%). Every five years after the establishment of the CFD, the City Council may reexamine, if deemed necessary by City Council, the necessity of the continuance or modification of the Special Tax through the preparation of a Fiscal Impact Analysis, otherwise the Special Tax shall be levied in perpetuity.	Tax Exempt Property includes: (i) Public Property, (ii) Property Owner Association Property, and (iii) Nonresidential Property.	\$9,800	7/1/2013	Indefinite	100.00
City of Los Banos	Shall the property described in Resolution No. 4363 be annexed into Community Facilities District No. 2002-01 of the City of Los Banos and be made subject to the levy of a special tax as provided in Resolution No. 4350 for the purposes described in Resolution No. 4350? (Proposition A, 11/2/2002.)	For fiscal year 2013-14, developed parcels were subject to a special tax of \$315.50 per unit per parcel. The tax shall be increased annually by the "Tax Escalation Factor," which is the annual percentage increase in the Maximum Annual Special Tax based upon the Consumer Price Index (CPI) (prior calendar year annual average, San Francisco, all Urban Consumers (CPI-U) Index), not to exceed 4 percent.	Tax-Exempt Parcels are (i) Public Parcels including developed parcels acquired by a public agency, (ii) Undeveloped Parcels, or (iii) Non-Residential Use Parcels. Privately owned Parcels that are non-developable, such as common areas, wetlands, and open space, are exempt from the levy of Special Taxes as determined by the City.	\$727,223	7/1/2002	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Merced	Proposition A, Proposition B, Proposition C, and Proposition D were approved by landowners during a special election held November 21, 2005, which authorized the City of Merced to impose special taxes within Community Facilities District No. 2005-1 (Bellevue Ranch West) for Improvement Area No. 2.	For each year that a special tax is levied, the assigned maximum annual special tax shall be set at the following for developed property: \$771 per residential unit per single-family residential property in Tax Zone A; \$891 per residential unit per single-family residential property in Tax Zone B; \$1,011 per residential unit per single-family residential property in Tax Zone C; \$5,220 per acre for other property.	No special tax shall be levied on up to 51.53 Acres of public property and multifamily residential property combined within tax Zone A, 26.76 Acres of public property and multifamily residential property combined within tax zone B, and 100.06 Acres of public property and multifamily residential property combined within tax zone C of improvement Area 2. A special tax may be levied on excess multifamily residential property and on excess public property. However, a public agency may require that the special tax obligation on land conveyed to it that would be classified as excess public property be prepaid. No special tax shall be levied in any fiscal year on parcels that have fully prepaid the special tax obligation	Unavailable	7/1/2006	6/30/2042	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT SUPPORT
City of Merced	Proposition A, Proposition B, Proposition C, and Proposition D were approved by landowners during a special election held November 21, 2005, which authorized the City of Merced to impose special taxes within Community Facilities District No. 2005-1 (Bellevue Ranch West) for Improvement Area No. 1.	For each year that a special tax is levied, the assigned maximum annual special tax shall be set at the following for developed property: \$651 per residential unit per single-family residential property in Tax Zone A; \$771 per residential unit per single-family residential property in Tax Zone B; \$891 per residential unit per single-family residential property in Tax Zone C; \$5,220 per acre for other property.	No Special Tax shall be levied on up to 22.49 Acres of Public Property and Multifamily Residential Property combined within Tax Zone A, 70.27 Acres of Public Property and Multifamily Residential Property combined within Tax Zone B, and 29.03 Acres of Public Property and Multifamily Residential Property combined within Tax Zone C of Improvement Area I. A Special Tax may be levied on Excess Multifamily Residential Property and on Excess Public Property; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid. No Special Tax shall be levied in any Fiscal Year on Parcels that have fully prepaid the Special Tax obligation.	\$514,787	7/1/2006	6/30/2042	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Merced	<p>PROPOSITION A: Shall a bonded indebtedness in an aggregate principal amount not to exceed \$6,500,000 be incurred by and for Community Facilities District No. 2006-1 (Moraga of Merced) of the City of Merced, County of Merced, State of California, for a maximum term of not more than 40 years and with interest at a rate or rates not to exceed the maximum interest rate permitted by law, for the purposes of providing public facilities for that community facilities district, including the construction and acquisition of street and road facilities, including street lights and traffic signals, storm drainage facilities, water system facilities, including capacity in existing facilities, and sewer system facilities, including capacity in existing facilities, public facilities included in the City's development impact fee, connection or capacity fee programs and dry utilities, and paying incidental expenses? PROPOSITION B: Shall special taxes be levied annually on taxable property within Community Facilities District No. 2006-1 (Moraga of Merced) of the City of Merced, County of Merced, State of California, to pay the principal of and interest on the bonds of the community facilities district issued and sold for the purposes specified in Proposition A of this ballot, to replenish the reserve fund for the bonds, or to accumulate funds for future bond payments, including any amount required by federal law to be rebated to the United States with regard to the bonds, and to pay expenses incidental thereto and to the levy and collection of the special taxes, so long as the special taxes are needed to pay the principal of and interest on the bonds and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "A" to Resolution No. 2006-__ adopted by the City Council of the City of Merced on July 3, 2006? (A special election for both measures was held 7/3/2006)</p>	<p>For each year that a special tax is levied, the assigned maximum annual special tax shall be set at the following for developed property: \$734 per residential unit per single-family residential property in Tax Zone A, and \$6,604 per acre for other properties in Tax Zone A; \$880 per residential unit per single-family residential property in Tax Zone B; and \$6,796 per acre for other properties in Tax Zone B; and \$891 per residential unit per single-family residential property in Tax Zone C, and \$7,717 per acre for other properties in Tax Zone C.</p>	<p>No Special Tax shall be levied on up to 12.18 Acres of Public Property and Property Owner Association Property within Tax Zone A, 8.66 Acres of Public Property and Property Owner Association Property within Tax Zone B, and 7.67 Acres of Public Property and Property Owner Association Property within Tax Zone C. A Special Tax may be levied on Excess Public Property and Excess Property Owner Association Property; however, a public agency may require that the Special Tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid. No Special Tax shall be levied in any Fiscal Year on Parcels within Tax Zone D.</p>	\$594,278	7/1/2006	6/30/2042	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Merced	<p>Shall a bonded indebtedness in an aggregate principal amount not to exceed \$15,000,000 be incurred by and for Community Facilities District No. 2003-1 (Bellevue Ranch East) of the City of Merced, County of Merced, State of California, for a maximum term of not more than 40 years and with interest at a rate or rates not to exceed the maximum interest rate permitted by law, for the purposes of providing public facilities for that community facilities district, including the construction and acquisition of water transmission, distribution and storage facilities, and sewer transmission, treatment and system facilities; public flood and storm protection and storm drainage facilities; street improvements, including without limitation, surface improvements, curb, gutter, sidewalks, bicycle trail, signage, street lighting, traffic signals; dry utilities; park land acquisition and improvements; public safety facilities; and other public capital improvements required to serve development within the proposed district and authorized to be financed pursuant to the Mello-Roos Act, and paying incidental expenses?</p>	<p>The maximum special tax rates set by the rate and apportionment documents are: \$490-\$770 per unit for single-family residential property, depending on square footage; \$490 per unit for other for sale residential property; \$5,800 per acre for other property; and \$6,210 per acre for undeveloped property. The rate and formation documents do not indicate that the tax may be increased annually for inflation.</p>	<p>No Special Tax shall be levied on the first 121.3 acres of property within the CFD that becomes Public Property, including all Public Property as of CFD Formation. A Special Tax may be levied on Excess Public Property; however, a public agency may require that the special tax obligation on land conveyed to it that would be classified as Excess Public Property be prepaid. In addition, no Special Tax shall be levied on Parcels of Phase 2 Property until the date that a grant deed or other instrument conveying title to any portion of such property to an owner other than Gragnani has been recorded in the official records of the County.</p>	\$682,803	7/1/2004	6/30/2050	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Merced	<p>Shall the Community Facilities District No. 2003-2 of the City of Merced (the "CFD"), be authorized to levy special taxes thereof pursuant to the rate and method of apportionment of special taxes (the "Special Tax Formula") set forth in that certain resolution of formation adopted by the City Council of the City of Merced on January 5, 2004, to finance the authorized services and administrative expenses, all as provided in the Special Tax Formula; and shall an appropriations limit be established for the CFD pursuant to Article XII1B of the California Constitution, said appropriations limit to be equal to \$50 million? (Election held 1/5/2004) The CFD annual levy report for 2013-14 states: "On January 5, 2004, the City Council of the City of Merced (the "Council") adopted Resolution No. 2004-3, which established the City of Merced Community Facilities District No. 2003-2 (Services) ("CFD No. 2003-2" or the "CFD"). A successful landowner election authorized the levy of a Mello-Roos special tax on property within CFD No. 2003-2. Special tax revenues will fund certain public services and maintenance for the residents of CFD No. 2003-2, including but not limited to, public safety services (e.g., police and fire protection), landscape maintenance, park and pathway maintenance, flood control services, and other services authorized pursuant to the Mello-Roos Community Facilities Act of 1982 (the "Act"), including costs of personnel and equipment replacement and maintenance. CFD No. 2003-2 is made up of 32 distinct Improvement Areas representing different development areas within the City. As of June 30, 2013, there have been eight annexations to the CFD, and more Improvement Areas may annex to the CFD in the future."</p>	<p>The rates levied vary significantly by each improvement area. For specific rates, refer to the district's annual levy report. Special taxes shall be increased annually by the "average increase," as calculated in January of each year by (1) referencing the Bureau of Labor Statistics Data to identify the annual percentage increase in each Index as of the end of the prior year, and (2) taking the average of these two percentages. If either Index decreases from one year to the next, the percentage change from the prior year shall be assumed to be zero for purposes of calculating the Average Increase.</p>	Government property is exempt from taxation.	\$1,706,631	7/1/2003	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MERCED COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Los Banos Unified School District	<p>Shall the Los Banos Unified School District be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation (the "Resolution of Formation") for Community Facilities District No. 2 (Mitigation Agreement) (the "CFD") adopted by the Board of Trustees on September 15, 2005, which is incorporated herein by this reference, within the CFD to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$137,000,000 be incurred for the CFD, and shall an appropriations limit be established for the CFD in the amount of the special taxes collected? (Election held 9/15/2005)</p>	<p>The maximum annual special tax established for the first fiscal year shall be: \$339 per Residential Unit for single-family dwellings with a least one single-family house located on the parcel; \$339 per mobile home per mobile dwelling parcels with 1 or more mobile homes; and \$339 per Residential Unit per Multi-Family Dwellings. Each Special Tax Rate is subject to annual increase by the greater of: (1) the change in the Construction Cost Index (CCI) set forth in the Engineering News Record ("ENR") for the California Region - All Construction (consisting of the total average CCI of the cities of Los Angeles, San Francisco, and any other cities or areas added to the list of ENR California cities) if available; or (2) the rate of increase on the District's school impact fee authorized by Government Code, Section 65995 to be applied and increased on an annual basis.</p>	<p>Government property, property exempt from ad valorem taxes, undeveloped property, and pre-existing residential property shall be exempt from special taxes. Non-residential parcels are exempt from taxation.</p>	\$21,106	7/1/2010	6/30/2031	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MC8 C7 D COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Last Frontier Hospital District	Shall a measure be adopted to assess a special tax of \$195 per annum per landowner, regardless of the size or number of parcels owned by each landowner, which will be assessed only if the Last Frontier Healthcare District is formed and shall be collected in the same manner as taxes on real property, commencing in the 2010-11 fiscal year, with the revenue to be used for any lawful purpose of the Last Frontier Healthcare District? (Measure R, 8/31/2010.)	\$195 per parcel.	Unavailable	\$2,200,000	7/1/2010	Indefinite	68.07
Modoc County Library	The County of Modoc formed Community Facilities District No. 1 to provide funding for the facilities and services of the Modoc County Library. (Election held 11/8/1988.) (Note: The local government was unable to provide any election materials or documents relating to the special tax.)	The rate of the special tax shall be \$18 per annum to be collected at the same time and in the same manner as taxes on real property except that each landowner shall pay an annual and maximum amount of \$18 per annum regardless of the number of land parcels owned.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Surprise Valley Hospital District	Measure P, which imposes a special tax on residential parcels, was approved by voters on 6/8/2010. (Note: The district did not provide election materials or detailed information on special taxes imposed within the district.)	A special tax of \$225 per dwelling unit is imposed on parcels within the district. Dwelling unit includes a house, houses, bunkhouses, rentals, shacks, mobile homes, recreational vehicles, travel trailers, motels, duplexes, tents or any other type of shelter that is used as a residence.	Non-residential property is exempt from taxes.	Unavailable	7/1/2010	Indefinite	71.92
Tulelake Fire Protection District	The district indicated that a "parcel assessment" is imposed, but did not provide any further information. The district failed to respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MCBC COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mammoth Unified School District	To protect our local schools from ongoing state budget cuts and to maintain high quality academic programs by preserving smaller classes, attracting and retaining excellent teachers, strengthening core curriculum, and enhancing technology, art, music and athletics, shall Mammoth Unified School District extend the current \$59 annual education parcel tax for five years with an exemption for senior citizens' primary residences, overseen by an independent citizen's oversight committee, and every dollar spent on Mammoth Schools? (Measure S, 11/8/2011.)	\$59 per parcel.	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$1,267,669	7/1/2012	6/30/2017	73.76
Town of Mammoth Lakes	Shall the Town of Mammoth Lakes Community Facilities District No. 2004-1 (the "District") levy a special tax against all non-exempt real property within the District, calculated according to the rate and method of apportionment set forth in Resolution No. 05-01 of the Mammoth Lakes Town Council for the purpose of financing the services and facilities set forth in Resolution No. 05-01 and subject to the accountability measures described therein; subject to an appropriations limit established, pursuant to Article XIII(B), Section 8(h) of the California Constitution and by this ballot measure, of \$50,000,000 (to be adjusted for changes in the cost of living, or changes in population, pursuant to Section 53325.7 of the California Government Code)? (Proposition A, 1/5/2005.)	The fiscal year 2005-06 Maximum Special Tax for each parcel of taxable property shall be \$75 per week, or portion thereof, of right of use or occupancy in each fractional-use unit associated with that parcel. Commencing with fiscal year 2006-07 and each fiscal year thereafter, the Maximum Special Tax shall be increased by the percentage change in the index for the calendar year preceding the fiscal year for which the Special Tax is being levied.	Properties exempt from ad valorem taxes shall be exempt. Any portion of property in residential use in any Fiscal Year, as determined by the Council, shall be exempt from the Special Tax.	\$226,870	7/1/2005	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MCBC COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of Mammoth Lakes	<p>Shall the Town of Mammoth Lakes incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$500,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Town of Mammoth Lakes Community Facilities District No. 2005-1 (Public Improvements and Services) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements specified in the Resolution of Intention to form the District and the costs of issuing the bonds as well as the establishment of bond reserve funds; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of costs of services eligible to be funded by the District, the payment of the principal and interest upon such bonds to be issued and to replenish the reserve fund for the bonds, to pay the costs of the improvements authorized to be funded with the proceeds of the bonds and to pay the costs of the Town in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$50,000,000? (Election held 3/5/2008.) (Note: The tax contains two components, a service tax and a facilities tax.)</p>	<p>The tax rate varies by tax classification, building square footage and number of bedrooms. See Table A of the CFD resolution for specifics. Commencing with fiscal year 2008-09 and each fiscal year thereafter, the Maximum Facilities Special Tax rates for single-family non-transient property, multi-unit non-transient property, and mobile home property shall be increased by 2% and the Maximum Facilities Special Tax rates for single-family transient property, multi-unit transient property, commercial office property, and industrial property shall be increased by the percentage change in the index for the calendar year preceding the fiscal year for which the Special Tax is being levied. The Facilities Special Tax does not sunset.</p>	Unavailable	\$1,869	7/1/2008	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MOBC COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of Mammoth Lakes	<p>Shall the Town of Mammoth Lakes incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$500,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Town of Mammoth Lakes Community Facilities District No. 2005-1 (Public Improvements and Services) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements specified in the Resolution of Intention to form the District and the costs of issuing the bonds as well as the establishment of bond reserve funds; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of costs of services eligible to be funded by the District, the payment of the principal and interest upon such bonds to be issued and to replenish the reserve fund for the bonds, to pay the costs of the improvements authorized to be funded with the proceeds of the bonds and to pay the costs of the Town in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$50,000,000? (Election held 3/5/2008.) (Note: The tax contains two components, a service tax and a facilities tax.)</p>	<p>The tax rate varies by tax classification, building square footage and number of bedrooms. See Table A of the CFD resolution for specifics. Commencing with fiscal year 2008-09 and each fiscal year thereafter, the Maximum Services Special Tax rates shall be increased by the percentage change in the index for the calendar year preceding the fiscal year for which the Special Tax is being levied. The last fiscal year that the Services Tax will be levied is 2107-08 (99 years).</p>	Unavailable	\$248.68	7/1/2008	7/1/2108	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of Mammoth Lakes	This District was formed in conjunction with the approval of the Intrawest Development Agreement and the Intrawest Acquisition Agreement pursuant to the requirements of Section 3114.5 of the Streets and Highway Code and Section 53328.3 of the Mello-Roos Community Facilities Act of 1982, as amended, California Government Code Sections 53311 et seq. for the purposes of constructing and acquiring certain public improvements, including portions of Berner Street, Minaret Road, Canyon Boulevard, Hillside Drive, Forest Trail and other drainage improvements described in the formation documents. The Town sold bonds to construct the improvements, which are secured by properties within the District boundary. In addition, properties that fall under the Development Agreement have Development Impact Fee credits available to them in accordance with the agreement. All improvements have been constructed except pedestrian improvements along the east side of Minaret Road and the south side of Forest Trail. (Note: The town did not provide the rate and apportionment methodology for the special tax, or the election materials.)	Unavailable	Unavailable	\$688,404	Unavailable	Unavailable	Unavailable
Wheeler Crest Fire Protection District	Shall Ordinance No. 04-01 of the Board of Directors of the Wheeler Crest Fire Protection District, repealing existing fees and/or assessments and imposing in their place a special tax on real property.	For fiscal year 2013-14, the special tax rate was set at \$307.72 per developed property and \$209.26 per undeveloped property. The rates may be adjusted annually based on the change in the Consumer Price Index.	Unavailable	\$57,089	7/1/2004	Unavailable	72.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONH9F9M5B8`G5B`69B=HC COUNT=9G

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Coalinga Huron Library District	The district imposes a parcel tax to fund library services. The tax was approved 11/4/1997. (Note: The district was unable to provide election materials or a resolution/ordinance outlining the complete text of the parcel tax.)	For fiscal year 2013-14, the special tax is: \$2.68 per commercial/industrial parcel; \$16.22 per vacant residential parcel; and \$8.12 for all other/ vacant parcels.	Unavailable	\$124	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONH9F9MCOUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Aromas Water District	<p>The facilities to be installed as a part of Community Facilities District No. 98-1 consist of water transmission and storage facilities necessary to provide water service from the District distribution system. The improvements include, but are not necessarily limited to: the construction of water transmission and storage facilities to serve the CFD District, together with land and right-of-way acquisition necessary thereto; and all administrative, legal, financing and engineering costs associated with such improvements and acquisitions.</p> <p>Incidental costs and engineering costs include, but are not limited to, capacity or connection fees; satisfaction of contractual obligations relating to expenses existing at the time the bonds are issued; architectural, engineering, inspection, legal, fiscal and financial consultant fees; bond and other reserve funds; discount fees; interest on any bonds of the District due and payable prior to the expiration of one year from the date of completion of the facilities, not to exceed two years; election costs; and all costs of issuance of the bonds, but not limited to, fees for bond counsel and printing costs. (Measure A, 7/14/1998)</p>	<p>The special tax for 2013-14 is \$2,771.06 for most parcels. For the specific tax rates levied, refer to the Engineer's Report.</p>	Unavailable	\$53,045	10/1/1998	9/1/2018	100.00
Cachagua Fire Protection District	<p>The Benefit Assessment provides funds to operate and maintain the Fire Department and its Equipment, Provide Structural Fire Suppression Services, Emergency Medical Services and Public assistance to the Residents and visitors in the District. (Note: The district did not provide election material or specifics on the assessment. The assessment provides funding for a general benefit.)</p>	<p>The assessment is based on the land-use code the county assigns each parcel and varies from \$48 for an unimproved parcel to \$96 for a parcel with a single-family residence, up to a maximum charge of \$196 for vineyards.</p>	Unavailable	Unavailable	7/1/1994	Indefinite	Unavailable
Carmel Valley Recreation and Park District	<p>The District was formed by elective vote in November 1985 and the Benefit Assessment was also approved at the same time. The District assessment boundaries are roughly those of the previous CV Fire Department, or Garland Park east to Sleepy Hollow and ridge line to ridge line of Carmel Valley. (Note: The district did not provide election materials or detailed assessment information. The assessment provides funding for a general benefit.)</p>	<p>The assessment is \$6 per unit, with single-family dwellings being assigned 4 units, or \$24 annually. Various types of other property (i.e. vacant land, multi-dwelling parcels, etc.) are assigned different numbers of units. The assessment appears on the annual tax bills.</p>	Unavailable	\$49,888	7/1/1986	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONH9F9MCOUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Greenfield Fire Protection District	The district imposes assessments for fire-related services. (Note: The district did not provide election materials or detailed information on the assessment. The assessment provides funding for a general benefit.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Mission-Soledad Rural Fire Protection District	The Mission-Soledad Rural Fire Protection District was formed in 1950 for the purpose of providing fire-protection services to all property within the district. Pursuant to an ordinance adopted on 4/18/1980, the district established a "Unit of Benefits Schedule" for fire-protection and related services for real property. (Note: The district did not provide election materials or detailed information on the district's special tax.)	Subsequent to the adoption of the "Unit of Benefits Schedule," a \$1.25 charge for each unit of benefit was imposed. The number of units of benefit for each tax parcel has been modified over the years to meet the increased costs of providing fire-protection services. The current Unit of Benefits Schedule was adopted by the Board of Directors on 8/7/1995.	Unavailable	\$59,625	7/1/1980	Indefinite	Unavailable
Monterey County	Shall the rate and method of apportionment of the special taxes levied within Community Facilities District No. 2006-1 (East Garrison Project), East Garrison Public Financing Authority, County of Monterey, State of California be changed so as to decrease the maximum special tax for facilities and increase the maximum special tax for services, all as specified in the Resolution entitled "A Resolution of the Governing Board of the East Garrison Public Financing Authority Calling A Special Election for Proposed Changes to Community Facilities District No. 2006-1 (East Garrison Project), East Garrison Public Financing Authority, County of Monterey, State of California," adopted by the Governing Board of the East Garrison Public Financing Authority on July 30, 2013? (Proposition A, 8/27/2013.)	For initial fiscal year 2012-13, the maximum facilities special tax ranges from \$780 per attached residential unit for properties with a living area of less than 800 sq. ft. to \$2,339 per detached residential unit for properties with a living area of more than 2,300 sq. ft. The maximum services special tax is be imposed at similar rates. The facilities tax increases annually by up to 2 percent, and the services tax increases annually by the lesser of the local Consumer Price Index for the San Francisco Bay Area for All Urban Consumers or 4 percent.	Properties that have prepaid facilities special taxes shall be exempt. Other exemptions apply.	\$3,603,119	7/1/2013	6/30/2056	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONTEREY COUNTM

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Monterey County Service Area No. 74	County Service Area 74 (CSA 74) was established by the Monterey County Board of Supervisors in May 1989. On 3/7/2000, Monterey County voters approved replacing the former CSA-74 "benefit assessment" on real property with a "special tax" of the same amount in compliance with Proposition 218. The special tax is solely for the purpose of raising revenue for the provision of emergency medical, ambulance, paramedic and related services by the Monterey County Emergency Medical Services System. (Note: Special taxes for emergency medical services are also imposed within the cities of Monterey and Gonzales and the North County Fire Protection District. Detailed records pertaining to the special tax and election materials were not provided by the county.)	The maximum special tax is \$12 per service unit and per parcel of real property. . Each residential timeshare is assessed annually in the amount of twice the applicable service unit on a per-residential-unit basis prorated to each residential timeshare interval owner on the basis of the length of the owner's timeshare per year. Service units are assigned as follows: 1 unit per single-family dwelling; 4 units per bank; and 6 units per heavy-manufacturing and gas/oil development parcel. Other rates apply to other property classes.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2000	Indefinite	Unavailable
Monterey Peninsula Regional Park District	The district imposes an assessment for park and recreation services. The assessment was approved by voters on 7/12/2004 to provide funding for "maintaining, improving, and preserving parks, open space and lands around creeks, streams and the ocean." (Note: The assessment provides funding for a general benefit.)	In fiscal year 2013-14, the assessment for single-family equivalent (SFE) units in Zone of Benefit A is \$23.88, and \$11.94 per SFE on properties in Zone of Benefit B, as assigned: 1 unit per single-family residential property; 0.81 units per condominium; 0.46 units per multi-family residential; 0.55 units per mobile home on separate lot; 0.5 units per commercial property; 1.42 units per office; 0.5 units per shopping center; 0.5 units per industrial property.	Unavailable	\$1,124,411	7/1/2004	Indefinite	55.37
North County Recreation and Park District	Shall Community Facilities District No. 1 of the North County Recreation and Park District be authorized to levy a special tax in order to finance the maintenance of the Rancho Moro Cojo Park and related expenses and shall an annual appropriations limit be established in the amount of \$298,920, all as specified in the Resolution entitled "North County Recreation and Park District Resolution of Formation to Establish a Mello-Roos Community Facilities District" adopted by the governing board of the North County Recreation and Park District on October 7, 1998? (Election held 10/7/1998.)	In initial fiscal year 1998-99, the maximum special tax for each assessor's parcel (both single-family and multi-family) is \$564. The maximum special tax increases by 2 percent in each subsequent fiscal year.	The Governing Board shall not levy a Special Tax on Public Property, except as otherwise provided in Section 53317.3, 53317.5, and 53340.1 of the Act . The exempt status will be irrevocably assigned by the NCRPD.	\$157,935	7/1/1999	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

MONTEREY COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Pebble Beach Community Services District	The revenues raised by this tax are to be used solely for the purposes of obtaining, furnishing, operating and maintaining fire-suppression equipment or apparatus, for paying the salaries and benefits of firefighting personnel, and for such other fire-protection or prevention expenses as are deemed necessary. (Election held 6/2/1981.)	The maximum special tax is cannot \$5.23 per unit of benefit. In fiscal year 2013-14, the tax is approximately one-half of the allowable limit, as assigned: 20 unit per condominium unit, townhome unit, housekeeping apartment and single-family dwelling on parcels less than 11 acres; 30 units per single-family dwelling on parcels larger than 11 acres; 20 units per utility parcel; 30 units per bank parcel; 40 units per service station and restaurant; and 50 units per church. For other rate specifics, refer to Ordinance 2703.	Government property is exempt from taxation.	\$195,000	7/1/1981	Indefinite	Unavailable
South Monterey County Fire Protection District	Shall Ordinance No. 2608 of the Board of Supervisors of the County of Monterey on behalf of the Monterey County Service Area No. 61 be approved so as to authorize a special tax on property on the secured roll, reflecting the risk of fire to each parcel and the improvements thereon, if any, in order to provide additional funds for fire protection and prevention services? (Note: The assessment was approved by more than two-thirds of the participating voters on 6/3/1980.)	The special tax has been \$1.15 per unit of benefit since 1981, as assigned : 20 units per single-family dwelling, condominium, townhouse unit, retail nursery, TV tower, animal hospital, golf course, tennis court, utility company and water company property; 30 units per medical, dental, bank and financial building; 30 units per auto sales, auto repair and storage parcel; 40 units per service station and restaurant; 50 units per light-manufacturing or research parcel; 60 units per motel or hotel; 70 units per theater or hospital; 80 units per heavy-manufacturing or warehousing facility and per lumber yard; 100 units per gas, oil or hazardous material plant; 20 units per cemetery; and 50 units per church.	Government property is exempt from taxation.	\$334,880	7/1/1980	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

B5 D5 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Napa County	Shall the County of Napa, on behalf of the Napa County Community Facilities District No. 2013-1 (Devlin Road - Segment C) (the "CFD"), be authorized to incur indebtedness for the CFD in a maximum principal amount of \$2,720,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of incurrence of such indebtedness, the proceeds of which will be used to pay for the purchase, construction, expansion, improvement or rehabilitation of the public facilities specified in the Resolution of Formation of the CFD adopted by the Board of Supervisors on May 7, 2013, and to pay for the costs of incurring the indebtedness and related expenses? (Measure 1, 5/3/2013.)	The maximum special tax is \$1,465,812.50.	The following parcels are classified as Exempt Property: (i) government property, (ii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (iii) Assessor's Parcels that are exempt from Special Taxes under the Act, and (iv) any other Assessor's Parcels at the reasonable discretion of the CFD.	\$586,325	7/1/2013	6/30/2018	100.00
Napa County Service Area No. 3	Shall the Board of Supervisors of the County of Napa be authorized to levy the proposed assessment set forth above on the parcels identified in order to provide structural fire protection services, street lighting and street sweeping services within County Service Area No. 3? (Election held 8/2/2005.)	For fiscal year 2013-14, the maximum assessment for developed property (excluding warehousing) is \$0.093 per square foot. The maximum assessment for warehouses is \$0.056 per square foot, and the maximum for vacant property is \$15.452 per acre. The assessment may increase annually by the percentage identified in the Engineering News Record Construction Cost Index for the San Francisco area.	Unavailable	\$440,454	7/1/2005	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

B5 D5 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Silverado Community Services District	The Silverado Community Services District imposes a special tax for maintenance within the district, including street cleaning, street lighting, landscape maintenance on and along public roadways, and district administrative and related expenses. (Election held 7/22/1997.) (Note: The district did not provide election materials.)	For fiscal year 2013-14, the special tax is: \$39.08 per large vacant parcel; \$78.16 per unimproved single-family residential parcel and improved single-family residential parcel with limited service; \$97.70 per improved single-family residential parcel located on the Silver Trail; and \$156.32 per improved single-family residential parcel located on private streets. The maximum special tax may increase by the percentage increase in the Consumer Price Index for the San Francisco Bay area from January 1 two years prior to the fiscal year in question to the January 1 of the fiscal year immediately preceding the fiscal year in question.	Unavailable	\$125,009	7/1/1997	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

B9J585 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bear River Recreation and Park District	An assessment for park, trails and drainage is imposed within the Bear River Recreation and Park District. An election was held 5/24/2006. (Note: This assessment provides a general benefit. The district did not provide election materials or detailed information on the assessment.)	Unavailable	Unavailable	\$15,793	Unavailable	Unavailable	100.00
Beyers Lane Community Services District	Shall the Beyers Lane Community Services District levy an annual special tax upon all taxable real property located within the boundaries of the Beyers Lane Community Service District in an amount not to exceed \$350 per parcel per year for the purpose of providing road maintenance and improvements within the boundaries of the Beyers Lane Community Service District? (Election held 3/4/2014.)	\$350 per parcel	Unavailable	Unavailable	7/1/2014	Unavailable	Unavailable
City of Nevada City	The City of Nevada City imposes a special tax pursuant to Ordinance Number 1986-06. Section Three of the ordinance states: "The express purpose for which this tax is imposed is to establish a source of funds to purchase and renovate fire trucks, fire equipment, and firehouses within Nevada City." (Note: The city did not provide election materials for the special tax.) (Measure G, 11/4/1986.)	The special tax is \$12 per single-family residence and \$8 per apartment, condominium or mobile home. For commercial, industrial, office, professional or retail properties, hotels and motels, the special tax is: \$50 per parcel, 0-500 sq. ft.; \$75 per parcel, 5,001-7,500 sq. ft.; \$100 per parcel, 7,501-10,000 sq. ft.; \$150 per parcel, 10,001-20,000 sq. ft.; \$200 per parcel, 20,001-50,000 sq. ft.; and \$250 per parcel greater than 50,001 sq. ft.	The City may have these taxes collected by the Nevada County Assessor in any manner that is authorized by law.	\$32,793	7/1/1987	Indefinite	78.69
City of Nevada City	The City of Nevada City imposes a special tax pursuant to Ordinance Number 2002-06. Section Three of the ordinance states: "The express purpose for which this tax will be imposed is to establish a source of funds to be used for capital acquisition and personnel costs for the fire department." (Measure K, 11/5/2002) (Note: The city did not provide election materials for the special tax.)	The special tax is \$24 per single-family residence; \$16 per apartment or condominium; and \$16 per mobile home. For commercial, industrial, office, professional and retail property, and hotels and motels, the special tax is: \$100 per parcel, 0-500 sq. ft.; \$150 per parcel, 5,001-7,500 sq. ft.; \$200 per parcel, 7,501-10,000 sq. ft.; \$300 per parcel, 10,001-20,000 sq. ft.; \$400 per parcel, 20,001-50,000 sq. ft.; and \$500 per parcel greater than 50,001 sq. ft.	The City may have these taxes collected by the Nevada County Assessor in any manner that is authorized by law.	\$64,538	7/1/2003	Indefinite	71.42

APPENDIX II: CALIFORNIA'S PARCEL TAXES

N9J585 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Higgins Fire Protection District	The Higgins Fire Protection District imposes a special tax pursuant to Ordinance No. 80-1. Section 3 of the Ordinance states: "The express purpose for which this special tax is imposed, is to establish a source of funds to operate and maintain a fire department, acquire and construct facilities for fire protection, purchase and maintain fire protection equipment, and provide training." (Measure D, 6/3/1980) (Note: The district did not provide revenue data or detailed information on the special tax.)	The special tax is \$25 per residential structure; \$30 per commercial structure; and \$35 per 1,000 sq. ft. for industrial structures.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1980	Indefinite	Unavailable
Lake of the Pines Community Services District	The Lake of the Pines Community Services District (CSD) imposes a special tax pursuant to Ordinance 88-11. The tax was approved 11/3/1987 by voters in the district for road maintenance. No further details were provided.	\$200 per parcel	Unavailable	Unavailable	7/1/1988	Indefinite	Unavailable
Mystic Mine Community Services District	Shall Ordinance No. 2012-01 of the Mystic Mine Community Services District be adopted to: (i) increase the existing road tax from \$120 to \$200 per parcel per year to pay for road maintenance and improvements, (ii) make other changes to the tax as stated in the Ordinance and (iii) establish a spending limit of \$30,000 in accordance with Article XIIIB of the California Constitution? (Measure C, 6/5/2012) (Note: Measure C was approved with less than two-thirds support from voters, despite being a special tax.)	\$200 per parcel	Unavailable	Unavailable	7/1/2012	Indefinite	59.42
Nevada County (Darkhorse)	Nevada County imposes a special tax to cover costs associated with road maintenance for the Darkhorse Permanent Road Division. (Note: Election materials were unavailable.)	The special tax is \$298 per residential lot and \$6,600 per golf course.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	Unavailable	Unavailable	Unavailable
Nevada County Consolidated Fire Protection District	Shall Nevada County Consolidated Fire District Ordinance No. 96-3 which would establish a stable source of funds to obtain, operate, and improve fire suppression equipment and maintain fire protection services within the District be approved? This ordinance repeals special taxes in the Alta Oaks-Sunset and Gold Flat areas, and imposes a Districtwide assessment of \$30 per year for improved residential parcels of land, and varying amounts for other properties for a period of 10 years, beginning July 1, 1997? (Measure I, 11/5/1996) (Note: This special tax remains active, according to district personnel. Further, while the measure is a special tax, it was approved without a two-thirds vote.)	The special tax is imposed at various rates, depending on the property's classification. Refer to Measure I for detailed information. Certain business properties are assessed on both a flat-parcel and square-footage basis. Flat tax rates range from \$15 to \$50 per parcel unit. Measure I does not provide for an increase in inflation.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1997	Unavailable	51.14

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Nevada County Service Area No. 13 (Zone 2)	Shall the County of Nevada levy a special tax upon all of the taxable real property situated within the boundaries of Zone 2 of CSA 13 in an amount not to exceed \$282 per improved parcel and \$232 per unimproved parcel for the purpose of providing road maintenance upon Tom Ray Road which is located within the boundaries of CSA 13? (Election held 8/18/1998.)	The maximum special tax is \$282 per improved parcel and \$232 per unimproved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1998	Indefinite	80.95
Nevada County Service Area No. 31 (Donner Summit)	Shall County Service Area 31 levy a special tax in the amount of \$121.08 per year upon each improved parcel of land within the boundaries of CSA 31 for the purpose of funding fire protection, emergency rescue and ambulance services? (Note: The CSA was formed under an agreement between the Donner Summit Public Utility District and the County of Nevada.)	The special tax is \$121.08 per parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1996	Indefinite	94.44
Nevada Irrigation District	Shall the Nevada Irrigation District Board of Directors be authorized to incur debt up to \$14.8 million on behalf of its Community Facilities District No. 2007-1 (Cement Hill) ("CFD No. 2007-1"); to levy a special tax within CFD No. 2007-1; and to finance public water system facilities and related expenses, as specified in the related Board resolutions, adopted on 9/12/07; and shall an appropriations limit of \$470,000 be established for CFD No. 2007-1 for Fiscal 2008-09? (Measure A, 12/11/2007.)	The maximum special tax for initial fiscal year 2008-09 is: \$1,385 per parcel without connection fees; \$1,875.18 per assessor's parcel with connection fees; and \$2,019.72 per assessor's parcel for properties with connection fees for annexation property.	No special tax shall be levied on up to 140 total acres of public property and/or association property. Tax-exempt status will be assigned by the CFD Administrator in the chronological order in which property becomes public property or association property. However, should an assessor's parcel no longer be classified as public property or property-owner association property, its tax-exempt status will be revoked.	\$329,478	7/1/2008	6/30/2034	82.49
North San Juan Fire Protection District	Shall the North San Juan Fire Protection District adopt a special tax of \$27.50 per improved parcel and \$19.50 per unimproved parcel, for the purpose of fire protection and rescue services, and place a \$52,500 annual spending limit on those monies? (Measure J, 11/4/1986.)	The special tax is \$27.50 per improved parcel, and \$19.50 per unimproved parcel.	Unavailable	\$32,000	7/1/1987	Indefinite	87.30

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Oak Tree Community Park and Recreation District	Shall the order adopted on May 12, 2010, by the Local Agency Formation Commission of Nevada County establishing a Special Tax for the purpose of funding the operation of the Oak Tree Community Park and Recreation District be approved, said tax to be \$27 per year for each improved parcel and \$14 per year for one or more unimproved parcels held in the same ownership? (Measure B, 11/2/2010) (Note: Specific parcel tax information was unavailable.)	The tax is \$27 per improved parcel of land per year, and \$14 per year for one or more unimproved parcels held by the same owner(s).	Unavailable	Unavailable	Unavailable	Unavailable	70.99
Ophir Hill Fire Protection District	The assessment ballot stated: "The assessment will fund costs to maintain and improve the level of fire suppression services provided by the Ophir Hill Fire Protection District. Net proceeds of the assessment will be used to (1) obtain, furnish, operate and maintain fire suppression services and apparatus and (2) pay the salaries and benefits of firefighters. Only parcels that receive special benefits from fire suppression services will be subject to the assessment." (Note: The assessment provides funding for a general benefit.)	The assessment for fiscal year 2006-07 is: \$113.90 per single-family dwelling unit; \$85.43 per condominium unit; \$113.90 per mobile home unit; \$170.85 per residential parcel with a second unit; and \$34.17 per unimproved parcel. For non-residential parcels the assessment is: \$569.50 per parcel with a 10,000-sq.-ft. building that has sprinklers; \$1,139 per parcel with a 10,000-sq.-ft. building that does not have sprinklers; \$711.88 per parcel with a 15,000-sq.-ft. building that has sprinklers; \$1,423.75 per parcel with a 15,000-sq.-ft. building that does not have sprinklers; \$854.25 per parcel with a 20,000-sq.-ft. building that has sprinklers; and \$1,708.50 per parcel with a 20,000-sq.-ft. building that does not have sprinklers.	Unavailable	\$211,500	7/1/2006	Unavailable	53.40
Peardale-Chicago Park Fire Protection District	Shall a special property tax for providing emergency services within the Peardale Chicago Park fire Protection District be annually levied in an amount not to exceed the following: \$58 per improved parcel and \$25 per unimproved parcel and shall an annual appropriations limit be set in the amount of \$225,000? (Measure H, 9/30/1997.)	The maximum special tax is \$58 per improved parcel and \$25 per unimproved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$103,816	9/30/1997	Indefinite	84.18

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Penn Valley Fire Protection District	The ballot stated: "The proposed Assessment will be used to maintain the existing and provide enhanced fire suppression services to parcels within the Fire District." Specifically, voters were asked to respond: "Yes, I support the proposed Fire Suppression Benefit Assessment of my property to provide a source of funding to obtain, furnish, upgrade and maintain fire suppression services and equipment" or "No, I oppose the proposed Fire Suppression Benefit Assessment of my property to provide a source of funding to obtain, furnish, upgrade and maintain fire suppression services and equipment." (Election held 7/5/2005) (Note: Detailed information on the assessment was not provided. The assessment provides funding for a general benefit.)	The special tax is \$57.19 per benefit unit, as assigned: A single-family home is assigned 1 benefit unit. The assessments for other land uses are based upon the benefit those land uses receive in proportion to the single-family residence rate. There may be an annual adjustment in the fee based on a change in the Consumer Price Index or 3 percent, whichever is less.	All properties are subject to the assessment.	\$445,226	7/1/2005	Unavailable	71.44
Penn Valley Fire Protection District	To maintain rapid local emergency medical response services in the Penn Valley area, so victims of heart attacks, strokes, car accidents and other medical emergencies can continue to receive rapid response care from our local paramedics, shall an annual special property tax, as established in resolution 2010-11, be authorized with all revenue staying in our community, with limitations on cost-of-living adjustments, to replace an existing rescue tax that has not been increased since 1991? (Election held 5/21/2010.)	The maximum special tax for initial fiscal year 2010-11 is: \$98 per single-family residential parcel; \$98 per multi-family residential living unit; \$98 per mobile home space; \$98 per campground/recreation facility; \$49 per 1,000-sq.-ft. or any portion thereof for commercial/industrial/commercial agricultural property; \$25 per unimproved parcel; and \$25 per agricultural parcel. There may be an annual adjustment in the fee based on a change in the Consumer Price Index or 3 percent, whichever is less.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$659,767	7/1/2010	Indefinite	74.50
Truckee Donner Park and Recreation District	Shall the ordinance of the Truckee-Donner Recreation and Park District imposing a special tax for the purpose of providing revenue for the operation, maintenance, repair and replacement of the Truckee-Donner Community Swimming Pool be approved? (Measure K, 11/4/1997.)	This maximum special tax is: \$8 per assessor's parcel; \$8 per dwelling unit on multi-family residential parcels; and \$8 per mobile home site for mobile home parcels.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1998	Indefinite	76.15

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Truckee Fire Protection District	The ballot read: "Yes, I support the proposed assessment on my parcel for fire suppression services that benefit my parcel, commencing in Fiscal Year 2008/2009. I understand that the assessment will be used for fire suppression services, including but not limited to the following: maintain and improve incident response times, firefighter personnel, replace and/or upgrade the District's emergency communication system, property inspection and emergency evacuation programs, and updating the District's firefighting equipment and apparatus. I also understand that the assessment includes an annual adjustment for inflation not to exceed 3 percent, with all expenditures to be reviewed by the District's Finance Committee." or "No, I oppose the proposed assessment on my parcel for fire suppression services that benefit my parcel. I hereby declare, under penalty of perjury under the laws of the State of California, that I am authorized to submit a ballot on behalf of the parcel identified above." (Election held 3/18/2008.)	For initial fiscal year 2008-09, the special tax is: \$9 per unit for residential parcels with one or two dwelling units; \$45.14 per unit for residential parcels with three or more units; \$145.72 per commercial parcel; \$155.98 per institutional parcel; \$140.30 per industry/utility parcel; \$98.10 per warehouse/storage parcel; and \$3.90 per unimproved parcel.	All properties are subject to the assessment.	\$803,082	7/1/2008	Indefinite	56.39
Western Gateway Regional Recreation and Park District	Shall the Western Gateway Regional Recreation and Park District increase the special tax for the purpose of operation and maintenance of the park facilities in the amount of \$5 for each parcel of land within the District? (Measure J, 11/5/1996.)	\$12.95 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1997	Indefinite	67.23
Nevada County (Altair Estates)	Nevada County imposes a special tax to cover costs associated with road maintenance and snow removal for the Altair Estates Permanent Road Division. (Note: Election materials were unavailable.)	The special tax is \$500 per single-family residence.	Non-residential property is exempt.	Unavailable	7/1/2001	Indefinite	Unavailable
Nevada County (American Hill Estates)	Nevada County imposes a special tax to cover costs associated with road maintenance and snow removal for the American Hill Estates Permanent Road Division. (Note: Election materials were unavailable.)	The special tax is \$460 per single-family residence.	Non-residential property is exempt.	Unavailable	7/1/2007	Indefinite	Unavailable
Nevada County (Canyon Creek)	Nevada County imposes a special tax to cover costs associated with road maintenance for the Canyon Creek Permanent Road Division. (Note: Election materials were unavailable.)	The special tax is \$675 per improved parcel and \$410 per unimproved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	1/7/1991	Indefinite	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Nevada County (Greenwood Forest Estates)	Nevada County imposes a special tax to cover costs associated with road maintenance for the Greenwood Forest Estates Permanent Road Division. (Election held 6/4/1996.)	The special tax is: \$555 per improved parcel and \$373 per unimproved parcel for Area 1; \$155 per improved parcel and \$127 per unimproved parcel for Area 2; and \$95 per improved parcel and \$78 per unimproved parcel for Area 3.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1996	Indefinite	Unavailable
Nevada County (Hidden Glen)	Shall the Hidden Glen Permanent Road Division be authorized to levy an annual special tax to pay for maintenance and snow removal on the division's existing roads and the administration of those services? (Election held 5/14/1991.)	The maximum special tax is \$842 per dwelling unit and \$493 per unimproved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1991	Indefinite	96.00
Nevada County (Hillsdale Court)	Shall the County of Nevada levy an annual special tax upon all of the taxable real property situated within the boundaries of the Hillsdale Court Permanent Road Division in an amount not to exceed \$385 per improved parcel, and \$259 per unimproved parcel for the purpose of providing road maintenance within the boundaries of such Division? (Election held 11/24/1998.)	The maximum annual tax is \$385 per improved parcel and \$259 per unimproved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1999	Indefinite	95.24
Nevada County (Ridge View Woodlands)	Nevada County imposes a special tax to cover costs associated with road maintenance for the Ridge View Woodlands Permanent Road Division. (Election held 6/26/2001.)	The special tax is \$485 per parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2001	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

NEVADA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Brea Olinda Unified School District	The Brea Olinda Unified School District imposes a special tax within Community Facilities District No. 95-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	For the initial fiscal year 1997-98, the per-unit special tax varies by tentative tract location: \$12,661.23, \$10,320.26, \$9,022.19, \$7,866.57, and \$6,141.94, respectively for the five planning areas. After 648 dwelling units were built, the per-unit special tax was \$10,221, with annual increases allowed. Within each of the development areas, the initial assigned special tax based on the number of dwelling units is: \$1,550.77, \$1,257.85, \$1,094.15, \$947.69, and \$733.06, respectively. The maximum special tax on each parcel of undeveloped property is \$20,000, with an allowance for annual increases.	Public property and association property are exempt.	\$596,412	7/1/1994	Unavailable	Unavailable
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 2004-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$701,682	Unavailable	Unavailable	Unavailable
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 87-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$10,689,818	Unavailable	Unavailable	Unavailable
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 88-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,470,880	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CF5B; 9 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 90-2 (Improvement Area No. 2002-1) to fund for school facilities. (Note: Election materials were unavailable.)	For initial fiscal year 2002-03, the maximum special tax is the greater of the assigned special tax or the backup special tax. For the first fiscal year 2002-03, the assigned tax is: \$0.6167 per square foot of floor area for residential property and \$0.1121 per square foot of floor area for non-residential property. The special tax increases annually by 2 percent. For rate details, refer to the rate and method of apportionment of special tax.	Public property, association property, and golf course property are exempt.	\$3,951,684	7/1/2002	6/30/2045	Unavailable
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 90-2 (Talega) to fund school facilities. (Note: Election materials were unavailable.)	For initial fiscal year 1999-00, the maximum special tax is the greater of the assigned special tax or the backup tax. The assigned special tax is: \$0.3294 per square foot of floor area for residential property, \$0.3294 per square foot of floor area for taxable senior housing property, and \$0.0599 per square foot of floor area for non-residential property. The special tax increases annually by 2 percent.	Public property, association property, religious property, and golf course property are exempt.	\$3,869,450	7/1/1999	6/30/2042	Unavailable
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 92-1 (Las Flores) to fund improvements school facilities. (Note: Election materials were unavailable.)	The maximum special tax is the greater of the assigned special tax or the backup special tax. For the first fiscal year 1993-94, the assigned special tax is: \$0.76 per building square foot for residential property and \$11,240 per-acre for commercial property. The special tax increases annually by 2 percent.	Undevelopable property, public property, religious property, and association property are exempt.	\$2,673,271	7/1/1993	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CF5B; 9 COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Capistrano Unified School District	The Capistrano Unified School District imposes a special tax within Community Facilities District No. 98-2 to fund school facilities. (Note: Election materials were unavailable.)	For the initial fiscal year 1999-00, the maximum special tax is: \$0.4907 per square foot of residential floor area for residential property, and \$8,544 per acre for non-residential property. The special tax increases annually by no more than 4 percent, but not less than 2 percent, depending on the change in the Consumer Price Index.	Public property, association property, and religious property are exempt.	\$10,137,865	7/1/1999	6/30/2040	Unavailable
City of Aliso Viejo	The City of Aliso Viejo imposes a special tax within Community Facilities District No. 2005-1 which provides for infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, for residential property, the special tax is based on square footage and whether the property is located in Zone 1 or Zone 2. The special tax ranges from \$1,100 per unit to \$6,850 per unit, with a 2 percent annual increase. For non-residential property, the special tax is \$54,818 per-acre, with a 2 percent annual increase.	Public property, 43 affordable units, association property, golf course property, and parcels with public utility easements are exempt.	\$2,338,854	7/1/2006	6/30/2047	Unavailable
City of Anaheim	Shall City of Anaheim Community Facilities District No. 08-1 (Platinum Triangle) be authorized to incur bonded indebtedness in a maximum amount of \$480,000,000 and levy a special tax in accordance with a rate and method of apportionment in order to finance certain public facilities and shall an annual appropriations limit of \$480,000,000 be established for the Community Facilities District, as specified in Resolution Nos. 2008-053 and 2008-054 adopted by the City Council of the City of Anaheim on April 22, 2008?	For initial fiscal year 2008-09, for residential property, the special tax is based on square footage and ranges between \$585 per unit and \$2,750 per unit. For non-residential property, the special tax is \$1,4624 per square foot. The maximum special tax for approved property is \$100,000 per acre, and for existing property is \$5,104 per acre.	Public property, association property, and property owned by public agencies.	\$1,720,787	7/1/2008	6/30/2060	Unavailable
City of Anaheim	The City of Anaheim imposes a special tax within Community Facilities District No. 1989-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$373,698	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Anaheim	The City of Anaheim imposes a special tax within Community Facilities District No. 1989-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$912,251.92	Unavailable	Unavailable	Unavailable
City of Anaheim	The City of Anaheim imposes a special tax within Community Facilities District No. 1989-3 which provides for infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 1990-91, the special tax is between \$536 per unit and \$1,170 per unit, for single-family detached property, depending on the square footage; \$536 per unit for paired homes, \$456 per unit for single-family attached property; \$375 per unit for condominiums; \$241 per unit for apartments; \$2,629 per acre for commercial and industrial property; and \$1,314 per acre for religious property.	Public agency property, association property, and property with unmanned utility easements are exempt.	\$157,462	7/1/1990	Unavailable	Unavailable
City of Anaheim	The City of Anaheim imposes a special tax within Community Facilities District No. 6-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$595,552	Unavailable	Unavailable	Unavailable
City of Brea	The City of Anaheim imposes a special tax within Community Facilities District No. 1988-1, which consists of a single parcel improved with a two-story garden office building. (Note: Election materials were unavailable.)	The special tax applies to 5.5 acres of land consisting of a parcel known as Fairway Center I, at a rate 1) the maximum building special tax rate of \$1.70 per square foot multiplied by the sum of the square foot area for all buildings on the parcel, plus 2) the maximum land special tax rate of \$1 per land square foot, multiplied by the land area of the parcel.	Unavailable	\$220,854	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Brea	The City of Brea imposes a special tax within Community Facilities District No. 1990-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	The special tax is based on whether a parcel falls into either Zone 1 or Zone 2, and is calculated by dividing the square footage of a parcel by the total square footage of all taxable parcels within the zone, and then multiplying that number by (.7868 x annual costs) or (.2132 x annual costs) (depending on the zone), and then adding the Zone's delinquencies to the resulting number.	Unavailable	\$146,741	Unavailable	Unavailable	Unavailable
City of Brea	The City of Brea imposes a special tax within Community Facilities District No. 1996-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	The special tax is based on whether a parcel falls into either Zone 1 or Zone 2. The maximum special tax for Zone A is \$35,720 per square acre of land. The maximum annual tax for Zone B is \$6,859 per acre of land. The special tax expire in 25 years from the date of commencement.	Unavailable	\$286,443	Unavailable	Unavailable	Unavailable
City of Brea	The City of Brea imposes a special tax within Community Facilities District No. 1997-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 1997-98, the special tax for developed property varies between \$720 and \$1,425 per parcel; and a maximum of \$20,000 per acre for undeveloped property. The special tax expires 30 years after the date of commencement.	Public property and association property are exempt.	\$484,145	7/1/1997	6/30/2028	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Brea	The City of Brea imposes a special tax within Community Facilities District No. 2008-1, to fund public safety, storm drain and open space services. (Note: Election materials were unavailable.)	For initial fiscal year 2008-09, the special tax ranges from \$598.32 per unit to \$1,305.17 per unit for developed property, depending on building square footage; and \$280.24 per unit for developed multi-family property. The special tax increases annually by 2 percent for developed property.	Model homes are exempt.	\$199,303	7/1/2008	Indefinite	Unavailable
City of Brea	The City of Brea imposes a special tax within Community Facilities District No. 2008-2, which provides for infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2009-10, for a successor developed parcel, the maximum special tax is the greater of: 1) \$5 per square foot of floor area, or 2) \$56,522 per acre; the maximum special tax is \$62,174 per acre for undeveloped property. The special tax increases annually by 2 percent.	Public property is exempt.	\$626,764	7/1/2009	6/30/2050	Unavailable
City of Buena Park	The City of Buena Park imposes a special tax within Community Facilities District No. 2001-1 (Buena Park Mall). (Note: Election materials were unavailable.)	For initial fiscal year 2002-03, the maximum special tax is \$2,585 per square foot of floor area for non-residential property and \$210,733 per acre for residential property.	Public property, undeveloped property, and association property are exempt.	\$330,894	7/1/2002	6/30/2043	Unavailable
City of Dana Point	The City of Dana Point imposes a special tax within Community Facilities District No. 2006-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax consists of a facilities tax and a maintenance tax. The special tax for residential custom lot property is \$25,700 per custom lot for facilities, and \$2,100 per custom lot for maintenance services. The facilities tax expires on 6/30/2047, while the services tax is levied in perpetuity.	Public property, association property, and property with public or utility easements are exempt.	\$1,063,203	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Dana Point	The City of Dana Point imposes a special tax within Community Facilities District No. 2006-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax consists of a facilities tax and a maintenance tax. The special tax for non-residential property is \$15,000 per acre for facilities and \$804 per acre for maintenance. The facilities tax expires on 6/30/2047, while the maintenance tax is levied in perpetuity.	Public property, association property, and property with public or utility easements are exempt.	\$108,356	Unavailable	Indefinite	Unavailable
City of Huntington Beach	The City of Huntington Beach imposes a special tax within Community Facilities District 2002-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$379,826	Unavailable	Unavailable	Unavailable
City of Huntington Beach	The City of Huntington Beach imposes a special tax within Community Facilities District No. 1990-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	The special tax for developed and undeveloped parcels is determined using a formula described in rate and method of apportionment of special tax, with a maximum annual tax of \$264,000.	Unavailable	\$263,838	Unavailable	Unavailable	Unavailable
City of Huntington Beach	The City of Huntington Beach imposes a special tax within Community Facilities District No. 2000-1 (Grand Coast Resort) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2000-01, the special tax is the greater of: 1) \$130,000 per acre, or 2) an amount determined by a formula as described in rate and method of apportionment of special tax.	Leasehold property is exempt.	\$1,103,665	7/1/2000	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Irvine	Shall Improvement Area No. 2 (the "Improvement Area") of the City of Irvine Community Facilities District No. 2013-3 (Great Park) (the "CFD") incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$1,100,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements and/or services (or fees payable there for) described in the proceedings to form the CFD and the Improvement Area therein (herein, "Facilities and Services"); shall a special tax payable solely from property within the Improvement Area of the CFD be levied annually, upon property within the Improvement Area of the CFD to pay for the principal and interest upon such bonds, to fund Facilities and Services, and to pay for the costs of the City in administering the CFD and the Improvement Area therein; and shall the annual appropriations limit of the Improvement Area of the CFD be established in an amount equal to the greater of two hundred percent (200%) of the total of all proceeds of the special tax collected annually or \$2,200,000,000, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 3/26/2013.)	For initial fiscal year 2013-14, the special tax consists of a facilities tax and a services tax. The special tax on residential and non-residential property is determined by assigning approximately 30 classes to residential property and 6 classes to non-residential property. For detailed rate information, refer to the rate of special tax. The facilities tax expires on 6/30/2053, while the services tax is levied in perpetuity.	Up to 800 acres of association property, 400 acres of public property, 0 acres of church property, affordable housing, and moderate affordable units are exempt.	\$3,397,546	7/1/2013	Unavailable	Unavailable
City of Irvine	The City of Irvine imposes a special tax within Community Facilities District No. 1988-1. (Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$677,452	Unavailable	Unavailable	Unavailable
City of Irvine	The City of Irvine imposes a special tax within Community Facilities District No. 2005-2 (Columbus Grove) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax ranges between \$2,441 per unit and \$7,367 per unit for single-family developed property, depending on the square footage; \$63,921 per acre for non-residential property. The maximum tax for undeveloped property, public property, and association property is \$71,018 per acre.	Public property, some association property, and affordable residential units are exempt.	\$1,173,678	7/1/2006	6/30/2047	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of La Habra	The City of La Habra imposes a special tax within Community Facilities District No. 1990-1 (Marketplace Public Improvements) to fund infrastructure improvements. (Note: Election materials were unavailable.)	The special tax is determined by dividing square footage of a parcel by the total taxable square footage in the district, and multiplying that by the amount of "annual costs" as described in rate and method of apportionment of special tax.	Unavailable	\$291,489	Unavailable	Unavailable	Unavailable
City of Lake Forest (Foothill Ranch)	The City of Orange imposes a special tax to fund Community Facilities District No. 87-5. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$7,013,783	Unavailable	Unavailable	Unavailable
City of Mission Viejo	The City of Orange imposes a special tax to fund Community Facilities District No. 87-4. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$4,255,138	Unavailable	Unavailable	Unavailable
City of Mission Viejo	The City of Orange imposes a special tax to fund Community Facilities District No. 87-8. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,194,870	Unavailable	Unavailable	Unavailable
City of Mission Viejo	The City of Orange imposes a special tax to fund Community Facilities District No. 92-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$377,399	Unavailable	Unavailable	Unavailable
City of Orange	The City of Orange imposes a special tax to fund Community Facilities District No. 06-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$60,001	Unavailable	Unavailable	Unavailable
City of Orange	The City of Orange imposes a special tax to fund Community Facilities District No. 91-2 (Serrano Heights Public Improvements) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For fiscal year 2000-01, the restated and amended rate CFD 91-2 for single-family developed property is between \$1,096.50 per unit and \$3,304.80 per unit depending on square footage. The special tax for non-residential developed property is \$22,175.43 per acre. The special tax on developed property increases annually by 2 percent.	Public property and association property are exempt.	\$2,038,731	7/1/2000	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 1986-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$2,761,210	Unavailable	Unavailable	Unavailable
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 1987-5B. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$2,071,795	Unavailable	Unavailable	Unavailable
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 1987-5C. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,311,416	Unavailable	Unavailable	Unavailable
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 1987-5D. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,066,933	Unavailable	Unavailable	Unavailable
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 86-2, to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 1988-89, the special tax is: \$0.30 per gross square foot of building for nonresidential property; \$2,000 per acre, plus an amount determined by a formula described in the rate and methods of apportionment of special tax, for undeveloped property. The special tax increases annually by 4 percent.	Public property, utility property, and property with public or utility easements are exempt.	\$890,094	7/1/1998	6/30/2030	Unavailable
City of Rancho Santa Margarita	The City of Rancho Santa Margarita imposes a special tax within Community Facilities District No. 87-5E to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 1988-89, the special tax ranges from \$397 per unit to \$1,611 per unit for single-family homes, townhomes, and condos, depending on the square footage; \$392 per unit for apartments; \$0.41 per square foot of improvements or \$5,260, whichever is greater, for commercial/industrial property; and \$11,300 per acre for undeveloped property.	Public property, religious property, public utility property, and golf course property are exempt.	\$943,649	7/1/1988	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Clemente	The City of San Clemente imposes a special tax within Community Facilities District No. 99-1 to fund infrastructure improvements. (Note: Election materials were unavailable.)	The special tax is determined by a formula described in the rate and method of apportionment of special tax, but the maximum tax special tax is \$10,000 per acre, with a 2 percent annual increase.	Unavailable	\$407,014	Unavailable	Unavailable	Unavailable
City of Seal Beach	The City of Seal Beach imposes a special tax within Community Facilities District No. 2002-01 (Heron Pointe) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2002-03, the special tax ranges from \$4,570 per unit to \$5,350 per unit for residential property, depending on square footage; \$41,977 per acre for nonresidential property; and \$47,043 per acre for undeveloped property. The special tax annually increases by 2 percent.	Public property and association property are exempt.	\$288,910	7/1/2002	6/30/2043	Unavailable
City of Seal Beach	The City of Seal Beach imposes a special tax within Community Facilities District No. 2005-01 (Pacific Gateway Business Center - A) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax is: \$12,352.20 per acre with a backup tax of \$14,997.06 per acre for developed property; and \$15,189.84 per acre for undeveloped property, association property and public property.	Unavailable	\$48,800	7/1/2006	6/30/2047	Unavailable
City of Seal Beach	The City of Seal Beach imposes a special tax within Community Facilities District No. 2005-01 (Pacific Gateway Business Center - B) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax is: \$2,369.46 per acre for developed property; and \$2,369.46 per acre for undeveloped property. The special tax annually increases by 2 percent.	Public property and association property are exempt	\$559,147	7/1/2006	6/30/2047	Unavailable
City of Stanton	Shall an Ordinance be adopted levying a special tax on parcels of property in the City of Stanton on the basis of \$24 per fiscal year per parcel containing a single-family residential unit (including condominium units); \$24 per fiscal year for each residential unit in a multiple dwelling; \$18 per fiscal year for each mobile home site; \$300 per fiscal year for each acre or part thereof of a parcel containing commercial and/or industrial improvements; and \$75.00 per fiscal year for each acre or part thereof of a parcel of vacant land, for the purpose of providing Fire Protection and Prevention? (Election held 8/6/1985.)	For initial fiscal year 1985-86, the special tax is: \$24 per unit for single-family residential and condominium property; \$24 per unit for multi-family residential property; \$18 per site for mobile home property; \$300 per acre for improved commercial and/or industrial property; and \$75 per acre for vacant land.	Government property is exempt.	\$380,203	7/1/1985	Indefinite	67.47694887

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tustin	<p>The City of Tustin imposes two special taxes within Community Facilities District No. 4-1 (Tustin Legacy/John Laing Homes) to fund infrastructure improvements. (Note: Election materials were unavailable.)</p>	<p>For initial fiscal year 2004-05, the special tax ranges from \$2,112 to \$3,410 per unit for single-family detached property, based on square footage (special tax A), and \$822 for all units for special tax B. The special tax for affordable units depends on income, and ranges from \$53 per unit to \$378 per unit for special tax, and ranges from \$53 per unit to \$822 per unit for special tax B; \$26,322 per acre for non-residential property for special tax A, and \$10,639 per acre for special tax B. Both special taxes increase annually by a minimum of 2 percent and a maximum of 6 percent. The special tax for undeveloped property, public property, and property owner association property is \$29,414 per acre for special tax A, and is not subject to special tax B.</p>	<p>Public property and association property are exempt from special tax A. Undeveloped property, public property, and association property are exempt from special tax B.</p>	\$1,254,075	7/1/2004	6/30/2045	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tustin	<p>The City of Tustin imposes two special taxes within Community Facilities District No. 6-1 (Tustin Legacy/Columbus Villages) to fund infrastructure improvements. (Note: Election materials were unavailable.)</p> <p>For initial fiscal year 2006-07, the special tax ranges from \$895 per unit to \$3,256 per unit for single-family detached property, based on square footage for special tax A, and \$600-\$1,950 per unit for special Tax B; \$734 per unit for senior units for special tax A, and \$488 per unit for special tax B; ranges from \$50 - \$350 per unit for special tax A and \$50-600 per unit for special tax B for affordable units, based on income; \$22.478 per acre for special tax A and \$6,000 per acre for special tax B for non-residential property. Both special taxes on developed property increase annually by a minimum of 2 percent and a maximum of 6 percent. The special tax for undeveloped property, taxable public property, and taxable association property is \$40,377 per acre for special tax A and \$6,000 per acre for special tax B. Both special taxes on undeveloped property increase annually by a 2 percent minimum and a 6 percent maximum.. Special tax A expires after 40 years, while Special Tax B is levied in perpetuity.</p>		Public property and association property are exempt.	\$5,379,586	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tustin	The City of Tustin imposes two special taxes within Community Facilities District No. 7-1 (Tustin Legacy/Retail Center) to fund infrastructure improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2007-08, special tax A is different for each lot, ranging from \$10,725 to \$409,774 for developed property. For undeveloped property, the special tax is \$26,051 per acre, with a 2 percent annual increase. Special tax B is \$0.06 per square foot, with varied annual increases for the first 4 years, and then a 2 percent annual increase after. Special Tax A expires after 40 years, while special tax B is levied in perpetuity.	Unavailable	\$1,127,494	7/1/2007	Indefinite	Unavailable
Fullerton School District	The Fullerton School District imposes a special tax within Community Facilities District No.2000-1 to fund for school facilities. (Note: Election materials were unavailable.)	For initial fiscal year 2001-02, the special tax for developed property is \$1,466.20 per unit; and \$9,070.14 per acre for undeveloped property.	Property owned by the state or federal government, religious property, association property, and property with public or utility easements are exempt.	\$124,321	7/1/2001	6/30/2031	Unavailable
Fullerton School District	The Fullerton School District imposes a special tax within Community Facilities District No.2001-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	For initial fiscal year 2001-02, the special tax ranges from \$1,060 per unit to \$2,738.33 per unit for developed property, based on square footage; and \$19,700 per acre for undeveloped property.	Property owned by the state or federal government, religious property, association property, and property with public or utility easements are exempt.	\$1,690,750	7/1/2001	6/30/2038	Unavailable
Fullerton Union High School District	The Fullerton Union High School District imposes a special tax within Community Facilities District No. 2005-1. (Note: Election materials were unavailable.)	Beginning 7/1/2005, the maximum special tax for developed property is \$1,782 per residential unit.	Government property, common area property, and non-residential property are exempt.	\$162,948	7/1/2005	6/30/2046	Unavailable
Irvine Unified School District	The Irvine Unified School District imposes a special tax within Community Facilities District No. 06-1 (Portola Springs) to fund improvements for school facilities. (Note: Election materials were unavailable.)	Beginning 7/1/2006, the special tax for developed property depends on the kind of property, as well as the density of units on the property, and ranges from \$1,650 per dwelling unit to \$3,300 per dwelling unit. The special tax for excess property and undeveloped property is \$39,400 per acre.	Public property, association property and nonresidential property are exempt.	\$453,447	7/1/2006	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Irvine Unified School District	The Irvine Unified School District imposes a special tax within Community Facilities District No. 09-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for undeveloped property is a minimum of \$40 per acre from 1986 to 1998, and a maximum that increases in that span from \$44 per acre to \$48 per acre. After 1998, the minimum tax requirement was removed, but the maximum tax could not exceed \$48 per acre. The special tax for developed property is based on acreage, and ranged from \$497.96 per acre to 684.69 per acre. For more details, see the rate and apportionment method of special tax.	Public property, utility property, and property with public or utility easements are exempt.	\$9,473,780	7/1/1986	Unavailable	Unavailable
Irvine Unified School District	The Irvine Unified School District imposes a special tax within Community Facilities District No. 2004-1 (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$549,425	Unavailable	Unavailable	Unavailable
Irvine Unified School District	The Irvine Unified School District imposes a special tax within Community Facilities District No. 2004-2 (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,351,249	Unavailable	Unavailable	Unavailable
Irvine Unified School District	The Irvine Unified School District imposes a special tax within Community Facilities District No.86-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for undeveloped property is a minimum tax of \$40 per acre from 1986 to 1998, and a maximum tax that increases in that span from \$44 per acre to \$48 per acre. After 1998, the minimum tax requirement was removed, but the maximum tax could not exceed \$48 per acre. The special tax for developed property is based on acreage, and ranged from \$497.96 per acre to 684.69 per acre. For more details, see rate and apportionment of special tax.	Public property, utility property, and property with public or utility easements.	\$23,883,201	7/1/1986	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Laguna Beach Unified School District	The Laguna Beach Unified School District imposes a special tax within Community Facilities District No. 98-1 (Crystal Cove) to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for developed property depends on acreage, and ranges from \$313 per unit to \$1,846 per unit with a 2 percent annual increase. The special tax for undeveloped property is \$19,076 per acre, with a 2 percent annual increase.	Public property and association property are exempt.	\$550,580	7/1/2000	6/30/2051	Unavailable
Los Alamitos Unified School District	The Los Alamitos Unified School District imposes a special tax within Community Facilities District No. 90-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for developed property is \$54 per dwelling unit, with an annual increase of 4.75 percent	Property owned by a person 65 or older, or a blind or disabled person, may apply for an exemption. Public and utility property are exempt.	\$2,418,567	7/1/1991	Unavailable	Unavailable
Newport-Mesa Unified School District	The Newport-Mesa Unified School District imposes a special tax within Community Facilities District No. 90-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for developed residential property depends on the density per acre, and ranges from \$348 per unit to \$1,043 per unit.	Nonresidential developed property and undeveloped property re exempt.	\$1,314,000	7/1/1991	Unavailable	Unavailable
Orange Unified School District	The Orange Unified School District imposes a special tax within Community Facilities District 88-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$480,733	Unavailable	Unavailable	Unavailable
Orange Unified School District	The Orange Unified School District imposes a special tax within Community Facilities District 89-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$942,322	Unavailable	Unavailable	Unavailable
Orange Unified School District	The Orange Unified School District imposes a special tax within Community Facilities District 89-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$385,286	Unavailable	Unavailable	Unavailable
Orange Unified School District	The Orange Unified School District imposes a special tax within Community Facilities District No. 2005-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	Beginning in fiscal year 2005-06, the special tax for developed property is \$4,279.06 for units equal to or below 1,700 square feet, and \$4,524.14 for units above 1,700 square feet, with a 2 percent annual increase. The special tax for undeveloped property is \$89,565.88 per acre, with a 2 percent increase.	State and federal property, religious property, association property, and non-residential property are exempt.	\$496,369	7/1/2005	6/30/2045	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Orange Unified School District	The Orange Unified School District imposes a special tax within Community Facilities District No. 2005-2 to fund improvements for school facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2005-06, the special tax for developed property depends on square footage and ranges from \$376.76 per unit to \$990.92 per unit, with a 2 percent annual increase. The special tax for undeveloped property is \$20,842.71, with a 2 percent annual increase.	State and federal property, religious property, association property, and non-residential property are exempt.	\$474,020	7/1/2005	6/30/2051	Unavailable
Placentia-Yorba Linda Unified School District	The Placentia-Yorba Linda Unified School District imposes a special tax within Community Facilities District No. 1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2002-03, the special tax for developed property is \$1,900.57 for buildings with less than 4,500 square feet, and \$2,102.51 per unit for buildings with 4,500 or more square feet in zone 1. The special tax for developed property in zone 2 is \$1,413.55 per unit for buildings with less than 3,500 square feet, and \$1,603.61 per unit for buildings with 3,500 or more square feet. The special tax for developed property in zone 3 is \$1,663 per unit for buildings with less than 4,000 square feet, and \$1,841.18 per unit for buildings with 4,000 or more square feet. The special tax for developed property in zone 4 is \$2,019.36 per unit for buildings with less than 4,800 square feet, and \$2,613.29 per unit for buildings with 4,800 or more square feet. The special tax for undeveloped property is different in zones 1-4 and ranges from \$2,834.70 per acre to \$3,855.13 per acre.	State and federal property, religious property, association property, non-residential property, and property with easements are exempt.	\$562,021	7/1/2002	6/30/2041	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1988-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$939,195	Unavailable	Unavailable	Unavailable
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1988-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$313,405	Unavailable	Unavailable	Unavailable
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1989-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$481,603	Unavailable	Unavailable	Unavailable
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1989-2. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,648,415	Unavailable	Unavailable	Unavailable
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1989-3. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$1,133,456	Unavailable	Unavailable	Unavailable
Saddleback Valley Unified School District	The Saddleback Valley Unified School District imposes a special tax within Community Facilities District No. 1989-4. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$499,162	Unavailable	Unavailable	Unavailable
Santa Ana Unified School District	The Santa Ana Unified School District imposes a special tax within Community Facilities District No. 2004-1 (Central Park Project) to fund improvements for school facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax ranges from \$529.31 per unit to \$1,116.31 per unit for residential property, based on square footage, with a 2 percent annual increase; \$0.29 per square foot for commercial property, with a 2 percent annual increase; and for undeveloped property, it is different for planning areas 1-5, but ranges from \$7,672.97 per acre to \$85,221.65 per acre, with a 2 percent annual increase.	State and federal property, religious property, association property, non-residential property, property with easements, and affordable units are exempt.	\$824,320	7/1/2004	6/30/2046	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Margarita Water District	The Santa Margarita Water District imposes a special tax within Community Facilities District No. 99-1 (Talega) to fund infrastructure improvements. (Note: Election materials were unavailable.)	Beginning on 7/1/1999, the special tax for residential property is \$0.6418 per square foot, with a 2 percent annual increase; \$6,000 per acre for non-residential property, with a 2 percent annual increase; \$9,995 per acre for undeveloped property, golf course property, property owner association property, and religious property.	Public property, association property, religious property, and golf course property are exempt.	\$468,201	7/1/1999	6/30/2039	Unavailable
Surfside Colony Community Services District	The Surfside Colony Community Services District imposes a property-related levy for public safety purposes. (Note: The district did not respond to requests for election materials and detailed rate information pursuant to the California Public Records Act.)	Unavailable	Unavailable	\$40,880	Unavailable	Unavailable	Unavailable
Three Arch Bay Community Services District	Shall an ordinance for the purpose of providing law enforcement services be adopted extending the special tax on parcels of property in Three Arch Bay District on the basis of \$150 per fiscal year per parcel containing residential or commercial improvements and \$100 per fiscal year per parcel for each parcel of vacant land?	The special tax is \$150 per residential and commercial improved property and \$100 per parcel for vacant land.	Unavailable	\$103,940	Unavailable	Unavailable	Unavailable
Tustin Unified School District	The Tustin Unified School District imposes a special tax within Community Facilities District No 07-1 (Orchard Hills) to fund facility improvements for schools. (Note: Election materials were unavailable.)	The special tax for developed property depends on the density/type of unit, and ranges from \$1,476 per unit to \$2,953 per unit, with a 2 percent annual increase. The special tax for undeveloped property is \$50,000 per acre, with a 2 percent annual increase.	Public property, association property and non-residential property are exempt.	\$847,730	7/1/2006	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

ORANGE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Tustin Unified School District	The Tustin Unified School District imposes a special tax within Community Facilities District No 06-1 (Columbus Square) to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for single-family developed property is based on square footage and ranges from \$850 per unit to \$2,815 per unit. The special tax for senior units is \$0. The special tax for affordable units ranges from \$45 to \$150 per unit. The special tax for non-residential property is \$20,412.91 per acre. There is a 2 percent annual increase for all developed property. The special tax for undeveloped property, and certain property owner association property is \$20,412.91 per acre, with a 2 percent annual increase.	Unavailable	\$1,035,568	7/1/2006	6/30/2047	Unavailable
Tustin Unified School District	The Tustin Unified School District imposes a special tax within Community Facilities District No 88-1 to fund school facility improvements. (Note: Election materials were unavailable.)	The special tax for undeveloped property ranges from \$100 per acre to \$170.23 per acre until 1999. After 1999, the special tax on undeveloped property ended. The special tax for developed property was based on the number of residential units per acre and ranged from \$265 per acre to \$1,104.26 per acre from 1988 to 1999. After 1999, the maximum special tax could only be in an amount necessary to insure payment of debt service on all outstanding bonds, subject to a 4 percent annual increase.	Non-residential developed property, public property, utility property, and senior property with easements are exempt.	\$4,815,754	7/1/1988	Unavailable	Unavailable
Tustin Unified School District	The Tustin Unified School District imposes a special tax within Community Facilities District No 97-1 to fund improvements for school facilities. (Note: Election materials were unavailable.)	The special tax for developed property depends on the type of property and ranges from \$625 per unit to \$1196 per unit, with a 2 percent annual increase. The special tax for undeveloped property and seniors housing developed property is \$4,602 per acre, with a 2 percent annual increase.	Park property, public undeveloped property, utility property, and senior housing property are exempt.	\$5,430,910	7/1/1997	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Auburn Union School District	Shall the Board of Trustees of the Auburn Union School District be authorized to issue up to \$35,000,000.00 in bonds, levy a special tax, and finance public facilities by and through its Community Facilities District No. 1991-1 all as specified in its Resolutions No. and No. ; and shall the appropriations limit for CFD 1991-1 for fiscal year 1991-1992 be set at \$4,000,000.00?	The tax consists of three Tax Programs (Program A, B or C), which property owners may elect to fall under at the time the property is constructed. For specifics, refer to the district's rate and method of apportionment document. (Note: the district's rate and method of apportionment document does not specify the length and duration of the special tax.)	Non-residential property is exempt from taxes.	\$336,434	7/1/1991	Unavailable	97.81
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 1, which was formed in 1986 to provide Fire protection and suppression services and ambulance and paramedic services within the district for Stanford Ranch, Whitney Oaks, Sunset-West and various other developments within the City of Rocklin. While the district's boundaries are fixed, newly developed areas of the City are annexed into the district on occasion. (Note: The city did not provide election materials for the CFD.)	(Note: The city did not provide the special tax rate and apportionment methodology.)	Unavailable	\$1,300,112	7/1/1986	Indefinite	Unavailable
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 10, which was formed in 2005 to provide transportation facilities, wastewater system facilities, drainage system facilities, landscaping facilities, and other public improvements necessary to meet the needs of the development within the Whitney Ranch District. (Note: The city did not provide election materials for the CFD.)	(Note: The city did not provide the special tax rate and apportionment methodology.)	Unavailable	\$1,561,384	7/1/2005	6/30/2035	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rocklin	<p>The City of Rocklin imposes special taxes within Community Facilities District No. 11, which was formed in 2006 to provide funding for the construction of a new interchange on Interstate 80 at Sierra College Blvd. (including but not limited to: all administrative costs; land acquisition costs; clearing; construction and reconstruction of Sierra College Blvd. over and under crossing ramps and related facilities; waterline and irrigation pipeline relocations and abandonments; storm drainage and lighting facilities; landscaping; environmental mitigation; and all auxiliary work necessary and/or convenient for the timely completion of the project). The special tax district will be initially used to finance the interim funding (approx. \$25 million in notes) for the construction of the Sierra College Blvd./I-80 Interchange. Later, it will be used to finance the long-term funding gap (long-term refinancing bonds) between project costs and State reimbursement obligations.</p>	<p>The Maximum Annual Special Tax is set on a per Parcel basis. The Maximum Annual Special Tax for each Original Parcel in CFD No.11 that existed when the Resolution of Formation was adopted is identified in the initial Attachment 1. All Taxable Parcels shall be assigned a Maximum Annual Special Tax. It is intended that the total Maximum Annual Special Tax for the District as a whole (as set forth in the initial Attachment 1) shall remain unchanged throughout the life of the CFD (except pursuant to Sections 5.E. and 11) Each time a Subdivision occurs within the CFD, the Administrator shall determine the Maximum Annual Special Tax for each Successor Parcel created.</p>	<p>Tax-exempt parcels include: a) a Parcel that is Public Property during the time to which the special tax levy relates, b) any Parcel that has made a full prepayment of its Special Taxes, or c) any parcel set aside and planned or used solely as open space or with no development potential.</p>	\$1,036,570	7/1/2006	6/31/2041	100.00
City of Rocklin	<p>The City of Rocklin imposes special taxes within Community Facilities District No. 3, which was formed in 1990 to provide installation, construction, and acquisition of roadway improvements, storm drainage facilities, sanitary sewer facilities, water lines, gas lines, telephone cables, traffic control facilities, landscaping, fire hydrants, electrical distribution lines, and street lights within the district. The tax expires in fiscal year 2019-2020 for residents of Stanford Ranch Phase IV, but all other properties within CFD #3 are subject to special taxes for the district until 2014-2015. (Note: The city did not provide election materials for the CFD.)</p>	<p>(Note: The city did not provide the special tax rate and apportionment methodology.)</p>	Unavailable	\$2,809,820	7/1/1990	6/30/2020	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 5, which was formed in 1996 to provide funding for the operation, maintenance, and replacement of street and parkway lights (excluding traffic control lights), incorporated into and along landscaped thoroughfares and maintenance of landscaping within the public right of way and parks is also funded within Portions of Whitney Oaks, Sunset West, the Highlands, Whitney Ranch, and various other developments within the City of Rocklin. While the district's boundaries are fixed, newly developed areas of the City are annexed into the district. There have been several annexations.	There are special tax formulas for each annexation. The tax rate and maximum will vary from parcel to parcel. For CFD No. 5, the annual special tax is based on the Equivalent Dwelling Unit of parcels per unit or per acre, among the factors assigned: 1 unit per single-family residential parcel; 10 units per acre for business/professional property and commercial property; 6 units per acre for industrial property; and 10 units per acre for multi-family housing. The maximum tax allowed on any parcel within the district may increase by 2 to 4% per year, depending upon which formation/annexation territory the property is located within.	The annual special tax shall be levied on each separate parcel within the Community Facilities District as shown on the Placer County Assessor's records, based on the maximum tax rate apportionment specified below.	\$3,199,934	7/1/1996	Indefinite	100.00
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 6, which was formed in 1998 to provide funding for the installation, construction, and acquisition of drainage facilities and open space as specified in the General Development Plan for Sunset West - also includes provisions to fund services related to open space and storm drainage facilities maintenance. The service portion of the special tax does not have an expiration date.	Dependent on the original large lots from which a parcel was subdivided. For specifics, refer to the rate and apportionment methodology. The maximum tax for the service portion of the special tax has the ability to increase by 4% per year in order to compensate for inflation.	Government property is exempt from taxation.	\$241,200	7/1/1998	Indefinite	100.00
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 6, which was formed in 1998 to provide funding for the installation, construction, and acquisition of drainage facilities and open space as specified in the General Development Plan for Sunset West - also includes provisions to fund services related to open space and storm drainage facilities maintenance.	There are special tax formulas for each annexation. The tax rate and maximum will vary from parcel to parcel. For specifics, refer to the rate and apportionment methodology. The maximum tax allowed on any parcel within the district may increase by 2 to 4% per year, depending upon which formation/annexation territory the property is located within.	Government property is exempt from taxation.	\$172,232	7/1/1998	6/30/2025	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 7, which was formed in 1997 to provide funding for the construction and acquisition of a highway interchange and connectors providing access between Blue Oaks Boulevard and Highway 65 in conjunction with additional funding provided by the City of Rocklin.	Maximum Annual Special Tax Revenues are identified in Attachment 2 for each Large Lot in CFD No. 7 that existed when the Resolution of Formation was adopted. Each time a Final Map is approved within the CFD, the Administrator shall determine the Maximum Special Tax for each Parcel created by approval of the Final Map.	Government property is exempt from taxation.	\$267,938	7/1/1997	6/30/2022	100.00
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 8, which was formed in 1998 to provide funding for the construction, acquisition, and widening of portions of Park Drive and Blue Oaks Boulevard as well as the installation of backbone utility infrastructure within the same area - any excess funds were utilized in landscaping and sound wall construction.	Maximum Annual Special Tax Revenues are identified in Attachment 2 for each Large Lot in CFD No. 8 that existed when the Resolution of Formation was adopted. Each time a Buildable Lot Map is approved within the CFD, the Administrator shall determine the Maximum Special Tax for each Parcel created by approval of the Buildable Lot Map.	Government property is exempt from taxation.	\$477,018	7/1/1998	6/30/2025	100.00
City of Rocklin	The City of Rocklin imposes special taxes within Community Facilities District No. 9, which was formed in 1998 to provide funding for the Construction, acquisition, and widening of portions of Lone Tree, Blue Oaks, and West Oaks Boulevards as well as the installation of traffic control lights, as well as the installation of water and sewer improvements along Lone Tree, Blue Oaks, and West Oaks Boulevard was also funded by the district.	(Note: The city did not provide the special tax rate and apportionment methodology.)	Unavailable	\$504,579	7/1/1998	6/30/2025	100.00
City of Rocklin	To keep park and recreation facilities safe, clean and well maintained, shall Rocklin City Ordinance No. 949, reenacting the Park Maintenance and Development Act of 1998, be approved which would allow the City to continue to collect a \$10.00 to \$30.00 per year special tax to be used only for park maintenance and development?	The maximum annual special tax rate is: \$30 per single-family residence; \$20 per unit per duplex; \$20 per unit per triplex; \$30 per unit per condominium; \$10 per unit per apartment; \$10 per vacant residential lot; \$30 per residence on a commercial lot; and \$10 per each unit located on at a mobile home park.	Non-residential property is exempt from taxes. Property owned by persons age 62 years or older may apply for a reduced special tax rate. Subsidized senior citizen housing is exempt from taxation.	\$523,900	7/1/2009	6/30/2019	82.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized levy a special tax to provide public services by and through its Community Facilities District No.3 (Municipal Services) and shall the appropriations limit for the District for fiscal year 2004-2005 be established at \$2,500,000? (Election held 9/15/2004) (Note: A number of areas have been annexed into this CFD.)	The maximum special tax rates for fiscal year 2004-05 shall be set at \$293 per unit per low residential property; \$1,604 per acre for general commercial property, \$610 per acre for general industrial property, and \$1,370 per acre for business professional property. Other rates apply. The tax shall be increased annually. For annexation rates, refer to the specific annexation documents.	Government property is exempt from taxation.	\$1,560,583	7/1/2004	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized levy a special tax to provide public services by and through its Fiddymont Ranch Community Facilities District No.2 (Public Services) atlas specified in its Resolution No. 04-431 and shall the appropriations limit for the District for fiscal year 2004-2005 be established at \$2,500,000? (Election held 7/1/2004.)	Tax rates vary by formation, classification of property, etc. Refer to district rate and apportionment methodology documents. In each Fiscal Year following the Base Year, an increase in the Maximum Special Tax in an amount equal to four percent (4%) of the Maximum Special Tax in effect in the prior Fiscal Year shall take effect.	Properties exempt from taxation include government property, open space property, public utility property, and easement property.	\$719,818	7/1/2004	Unavailable	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized levy a special tax to provide public services by and through its Stone Point Community Facilities District No. 4 (Public Services) all as specified in its Resolution No. 05-324 and shall the appropriations limit for the District for fiscal year 2005-2006 be established at \$250,000? (Election held 7/6/2005.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	Tax-Exempt Parcels include Public Parcels identified as of CFD Formation or created by Subdivision of an Original or Successor Parcel (where all of the taxes from the previous Original or Successor Parcel have been assigned to the Taxable Parcel). A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.	\$29,771	7/1/2004	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized levy a special tax to provide public services by and through its Westpark Community Facilities District No.2 (Public Services), all as specified in its Resolution No. 04-434 and shall the appropriations limit for the District for fiscal year 2004-2005 be established at \$2,500,000? (Election held 9/15/2004.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	Nontaxable public property, and public property designated as permanent open space or common space on which no structure is permitted to be built, owned by a public utility for use as an unmanned facility, or subject to an easement that precludes any other use on the Parcel.	\$614,324	7/1/2004	Unavailable	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$11,500,000 in bonds, levy a special tax, and finance public facilities by and through its The Fountains Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 07-635 and 07-636 and shall the appropriations limit for the District for fiscal year 2007-08 be established at \$3,000,000? (Election held 12/5/2007.)	The special tax shall be levied proportionately on each parcel of taxable property that is not taxable Public Property within the CFD up to 100% of the maximum special tax for each parcel for such fiscal year until the amount levied is equal to the special tax requirement; if additional revenue is needed after Step 2, the special tax shall be levied proportionately on each assessor's parcel of taxable public property, up to 100% of the maximum special tax assigned to each parcel. Beginning in fiscal year 2008-09, and each fiscal year thereafter, the maximum special tax for each parcel in the CFD shall be adjusted by the annual special tax escalation factor.	Public Parcels identified at the formation of the CFD or created by subdivision are exempt.	\$826,869	7/1/2007	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$11,500,000 in bonds, levy a special tax, and finance public facilities by and through its Longmeadow Parkside Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 05-423 and 05-424, and shall the appropriations limit for the District for fiscal year 2005-06 be established at \$2,500,000? (Election held 10/19/2005.)	Each time a Taxable Parcel is subdivided, the Maximum Special Tax will be reassigned to the Successor Parcels. Refer to district rate and apportionment methodology documents for more information.	Tax-Exempt Parcels are: (i) Public Parcels, (ii) Parcels for which the Special Tax has been fully prepaid under Section 7 hereof, and (iii) certain privately owned Parcels such as common areas owned by homeowner's associations or property owner associations, wetlands, detention basins, water quality ponds, and open space, on which an ad valorem property tax is not levied.	\$653,344	7/1/2005	6/30/2040	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$14,000,000 in bonds, levy a special tax, and finance public facilities by and through its Stone Point Community Facilities District No. 1, and shall the appropriations limit for the District for fiscal year 2002-2003 be established at \$14,000,000? (Election held 2/19/2003.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	(1) Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel (where all of the taxes from the previous Original or Successor Parcel have been assigned to the Taxable Parcel), and (2) any Parcel that has prepaid its Special Taxes under Section 7 hereof.	\$834,876	7/1/2003	6/30/2037	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$15,000,000 in bonds, levy a special tax, and finance public facilities by and through its Stoneridge West Community Facilities District No. 1, all as specified in its Resolution Nos. 01-236 and 01-237, and shall the appropriations limit for the District for fiscal year 2001-2002 be established at \$15,000,000?	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax-Exempt Parcels include: (1) Public Parcels identified at the formation of the CFD or created by subdivision of an Original or Successor Parcel, (2) a Parcel designated in the Stoneridge Specific Plan as a Public Parcel, and (3) any Parcel that has prepaid its Special Taxes under Section 7 hereof.	\$1,017,300	7/1/2001	6/30/2036	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$17,000,000 in bonds, levy a special tax, and finance public facilities by and through its Stoneridge East Community Facilities District No. 1, all as specified in its Resolution Nos. 01-300 and 01-301 and shall the appropriations limit for the District for fiscal year 2001-2002 be established at \$17,000,000? (Election held 6/20/2001.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax Exempt Parcels include: (1) Public Parcels identified at the formation of the CFD or created by subdivision of a Specific Plan Parcel, (2) a Parcel designated in the Stoneridge Specific Plan as a Public Parcel, and (3) any Parcel that has prepaid its Special Taxes under Section 7 hereof.	\$1,244,292	7/1/2001	6/30/2036	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$2,500,000 in bonds, levy a special tax, and finance public facilities and services by and through its Stoneridge Parcel I Community Facilities District No. 1, all as specified in its Resolution No. 99- 2 and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith? (Election held 8/7/1999.)	The assigned maximum special tax for the CFD is \$1,380. Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax-Exempt Parcels include Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel. A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.	\$146,174	7/1/1999	6/30/2031	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$20,000,000 in bonds, levy a special tax, and finance public facilities by and through its Crocker Ranch Community Facilities District No. 1, all as specified in its Resolutions No. 01-478 and 01-479, and shall the appropriations limit for the District for fiscal year 2001-2002 be established at \$20,000,000? (Election held 2/6/2002.)	By August 1 of each Fiscal Year, using the Definitions from Section 2 and the Maximum Annual Special Tax rates from Attachment 1, the Finance Director shall assign the . Maximum Annual Special Taxes to Parcels. Refer to the district's formation documents for the specific calculation and methodology for how special taxes are levied.	The Special Tax will be collected in the same manner and at the same time as ad valorem property taxes; provided, however, that the City or its designee may directly bill the Special Tax and may collect the Special Tax at a different time, such as on a monthly or other periodic basis, or in a different manner, if necessary to meet its financial obligation.	\$1,471,144	7/1/2001	6/30/2036	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$23,000,000 in bonds, levy a special tax, and finance public facilities and services by and through its Woodcreek West Community Facilities District No. 1, all as specified in its Resolution No. 99-384 , and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith? (Election held 10/20/1999.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax-Exempt Parcels include: (1) Public Parcels identified at the formation of the CFD or created by subdivision of an Original or Successor Parcel, and (2) any Parcel that has prepaid its Special Taxes.	\$1,426,090	7/1/1998	6/30/2030	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$25,000,000 in bonds, levy a special tax, and finance public facilities and services by and through its North Roseville Community Facilities District No. 1, all as specified in its Resolution No. 98-184, and shall the appropriations limit for the District for fiscal year 1998-1999 be established in accordance therewith? (Election held 7/8/1998.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Government property and property that have prepaid special taxes are exempt.	\$1,697,737	7/1/1997	6/30/2035	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$3,000,000 in bonds, levy a special tax, and finance public facilities by and through its Roseville Automall Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 10- 67 and 10-68 and shall the appropriations limit for the District for fiscal year 2009-10 be established at \$3,000,000? (Election held 3/3/2010.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Unavailable	\$574,271	7/1/2010	Unavailable	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$35,000,000 in bonds, levy a special tax and finance public facilities and services by and through its Highland Reserve North Community Facilities District No. 1, all as specified in its Resolutions No. 99-142 and No. 99-144 as amended by Resolution No. 99-224 and No. 99-225, and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith? (Election held 8/18/1999.)	Each time a Taxable Parcel is subdivided, the Maximum Special Tax will be reassigned to the Successor Parcels. Refer to district rate and apportionment methodology documents for more information.	Tax-Exempt Parcels include: (1) Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel, and (2) any Parcel that has prepaid its Special Taxes under Section 7 hereof. A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.	\$2,677,190	7/1/2004	6/30/2035	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$6,000,000 in bonds, levy a special tax, and finance public facilities by and through its Woodcreek Bast Community Facilities District No. 1, all as specified in its Resolution Nos. 00-391 and 00-392, and shall the appropriations limit for the District for fiscal year 2000-2001 be established at \$6,000,000? (Election held 10/11/2000.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax-Exempt Parcels include: (1) Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel where all of the taxes from the previous Original or Successor Parcel(s) have been assigned to the Taxable parcels, and (2) any Parcel that has prepaid its Special Taxes.	\$462,678	7/1/2001	6/31/2036	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$7,850,000 in bonds, levy a special tax, and finance public facilities and services by and through its Diamond Creek Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 07-155 and 07-156, and shall the appropriations limit for the District for fiscal year 2007-08 be established at \$2,500,000? (Election held 4/4/2007.)	For base year 2007-08, the maximum special tax for expected land use for public facilities shall be: \$1,425 per unit per Tax Zone #1; \$1,100 per unit per Tax Zone #2; and \$0.36 per commercial floor area per Tax Zone #3. Annual Tax Escalation Factor" means, in each Fiscal Year following the Base Year, an increase in the Maximum Special Tax in an amount equal to two percent (2%) of the Maximum Special Tax in effect in the prior Fiscal Year.	Properties exempt from taxation include government property, open space property, public utility property, and easement property.	\$448,464	7/1/2007	Unavailable	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$80,000,000 in bonds, levy a special tax, and finance public facilities by and through its Westpark Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 04-439 and 04-440, and shall the appropriations limit for the District for fiscal year 2004-2005 be established at \$80,000,000? (Election held 9/15/2004.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Nontaxable public property, property designated as permanent open space or common space on which no structure is permitted to be built, owned by a public utility for use as an unmanned facility, or subject to an easement that precludes any other use on the Parcel.	\$5,889,121	7/1/2004	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$80,000,000 in bonds, levy a special tax, and finance public facilities by and through its Fiddymont Ranch Community Facilities District No. 1 (Public Facilities), all as specified in its Resolution Nos. 04-445 and 04-446 and shall the appropriations limit for the District for fiscal year 2004-2005 be established at \$80,000,000? (Election held 7/1/2004.)	Tax rates vary by formation, classification of property, etc. Refer to district rate and apportionment methodology documents.	Properties exempt from taxation include government property, open space property, public utility property, and easement property.	\$4,977,908	7/1/2004	Unavailable	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to issue up to \$9.5 million in bonds, levy a special tax, and finance public facilities by and through its Stone Point Community Facilities District No. 5 (Public Facilities), all as specified in its Resolution Nos. 06-438 and 06-439, and shall the appropriations limit for the District for fiscal year 2006-07 be established at \$9.5 million? (Election held 8/16/2006.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 2 percent.	Tax-Exempt Parcels include Public Parcels identified as of CFD Formation or created by Subdivision of an Original or Successor Parcel (where all of the taxes from the previous Original or Successor Parcel have been assigned to the Taxable Parcel). A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.	\$389,129	7/1/2006	6/30/2047	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax, and finance public services by and through its North Roseville Community Facilities District No. 2, all as specified in its Resolution No. 99-113, and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith?	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. CFD No. 2 (North Roseville) has several tax groups.	Government property and property that have prepaid special taxes are exempt.	\$313,743	7/1/1999	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Crocker Ranch Community Facilities District No.2 (Services District), all as specified in its Resolutions No. 01 and shall the appropriations limit for the District be established in accordance therewith? (Election held 10/24/2001.)	The Maximum Annual Special Tax for the CFD is \$226 per Single-Family Unit for the Base Year. These Maximum Annual Special Taxes will be escalated in accordance with the Annual Tax Escalation Factor in each year following the Base Year.	Government property is exempt from taxation.	\$252,141	7/1/2001	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Highland Reserve North Community Facilities District No. 2 (Services District), all as specified in its Resolution No. 00-334 and shall the appropriations limit for the District for fiscal year 2000..2001 be established at \$1,168,670? (Election held 9/13/2000.)	The maximum special taxes set for the base year are: \$341 per unit per single-family residential parcel; \$62 per unit per multi-family residential parcels; and \$344 per acre per non-residential parcels. Other rates apply. The special tax rate may be increased annually by up to 4 percent.	Government property is exempt from taxation.	\$468,408	7/1/2000	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Stone Point Community Facilities District No.2 (Services District), all as specified in its Resolution No. 03- and shall the appropriations limit for the District be established at an amount equal to the maximum annual special tax for the District as set forth in the rate and method of apportionment of the special tax attached as Exhibit B to the Resolution? (Election held 3/5/2003.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	Tax Exempt Parcels include Public Parcels identified at the formation of the CFD or created by Subdivision of an Original or Successor Parcel (where all of the taxes from the previous Original or Successor Parcel have been assigned to the Taxable Parcels).	\$89,298	7/1/2002	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Stoneridge Community Facilities District No. 1 Services District, all as specified in its Resolutions No. 99-388 and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith? (Election held 9/1/1999.)	The assigned maximum special tax for the base year is as follows: \$201 per single-family unit; \$52 per multi-family unit; and \$367 per non-residential acre. The special tax shall be increased annually by up to 4 percent. Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Government property is exempt from taxation.	\$518,372	7/1/1999	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Stoneridge Parcel 1 Community Facilities District No. 2 Services District, all as specified in its Resolutions No. 99-356 and shall the appropriations limit for the District for fiscal year 1999-2000 be established in accordance therewith? (Election held 8/18/1999.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	Tax-Exempt Parcels include Public Parcels identified at the formation of the CFD or created by Subdivision of an Specific Plan Parcel. A Taxable Parcel acquired by a public agency after formation of the CFD will not be classified as a Tax-Exempt Parcel.	\$23,307	7/1/1999	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Woodcreek East Community Facilities District No. 2 (Services District), all as specified in its Resolution No. 01-481 and shall the appropriations limit for the District be established at an amount equal to the maximum annual special tax far the District as set forth in the rate and method of apportionment of the special tax attached as Exhibit B to the Resolution? (Election held 11/14/2001.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	Government property is exempt from taxation.	\$154,245	7/1/2001	Indefinite	100.00
City of Roseville	Shall the City Council of the City of Roseville be authorized to levy a special tax and finance services by and through its Woodcreek West Community Facilities District No. 2 (Services District), all as specified in its Resolutions No. 00-341 and shall the appropriations limit for the District be established in accordance therewith? (Election held 8/2/2000.)	The maximum special tax in the base year for the CFD land uses are as follows: \$131 per single-family unit and \$85 per multi-family unit. The special tax shall be increased annually by up to 4 percent. Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Government property is exempt from taxation.	\$306,969	7/1/2000	Indefinite	100.00
City of Roseville	Shall the City of Roseville North Central Roseville Community Facilities District No. 1 be authorized to finance the acquisition, construction and installation of streets and roads, including highway overpasses and interchanges, water system improvements, neighborhood parks, lighting and landscaping improvements, sewer facilities, storm drainage facilities and elementary and middle schools, together with related site acquisition, and all necessary appurtenances thereto and equipment and furnishings therefor, by incurring a bonded indebtedness in the principal amount of \$95,000,000, and shall an appropriations limit in the amount of \$10,500,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 90-184 adopted by the City Council of the City of Roseville on August 1, 1990, which is incorporated herein by reference, be levied to pay for such facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Proposition A, 9/25/2010.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Tax-Exempt Parcel includes any Parcel that is a Public Parcel, any parcel designated as wetlands, and any Parcels designated as urban reserve until such time that they are developed for residential for commercial or industrial purposes.	\$4,156,713	7/1/2010	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City of Roseville Northeast Roseville Community Facilities District No. 2 be authorized to finance the acquisition, construction and installation of municipal improvements; including roads, together with related paving, curbs, sidewalks, gutters, median facilities, landscaped corridors, traffic signals, irrigation facilities and street lights; storm water collection and drainage systems; domestic water distribution systems; sewer collection systems and outfall facility improvements; electrical substation and delivery facilities; natural gas facilities; cable television facilities; bridge facings; granite entryway monuments, together with related landscaping, irrigation, hardscape, special street materials and other related or necessary appurtenances; and a sculpture park with sculptures, together with related landscaping, irrigation, hardscape, bicycle/pedestrian paths and other related or necessary appurtenances by incurring a bonded indebtedness in the principal amount of \$16,000,000, and shall an appropriations limit in the amount of \$3,000,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 90-308 adopted by the City Council of the City of Roseville on December 19, 1990, which is incorporated herein by reference, be levied to pay for such facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Proposition A, 1/15/1991.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Any Parcel designated as wetlands, and any Parcel designated as urban reserve until such time that it is developed for residential or commercial/ industrial purposes.	\$890,393	7/1/1991	Unavailable	97.14
City of Roseville	Shall the City of Roseville, by and for its Community Facilities District No. 3 (Longmeadow) (Municipal Services) (the "CFD"), be authorized to levy special taxes within the territory annexed to the CFD pursuant to and as described in Resolution No. 05-22 of the City of Roseville adopted by its Council on January 19,2005. (Election held 3/2/2005.)	The Maximum Special Tax for the CFD is \$139 per Single Family Unit for the Base Year. The special tax may be increased annually by up to 4 percent.	Government property is exempt from taxation.	\$116,887	7/1/2005	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Roseville	Shall the City of Roseville, by and for its Community Facilities District No.4 (Public Services) (the "CFD"), be authorized to levy special taxes within the territory annexed to the CFD pursuant to and as described in Resolution No. 05-154 of the City of Roseville adopted by its Council on April 6, 2005? (Election held 5/18/2005.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 4 percent.	No Special Tax shall be levied on Public Property that is not Taxable Public Property.	\$142,814	7/1/2005	Unavailable	100.00
City of Roseville	Shall the City of Roseville Northwest Roseville Community Facilities District No. 1 be authorized to finance the acquisition, construction and installation of roadway improvements and related storm drainage facilities, consisting of pavements, curbs and gutters, sidewalks, traffic islands, water lines and pressure reducing stations, sewer mains, gas lines, telephone cables, traffic signals, landscaping, fire hydrants, street lights and electrical distribution lines, together with all necessary appurtenances thereto, and a new elementary school facility, including portable classroom buildings, together with related site acquisition, and all necessary appurtenances thereto and equipment and furnishings therefor, by incurring a bonded indebtedness in the principal amount of \$40,000,000, and shall an appropriations limit in the amount of \$1,000,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 89-109 adopted by the City Council of the City of Roseville on July 5, 1989, which is incorporated herein by reference, be levied to pay for such facilities (together with a golf course), including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Proposition A, 7/25/1989.)	Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate.	Unavailable	\$2,456,483	7/1/1989	Unavailable	100.00
Foresthill Fire Protection District	Shall Foresthill Fire Protection District be allowed to collect a Special Tax to support the merger of the Safety Club Ambulance Service into the Fire District in order to continue emergency services on the Divide? (Election held 11/2/2004.)	The maximum special tax rate for fiscal year 2005-06 shall be: \$96 per single-family or mobile home parcel; \$192 per 2 homes per parcel; \$96 per duplexes, triplexes and apartments per dwelling unit; \$96 mobile home or trailer park per space/parcel; and \$384 per commercial/industrial parcel. The tax shall be increased annually after June 30, 2007 by the change in the Consumer Price Index.	Auxiliary structures to residential parcels are exempt.	Unavailable	7/1/2005	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Loomis Fire Protection District	In the spirit of Proposition 218, shall the Loomis Fire Protection District be authorized to continue to levy a special tax on improved real properties to replace the current special assessments now levied by the District against such properties? (Measure H, 6/3/1997.)	The special tax is not to exceed the current assessment of \$63.46 for single-family properties; \$63.46 for the first unit and \$31.54 for each additional unit of multiple family residential properties; \$63.46 for a mobile home park and \$3.15 for each unit within a mobile home park; and for all other uses - \$63.46; provided that such special tax may be adjusted annually by an amount not to exceed any change in the bay area region Consumer Price Index for the prior 12 months. Such adjustment shall be made at the beginning of each fiscal year commencing July 1, 1997 following a public hearing on the issue.	Unavailable	Unavailable	7/1/1997	Indefinite	85.42
Loomis Fire Protection District	The Loomis Fire Protection District imposes a fire suppression assessment on properties within the district. The district did not provide detailed assessment information or the assessment Engineer's Report. The assessment provides funding for a general benefit. The assessment was approved in a Proposition 218 vote held on 1/3/2008.	For fiscal year 2008-09, the assessment was set at \$178.80 per single-family equivalent unit.	Unavailable	Unavailable	7/1/2008	Unavailable	72.71
Newcastle Fire Protection District	Shall Measure F which authorizes the Newcastle Fire Protection District to impose a special tax to replace and augment the current benefit assessment be approved? (Measure F, 6/3/1997.)	For the fiscal year commencing on 7/1/1997, the base rate shall be: \$54.44 per parcel, plus \$3.30 per acre over 4.7 acres to a maximum of \$100 per parcel; and for unimproved parcels the tax shall be \$2.94 per acre. The tax shall be increased annually based on changes in the Consumer Price Index for All Urban Consumers.	Unavailable	\$136,328	7/1/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Newcastle Fire Protection District	To provide local fire protection and rapid emergency response services for the Newcastle Fire Protection District, to replace the old, condemned fire station with a cost-effective, safe building, to maintain rapid response times to emergencies, and to keep property insurance rates manageable, shall an annual special tax be authorized with all revenue staying in our community for local fire protection and prevention services and to construct a new fire station? (Measure B, 3/6/2012) (Note: Measure B and Measure F special taxes in the district generated a total of \$422,020.00.)	The special tax is imposed at a base-year rate of \$146.46 per taxable parcel. Further, any parcel with a structure in excess of 3,000 square feet would be assessed an additional \$0.05 per square foot for the structure area greater than 3,000 square feet. The proposed special tax would also have a measure that would allow for annual price adjustments based on the Consumer Price Index, but in no event could any increase be more than 3% per year.	Unavailable	\$285,692	7/1/2012	Indefinite	68.92
North Tahoe Fire Protection District	The North Tahoe Fire Protection District obtains funding from a fire suppression assessment and a special tax. Several requests for information were sent to the district pursuant to the California Public Records Act; however, the district declined to provide public records.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
North Tahoe Public Utilities District	Shall the North Tahoe Public Utility District (the "District"), for and on behalf of its Community Facilities District No. 94-1 (Recreation Facilities) (the "CFD"), be authorized to levy a special tax exclusively to pay for costs of public recreation facilities and services, which special tax shall be levied initially in the tax year 1995-96 in the amount of \$62.42 per equivalent single family unit as defined in the Rate and Method of Apportionment of Special Tax for the CFD upon all taxable real property in the CFD, and which special tax shall replace an existing special assessment of \$60.00 per equivalent single family unit expiring on June 30, 1995, and which special tax shall increase each year thereafter at the rate of two percent per annum, unless the District determines that the increase shall be less in any particular fiscal year, and which special tax shall be levied until the fiscal year in which the District no longer provides the facilities and services paid for from the proceeds of the special tax? (Election held 11/8/1994.)	The maximum Special Tax shall be \$62.42 per 1.00 equivalent single-family unit (ESFU) beginning in the Fiscal Year 1995-96 and thereafter shall increase at the rate of two percent (2%) per annum in each succeeding Fiscal Year. The following ESFU factors were assigned as follows: residential single-family, 1 unit; commercial motels 21-75 units, 5 units; commercial motels over 75 units, 15 units; commercial restaurants over 25 seats, 1 unit per 25 seats; commercial retail store over 1,000 sq. ft., 1 unit per 1,000 sq. ft. Other factors apply to other types of development.	Government property is exempt from taxation.	\$545,000	7/1/1995	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Northstar Community Services District	<p>Shall Northstar Community Services District Community Facilities District No. 1 (the "Community Facilities District") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$125,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the costs of planning, designing, constructing, acquiring, modifying, expanding, improving, furnishing, equipping or rehabilitating certain real and other tangible property with an estimated useful life of five years or longer, consisting of certain water supply and distribution and fire suppression facilities; street improvements; public parks and trails; sanitary sewer facilities; storm drains and flood control facilities; public administration, maintenance and safety facilities and equipment; land acquisition; utility facilities and mitigation associated with the foregoing as well as appurtenances and appurtenant work (collectively, the "Facilities") and to finance the incidental expenses associated therewith (the "Incidental Expenses"), all as further provided in the resolution of the Board of Directors of the Northstar Community Services District establishing the Community Facilities District (the "Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be authorized to be levied, and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$125,000,000? (Election held 5/3/2005.)</p>	<p>Special tax rates vary by type of property, square footage of improvements, and what tax zone the property is located in within the CFD. Refer to the district's annual levy report and/or the rate and apportionment document for detailed information on the special tax rate. The special tax shall be increased annually by up to 2 percent.</p>	<p>No Special Tax shall be levied on: (i) Public Property, (ii) Parcels that have prepaid the Special Tax obligation and had a Release of Special Tax Lien recorded against the property, (iii) Replacement Square Footage, (iv) Parcels that are owned by a public utility for an unmanned facility, (iv) Parcels that are subject to an easement that precludes any other use on the Parcels, and (v) Parcels of Ski Property.</p>	Unavailable	7/1/2005	Unavailable	Unavailable
Northstar Community Services District	<p>Shall the Northstar Community Services District be authorized to levy a special tax on all real properties within the District not to exceed the sum of \$280.00 provided said special tax may be adjusted annually at the beginning of each fiscal year, beginning on July 1, 1999, but not to exceed any increase in the reported U.S. Department of Labor, Bureau of Labor Statistics, Consumer Price Index for San Francisco-Oakland-San Jose (1967=100), or its successor index, for the prior 12 months? Said tax is to be assessed and collected with Placer County General Taxes commencing with the forthcoming 1998-99 fiscal year and continuing each year thereafter, and shall be used only for those purposes authorized by the California Community Service District law. (Measure E, 6/2/1998.)</p>	\$280 per parcel	<p>Properties exempt from ad valorem taxes shall also be exempt from special taxes.</p>	\$400,000	7/1/1998	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Penryn Fire Protection District	The Penryn Fire Protection district imposes a special tax. The district did not respond to a request for information.	The special tax is imposed at a rate of \$75 per dwelling for residential parcels and \$0.05 per square foot per commercial parcels, with a minimum of \$75.00 and no more than \$600.00 per year.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Placer County (Dry Creek/Western Placer)	The County of Placer imposes a special tax to fund activities in the Dry Creek/Western Placer Community Facilities District No. 2001-1 . No documents were available from the County.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Placer Hills Fire Protection District	Shall Placer Hills Fire Protection District be allowed to collect a Special Tax to provide permanent firefighter/paramedic positions, replace funds shifted from public safety to schools, and improve substandard wages to retain qualified personnel? (Election held 6/8/2004.)	For fiscal year 2004-05, the following special tax rates shall be levied on properties with an assessed valuation of \$10,000 or more: \$49 per single-family or mobile home per parcel; \$98 per duplex with 2 homes per parcel; \$98 per parcels with a residence and commercial structure on the same property; \$147 per triplexes and apartments; \$49 per mobile home or trailer park, per space per parcel; \$98 per single commercial or industrial per parcel; \$147 per multiple commercial or industrial per parcel. The maximum charge per parcel shall be \$147 per single-family residence or mobile home and \$1,400 per commercial or industrial property. The tax shall be increased annually by the change in the Consumer Price Index.	Unimproved parcels and auxiliary structures are exempt.	Unavailable	7/1/2004	Indefinite	Unavailable
Rocklin Unified School District	Rocklin Unified School District Community Facilities District No. 2 (Note: The district did not provide the rate and apportionment methodology or the election materials.)	Unavailable	Unavailable	\$789,564	Unavailable	Unavailable	Unavailable
Rocklin Unified School District	Rocklin Unified School District Community Facilities District No. 3 (Note: The district did not provide the rate and apportionment methodology or the election materials.)	Unavailable	Unavailable	\$1,025,163	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rocklin Unified School District	Shall Rocklin Unified School District Community Facilities District No. 1 be authorized to finance all or a portion of the acquisition, construction and installation of new elementary school facilities, including portable classroom buildings, together with related site acquisition, and all necessary appurtenances thereto and equipment and furnishings therefor, by incurring a bonded indebtedness in the principal amount of \$80,000,000, and shall an appropriations limit in the amount of \$5,000,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 88-89-14 adopted by the Board of Trustees of the Rocklin Unified School District on October 26, 1988, which is incorporated by reference herein, be levied to pay for such school facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Proposition A, 2/14/1989.)	Unavailable	Unavailable	\$6,194,028	Unavailable	Unavailable	96.76
South Placer Fire Protection District	Shall Ordinance No. FP6, which imposes a special tax, for fire protection and prevention, for four years or less, for the benefit of the residents of the South Placer Fire District and which may, if necessary, exceed the appropriation limitation imposed by Article XIII B of the California Constitution, be approved? (Measure A, 6/3/1980.)	The special tax shall not exceed \$70 per parcel and \$2 per acre for residential parcels; \$0.05 per square foot and \$2 per acre for commercial units; \$70 for all buildings and \$2 per acre for irrigated farms; \$20 per mobile home and \$2 per acre per mobile home parks; \$5 per acre per land.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1980	Indefinite	69.19
Town of Loomis	Shall Community Facilities District No. 11 Town of Loomis, Hunter's Crossing be authorized to levy a special tax to maintain, repair and replace all curbs, gutters, streets, sidewalks, street lights, fire hydrants and drainage facilities now or hereinafter constructed within the District, at a rate not to exceed \$179.00 per legally subdivided lot within the District, plus any increase or decrease in the national consumer price index for the prior year, but in no event to increase more than 7% over the previous years tax rate, and shall the appropriations limit established for such Community Facilities District for purposes of Article XIIIB of the California Constitution be \$6,911.00? (Election held 2/23/1988.)	\$179 per legally subdivided lot, adjusted annually for inflation, not to exceed 7 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1988	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Town of Loomis	Shall Community Facilities District No. 2, Town of Loomis, Sunrise Loomis be authorized to levy a special tax to maintain, repair, and replace all curbs, gutters, streets, sidewalks, street lights, fire hydrants, and drainage facilities now or herein after constructed within the District at a rate not to exceed \$251.16 per legally subdivided lot within the District, plus any increase or decrease in the national consumer price index for the prior year but in no event to increase more than 7 percent over the previous years tax rate, and shall the appropriations limit for such Community Facilities District for purposes of Article XIII B of the California Constitution be \$6,278? (Election held 12/13/1988)	\$251.16 per legally subdivided lot, adjusted annually for inflation, not to exceed 7 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1990	Unavailable	100.00
Town of Loomis	Shall Community Facilities District No. 3, Town of Loomis, Heather Heights be authorized to levy a special Tax to maintain, repair and replace all curbs, gutters, streets, sidewalks, street lights, hydrants, drainage facilities now or herein after constructed within the District at a rate not to exceed \$265.87 per legally subdivided lot within the District, plus any increase or decrease in the national consumer price index for the prior year but in no event to increase more than 7 percent over the previous year's tax rate, and shall the appropriations limit established for such Community Facilities District for purposes of Article XIII B of the California Constitution be \$8,041.97? (Election held 12/27/1988)	\$265.87 per legally subdivided lot, adjusted annually for inflation, not to exceed 7 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1989	Unavailable	100.00
Town of Loomis	Shall Community Facilities District No. 4, Town of Loomis, Live Oak Estates be authorized to levy a special tax to maintain, repair and replace all curbs, gutters, streets, sidewalks, street lights, fire hydrants and drainage facilities now or herein after constructed within the District at a rate not to exceed \$231.28 per legally subdivided lot within the District, plus any increase or decrease in the national consumer price index for the prior year but in now event to increase more than 7 percent over the previous years tax rate, and shall appropriations limit established for such Community Facilities District for purposes of Article XIII B of the California Constitution be \$9,019.92?	\$231.28 per legally subdivided lot, adjusted annually for inflation, not to exceed 7 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/1989	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLACER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Western Placer Unified School District	Shall a special tax be levied at the rates and apportioned as described in Exhibit B to the Resolution of Formation ("Resolution of Formation") for the Western Placer Unified School District Community Facilities District No. 2 (the "CFD No. 2") to be adopted by the Board on May 6, 2003, which is incorporated herein by reference, within the CFD No. 2 to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$100,000,000 be incurred for the CFD No. 2, and shall an appropriations limit be established for the CFD No. 2 in the amount of the special taxes collected? (Election held 5/6/2003)	For base year 2003-04, the maximum special tax levied on developed parcels shall not exceed \$0.3006 multiplied by the building square footage, for single-family residential, duplex/halfplexes, multi-family, mobile home, and mixed use parcels. The tax shall be increased annually by up to 2 percent.	Properties exempt from taxation include: public property, parcels zoned for agriculture with no residential improvements, commercial/industrial property, recreation/park/open space parcels (including golf courses), parcels that have been developed for 40 or more years, and parcels that have fully pre-paid parcel taxes.	\$2,103,404	7/1/2003	6/30/2053	100.00
Western Placer Unified School District	Shall the Western Placer Unified School District Community Facilities District No. 1 be authorized to finance the construction, rehabilitation and modernization of existing and new school facilities by levying a special tax at the rate and apportioned as described in Resolution No. 91/92.23 adopted by the Governing Board of the Western Placer Unified School District on December 9, 1991, which is incorporated herein by reference; and shall bonds in the maximum amount of \$177,395,658 be authorized to be issued; and shall an appropriations limit be established for Community Facilities District No. 1 in the amount of the taxes collected? (Election held 1/7/1992)	The special tax for single-family homes and multi-family units shall be the square footage of improvements (not to exceed 2,200 square feet) multiplied by \$4.70 (mitigation fee multiplied by 0.124. The special tax rate may increase annually to adjust for inflation (as determined by the Engineering News Record), up to 7 percent. For inflation increases greater than 4 percent, a vote is required by the City of Lincoln's Council. A one-time special tax may also apply.	Parcels exempt from taxes under the Mello-Roos Act shall be exempt from special taxes.	\$3,317,073	7/1/1990	6/30/2020	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLUMAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Portola	Shall Community Facilities District No. 1 be established pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982 (commencing with Section 53311) of the Government Code of the State of California to provide fire protection and suppression facilities and services within such district the boundaries of which shall be coterminous with the boundaries of the City of Portola? (Proposition A, 11/6/1984.)	The maximum annual levy set forth in Proposition B of 11/6/1984 shall be: \$12.51 per residential parcel; \$9.38 per multi-family (including mobile home parks) parcel; \$18.77 per commercial parcel; \$21.89 per industrial parcel; \$6.26 per unimproved land for the first acre or portion thereof; \$1.88 per unimproved land for properties larger than 1 acre, not to exceed \$250; \$15.64 per church parcel; \$21.89 per hospital parcel; and \$21.89 per school parcel.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Clio Public Utilities District	Shall the ordinance of the Clio Public Utility District adopting a special parcel tax of \$95.24 per parcel, commencing January 1, 2014, be adopted to provide funding necessary for emergency services consisting of fire protection services and basic life support provided by the Graeagle Fire Protection District? (Measure C, 11/5/2013.)	The maximum special tax rate in any given year shall not exceed \$125 per parcel. For fiscal year 2013-14, a special tax of \$95.24 shall be levied on all parcels.	Properties exempt from ad valorem taxes shall be exempt from the parcel tax.	Unavailable	1/1/2014	Indefinite	82.95
Eastern Plumas Rural Fire Protection District	Shall Resolution No. 97-3, which imposes a special tax for fire protection for the benefit of the property owners in the Lake Davis Area Annexation to the Eastern Plumas Rural Fire Protection District, and which may, if necessary, exceed the appropriation limitation imposed by Article XIII B of the California Constitution and which shall consist of a \$20.00 tax on each unimproved and improved parcel within the boundaries of the annexed area be approved and thereby raising the appropriations limit by the amount of the said special tax within the meaning of California Constitution, Article XIII B? (Mail ballot election held 10/21/1997.) (Note: The district was unable to provide a copy of the full text of the parcel tax.)	\$20 per parcel, for both unimproved and improved property.	Unavailable	\$6,097	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLUMAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Gold Mountain Community Services District	Shall the Gold Mountain Community Services District be authorized to adopt a special tax for fire protection and prevention, rescue services, and emergency medical services? (An election was held 7/18/2006.)	For fiscal years beginning in 2006-07, the following tax shall be levied for unimproved property: \$140 per single-family residential parcel; \$280 per non-residential parcel; and \$140 per special use parcel. For fiscal years beginning in 2006-07, the following tax shall be levied for improved property: \$2,100 per Natomas Resort facility; \$210 per single-family residential parcel; \$210 per unit per condominiums, timeshares, multiple residential developments, and hotels/motels; \$1,050 per Dragon Gold and maintenance facilities; \$630 per Gold Mountain Homeowners Association; \$420 per unit per commercial parcel. The tax may be increased annually beginning 7/1/2007 by up to 2 percent.	Unavailable	\$81,769	7/1/2006	Indefinite	93.50
Hamilton Branch Fire Protection District	Upon a two-thirds vote of approval, shall the Hamilton Branch Fire Protection District be authorized to levy a special tax of \$108.00 per year per parcel within the District, excluding those parcels exempt from County property tax, to replace the current special tax of \$48.00 per year per parcel authorized by the voters in 1990, to be effective and collected with the Plumas County property taxes beginning in fiscal year 2008/2009 and continuing each year thereafter with the proceeds from such taxes to be used for the sole purposes of supplementing the funding of services for fire protection and prevention, emergency medical responses and hazardous materials emergency responses; with approval of the special tax also being for the purpose of raising the District's appropriations limits (spending limit) by the amount of the annual revenue from the special tax for four years beginning with fiscal year 2008/2009, which revenue shall be deposited into a specially created account on which an annual report shall be made as required by Government Code Section 50075.3? (Measure C, 11/6/2007.)	\$108 per parcel.	Properties exempt from ad valorem taxes shall also be exempt from special taxes.	\$101,028	7/1/2008	Indefinite	76.47

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLUMAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Indian Valley Ambulance Services Authority	Shall the Indian Valley Ambulance Services Authority be authorized to adopt a special tax solely for ambulance services not to exceed forty-five dollars per year, per living unit within the Indian Valley Ambulance Services Authority, continuing until 2/3 of the voters voting at a future election terminate or amend the amount of the tax, or until the ambulance service ceases within the boundaries of the Indian Valley Ambulance Service Authority, with the proceeds from such tax to be used solely for the purpose authorized within the boundaries of the Indian Valley Ambulance Service Authority? (Measure A, 3/12/1996.)	\$45 per living unit.	Non-residential parcels are exempt from taxation.	\$60,000	7/1/1996	Indefinite	67.45
Peninsula Fire Protection District	Upon a two-thirds vote of approval, shall a special tax continue the current special tax expiring on June 30, 2011 be imposed for a period of three years, from July 1, 2011 until June 30, 2014, for the specific purpose of emergency medical response, fire protection, prevention and hazardous materials response; and shall this tax be authorized in the amount of \$182.00 per year on each unimproved parcel and \$197.00 per year on each improved parcel of real property or condominium unit within the District, excluding those parcels exempt from County property tax, to be collected and apportioned along with the County property taxes; and shall the District appropriations limit (spending limit) be raised by the amount of the annual proceeds from this special tax for three year period this tax is in effect, which revenue shall be deposited into a specifically created account on which an annual report shall be made as required by Government Code Section 50075.3? (Measure A, 8/31/2010.)	\$197 per year on each improved parcel of real property, or \$182 per unimproved parcel.	Properties exempt from ad valorem taxes shall also be exempt from special taxes.	\$660,699	7/1/2011	6/30/2014	76.26
Plumas Eureka Community Services District	To maintain local fire protection and emergency medical response services for properties within the Plumas Eureka Community Services District, so that victims of heart attack, stroke, car accidents and other medical emergencies can receive rapid response care, and to keep property insurance rates manageable, do you support an annual special property tax with all revenue staying in our community, for local fire protection and emergency medical response services? (Measure A, 3/6/2012.)	\$105 per developed parcel and \$51 per undeveloped parcel. The tax may be increased annually by 3 percent per year or the Western States Consumer Price Index (whichever is less).	Unavailable	\$68,119	7/1/2013	Indefinite	71.01

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLUMAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Prattville Almanor Fire Protection District	Upon a two-thirds vote of approval, shall a special tax be imposed for a period of ten (10) years, starting July 1, 2012 for the specific purpose of emergency medical response, fire protection and prevention; and shall this tax be authorized in the amount of \$75.00 per year on each parcel of real property within the District, excluding those parcels exempt from property tax, said tax will be collected along with the Plumas County property taxes and shall the District appropriations limit (spending limit) be raised by the amount of the annual proceeds from this special tax for the period this tax is in effect, which revenue shall be deposited into a specifically created account on which an annual report shall be made as required by Government Code Section 50075.3? (Measure B, 11/8/2011.)	\$75 per parcel.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Quincy Fire Protection District	Upon a two-thirds vote of approval, shall a special tax of \$98.50 per parcel per fiscal year be imposed on each and every parcel within the boundaries of the Quincy Fire Protection District, excluding those parcels exempt from county property tax, for the sole purpose of supplementing the funding of services for fire protection and prevention, emergency medical response, hazardous materials emergency response commencing in fiscal year 2013-14, and continuing through the next four fiscal years ending June 30, 2018, with tax proceeds to be collected and apportioned along with county property taxes? (Measure A, 6/4/2013.)	\$98.50 per parcel.	Unavailable	Unavailable	7/1/2013	6/30/2017	78.02

APPENDIX II: CALIFORNIA'S PARCEL TAXES

PLUMAS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
West Almanor Community Services District	<p>Upon a two-thirds vote of approval, shall a special tax, replacing the current special tax of \$90.00 which will expire on June 30, 2012, be imposed for an period of 7 years starting July 1, 2012 for the specific purpose of emergency medical response, fire protection and prevention and hazardous materials response; and shall this tax be authorized in the amount of \$195.00 per year on each parcel of real property or condominium unit within the District, excluding those parcels exempt from property tax and the following parcel numbers: 108-010-004, 108-101-008, 108-101-015, 108-010-016, 108-010-017, 108-010-021, 108-010-023, 108-053-006, 108-053-007, 108-090-002, 108-141-001, 108- 211-008, 108-283-004, 108-232-001, 108-241-003 and 108- 320-035, said tax will be collected along with the Plumas County property taxes and shall the District appropriations limit (spending limit) be raised by the amount of the annual proceeds from this special tax for the period this tax is in effect, which revenue shall be deposited into a specifically created account on which an annual report shall be made as required by Government Code Section 50075.3? (Measure A, 11/8/2011.)</p>	\$90 per parcel.	<p>Parcels exempt from ad valorem taxation shall be exempt from the parcel tax, as well as the following parcel numbers: 108-010-004, 108-101-008, 108-101-015, 108-010-016, 108-010-017, 108-010-021, 108-010-023, 108-053-006, 108-053-007, 108-090-002, 108-141-001, 108- 211-008, 108-283-004, 108-232-001, 108-241-003 and 108- 320-035</p>	Unavailable	7/1/2012	6/30/2019	82.38

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Alvord Unified School District	The Alvord Unified School District imposes a special tax within Community Facilities District No. 2001-1. (Election held 9/5/2002.)	For initial fiscal year 2001-02, the special tax is: \$1,497.30 per unit for developed property and \$5,712.71 per acre for undeveloped property.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2001	6/30/2036	100.00
Alvord Unified School District	The Alvord Unified School District imposes a special tax within Community Facilities District No. 2002-1. (Election held 8/1/2002.)	For initial fiscal year 2001-02, the assigned special tax is: \$2,080 per unit for developed property and \$4,888.02 per acre for undeveloped property.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2002	6/30/2039	100.00
Alvord Unified School District	The Alvord Unified School District imposes a special tax within Community Facilities District No. 2006-1. (Election held 2/16/2006.)	The special tax ranges from \$996.97 per unit to \$4,376.82 per unit, depending on the building square footage and applicable tax zone; and \$4,228.18 per acre to \$31,898.48 per acre for undeveloped property, depending on the applicable tax zone. The special tax consists of Special Tax A and Special Tax B, both of which are levied at different rates. For detailed rate information, refer to the rate and method of apportionment.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2006	6/30/2050	100.00
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 1). (Note: Election materials were unavailable.)	Beginning with fiscal year 2002-03, the maximum special tax is: \$1,170 per lot for residential single-family homes; \$1,000 per unit for residential condominium and/or apartment; and \$6,500 per acre for non-residential property. The tax shall be increased annually by 2 percent.	Government property, association property, and religious property are exempt.	\$171,708	7/1/2002	6/30/2044	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 10-Service), which funds maintenance of parks, slopes, trails, streets, parkways, storm drains and flood control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 1996-97, the special tax is: \$125.36 per unit for single-family parcels; \$87.75 per unit for apartments; \$537.79 per acre for commercial parcels. Taxes are increased annually by the change in the Consumer Price Index.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$28,224	7/1/1996	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 11 - Service). (Note: Election materials were unavailable.)	Maximum rates vary by property use and improvement area. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$28,980	7/1/1993	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 11 and 11A). (Note: Election materials were unavailable.)	Maximum rates vary by property use and improvement area. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$190,684	7/1/1993	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 12A). (Note: Election materials were unavailable.)	Maximum rates vary by property use and improvement area. Taxes increase annually by 2 percent. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$138,766	7/1/1993	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 12-Service), which funds (Note: Election materials were unavailable.)	Beginning with fiscal year 2003-04, the maximum special tax is: \$240 per dwelling unit for single-family and apartment/age restricted property; and \$944 per acre for non-residential property. The tax increases annually by the change in the Consumer Price Index.	Public property, association property and property otherwise exempt by state and federal law are exempt.	\$33,696	7/1/2003	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 13-Service). (Note: Election materials were unavailable.)	Beginning with fiscal year 1995-96, the special tax is \$218.69 per single-family residential property, \$153.09 per unit for apartment property, and \$938.20 per acre for commercial property. The tax increases annually by the change in the Consumer Price Index, and the tax is levied in perpetuity.	Government property and association property are exempt.	\$36,380	7/1/1995	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 14 - 14A and 14B). (Note: Election materials were unavailable.)	Maximum rates vary by property use and improvement area. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$2,756,012	7/1/1993	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 14-Service). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$546,413	Unavailable	Unavailable	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 15-Service), which funds maintenance of parks, slopes, trails, streets, parkways, storm drains and flood control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2002-03, the special tax is: \$247 per dwelling unit and \$995 per acre for non-residential property. The special tax increases annually by the change in the Consumer Price Index.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$23,430	7/1/2002	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 16), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$2,025 to \$2,550 per dwelling unit for residential property, depending on the building square footage; \$10,000 per acre for non-residential and final map property; and \$9,756 per acre for undeveloped property.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$791,165	7/1/2004	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 17A), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$1,173 to \$1,762 per dwelling unit for residential property, depending on the building square footage; and \$9,756 per acre for non-residential property, final map property, and undeveloped property. The tax increases annually by 2 percent.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$1,056,505	7/1/2004	6/30/2044	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 17B), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2006-07, the special tax is: \$1,785 to \$3,100 per dwelling unit for residential property, depending on the building square footage; \$13,574 per acre for non-residential property located in Zone A; and \$10,458 per acre for non-residential property located in Zone B. The special tax increases annually by the change in the Consumer Price Index.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$926,819	7/1/2006	6/30/2051	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 17C), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	For fiscal year 2011-12, the special tax is: \$1,875 to \$2,321 per dwelling unit, depending on the building square footage; and \$12,897 per acre for non-residential property.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$290,286	7/1/2011	6/30/2057	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 18), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$1,675 to \$2,100 per dwelling unit, depending on the building square footage; \$10,100 per acre for non-residential property, and \$10,100 per acre for undeveloped property. The special tax increases annually by 2 percent.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$523,482	7/1/2004	6/30/2044	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 19A). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$1,996,295	Unavailable	Unavailable	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 19C). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$2,443,527	Unavailable	Unavailable	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 2). (Note: Election materials were unavailable.)	Beginning with fiscal year 1993-94, the maximum special tax is: \$2,560 per developed property, which increases annually by 2 percent.	Government property, up to 7 acres of association property, and religious property are exempt.	\$23,674	7/1/1993	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 20), which funds acquisition and construction of public infrastructure facilities, or fees representing interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2005-06, the special tax is: \$2,250 per dwelling unit for residential property; \$14,600 per acre for non-residential property; and \$10,000 per acre for undeveloped property.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$311,852	7/1/2005	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 23-Services). (Note: Election materials were unavailable.)	Beginning with fiscal year 2006-07, the maximum tax is: \$300 per dwelling unit and \$1,600 per acre for non-residential property. The tax increases annually by the change in the Consumer Price Index.	Public property, association property and property otherwise exempt by state and federal law are exempt.	\$22,880	7/1/2006	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 3). (Note: Election materials were unavailable.)	For fiscal year 2013-14, the special tax is \$809 per parcel for residential property, which increases annually by 2 percent.	Unavailable	\$410,972	7/1/1993	6/30/2044	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 3-Service), which funds maintenance of parks, slopes, trails, streets, parkways, storm drains and flood control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 1996-97, the special tax is: \$206.90 per unit for single-family property; \$144.83 per unit for apartment property; and \$887.62 per acre for commercial property.	Government property, association property, and religious property are exempt.	\$160,884	7/1/1996	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 4). (Note: Election materials were unavailable.)	Beginning with fiscal year 2002-03, the maximum special tax is: \$1,020 per lot for residential property with a single-family detached home on a lot of less than 6,000 square feet; and \$1,120 per lot for residential property with a single-family detached home on a lot of 6,000 square feet or greater. The tax increases annually by 2 percent.	Government property, association property and religious property are exempt.	\$294,493	7/1/1993	6/30/2044	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 5). (Note: Election materials were unavailable.)	The maximum special tax for each assessor's parcel classified as developed property is: the greater of 1) the amount derived by application of the backup special tax, or 2) the amount derived by application of the assigned special tax. For rate details, refer to the rate and method of apportionment.	Government property, up to 114.5 acres of association property, and religious property are exempt.	\$303,340	7/1/1993	6/30/2044	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 6A and 6A1). (Note: Election materials were unavailable.)	Beginning with fiscal year 2005-06, the special tax for facilities is: \$2,018 to \$2,612 per dwelling unit for residential property, depending on the property's building square footage; \$14,824 per acre for non-residential property, final map property and undeveloped property. The facilities tax increases annually by 2 percent. The services tax is determined by the formula outlined in the rate and method of apportionment. The facilities tax expires on or before 6/30/2050, while the services tax is levied in perpetuity.	Government property, association property, and religious property are exempt.	\$2,930,453	7/1/2005	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 7A), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$1,009 per dwelling unit or lot for residential condominiums; \$1,200 to \$2,011 per dwelling unit or lot for single-family detached residential property; \$15,250 per acre for non-residential property and final map property; and \$12,000 per acre for undeveloped property. The tax increases annually by 2 percent.	Government property, association property, and religious property are exempt.	\$963,684	7/1/2004	6/30/2050	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 7B), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$1,570 per dwelling unit or lot for residential condominiums; \$1,850 to \$3,080 per dwelling unit or lot for single-family detached residential property; \$23,000 per acre for non-residential property and final map property; and \$18,000 per acre for undeveloped property. The tax increases annually by 2 percent.	Government property, association property, and religious property are exempt.	\$269,603	7/1/2004	6/30/2050	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 7C), which funds acquisition and construction of public infrastructure facilities, or fees representing infrastructure facilities, and for paying principal and interest on bonds, the proceeds of which are being used to finance all or a portion of the acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the special tax is: \$1,30 per dwelling unit or lot for residential condominiums; \$2,030 to \$3,400 per dwelling unit or lot for single-family detached residential property; \$26,000 per acre for non-residential property and final map property; and \$20,000 per acre for undeveloped property. The tax increases annually by 2 percent.	Government property, association property, and religious property are exempt.	\$254,936	7/1/2004	6/30/2050	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8), which funds acquisition and construction of public infrastructure facilities. (Note: Election materials were unavailable.)	Maximum rates vary by property use and improvement area. For rate details, refer to the rate and method of apportionment.	Government property, association property, and religious property are exempt.	\$1,015,296	7/1/2002	6/30/2043	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8A), which funds acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2005-06, the Zone 1 special tax is: \$843 to \$1,213 per dwelling unit for residential property, depending on the property's building square footage; \$8,187 per acre for non-residential property; \$8,187 per acre for undeveloped property. Beginning with fiscal year 2005-06, the Zone 2 special tax is: \$1,577 to \$2,753 per dwelling unit for residential property, depending on the property's building square footage; \$17,020 per acre for non-residential property; \$17,020 per acre for undeveloped property.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	\$729,167	7/1/2005	6/30/2046	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8B), which funds acquisition and construction of public infrastructure facilities, including sewage facilities, water facilities, school facilities, transportation facilities, flood control and drainage facilities, public utility facilities, parks and open space, civic facilities, other landscaping and erosion control facilities (Note: Election materials were unavailable.)	Beginning with fiscal year 2002-03, the special tax is: \$764 to \$1,356 per unit for residential property, depending on the property's building square footage; \$2,000 per unit for non-residential property; and \$6,094 per acre for undeveloped property.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	\$604,344	7/1/2002	6/30/2043	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8C), which funds acquisition and construction of public infrastructure facilities (the "Facilities"), including transportation facilities, domestic water facilities, recycled water facilities, sewer transmission and treatment facilities traffic signals and street lighting facilities, public safety, public works and administrative facilities, watershed management and storm drain facilities, regional park and open space and trail facilities and financing costs and incidentals, (2) paying (without bonds) the cost of the Facilities, and (3) providing services related to the Facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2006-07, the facilities special tax is: \$1,558 to \$2,583 per dwelling unit for residential property; \$12,592 per acre for non-residential Zone A property; and \$19,933 per acre for non-residential Zone B property. To calculate the services tax, refer to the rate and method of apportionment. Taxes increase annually by 2 percent. The facilities tax expires 6/30/2051, while the services tax is levied in perpetuity.	Government property, worship property, property exempt from ad property tax, and parcels with public or utility easements are exempt.	\$1,134,283	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8D), which funds the acquisition and construction of public infrastructure facilities (the "Facilities"), including transportation facilities, domestic water facilities, recycled water facilities, sewer transmission and treatment facilities, traffic signals and street lighting facilities, public safety, public works and administrative facilities, watershed management and storm drain facilities, regional park and open space and trail facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2006-07, the special tax is: \$1,214 to \$1,404 per dwelling unit for residential property; and \$59,667 per acre for non-residential property.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	\$109,996	7/1/2006	6/30/2051	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 8-Service), which funds maintenance of parks, slopes, trails, streets, parkways, drainage, lighting and flood control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 2003-04, the special tax is: \$240 per dwelling unit for single-family property; \$240 per dwelling unit for age-restricted apartments; \$944 per acre for non-residential property; and \$944 per acre for undeveloped property. The special tax increases annually by the change in the Consumer Price Index.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$350,688	7/1/2003	Indefinite	Unavailable
City of Beaumont	The City of Beaumont imposes a special tax within Community Facilities District No. 1993-1 (Improvement Area No. 9-Service), which funds maintenance of parks, slopes, trails, streets, parkways, storm drains and flood control facilities. (Note: Election materials were unavailable.)	Beginning with fiscal year 1996-97, the special tax is: \$125.36 per unit for single-family property; \$87.75 per unit for apartment property; and \$537.79 per acre for commercial property. Taxes increase annually by the change in the Consumer Price Index.	Public property, association property, and property otherwise exempt by state and federal law are exempt.	\$13,248	7/1/1996	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Blythe	<p>Shall the City of Blythe, on behalf of City of Blythe Community Facilities District No. 2004-1 (Hidden Beaches) (the "District"), subject to the accountability measures provided in the resolutions entitled "A Resolution of Formation of the City Council of the City of Blythe to Establish City of Blythe Community Facilities District No. 2004-1 (Hidden Beaches), to Make Environmental Findings With Respect Thereto, to Adopt a Mitigated Negative Declaration In Connection Therewith, to Establish an Appropriations Limit Therefor, to Authorize the Levy of a Special Tax Therein, and to Submit the Establishment of an Appropriations Limit and the Levy of a Special Tax to the Qualified Electors Thereof (the "Resolution of Formation") and "A Resolution of the City Council of the City of Blythe to Declare the Necessity to Incur Bonded Indebtedness within City of Blythe Community Facilities District No. 2004-1 (Hidden Beaches)" (the "Resolution of Necessity"), incur an indebtedness and issue one or more series of bonds in the maximum aggregate principal amount of \$2,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, to finance the facilities and incidental expenses described in the Resolution of Formation and the Resolution of Necessity; and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation and the Resolution of Necessity be levied annually on lands within the District to pay for the facilities, incidental expenses, and other purposes described in the Resolution of Formation and the Resolution of Necessity, including the payment of principal and interest on bonds issued to finance the facilities, incidental expenses, and the costs of the City of Blythe in administering the District? (Proposition A, 12/14/2004.)</p>	<p>Beginning with fiscal year 2005-06, the special tax is: \$1,619 per unit for residential property and \$5,018 per acre for non-residential property. The special tax increases annually by 2 percent.</p>	<p>Up to 15.54 acres of association property and public property are exempt.</p>	\$133,444	7/1/2005	6/30/2056	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Calimesa	The City of Calimesa imposes a special tax within Community Facilities District No. 2012-1 (Singleton Heights - Facilities) , which funds the purchase, construction, expansion or rehabilitation of certain real and other tangible property with an estimated useful life of five years or longer, including public infrastructure facilities and other governmental facilities. (Proposition A, 4/16/2012.)	Beginning with fiscal year 2012-13, the special tax is: \$855 to \$5,841 per residential unit, depending on the building square footage. The special tax increases annually by 2 percent.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2012	6/30/2048	100.00
City of Calimesa	The City of Calimesa imposes a special tax within Community Facilities District No. 2012-1 (Singleton Heights - Services), which funds the cost of providing landscaping, lighting, streets, storm drain and detention basin maintenance services. (Proposition B, 4/16/2012.)	Beginning with fiscal year 2012-13, the maximum special tax is: \$694 per residential unit for developed property and \$694 per lot for undeveloped property. The special tax increases annually by 2 percent.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2012	Indefinite	100.00
City of Calimesa	The City of Calimesa imposes a special tax within Community Facilities District No. 2013-1 (JP Ranch - Facilities), which funds the purchase, construction, expansion or rehabilitation of certain real and other tangible property with an estimated useful life of five years or longer, including public infrastructure facilities and other governmental facilities. (Proposition A, 8/5/2013.)	Beginning with fiscal year 2013-14, the special tax is: \$345 to \$2,368 per residential unit, depending on the building square footage and whether the property is located in Tax Zones 1 or 2. The special tax increases annually by 2 percent.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2013	6/30/2049	100.00
City of Calimesa	The City of Calimesa imposes a special tax within Community Facilities District No. 2013-1 (JP Ranch - Services), which funds the cost of providing landscaping, lighting, streets, storm drain and detention basin maintenance services. (Proposition B, 8/5/2013.)	Beginning with fiscal year 2013-14, the maximum special tax is: \$577 per residential unit for developed property and \$577 per lot for undeveloped property. The special tax increases annually by 2 percent.	Government property, worship property, property exempt from ad valorem property tax, and parcels with public or utility easements are exempt.	Unavailable	7/1/2013	Indefinite	100.00
City of Cathedral City	The City of Cathedral City imposes a special tax within Community Facilities District No. 2006-1 (Improvement Area No. 2 - Law Enforcement, Fire, Paramedic and Park Maintenance Services), which funds police protection, fire, paramedic, and park maintenance services. (Election held 7/9/2008.)	Beginning with fiscal year 2008-09, the maximum special tax is: \$588.44 per unit for residential property and \$0.13 per square foot of floor area for non-retail commercial and industrial property. The tax increases by the change in the Consumer Price Index annually, not to exceed 3 percent.	Retail commercial property, association property, and public property are exempt.	Unavailable	7/1/2008	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Cathedral City	The City of Cathedral City imposes a special tax within Community Facilities District No. 2006-1 (Improvement Area No. 4 - Law Enforcement, Fire, Paramedic and Park Maintenance Services), which funds the cost of providing landscaping, lighting, streets, storm drain and detention basin maintenance services. (Election held 12/9/2009.)	Beginning with fiscal year 2008-09, the maximum special tax is: \$588.44 per unit for residential property and \$0.13 per square foot of floor area for non-retail commercial and industrial property. The tax increases by the change in the Consumer Price Index annually, not to exceed 3 percent.	Retail commercial property, association property, and public property are exempt.	Unavailable	7/1/2009	Indefinite	100.00
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 1990-1 (South Corona), which funds street, drainage, and sewer improvements. (Election held 7/24/1990.)	The maximum special tax is: \$1,066 to \$2,250 per dwelling unit, depending on the number of dwelling units per acre; and \$6,278 per acre for commercial property. (Note: In 1993, the city held an election to revise the original rate and method of apportionment, which reduced the initial maximum special tax.)	Publicly owned property within the CFD that is exempt under California law, including schools, streets, parks, and drainage ways, is exempt.	\$3,904,032	Unavailable	Unavailable	100.00
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 1997-2 (Eagle Glen), which funds the design, construction and acquisition of street and road facilities, including Eagle Glen Parkway and Bedford Canyon Road and portions of an interchange on the Interstate 15 Freeway, a wastewater treatment plant, sewer system facilities, water system facilities, flood control and storm drainage facilities and park facilities. (Election held 3/28/1998.)	The special tax assigned is: \$2,000 per dwelling unit for residential property in Zone A; \$1,300 per dwelling unit for residential property in Zone B; \$13,000 per acre for commercial property; \$7,000 per acre club house; and \$100 per acre for golf course property.	Publicly owned property within the CFD that is exempt under California law, including schools, streets, parks, and drainage ways, is exempt.	\$1,410,337	Unavailable	Unavailable	100.00
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 2000-1 (Eagle Glen II). (Election held 6/6/2001.)	The special tax rates vary by land use and the tax rate zone the property is located in. A special tax is imposed for debt service, as well as operation and maintenance. For rate details, refer to the rate and method of apportionment.	Publicly owned property within the CFD that is exempt under California law, including schools, streets, parks, and drainage ways, is exempt.	\$653,823	7/1/2001	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 2001-2 (Cresta Grande Improvement Area No. 1), which funds maintenance of parks, parkways and open space including, but not limited to, the maintenance of street trees and landscape. (Election held 12/19/2001.)	Beginning with fiscal year 2003-04, the Council determines the total amount of the special tax which must be levied and collected to pay (a) the estimated costs of providing the Services during the Fiscal Year and (b) the amount estimated to be necessary to pay Administrative Expenses during the Fiscal Year (the "Total Special Tax"), and shall levy the Special Tax on all Parcels in the District. The tax increases annually by the change in the Consumer Price Index. For detailed rate information, refer to the rate and method of apportionment.	Publicly owned or dedicated property, including silver parcels, common lots, open space, or any other property that cannot be developed, are exempt.	\$201,288	7/1/2003	Indefinite	100.00
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 2001-2 (Cresta Grande Improvement Area No. 2), which funds maintenance of parks, parkways and open space including, but not limited to, the maintenance of street trees and landscape. (Election held 12/19/2001.)	Beginning with fiscal year 2003-04, the Council determines the amount of the special tax to pay (a) the estimated costs of providing the services during the fiscal year and (b) the amount estimated to be necessary to pay administrative expenses during the fiscal year (the "total special tax"), and shall levy the special tax on all parcels in the district. The special tax increases annually by the change in the Consumer Price Index. For detailed rate information, refer to the rate and method of apportionment.	Publicly owned or dedicated property, including silver parcels, common lots, open space, or any other property that cannot be developed, are exempt.	\$94,712	7/1/2003	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Corona	<p>The City of Corona imposes a special tax within Community Facilities District No. 2002-1 (Dos Lagos Improvement Area), which funds street and road facilities, including traffic signals, storm drainage and flood protection facilities, water system facilities and reclaimed water system facilities, including capacity in existing facilities, sewer system facilities, including capacity in existing facilities and sewage treatment capacity, landscaping and irrigation facilities, police protection facilities, fire protection and suppression facilities, and the construction and undergrounding of natural gas pipeline facilities, telephone lines and facilities for the transmission and distribution of electrical energy.. (Election held 11/6/2002.)</p>	<p>Beginning with fiscal year 2002-03, the special tax is: \$1,750 to \$1,900 per dwelling unit for single-family detached property, depending on square footage; \$1,300 to \$1,600 per dwelling unit for single-family attached property, depending on square footage; \$450 to \$500 per dwelling unit for single-family senior housing, depending on square footage; \$0.50 per square foot of building area for business park/office property; \$0.55 per square foot of building area for commercial property; \$3,704 per acre for entertainment commercial property; \$0.35 per square foot of building area for light industrial property; \$100 per acre for golf course property; \$0.90 per square foot of building area for golf course clubhouses; \$350 per hotel guest room for golf course resort conference hotels; \$9,898 per acre for other non-residential property.</p>	Up to 181.21 acres of: public property and association property are exempt.	\$572,138	7/1/2002	6/30/2047	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Corona	<p>The City of Corona imposes a special tax within Community Facilities District No. 2002-1 (Dos Lagos), which funds street and road facilities, including traffic signals, storm drainage and flood protection facilities, water system facilities and reclaimed water system facilities, including capacity in existing facilities, sewer system facilities, including capacity in existing facilities and sewage treatment capacity, landscaping and irrigation facilities, police protection facilities, fire protection and suppression facilities, and the construction and undergrounding of natural gas pipeline facilities, telephone lines and facilities for the transmission and distribution of electrical energy. (Election held 11/6/2002.)</p>	<p>Beginning with fiscal year 2002-03, the special tax assigned is: \$1,750 to \$1,900 per dwelling unit for single-family detached property, depending on square footage; \$1,300 to \$1,600 per dwelling unit for single-family attached property, depending on square footage; \$450 to \$500 per dwelling unit for single-family senior housing, depending on square footage; \$0.50 per square foot of building area for business park/office property; \$0.55 per square foot of building area for commercial property; \$3,704 per acre for entertainment commercial property; \$0.35 per square foot of building area for light industrial property; \$100 per acre for golf course property; \$0.90 per square foot of building area for golf course clubhouses; \$350 per hotel guest room for golf course resort conference hotels; \$9,898 per acre for other non-residential property.</p>	Up to 181.21 acres of public property and association property are exempt.	\$1,183,892	7/1/2002	6/30/2047	100.00
City of Corona	<p>The City of Corona imposes a special tax within Community Facilities District No. 2002-4 (Corona Crossings), which funds street and road facilities, including traffic signals, storm drainage and flood protection facilities, water system facilities, including capacity in existing facilities, sewer system facilities, including capacity in existing facilities and sewage treatment capacity, parks and open space, park and recreation facilities, police protection facilities and fire protection and suppression facilities. (Election held 2/19/2003.)</p>	<p>The special tax is \$7,108 per acre for each taxable parcel, or \$7,580 per acre for each taxable parcel, depending on the acreage of the property.</p>	Up to 7.37 acres of public property is exempt. Tax-exempt status is assigned by the district administrator in the chronological order in which property becomes public property.	\$704,273	7/1/2003	6/30/2041	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 2003-2 (Highlands), which funds street and road facilities, including street lights and traffic signals, storm drainage and flood protection facilities, water system facilities, including capacity in existing facilities, sewer system facilities, including capacity in existing facilities and sewage treatment capacity, landscaping and irrigation facilities, park and recreation facilities, public meeting facilities, aquatic center facilities, police protection facilities and fire protection and suppression facilities. (Proposition B, 11/19/230003.)	The special tax is: \$3,077 to \$3,555 per dwelling unit for residential property, depending on the property's land use category and the square footage of floor area; and \$15,062 per acre for non-residential property.	Up to 16.97 acres of: public property and association property are exempt.	\$609,612	7/1/2004	6/30/2044	100.00
City of Corona	The City of Corona imposes a special tax within Community Facilities District No. 2004-1 (Buchanan Street), which funds street and road facilities, including street lights and traffic signals, storm drainage facilities, water system facilities, including capacity in existing facilities, sewer system facilities, including capacity in existing facilities and sewage treatment capacity, parks, open space and park and recreation facilities. (Election held 7/14/2004.)	The special tax is: \$4,300 to \$4,750 per dwelling unit for residential property, depending on the land use category and the square footage of floor area; and \$11,611 per acre for non-residential property.	Up to 55.28 acres of: public property and association property are exempt.	\$281,813	7/1/2005	6/30/2045	100.00
City of Desert Hot Springs	Shall the City Council of the City of Desert Hot Springs be authorized to levy a special tax on an annual basis at the rates and apportioned as described in Exhibit B to the Resolution Declaring its Intention to Establish Community Facilities District No. 2010-1 (Services) adopted by the City Council on June 1, 2010 (the "Resolution"), which is incorporated herein by this reference, within the territory identified on the map entitled "Proposed Boundary Map Community Facilities District No. 2010-1 (Services) City of Desert Hot Springs" to finance certain services as set forth in Section 4 to the Resolution (including incidental expenses), and shall an appropriation limit be established for the Community Facilities District No. 2010-1 (Services) in the amount of special taxes collected? (Election held 6/22/2010.)	The special tax ranges from \$20 to \$5,000 per unit of benefit, depending on the units assigned and the maintenance category assigned to a particular parcel. For detailed rate information, refer to the rate and method of apportionment.	Public property and parcels with public or utility easements are exempt.	\$16,988	7/1/2010	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Desert Hot Springs	The City of Corona imposes a special tax within Community Facilities District No. 2006-1, which funds facilities including streets; bridges and traffic signal facilities; street improvements, including grading, paving, curbs and gutters, street signalization and signage, street lights, utility relocation, power trenching as related to utilities, sidewalks, perimeter walls and landscaping; storm drainage facilities, detention basin facilities and landscaping; fire station facilities and land; park facilities and land; rights-of-way and easements necessary for any of such facilities. (Election held 3/28/1998.)	The special tax is: \$1,086 to \$1,562 per dwelling unit, depending on residential floor area; and \$9,103 per acre.	Government property and association property are exempt.	\$222,404	7/1/2007	6/30/2048	100.00
City of Desert Hot Springs	The City of Desert Hot Springs imposes a special tax to fund public safety. The tax was approved by voters in 2005. (Note: Election materials were not available.)	The maximum special tax is: \$240 per unit for single-family residential property; \$134.16 per unit for duplex and condominium property; \$76.80 per apartment unit; \$400 to \$4,555 per parcel for commercial and industrial property, depending on the property's acreage; and \$75.84 per hotel room. Taxpayers may apply for a refund under specified conditions.	Property exempt from ad valorem property tax is exempt.	\$130,922	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Desert Hot Springs	The City of Desert Hot Springs imposes a special tax to fund public safety. The tax was approved by voters on 6/8/2010. (Note: Election materials were not available.)	The special tax is: \$120.87 per dwelling unit for single-family residential property; \$67.60 per dwelling unit for duplex property; \$38.71 per dwelling unit for apartment and mobile home property; \$8.57 per dwelling unit for residential vacant property; \$3,253.20 to \$3,734.14 for commercial developed property, depending on the acreage of the property; \$116.66 per acre for commercial vacant property; \$521.92 per acre for industrial developed property; \$2.36 per acre for industrial vacant property; \$38.16 per room for hotel developed property; and \$9.80 per acre for vacant hotel property. Any action to challenge the tax shall be brought pursuant to Government Code Section 50077.5 and Code of Civil Procedure Section 860.	Property exempt from ad valorem property tax is exempt.	\$1,956,213	6/8/2010	6/30/2020	Unavailable
City of Indian Wells	Shall Ordinance Bill No. 2005-02 be adopted to adopt a Special Parcel Tax to take the place of the current fee for security, maintenance and repair of streets and entrance landscape services within FAMD No. 1? (Election held 4/21/2005.)	The special tax is: \$1,030 per each improved residential parcel that has a residential dwelling unit; \$700 per each unimproved residential parcel that is one acre or less in size; \$550 per acre for each unimproved residential parcel that is more than one acre in size; and \$190,000 per golf course/golf club.	Government property is exempt.	Unavailable	Unavailable	Indefinite	78.03

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Indio	Shall Improvement Area No. 1 of the City of Indio Community Facilities District No. 2004-3 (Terra Lago) (the "CFD"), subject to the accountability measures provided for in Resolution Calling Special Election adopted by the City Council of the City of Indio on the date hereof, incur an indebtedness and be authorized to issue bonds in an amount not to exceed \$30,000,000 with interest at a rate or rates established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed any applicable statutory rate for such bonds, the proceeds of which will be used to finance the certain public facilities (the "Facilities") as described in the Resolution of Formation adopted by the City Council of the City of Indio on the date hereof ("Resolution of Formation"); a accountability measures provided for in 1 Formation, shall a special tax be levied to pay 1 interest on such indebtedness and bonds and the Facilities; and shall an appropriations limit Improvement Area 1 of the CFD pursuant to A California Constitution, said appropriations limit maximum amount of bonded indebtedness incurred for Improvement Area No. 1? (Election held 7/20/2005.)	Unavailable	Unavailable	\$1,557,849	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Indio	Shall Improvement Area No. 1 of the City of Indio Community Facilities District No. 2004-3 (Terra Lago) (the "CFD"), subject to the accountability measures provided for in Resolution Calling Special Election adopted by the City Council of the City of Indio on the date hereof, incur an indebtedness and be authorized to issue bonds in an amount not to exceed \$30,000,000 with interest at a rate or rates established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed any applicable statutory rate for such bonds, the proceeds of which will be used to finance the certain public facilities (the "Facilities") as described in the Resolution of Formation adopted by the City Council of the City of Indio on the date hereof ("Resolution of Formation"); a accountability measures provided for in 1 Formation, shall a special tax be levied to pay 1 interest on such indebtedness and bonds and the Facilities; and shall an appropriations limit 1 Improvement Area 1 of the CFD pursuant to A California Constitution, said appropriations limit maximum amount of bonded indebtedness incurred for Improvement Area No. 1? (Election held 7/20/2005.)	The maximum special tax is the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	Public property, association property, and parcels with public or utility easements are exempt.	\$614,335	7/1/2006	6/30/2042	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Indio	Shall the City of Indio Community Facilities District No. 2006-1 (Sonora Wells) (the "CFD"), subject to the accountability measures provided for in Resolution Calling Special Election adopted by the City Council of the City of Indio on the date hereof, incur an indebtedness and be authorized to issue bonds in an amount not to exceed \$12,000,000 with interest at a rate or rates established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed any applicable statutory rate for such bonds, the proceeds of which will be used to finance the certain public facilities (the "Facilities") as described in the Resolution of Formation adopted by the City Council of the City of Indio on the date hereof ("Resolution of Formation"); and, subject to the accountability measures provided for in the Resolution of Formation, shall a special tax be levied to pay the principal of and interest on such indebtedness and bonds and to otherwise finance the Facilities; and shall an appropriations limit be established for the CFD pursuant to Article XIIIB of the California Constitution, said appropriations limit to be equal to the maximum amount of bonded indebtedness authorized to be incurred for the CFD? (Election held 7/19/2006.)	The maximum special tax is the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	Public property, association property, and parcels with public or utility easements are exempt.	\$671,274	7/1/2006	6/30/2042	Unavailable
City of Indio	The City of Indio imposes a special tax within Community Facilities District No. 2004-1 (Law Enforcement, Fire and Paramedic Services), which funds law enforcement, fire prevention and suppression, and emergency medical services. (Election held 10/6/2004.)	Beginning with fiscal year 2004-05, the maximum special tax is \$360 per developed single-family residential parcel. The tax increases annually by 2 percent.	Undeveloped, commercial, and industrial property are exempt.	\$2,644,329	7/1/2004	Indefinite	Unavailable
City of Indio	The City of Indio imposes a special tax within Community Facilities District No. 2004-2 (Law Enforcement, Fire and Paramedic Services), which funds law enforcement, fire prevention and suppression, and emergency medical services. (Note: Election materials were unavailable.)	Beginning with fiscal year 2004-05, the maximum special tax is \$360 per developed single-family residential parcel. The tax increases annually by 2 percent.	Undeveloped, commercial, and industrial property are exempt.	\$112,777	7/1/2004	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Indio	The City of Indio imposes a special tax within Community Facilities District No. 2005-1 (Talavera Improvement Area No. 1), which funds purchase, construction, expansion or rehabilitation of certain real and other tangible property with an estimated useful life of five years or longer, including public infrastructure facilities and other governmental facilities, which the City is authorized by law to construct, own or operate. (Election held 9/21/2005.)	The maximum special tax shall be the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	Public property, association property, and parcels with public or utility easements are exempt.	\$675,538	7/1/2006	6/30/2042	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2003-2 (Canyon Hills), which funds fire and paramedic services. (Election held 1/13/2004.)	For detailed rate information, refer to the rate and method of apportionment.	Government property, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2003	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2005-4 (Lakeview Villas), which funds sewer improvements. (Election held 8/23/2005.)	The maximum special tax is the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	Government property, association property and parcels with public or utility easements are exempt.	Unavailable	7/1/2006	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2005-5 (Villages at Wasson Canyon), which funds infrastructure improvements. (Election held 8/9/2005.)	There is a Special Tax A and Special Tax B. The maximum special tax is the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	For Special Tax A, up to 24.4 acres of association property and public property are exempt; for Special Tax B, undeveloped government and association property are exempt.	Unavailable	7/1/2005	Unavailable	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2006-1 (Sumerly), which funds the cost of providing parks, open space and storm drains maintenance services. (Election held 2/28/2006.)	There is a facilities tax and a services tax. The facilities tax expires upon repayment of debt-related bonds and the services tax is levied in perpetuity. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2006-2 (Viscaya). (Election held 4/25/2006.)	The special tax consists of a facilities tax and a services tax. The facilities tax expires upon repayment of debt-related bonds and the services tax is levied in perpetuity. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2007	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2006-5 (Parks, Open Space, and Storm Drain Maintenance), which funds the cost of providing parks, open space and storm drain maintenance services. (Election held 5/9/2006.)	The maximum special tax for fiscal year 2005-2006 is \$242 per developed single-family unit, \$121 per developed multifamily unit, and \$545 per acre for each assessor's parcel of non-residential property.	Association property and government property are exempt.	Unavailable	7/1/2005	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2006-8 (Running Deer Estates), which funds infrastructure improvements. (Election held 11/28/2006.)	There is a facilities tax and a services tax. The facilities tax expires upon repayment of debt-related bonds and the services tax is levied in perpetuity. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2007	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2007-1 (Law Enforcement, Fire and Paramedic Services). (Election held 3/27/2012.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2007-4 (Makenna Court). (Election held 10/9/2007.)	There is a facilities tax and a services tax. The facilities tax expires upon repayment of debt-related bonds and the services tax is levied in perpetuity. The tax increases annually by 2 percent. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2007	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2007-5 (Red Kite). (Election held 1/8/2008.)	There is a facilities tax and a services tax. The facilities tax expires upon repayment of debt-related bonds and the services tax is levied in perpetuity. The tax increases annually by 2 percent. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2008	Indefinite	Unavailable
City of Lake Elsinore	The City of Lake Elsinore imposes a special tax within Community Facilities District No. 2007-6 (Holiday Inn Express). (Election held 1/22/2008.)	The maximum special tax is the greater of the assigned special tax or the amount derived from the backup special tax (for rate details, refer to the rate and method of apportionment).	Association property and government property are exempt.	Unavailable	7/1/2008	6/30/2048	Unavailable
City of Menifee	The City of Menifee imposes a special tax within Community Facilities District No. 2012-1 (Audie Murphy Ranch), which funds street lighting, landscaping, parks, trails, recreation, and water quality basin improvements. (Election held 1/17/2012.)	Beginning with fiscal year 2012-13, the maximum special tax is: \$726.43 per residential unit and \$2,086.42 per acre for non-residential property. The tax increases annually by the change in the Consumer Price Index, not to exceed 6 percent but not less than 2 percent.	Association property and government property are exempt.	\$377,474	7/1/2012	Indefinite	Unavailable
City of Menifee	The City of Menifee imposes a special tax within Community Facilities District No. 2012-2 (Hidden Hills), which funds street lighting, landscaping, parks, trails, recreation, and water quality basin improvements. (Election held 6/19/2012.)	Beginning with fiscal year 2013-14, the maximum special tax is: \$440 per single-family residential property, \$2,360 per acre for multi-family residential property, and \$2,360 per acre for non-residential property.	Association property and government property are exempt.	\$16,000	7/1/2013	Indefinite	Unavailable
City of Moreno Valley	Shall Community Facilities District No. 87-1 of the City of Moreno Valley (the "District") issue up to \$5,000,000 of bonds, at interest rates not to exceed the then maximum legal rate, to finance public facilities identified in Resolution No. 92 and levy special taxes to pay debt service on the bonds, pay for such facilities and pay incidental expenses relating to the bonds and facilities? (Proposition A, 2/9/1993.)	Unavailable	Unavailable	\$115,600	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Moreno Valley	Shall the Moreno Valley Community Services District of the City of Moreno Valley Community Facilities District No. 1, subject to the accountability measures set forth in the Resolution No. CSD 2003-23, levy a special tax throughout such district pursuant to the rate and method of apportionment thereof set forth in such resolution (the "Rate and Method") for the purposes of financing the Special Tax Requirement as defined in the Rate and Method? (Proposition A, 7/8/2003.)	Beginning with fiscal year 2003-04, the maximum special tax is: \$115 per dwelling unit. The tax increases annually by the Consumer Price Index or 2 percent, whichever is greater.	Public property, commercial property, industrial property, sliver parcels, common lots, open space and property that cannot be developed, are exempt.	\$1,000,000	7/1/2003	Unavailable	100.00
City of Moreno Valley	The City of Moreno Valley imposes a special tax within Community Facilities District No. 4, which funds maintenance services. (Election held 5/2/2008.)	Beginning with fiscal year 2006-07, the maximum rate is \$0.007370 per square foot of land for developed property. The tax increases annually by the change in the Annual Construction Inflation Index.	Association property, government property, and worship property are exempt.	\$41,000	7/1/2006	Indefinite	Unavailable
City of Murrieta	On behalf of the Murrieta Fire District, the City of Murrieta imposes an annual assessment on parcels to fund fire suppression and prevention services. The assessment was first approved by voters in 1981 with 79 percent support. (Note: Election materials were unavailable.)	The assessment is \$40 per unit of benefit, and levied regardless of the property valuation. Most single-family homes pay a \$40 fixed amount, while commercial and multi-family residential zoned parcels pay up to the maximum twelve units of benefit, depending on the fire flow requirements. Vacant parcels and outbuildings are not assessed. (Note: Detailed rate information was unavailable.)	Vacant parcels and outbuildings are exempt.	\$1,441,269	Unavailable	Indefinite	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2000-1. (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2000-2A (The Oaks). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2000-2B (The Oaks). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2001-1. (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2001-1. (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2003-1. (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2003-2 (Blackmore). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2003-3 (Creekside). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2003-4 (Bluestone). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2004-1 (Bremerton). (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2004-2. (Note: Election materials and rate information were unavailable.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2004-3. (Note: Election materials and rate information was not available at the time of publication.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Murrieta	The City of Murrieta imposes a special tax within Community Facilities District No. 2005-1. (Note: Election materials and rate information was not available at the time of publication.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Norco	The City of Norco imposes a special tax within Community Facilities District No. 2001-1. (Election held 4/4/2001.)	Maximum rates vary by property use and improvement area. The special tax increases annually by 2 percent. For rate details, refer to the rate and method of apportionment.	Unavailable	\$2,326,060	7/1/2001	6/30/2042	Unavailable
City of Norco	The City of Norco imposes a special tax within Community Facilities District No. 2002-1. (Election held 11/6/2002.)	Unavailable	Unavailable	\$118,722	Unavailable	Unavailable	Unavailable
City of Norco	The City of Norco imposes a special tax within Community Facilities District No. 93-1. (Election held 5/4/1993.)	All taxable property within the boundaries of the district and subsequent annexations are subject to the maximum special tax of \$0.10 per square foot for fiscal year 1993-94. The special tax increases annually by the change in the Engineering News-Record Construction Cost Index. For rate details, refer to the rate and method of apportionment.	Unavailable	\$184,371	Unavailable	Unavailable	Unavailable
City of Norco	The City of Norco imposes a special tax within Community Facilities District No. 97-1 (Norco Hills). (Election held 8/6/1997.)	Unavailable	Unavailable	\$559,867	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Palm Springs	The City of Palm Springs imposes a special tax within Community Facilities District No. 2005-1 (Public Safety Services). (Proposition A, 10/19/2005.)	The maximum special tax is \$350 per developed single-family residence, and \$295 per unit for developed multi-family residence. The special tax increases annually by the change in the Consumer Price Index, not to exceed \$500 in any one year. Other rates apply. Refer to the rate and method of apportionment for details.	Exempt property includes residential parcels occupied by two or fewer persons earning a gross income of \$15,300 or less; residential parcels occupied by three persons with a gross income of \$17,900 or less; any other residential property that qualifies for the low-income rate assistance program for electrical or gas services or the lifeline exemption for telephone services.	\$334,471	7/1/2006	Indefinite	92.21
City of Palm Springs	The City of Palm Springs imposes a special tax within Community Facilities District No. 2007-1 (Tribal Land). (Election held 10/17/2007.)	The maximum special tax is \$362.24 per dwelling unit for developed single-family residence, and \$305.32 per unit for developed multi-family residence. Taxes increase annually by the change in the Consumer Price Index, not to exceed \$500 in any one year. Other rates apply. Refer to the rate and method of apportionment for details.	Exempt property includes residential parcels occupied by two or fewer persons earning a gross income of \$15,300 or less; residential parcels occupied by three persons with a gross income of \$17,900 or less; any other residential property which qualifies for the Low Income Rate Assistance program for electrical or gas services or the Lifeline exemption for telephone services.	\$6,815	7/1/2008	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 1-S (South Perris Public Services). The special tax finances (1) fire protection and suppression services, and ambulance and paramedic services, including all furnishings, equipment and supplies related thereto; (2) police protection services, including, but not limited to; criminal justice services, including all furnishings, equipment and supplies related thereto; (3) park maintenance services, including all furnishings, equipment and supplies related thereto; and (4) the incidental expenses to be incurred in connection with financing the Services and forming and administering the District. (Note: Election materials were unavailable.)	For initial fiscal year 2006-07, the special tax is: \$313 per unit for single-family residential property; \$156.20 per unit for multi-family residential property; and \$1,252 per acre for non-residential property. The special tax increases annually, not to exceed 2 percent.	Assessors' parcels considered non-taxable are exempt.	\$27,250	7/1/2006	Indefinite	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 1). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$125,331	7/1/2002	6/30/2040	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 2). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$335,364	7/1/2002	6/30/2040	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 3). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$500,709	7/1/2002	6/30/2040	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 4). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$1,027,206	7/1/2002	6/30/2043	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 5). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$575,323	7/1/2002	6/30/2046	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 6). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$434,317	7/1/2002	6/30/2046	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-1 (May Farms No. 7). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$551,767	7/1/2002	6/30/2046	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-2 (Villages of Avalon). (Note: Election materials were unavailable.)	The maximum special tax for initial fiscal year 2002-03 is \$1,567 to \$1,158 per unit for residential property, depending on the property's floor area; and \$9,323 per acre for non-residential property. Taxes increase by 2 percent annually.	Government property and association property are exempt.	\$1,806,166	7/1/2003	6/30/2044	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2001-3 (N. Perris Public Safety). The tax finances (1) fire protection and suppression services, and ambulance and paramedic services including all furnishings, equipment and supplies related thereto; (2) police protection services, including but not limited to criminal justice services, including all furnishings, equipment and related supplies. (Note: Election materials were unavailable.)	Beginning with the initial fiscal year, the maximum tax is \$250 per unit for single-family parcels; \$50 per unit for multi-family parcels; and \$1,000 per acre for non-residential parcels. The special tax increases annually, not to exceed 2 percent.	Government property, property with a "minimal value," and property normally exempt from ad valorem property tax, are exempt.	\$1,803,993	7/1/2002	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2002-1 (Willowbrook). (Note: Election materials were unavailable.)	The maximum special tax for initial fiscal year 2002-03 is: \$932 to \$1,464 per unit for residential property, depending on the property's floor area; and \$9,323 per acre for non-residential property. The special tax increases annually by 2 percent.	Government property and association property are exempt.	\$448,633	7/1/2002	6/30/2053	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2003-1 (Chaparral Ridge). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$244,927	7/1/2003	6/30/2044	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2004-1 (Amber Oaks). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$181,188	7/1/2004	6/30/2045	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2004-2 (Corman Leigh Communities). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$364,283	7/1/2004	6/30/2045	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2004-3 (Improvement Area No. 1 - Monument Ranch). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, worship property, association property, and parcels with utility easements are exempt.	\$666,541	7/1/2004	6/30/2044	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2004-3 (Improvement Area No. 2 - Monument Ranch). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, worship property, association property, and parcels with utility easements are exempt.	\$666,541	7/1/2004	6/30/2044	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2004-5 (Amber Oaks). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association and government property are exempt, depending on the property's acreage.	\$142,832	7/1/2005	6/30/2045	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2005-1 (Improvement Area No. 3 - Perris Valley Vistas). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$313,586	Unavailable	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2005-1 (Improvement Area No. 4 - Perris Valley Vistas). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$219,550	Unavailable	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2005-2 (Harmony Grove). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, worship property, association property, and parcels with utility easements are exempt.	\$946,706	7/1/2005	6/30/2046	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2005-4 (Stratford Ranch). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, worship property, association property, and parcels with utility easements are exempt.	\$497,616	7/1/2006	6/30/2042	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2006-1 (Meritage Homes). (Note: Election materials were unavailable.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, worship property, association property, and parcels with utility easements are exempt.	\$281,304	7/1/2006	6/30/2047	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2006-2 (Monument Park Estates). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$161,739	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2006-3 (The Alder). (Note: Election materials were unavailable.)	The maximum special tax for the initial fiscal year is: \$3,009 to \$3,500 per residential unit, depending on the property's building square footage. The special tax increases annually by 2 percent.	Government property, worship property, association property are exempt, and parcels with utility easements are exempt.	\$41,321	7/1/2007	6/30/2048	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 2007-2 (Pacific Heritage). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$66,997	Unavailable	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 88-1 (Triple Crown Ranch). (Note: Election materials were unavailable.)	The maximum special tax is imposed on the square footage of a parcel and varies by property use. For rate details, refer to the rate and method of apportionment.	Unavailable	\$802,346	Unavailable	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 88-3. (Note: Election materials were unavailable.)	The maximum special tax is imposed on the square footage of a parcel and varies by property use. For rate details, refer to the rate and method of apportionment.	Unavailable	\$317,513	7/1/1988	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 90-1. (Note: Election materials were unavailable.)	The maximum special tax is imposed on the square footage of a parcel and varies by property use and which of the three tax rate areas the parcel is located in. For rate details, refer to the rate and method of apportionment.	Unavailable	\$274,109	7/1/1989	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 93-1 (Perris Plaza). (Note: Election materials were unavailable.)	The maximum special tax is imposed on the square footage of a developed parcel and varies by property use, depending on the specified tax rate area. For rate details, refer to the rate and method of apportionment.	Unavailable	\$666,149	7/1/1995	Unavailable	Unavailable
City of Perris	The City of Perris imposes a special tax within Community Facilities District No. 93-2 (Plaza). (Note: Election materials were unavailable.)	Unavailable	Unavailable	\$317,904	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Riverside	Shall the voters of the City of Riverside increase public library service hours and after 19 school programs for children, and provide matching funds to establish the City of Riverside's eligibility for State of California Library Construction and Renovation Bond funds by authorizing the City of Riverside to establish a special tax within the City of Riverside in the amount of nineteen dollars (\$19) per parcel for the duration often years only, with such revenues being lawfully restricted for library purposes only? (Measure C, 3/5/2002.)	The special tax is \$19 per parcel.	Unavailable	\$1,250,000	7/1/2002	Unavailable	67.31
City of Riverside	The City of Riverside imposes a special tax within Community Facilities District No. 1986-1. (Proposition A, 1/5/1999.)	The maximum special tax is different for residential and non-residential property, and varies by improvement area. For rate details, refer to the rate and method of apportionment.	Most government property is subject to tax, except streets and schools are exempt.	\$478,031	7/1/1999	Unavailable	100.00
City of Riverside	The City of Riverside imposes a special tax within Community Facilities District No. 1990-1 (Lusk Highlander Area). (Proposition B, 8/28/1990.)	The maximum special tax varies by type of property. For rate details, refer to the rate and method of apportionment.	Unavailable	\$949,126	Unavailable	Unavailable	100.00
City of Riverside	The City of Riverside imposes a special tax within Community Facilities District No. 2002-1 (Orangetrest). (Proposition B, 1/14/2003.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property, worship property, open space, and government property, are exempt, depending on the property's acreage.	\$24,922	7/1/2003	6/30/2024	100.00
City of Riverside	The City of Riverside imposes a special tax within Community Facilities District No. 2004-1 (Galleria at Tyler). (Proposition A, 1/25/2005.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Most government property is subject to tax, except streets and schools are exempt.	\$1,107,905	7/1/2005	6/30/2046	100.00
City of Riverside	The City of Riverside imposes a special tax within Community Facilities District No. 2006-1 (Riverwalk Vista). (Proposition A, 10/11/2011.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$299,072	7/1/2011	6/30/2052	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Jacinto	The City of San Jacinto imposes a special tax within Community Facilities District No. 2. (Note: Election materials were unavailable.)	The maximum special tax varies between residential units and commercial/industrial property, depending on the property's square footage and whether the property is located in Tax Rate Area A or B. The tax increases by 2 percent annually. For rate details, refer to the rate and method of apportionment.	Unavailable	\$580,910	7/1/1989	Unavailable	Unavailable
City of San Jacinto	The City of San Jacinto imposes a special tax within Community Facilities District No. 2002-1 (San Jacinto Phase II). (Election held 9/10/2002.)	The maximum special tax varies depending on type of residential property, commercial, other non-residential property and undeveloped property.	Association property and government property are exempt, depending on the property's acreage.	\$2,018,603	7/1/2004	6/30/2038	100.00
City of San Jacinto	The City of San Jacinto imposes a special tax within Community Facilities District No. 2003-1 to pay for fire protection and suppression services and to pay for police protection services. (Note: Election materials were unavailable.)	For fiscal year 2013-14, the maximum special tax for Tax Rate Area A is: \$463.18 per unit for single-family property; \$347.39 per unit for apartment property; and \$0.1575 per building sq. ft. for non-retail commercial/industrial property. For fiscal year 2013-14, the maximum special tax for Tax Rate Area B is: \$794.03 per unit for single-family property; \$595.52 per unit for apartment property; and \$0.27 per building sq. ft. for non-retail commercial/industrial property. Rates are rounded. For rate details, refer to the rate and method of apportionment.	Retail commercial property, property owner association property and Public Property are exempt. However, should an assessor's parcel no longer be classified as retail commercial property, property owner association property or public property, its tax-exempt status will be revoked.	\$1,813,154	7/1/2003	Indefinite	Unavailable
City of San Jacinto	The City of San Jacinto imposes a special tax within Community Facilities District No. 2003-2. (Note: Election materials were unavailable.)	For initial fiscal year 2004-05, the maximum special tax is \$230 per dwelling unit for residential property. The tax increases annually by 2 percent.	Public property, non-developable parcels, and common area parcels within residential complexes are exempt.	Unavailable	7/1/2004	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Temecula	The City of Temecula imposes a special tax within Community Facilities District No. 2001-2 (Harveston A). (Note: Election materials were unavailable.)	The maximum special tax is the greater of the dwelling unit special tax or the acreage special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	Unavailable	7/1/2002	6/30/2053	Unavailable
City of Temecula	The City of Temecula imposes a special tax within Community Facilities District No. 2001-2 (Harveston B). (Note: Election materials were unavailable.)	The maximum special tax is the greater of the dwelling unit special tax or the acreage special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	Unavailable	7/1/2002	6/30/2053	Unavailable
City of Temecula	The City of Temecula imposes a special tax within Community Facilities District No. 2003-03 (Wolf Creek). (Note: Election materials were unavailable.)	The maximum rate for Special Tax A is the greater of the dwelling unit special tax or the acreage special tax. The maximum rate for Special Tax B is \$58 per unit for residential parcels that are not multi-family units and \$385 per acre for multi-family and non-residential parcels. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	Unavailable	7/1/2004	6/30/2055	Unavailable
City of Temecula	The City of Temecula imposes a special tax within Community Facilities District No. 2003-1 (Crown Hill). (Note: Election materials were unavailable.)	The maximum special tax is the greater of the dwelling unit special tax or the acreage special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	Unavailable	7/1/2003	6/30/2044	Unavailable
City of Temecula	The City of Temecula imposes a special tax within Community Facilities District No. 2003-2 (Roripaugh). (Note: Election materials were unavailable.)	The maximum special tax is the greater of the dwelling unit special tax or the acreage special tax. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	Unavailable	7/1/2005	6/30/2056	Unavailable
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 00-1. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$175,291	7/1/2000	6/30/2035	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 01-1 (Improvement Area A). (Election held 6/22/2001.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$282,278	7/1/2001	6/30/2036	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 01-1 (Improvement Area B). (Election held 6/22/2001.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$514,724	7/1/2001	6/30/2036	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 01-2 (Improvement Area A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$307,737	7/1/2002	6/30/2037	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 01-2 (Improvement Area B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$262,014	7/1/2002	6/30/2037	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 01-2 (Improvement Area C). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$651,941	7/1/2002	6/30/2037	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 02-1. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Commercial, industrial, park, public property, utility property (private and public), and property exempt from ad valorem property tax, are exempt.	\$321,982	7/1/2001	6/30/2032	Unavailable
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 02-2 (Improvement Area A). (Election held 10/1/2002.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$275,049	7/1/2002	6/30/2038	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 02-2 (Improvement Area B). (Election held 10/1/2002.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$342,443	7/1/2002	6/30/2038	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-1. (Election held 5/6/2003.)	For rate details, refer to the rate and method of apportionment.	Association property, church property, park and open space property, school property, and government property, depending on the property's acreage, are exempt.	\$1,159,128	7/1/2003	6/30/2039	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-2. (Election held 1/15/2004.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$256,467	7/1/2004	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-3 (Improvement Area A). (Election held 12/2/2003.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$205,738	7/1/2004	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-3 (Improvement Area B). (Election held 12/2/2003.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$221,706	7/1/2004	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-4. (Election held 2/17/2004.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$206,565	7/1/2004	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 03-5. (Election held 12/2/2003.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$204,919	7/1/2004	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 04-1. (Election held 5/6/2005.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$1,026,470	7/1/2005	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 04-2 (Improvement Area 1). (Election held 8/17/2004.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$198,707	7/1/2005	6/30/2042	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 04-2 (Improvement Area 2). (Election held 8/17/2004.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$252,971	7/1/2005	6/30/2042	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 04-2 (Improvement Area 3). (Election held 8/17/2004.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$166,523	7/1/2005	6/30/2042	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 05-1. (Election held 11/1/2005.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$983,450	7/1/2005	6/30/2046	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 06-1. (Election held 10/17/2006.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$482,040	7/1/2006	6/30/2041	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 06-2. (Election held 11/21/2006.)	For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt, depending on the property's acreage.	\$400,331	7/1/2007	6/30/2045	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 94-1. (Election held 7/15/1994.)	For rate details, refer to the rate and method of apportionment.	Parks, public properties, utility properties belonging to public or private utilities and properties exempt from ad valorem property taxes are exempt.	\$136,923	7/1/1996	6/30/2029	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 95-1. (Election held 1/12/1996.)	For rate details, refer to the rate and method of apportionment.	Parks, public properties, utility properties belonging to public or private utilities and properties exempt from ad valorem property taxes are exempt.	\$274,685	7/1/1995	Unavailable	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 96-1. (Election held 9/13/1996.)	For rate details, refer to the rate and method of apportionment.	Parks, public properties, utility properties belonging to public or private utilities and properties exempt from general ad valorem property taxes are exempt.	\$467,984	7/1/1996	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 97-1. (Election held 2/6/1998.)	For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$103,500	7/1/1998	6/30/2031	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 98-1. (Election held 5/22/1998.)	For rate details, refer to the rate and method of apportionment.	Commercial, industrial, parks, public properties, utility properties belonging to public or private utilities and properties exempt from ad valorem property taxes are exempt.	\$4,167,941	7/1/1997	Unavailable	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 98-2. (Election held 12/3/1998.)	For rate details, refer to the rate and method of apportionment.	Commercial, industrial, parks, public properties, utility properties belonging to public or private utilities and properties exempt from ad valorem property taxes are exempt.	\$154,565	7/1/1998	Unavailable	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 99-1. (Election held 4/9/1999.)	For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$259,112	7/1/1999	Unavailable	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 99-2 (Improvement Area A). (Election held 12/10/1998.)	For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$187,430	7/1/2000	6/30/2034	100.00
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 99-2 (Improvement Area B). (Election held 12/10/1998.)	For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$142,165	7/1/2000	6/30/2034	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Corona Norco Unified School District	The Corona Norco Unified School District imposes a special tax within Community Facilities District No. 99-2 (Improvement Area C). (Election held 12/10/1998.)	For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$165,173	7/1/2000	6/30/2034	100.00
De Luz Community Services District	Shall the Santa Rosa Community Services District be authorized to levy a Special Tax of \$12.06 per acre for the 1998-1999 fiscal year on all parcels within the District to finance Extended Sheriff Service? (Measure R, 7/14/1998.) (Note: Effective 7/1/2007, the Santa Rosa Community Services District changed its name to the De Luz Community Services District. The district was only able to provide semi-official election results.)	The special tax is imposed at a rate of \$12.06 per acre on all parcels within the district. (Note: A second election was held 7/13/1999, which authorized a special tax of 13.50 per acre. However, detailed rate information was not provided by the district to determine whether the 1998 or 1999 measure was in effective.)	Unavailable	\$296,952	7/1/1998	Indefinite	76.58
Desert Sands Unified School District	The Desert Sands Unified School District imposes a special tax within Community Facilities District No. 1. (Election held 4/11/2000.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$177,504	7/1/2000	6/30/2036	100.00
Desert Sands Unified School District	The Desert Sands Unified School District imposes a special tax within Community Facilities District No. 2008-1. (Election held 5/20/2008.)	The maximum special tax for developed property is the greater of the assigned special tax or the backup special tax. Taxes increase annually by 2 percent. For rate details, refer to the rate and method of apportionment.	Properties exempt from taxation include association property and government property, depending on the property's acreage.	\$8,184	7/1/2008	6/30/2055	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2001-01 (French Valley Improvement Area A). (Election held 9/19/2001.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$1,452,553	7/1/2002	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2001-2 (Springfield/Arbor Glen - Improvement Area A). (Election held 8/8/2001.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$486,310	7/1/2002	6/30/2036	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2001-2 (Springfield/Arbor Glen - Improvement Area B). (Election held 8/8/2001.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$101,083	7/1/2002	6/30/2036	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-03 (The Willows). (Election held 4/3/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$337,746	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-04 (Sheffield/Rancho Bella Vista Improvement Area No. 1). (Election held 9/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$271,103	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-04 (Sheffield/Rancho Bella Vista Improvement Area No. 2). (Election held 9/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$423,120	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-04 (Sheffield/Rancho Bella Vista Improvement Area No. 3). (Election held 9/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$67,396	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-04 (Sheffield/Rancho Bella Vista Improvement Area No. 4). (Election held 9/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$50,689	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-04 (Sheffield/Rancho Bella Vista Improvement Area No. 5). (Election held 9/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$156,188	7/1/2002	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-05 (Crown Valley Village). (Election held 8/6/2003.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$833,534	7/1/2003	6/30/2044	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-06 (Morgan Hill Improvement Area A). (Election held 8/21/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$727,578	7/1/2003	6/30/2038	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-06 (Morgan Hill Improvement Area B). (Election held 4/6/2005.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$752,068	7/1/2003	6/30/2040	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-08 (Serena Hillis). (Election held 12/18/2002.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$379,309	7/1/2003	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-09 (Woodside Homes). (Election held 9/4/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$138,486	7/1/2003	6/30/2038	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2002-10 (Summit Ridge). (Election held 4/2/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$321,482	7/1/2003	6/30/2044	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-12 (Temecula Creek Improvement Area A) (Election held 9/24/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$159,107	7/1/2003	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-12 (Temecula Creek Improvement Area B) (Election held 9/24/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$211,130	7/1/2003	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-14 (Clinton Keith/Meadowlark Village Improvement Area A). (Election held 7/21/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$127,365	7/1/2004	6/30/2040	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-14 (Clinton Keith/Meadowlark Village Improvement Area B). (Election held 7/21/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$264,333	7/1/2004	6/30/2040	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-14 (Clinton Keith/Meadowlark Village Improvement Area C). (Election held 7/21/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$147,250	7/1/2004	6/30/2040	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-15 (Morgan Valley). (Election held 11/16/2005.)	Unavailable	Unavailable	\$439,960	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-16 (Promontory Park). (Election held 1/21/2004.)	Unavailable	Unavailable	\$259,107	Unavailable	Unavailable	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-19 (Eastridge/Westridge Improvement Area A). (Election held 4/7/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$173,433	7/1/2004	6/30/2044	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-19 (Eastridge/Westridge Improvement Area B). (Election held 4/7/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$293,857	7/1/2004	6/30/2044	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-20 (Corman Leigh Communities Improvement Area A). (Election held 5/26/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$120,865	7/1/2004	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-20 (Corman Leigh Communities Improvement Area B). (Election held 5/26/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$48,825	7/1/2004	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-20 (Corman Leigh Communities Improvement Area C). (Election held 5/26/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$132,802	7/1/2004	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-25 (Pacific Communities Improvement Area C). (Election held 7/6/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$145,506	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2003-25 (Pacific Communities Improvement Area D). (Election held 7/6/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$242,693	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-26 (Lennar San Jacinto Improvement Area 1). (Election held 3/24/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$363,444	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-26 (Lennar San Jacinto Improvement Area 2). (Election held 3/24/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$226,333	7/1/2005	6/30/2042	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-27 (Cottonwood Ranch). (Election held 6/1/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$601,105	7/1/2006	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-28 (Quinta Do Lago). (Election held 10/6/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$305,339	7/1/2004	6/30/2043	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-29 (Sun Ranch). (Election held 10/20/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$369,183	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-30 (Barrington Heights). (Election held 12/15/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$188,505	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-32 (Rancho San Jacinto Improvement Area A). (Election held 8/24/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$135,947	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-32 (Rancho San Jacinto Improvement Area B). (Election held 8/24/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$102,775	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-34 (Faircrest). (Election held 8/24/2005.)	Unavailable	Unavailable	\$436,600	Unavailable	Unavailable	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-35 (Mountain Gate). (Election held 9/21/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$84,032	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2004-36 (Adeline's Farm). (Election held 10/5/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$369,221	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-36 (Marsden). (Election held 7/1/2005.)	Unavailable	Unavailable	\$72,063	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-38 (Autumn Ridge Improvement Area A). (Election held 4/6/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$206,135	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-38 (Autumn Ridge Improvement Area B).	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$70,352	7/1/2005	6/30/2041	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-40 (Mahogany/Promontory Pointe). (Election held 7/1/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$223,961	7/1/2005	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-42 (Balicia Ranch/Mosaico). (Election held 9/7/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$205,588	7/1/2006	6/30/2043	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-44 (Vista Del Valle/Calder Ranch). (Election held 1/18/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$180,609	7/1/2006	6/30/2042	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2005-47 (The Lakes Improvement Area A). (Election held 2/21/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$827,326	7/1/2007	6/30/2045	100.00
Eastern Municipal Water District	Eastern Municipal Water District imposes a special tax within Community Facilities District No. 2006-52 (Nelson Projects). (Election held 11/1/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$134,814	7/1/2006	6/30/2042	100.00
Elsinore Valley Municipal Water District	The Elsinore Valley Municipal Water District imposes a special tax within Community Facilities District No. 2003-1. (Proposition B, 8/14/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$347,026	7/1/2004	6/30/2045	100.00
Elsinore Valley Municipal Water District	The Elsinore Valley Municipal Water District imposes a special tax within Community Facilities District No. 2003-2. (Election held 8/14/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$174,753	7/1/2004	6/30/2045	100.00
Elsinore Valley Municipal Water District	The Elsinore Valley Municipal Water District imposes a special tax within Community Facilities District No. 2004-1. (Election held 12/20/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$204,487	7/1/2005	6/30/2046	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Elsinore Valley Municipal Valley Water District	The Elsinore Valley Municipal Water District imposes a special tax within Community Facilities District No. 99-1 (La Gonda). (Proposition B, 6/23/1999.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$341,763	7/1/1999	6/30/2034	100.00
Elsinore Valley Municipal Valley Water District	The Elsinore Valley Municipal Water District imposes a special tax within Community Facilities District No. CFD 2002-1. (Proposition B, 8/22/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$199,133	7/1/2003	6/30/2037	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2004-1. (Election held 9/21/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2005	6/30/2046	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2005-1. (Election held 6/21/2005.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2005-2. (Election held 6/21/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2005	6/30/2041	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2005-3 (Improvement Area 1). (Election held 6/20/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2006	6/30/2046	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2005-6. (Election held 10/4/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2005	6/30/2041	100.00
Hemet Unified School District	The Hemet Unified School District imposes a special tax within Community Facilities District No. 2007-2. (Election held 7/17/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2007	6/30/2048	100.00
Jurupa Community Services District	The Jurupa Community Services District imposes special taxes within its Community Facilities Districts. A request for information pursuant to the California Public Records Act was sent to the district, however a response was not provided.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 1 (Improvement Area No. 1). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$186,028	7/1/1992	Unavailable	Unavailable
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 1 (Improvement Area No. 2). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$240,000	7/1/1992	Unavailable	Unavailable
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 2. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$119,062	7/1/1993	Unavailable	Unavailable
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 3. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$206,315	7/1/2001	6/30/2033	Unavailable
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 4. (Proposition B, 4/18/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$282,298	7/1/2005	6/30/2041	100.00
Jurupa Unified School District	The Jurupa Unified School District imposes a special tax within Community Facilities District No. 6. (Proposition B, 9/18/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$132,072	7/1/2006	6/30/2043	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2000-1. (Election held 6/6/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$284,446	7/1/2001	6/30/2038	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2001-1. (Election held 5/8/2001.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$686,727	7/1/2001	6/30/2037	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2001-2. (Election held 11/13/2001.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$264,232	7/1/2000	6/30/2038	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2001-3. (Election held 1/24/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$198,144	7/1/2001	6/30/2036	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2002-1. (Election held 12/10/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$353,172	7/1/2003	6/30/2043	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Improvement Area A). (Election held 6/17/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$340,429	7/1/2003	6/30/2039	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Improvement Area B). (Election held 6/17/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$130,502	7/1/2003	6/30/2039	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2004-1. (Election held 3/16/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$185,015	7/1/2004	6/30/2041	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2004-2. (Election held 10/19/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$239,607	7/1/2004	6/30/2046	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2004-3. (Election held 10/19/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$672,237	7/1/2004	6/30/2046	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-1 (Improvement Area A). (Election held 6/2/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$487,025	7/1/2005	6/30/2047	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-1 (Improvement Area B). (Election held 6/2/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$489,779	7/1/2005	6/30/2047	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-3. (Election held 5/5/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$554,589	7/1/2005	6/30/2043	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-5. (Election held 6/30/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$172,924	7/1/2005	6/30/2043	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-6. (Election held 8/25/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$279,201	7/1/2005	6/30/2043	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2005-7. (Election held 10/20/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$326,787	7/1/2006	6/30/2047	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2006-2. (Election held 4/17/2008.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$115,663	7/1/2007	6/30/2047	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2006-3. (Election held 6/22/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$485,358	7/1/2006	6/30/2046	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2006-4. (Election held 7/27/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$266,746	7/1/2006	6/30/2046	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 2006-6. (Election held 9/21/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$152,437	7/1/2007	6/30/2047	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 88-1. (Election held 3/21/1989.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$3,933,554	7/1/1989	Unavailable	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 89-1. (Election held 5/9/1989.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$388,647	7/1/1989	Unavailable	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 90-1. (Election held 2/5/1991.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$319,362	7/1/1991	Unavailable	100.00
Lake Elsinore Unified School District	The Lake Elsinore Unified School District imposes a special tax within Community Facilities District No. 99-1. (Election held 4/9/1999.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$383,279	7/1/1999	6/30/2030	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lee Lake Water District	The Lee Lake Water District imposes a special tax within Community Facilities District No. 1 (Sycamore Creek). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2003	6/30/2057	Unavailable
Lee Lake Water District	The Lee Lake Water District imposes a special tax within Community Facilities District No. 2 (Montecito Ranch). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2002	6/30/2043	Unavailable
Lee Lake Water District	The Lee Lake Water District imposes a special tax within Community Facilities District No. 2003-2 (Canyon Hills). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2003	6/30/2042	Unavailable
Lee Lake Water District	The Lee Lake Water District imposes a special tax within Community Facilities District No. 3 (The Retreat). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2004	6/30/2045	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 1994-1. (Election held 3/27/2001.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$921,652	7/1/1995	6/30/2026	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 1999-1 (Improvement Area A). (Election held 12/14/1999.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$84,255	7/1/2003	6/30/2046	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 1999-1 (Zone 1). (Election held 12/14/1999.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$409,640	7/1/2000	6/30/2046	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 1999-1 (Zone 2). (Election held 12/14/1999.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$429,495	7/1/2000	6/30/2046	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2002-1. (Election held 10/8/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$403,998	7/1/2002	6/30/2040	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2002-2. (Election held 1/13/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$685,797	7/1/2004	6/30/2040	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2002-3. (Election held 4/8/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$327,115	7/1/2003	6/30/2037	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2002-4. (Election held 1/14/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$213,941	7/1/2003	6/30/2039	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2002-5. (Election held 5/11/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$491,396	7/1/2004	6/30/2041	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2003-1. (Election held 7/22/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$201,999	7/1/2003	6/30/2037	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2003-2 (Improvement Area A). (Election held 5/23/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$771,097	7/1/2006	6/30/2051	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2003-3. (Election held 7/22/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$221,279	7/1/2004	6/30/2038	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2003-4. (Election held 12/14/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$222,100	7/1/2005	6/30/2041	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2004-2. (Election held 7/27/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$357,928	7/1/2005	6/30/2041	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2004-3. (Election held 7/27/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$342,438	7/1/2004	6/30/2041	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2004-4. (Election held 11/9/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$215,210	7/1/2005	6/30/2039	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2004-5. (Election held 9/28/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$366,113	7/1/2005	6/30/2039	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2004-6. (Note: Election materials unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$32,846	7/1/2006	6/30/2041	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2005-2. (Election held 6/14/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$382,814	7/1/2005	6/30/2041	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2006-1. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$156,953	7/1/2007	6/30/2047	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2006-2. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$147,739	7/1/2007	6/30/2045	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2006-3. (Election held 9/12/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$192,986	7/1/2007	6/30/2047	100.00
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2006-4. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$74,202	7/1/2007	6/30/2047	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2011-1 (Improvement Area 1). (Note: Election materials unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$73,827	7/1/2011	6/30/2072	Unavailable
Menifee Union School District	The Menifee Union School District imposes a special tax within Community Facilities District No. 2011-1 (Improvement Area 2). (Note: Election materials unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$215,423	7/1/2011	6/30/2072	Unavailable
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 1988-1A. (Election held 2/7/1989.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$684,071	7/1/1989	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 1991-1. (Election held 6/16/1992.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$638,080	7/1/1992	Unavailable	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2002-1. (Election held 2/26/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$756,779	7/1/2002	Unavailable	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2003-1. (Election held 10/21/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$561,022	7/1/2004	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2003-2. (Election held 12/16/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$318,285	7/1/2004	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-1. (Election held 3/9/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$246,590	7/1/2003	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-2. (Election held 4/27/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$406,086	7/1/2003	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-3. (Election held 3/23/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$287,938	7/1/2003	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-4. (Election held 3/23/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$310,645	7/1/2003	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-5. (Election held 3/23/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$400,942	7/1/2003	6/30/2040	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-6 (Zone 1). (Election held 11/16/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$833,254	7/1/2004	6/30/2045	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-6 (Zone 2). (Election held 11/16/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$502,693	7/1/2004	6/30/2045	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-6 (Zone 3). (Election held 11/16/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$352,110	7/1/2004	6/30/2045	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2004-6 (Zone 4). (Election held 11/16/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$307,591	7/1/2004	6/30/2045	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2005-1. (Election held 7/19/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$164,488	7/1/2005	6/30/2046	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2005-2. (Election held 10/11/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$308,705	7/1/2005	6/30/2046	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2005-3. (Election held 9/27/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$661,105	7/1/2005	6/30/2046	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2005-4. (Election held 9/13/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$62,124	7/1/2005	6/30/2046	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2005-5. (Election held 8/15/2006.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$665,932	7/1/2005	6/30/2046	100.00
Moreno Valley Unified School District	The Moreno Valley Unified School District imposes a special tax within Community Facilities District No. 2007-1. (Election held 5/8/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2006	6/30/2049	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1990. (Election held 10/15/1998.)	Unavailable	Unavailable	\$461,305	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1998-1. (Election held 12/10/1998.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$447,769	7/1/1998	6/30/2030	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1998-2. (Election held .)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$248,188	Unavailable	Unavailable	Unavailable
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1998-3. (Election held 10/15/1998.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$309,472	7/1/1998	6/30/2030	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1999-1 (Improvement Area A). (Election held 1/13/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$525,273	7/1/2000	6/30/2038	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 1999-1 (Improvement Area B). (Election held 1/13/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$341,509	7/1/2000	6/30/2038	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2000-1. (Election held 3/9/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$1,140,880	7/1/2000	6/30/2036	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2000-2. (Election held 8/10/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$925,062	7/1/2001	6/30/2036	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2001-1. (Election held 4/19/2001.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$273,385	7/1/2001	6/30/2040	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2001-2. (Election held 2/14/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$255,431	7/1/2002	6/30/2039	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2001-2. (Election held 8/9/2001.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$582,322	7/1/2001	6/30/2044	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-1. (Election held 2/14/2002.)	Unavailable	Unavailable	\$265,062	Unavailable	Unavailable	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-2. (Election held 2/14/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$195,694	7/1/2002	6/30/2039	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-3. (Election held .)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$353,752	7/1/2002	6/30/2040	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-4 (Improvement Area A). (Election held 6/27/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$248,565	7/1/2002	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-4 (Improvement Area B). (Election held 6/27/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$483,707	7/1/2002	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-5 (Improvement Area A). (Election held 6/27/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$433,432	7/1/2002	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2002-5 (Improvement Area B). (Election held 6/27/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$625,463	7/1/2002	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2003-1. (Election held 5/8/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$299,464	7/1/2003	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2003-2. (Election held 9/11/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$161,518	7/1/2003	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2003-3. (Election held 8/14/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$201,712	7/1/2003	6/30/2041	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2003-4. (Election held 5/13/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$385,117	7/1/2004	6/30/2041	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2004-1. (Election held 1/20/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$230,200	7/1/2005	6/30/2046	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2006-1 (Improvement Area A). (Election held 1/18/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$485,763	7/1/2007	6/30/2047	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2006-1 (Improvement Area B). (Election held 1/18/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$623,531	7/1/2007	6/30/2047	100.00
Murrieta Valley Unified School District	The Murrieta Valley Unified School District imposes a special tax within Community Facilities District No. 2006-1 (Improvement Area C). (Election held 1/18/2007.) (Note: No special tax was levied in fiscal year 2013-14.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$0	7/1/2007	6/30/2047	100.00
Perris Union High School District	Shall Community Facilities District No. 92-1 of the Perris Union High School District be authorized to finance the cost of school facilities by incurring bonded indebtedness in a maximum amount of \$40,000,000 an shall CFD No. 92-1 be authorized to annually levy special taxes on property as set forth in Resolution No. 2:92-93 of the Perris Union High School District to pay for school facilities and to pay for such bonded indebtedness and shall an appropriations limit be established for CFD No. 92-1 as described in Resolution 2:92-93? (Measure JJ, 11/17/1992.)	For fiscal year 2013-14, the special tax for newer developments (as defined in the rate and method of apportionment) is: \$270.44 per unit for single-family detached property; \$147.10 per unit for single-family attached and mobile home property; and \$135.22 per unit for multi-family property. For fiscal year 2013-14, the special tax for existing homes (as defined in the rate and method of apportionment) is: \$24 per unit for single-family detached property; \$13 per unit for single-family attached and mobile home property; and \$12 per unit for multi-family property.	Exempt property includes commercial and industrial property. Specified persons age 65 years and older may apply for an exemption.	\$3,221,048	7/1/1992	6/30/2034	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Perris Union High School District	The Perris Union High School District imposes a special tax within Community Facilities District No. 91-1. (Note: Election materials and detailed rate information were unavailable.)	Unavailable	Unavailable	\$595,769	Unavailable	Unavailable	Unavailable
Rancho California Water District	The Rancho California Water District imposes special taxes within its Community Facilities Districts. The district was sent a California Public Records Act request for further information, but a response could not be provided at the time of publication.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside County Service Areas	The County of Riverside imposes a number of property-related levies within its Community Service Areas. Pursuant to the California Public Records Act, the county was sent a request for information, but was unable to respond by the time of publication.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 10. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 11. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 12. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 13 (Improvement Area 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 14. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 15 (Improvement Area 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 15 (Improvement Area 2). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 15 (Improvement Area 3). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 16. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 17. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 18. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 2. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$675,556	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 20. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 21 (Improvement Area 2). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 22. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 24. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 26. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 27. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 4. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$64,567	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 6 (Improvement Area 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$140,941	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 6 (Improvement Area 2). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$158,662	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 7. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$1,611,875	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 8. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$64,545	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 9 (Improvement Area 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$94,516	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 9 (Improvement Area 2). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$158,974	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 9 (Improvement Area 3). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$71,338	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 9 (Improvement Area 4). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$166,361	Unavailable	Unavailable	Unavailable
Riverside Unified School District	The Riverside Unified School District imposes a special tax within Community Facilities District No. 9 (Improvement Area 5). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$141,639	Unavailable	Unavailable	Unavailable
San Geronio Memorial Hospital	To continue to maintain local access to advanced, rapid-response lifesaving emergency care at San Geronio Memorial Hospital, ensuring that victims of accidents, heart attacks, and other medical emergencies continue receiving quality emergency medical care, shall San Geronio Memorial Health Care District's ordinance be approved extending its expiring \$49 parcel tax for 10 years only, with an annual cost of living adjustment, independent Citizens' Oversight, mandatory audits, and all funds dedicated locally to emergency hospital services in the Pass Area community? (Measure D, 5/1/2012.)	The special tax is \$49 per parcel.	Property exempt by state or federal law is exempt.	\$1,883,115	7/1/2012	6/30/2023	72.68

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$155,120	Unavailable	Unavailable	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$143,087	Unavailable	Unavailable	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-2 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$198,767	7/1/2004	6/30/2042	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-2 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$156,500	7/1/2004	6/30/2042	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-3 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$115,876	7/1/2004	6/30/2042	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2003-3 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$112,732	7/1/2004	6/30/2042	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-3 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$114,748	7/1/2004	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-3 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$188,944	7/1/2004	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-4 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$88,743	7/1/2004	6/30/2050	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-4 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$73,337	7/1/2004	6/30/2050	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-5 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$144,748	Unavailable	Unavailable	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2004-5 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$188,944	Unavailable	Unavailable	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-1 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$205,066	7/1/2005	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-1 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$228,026	7/1/2005	6/30/2050	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-2 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$98,196	7/1/2005	6/30/2050	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-2 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$148,293	7/1/2005	6/30/2050	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-4 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$156,803	7/1/2005	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2005-4 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$219,541	7/1/2005	6/30/2050	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2006-1 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$204,080	7/1/2006	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2006-1 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$394,162	7/1/2006	6/30/2050	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2006-2 (Tax A). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$121,170	7/1/2006	6/30/2043	Unavailable
San Jacinto Unified School District	The San Jacinto Unified School District imposes a special tax within Community Facilities District No. 2006-2 (Tax B). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$303,643	7/1/2006	6/30/2050	Unavailable
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 1989-1 (Redhawk). (Election held 7/17/1990.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/1991	Unavailable	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2000-1. (Election held 10/1/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2000	6/30/2036	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2002-1 (Improvement Area 1). (Election held 10/1/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2002	6/30/2038	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2002-2. (Election held 10/1/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2002	6/30/2038	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2003-2. (Election held 11/18/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2002	6/30/2038	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2004-1 (Improvement Area A). (Election held 10/5/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2003	6/30/2039	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2005-1. (Election held 6/7/2005.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2004	6/30/2040	100.00
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2010-1. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2011	6/30/2047	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

RIVERSIDE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Temecula Valley Unified School District	The Temecula Valley Unified School District imposes a special tax within Community Facilities District No. 2011-1. (Election held 12/13/2011.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	Unavailable	7/1/2012	6/30/2048	100.00
Val Verde Unified School District	The Val Verde Unified School District imposes a special tax within Community Facilities District No. 1998-1. (Election held 3/25/1998.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$1,962,643	7/1/2013	6/30/2044	100.00
Val Verde Unified School District	The Val Verde Unified School District imposes a special tax within Community Facilities District No. 2002-1 (Improvement Area A). (Election held 10/8/2002.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$1,380,350	7/1/2002	6/30/2041	100.00
Val Verde Unified School District	The Val Verde Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Citation Homes - Improvement Area 1). (Election held 3/11/2003.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$182,007	7/1/2003	6/30/2043	100.00
Val Verde Unified School District	The Val Verde Unified School District imposes a special tax within Community Facilities District No. 2003-1 (Meritage Homes - Improvement Area 2). (Election held 12/14/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$210,198	7/1/2005	6/30/2045	100.00
Val Verde Unified School District	The Val Verde Unified School District imposes a special tax within Community Facilities District No. 2003-2. (Election held 12/14/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$257,931	7/1/2003	6/30/2043	100.00
Western Municipal Water District	The Western Municipal Water District imposes a special tax within Community Facilities District No. 1988-1. (Election held 6/14/1988.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$448,637	Unavailable	Unavailable	100.00
Western Municipal Water District	The Western Municipal Water District imposes a special tax within Community Facilities District No. 1999-1. (Election held 2/8/2000.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$211,097	7/1/2000	6/30/2036	100.00
Yucaipa-Calimesa Joint Unified School District	The Yucaipa-Calimesa Joint Unified School District imposes a special tax within Community Facilities District No. 2. (Election held 10/5/2004.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$152,049	7/1/2005	6/30/2041	100.00
Yucaipa-Calimesa Joint Unified School District	The Yucaipa-Calimesa Joint Unified School District imposes a special tax within Community Facilities District No. 3 (Iris Gardens). (Election held 4/10/2007.)	For rate details, refer to the rate and method of apportionment.	Certain property is exempt, as specified in the rate and method of apportionment.	\$202,200	7/1/2007	6/30/2051	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Arden Park Recreation and Park District	The district imposes an assessment to fund capital improvements and maintenance within the District for the community center, swimming pool, soccer and other athletic fields, and playground renovations, as well as other park and recreation facilities. The assessment was not put to a public vote, but adopted by the district's Board of Directors on July 24, 1991. (Note: The assessment provides funding for a general benefit.)	Since its initial assessment in 1991, the assessment has remained at \$91.73 per single-family equivalent unit. The units assigned are: 1 unit per single-family residential parcels; 0.5 units per commercial and industrial parcels less than 1 acre; and 1 unit per commercial and industrial parcels greater than 1 acre. (Note: It is unclear if commercial and industrial properties with parcels exactly 1 acre in size are exempt.)	Miscellaneous and small parcels are exempt.	\$172,746	7/24/1991	Indefinite	No election held.
City of Elk Grove	Laguna Ridge CFD 2005-1 (Maintenance Services) funds maintenance of public parkways, public parks, open space, landscape setbacks, bike and other paths, and landscaped medians in and adjacent to roadways within the CFD, maintenance and operation of a community center, recreation center, sports (including aquatic) facilities, cultural arts center, and water features, and maintenance of other related facilities. (Note: Election materials were not available).	For fiscal year 2013-14, the special tax is: \$525.30 per unit (developed or per lot final map) for single-family property; \$532.92 per developed acre for non-residential property; \$2,893 per developed acre for rental multi-family property. The special tax for the infrastructure component of this CFD increases annually, up to 2 percent on July 1.	Unavailable	\$1,101,460	Unavailable	Indefinite	Unavailable
City of Elk Grove	Laguna Ridge CFD 2005-1 (note this CFD also has a maintenance services component-see next section for details)	For fiscal year 2013-14, the special tax is: \$1,723.02 per unit (developed or per lot final map) for single-family property; \$5,743.42 per developed acre for non-residential property; \$5,743.42 per developed acre for rental multi-family property. The maximum special tax rates for the infrastructure component of this CFD is increases by 2 percent each July 1st.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$4,273,838	Unavailable	6/30/2051	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Elk Grove	Shall the City of Elk Grove be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation (the "Resolution of Formation") for Community Facilities District No. 2003-1 (the "District") adopted by the City Council on January 15, 2003, which is incorporated herein by this reference within the District to finance certain services and public facilities asset for Exhibit A to the Resolution of Formation including any incidental expenses related there to, and shall a bonded indebtedness in the amount of \$55,000,000 be incurred for the District, and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election was held 1/15/2003.)	The maximum special tax for developed property is \$965 per single-family residential unit, and \$4,825 per net acre for multi-family property and non-residential property.	Public property, development restricted property, prepaid parcels, and association property are exempt.	\$3,699,277	7/1/2003	6/30/2046	100.00
City of Elk Grove	Shall the City of Elk Grove be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation (the "Resolution of Formation") for Community Facilities District No. 2003-2 (Police Services) (the "District") adopted by the City Council on November 5, 2003, which is incorporated herein by this reference, within the District to finance certain police services as set forth in Exhibit A to the Resolution of Formation and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election held 11/5/2003.)	For fiscal year 2013-14, the maximum special tax for developed property is \$403.02 per single-family residential unit, and \$285.23 per multi-family residential unit. The tax increases annually on July 1st based on changes to the Consumer Price Index.	Public property, non-residential property and association property are exempt.	\$1,382,125	7/1/2004	Indefinite	100.00
City of Elk Grove	Shall the City of Elk Grove be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation (the "Resolution of Formation") for Community Facilities District No. 2006-1 (Maintenance Services) (the "District") adopted by the City Council on March 22, 2006, which is incorporated herein by this reference, within the District to finance certain services as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election held 3/22/2006.)	For fiscal year 2013-14, the maximum special tax is outlined in the Maintenance Services CFD Tax Rate Table, and ranges from \$299.497 per parcel to \$618.01 per parcel. There are seventeen different tax zones, evaluated based on the on-site maintenance requirements. The special tax increases each year on July 1st based on changes to the Consumer Price Index, but no less than less than 2 percent of the amount in effect for the previous fiscal year.	Public property, association property, and assessor's parcels with public or utility easements are exempt.	\$688,804	7/1/2006	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Elk Grove	Shall the City of Elk Grove be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation (the "Resolution of Formation") for the East Franklin Community Facilities District No. 2002-1 (the "District") adopted by the City Council on May 15, 2002, which is incorporated herein by this reference, within the District to finance certain public facilities asset forth in Exhibit A to the Resolution of Formation, including any incidental expenses related there to, and shall a bonded indebtedness in the amount of \$125,000,000 be incurred for the District, and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election was held 5/15/2002.)	The maximum special tax for developed property is \$840 per single-family residential unit, and \$4,200 per net acre for multi-family property and non-residential property.	Public property, development restricted property, prepaid parcels and association property are exempt.	\$4,158,672	7/1/2002	6/30/2038	100.00
City of Elk Grove	The City of Elk Grove imposes a special tax to fund Community Facilities District 2003-1 (Poppy Services District), which provides transportation improvements, wastewater system improvements, drainage improvements, landscaping improvements, and police protection services. (Note: Election materials were not available.)	For fiscal year 2013-14, the public safety maximum special tax for developed property is \$186 per single-family residential unit; \$142.60 per multi-family residential unit; and \$310.03 per net acre for non-residential property. The special tax increases each year on July 1st based on changes to Consumer Price Index. For fiscal year 2013-14, the maximum facilities special tax is: \$965 per unit for developed residential property; \$4,825 per acre for developed multi-family property; and \$4,825 per acre for non-residential property. This tax will expire on 6/30/2046, while the public safety tax will be levied in perpetuity.	Public property, development restricted property, prepaid parcels and association property are exempt.	\$723,686	7/1/2003	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Folsom	Shall the City of Folsom Community Facilities District No. 12 (Broadstone Unit 3 Landscaping) the "Community Facilities District") be authorized to finance those certain public services in and for the Community Facilities District constituting the maintenance of parks, landscape corridors, and open space facilities for Community Facilities District including the repair and maintenance of landscaping, open space, greenbelts, bikeways, irrigation facilities, soundwalls, monuments and signs and other appurtenances within and along public rights-of-way (the "Services"), and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 6388 adopted by the City Council of the City of Folsom on October 10, 2000, which is incorporated herein by reference, be levied to pay for financing the Services? (Election held 10/24/2000.)	Unavailable	Unavailable	\$555,810	7/1/2001	Unavailable	Unavailable
City of Folsom	The City of Folsom imposes a special tax in Community Facilities District No. 10 for Empire Ranch (Russell Ranch). The city did not provide election materials.	The maximum special tax for initial fiscal year 1996-97 is: \$1,010 per lot for single-family final use parcels less than 6,000 sq. ft.; \$1,230 per lot for single-family final use parcels 6,000 to 9,000 sq. ft.; \$1,590 per lot for single-family final use parcels greater than 9,000 sq. ft.; \$5,830 per net acre for multi-family final use parcels; \$8,500 per net acre for non-residential final use parcels; \$190 per net acre for private golf course final use parcels. Other rates apply for non-final use parcels.	Public parcels; prepaid parcels and certain privately-owned parcels are exempt.	\$5,362,328	7/1/1996	6/30/2037	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Folsom	The City of Folsom imposes a special tax in Community Facilities District No. 13 for American River Canyon North Landscaping. The city did not provide election materials.	The maximum special tax for initial fiscal year 2001-02 is: \$295 per residential parcel/lot for developed parcels under Land Use Category 1; \$150 per residential parcel/lot for developed parcels under Land Use Category 2; and \$390 per gross acre for Large Lot Final Map Parcels under Land Use Category 3. The tax may increase annually to adjust for changes in the Consumer Price Index of the San Francisco Bay area, up to 4 percent.	Public parcels, undeveloped parcels, and certain non-developable privately owned parcels are exempt.	\$88,810	Unavailable	Unavailable	Unavailable
City of Folsom	The City of Folsom imposes a special tax to fund Community Facilities District No. 10 (Parkway Phase II). The city did not provide election materials.	The maximum special tax for initial fiscal year 2002-03 is: \$600 per single-family residential lot for halfplexes; \$1,000 per single-family residential lot for properties zoned R-1-S; \$1,200 per single-family residential lot sized 55 x 110 or greater; \$5,700 per net acre for non-residential, townhouses, and multi-family parcels; and \$2,500 per net acre for senior units. The tax may increase annually to account for inflation, up to 2 percent, but no such increase is allowed after fiscal year 2016-17.	Public parcels, undeveloped parcels, and certain non-developable privately owned parcels are exempt.	\$1,366,843	Unavailable	6/30/2033	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Folsom	The City of Folsom imposes a special tax to fund Community Facilities District No. 11 (Willow Springs - Facilities). The city did not provide election materials.	The maximum special tax for initial fiscal year 1999-00 is: \$1,642 per unit for developed single-family residential property with a lot size greater than 9,000 sq. ft.; \$1,200 per unit for developed single-family residential property 7,000 to 9,000 sq. ft.; \$1,095 per unit for developed single-family residential property less than 7,000 sq. ft.; \$922 per unit for cluster residential property; \$235 per unit or \$3,248 per acre (whichever is greater) for multi-family residential property; \$5,300 per acre for non-residential property; and \$4,860 per acre for undeveloped property.	Public property, and other non-taxable property, as defined by the Mello-Roos Act, are exempt.	\$875,939	Unavailable	6/30/2030	Unavailable
City of Folsom	The City of Folsom imposes a special tax to fund Community Facilities District No. 11 (Willow Springs - Maintenance). The city did not provide election materials.	The maximum special tax for initial fiscal year 1999-00 is: \$205 per unit for developed single-family residential property with a lot size of more than 9,000 sq. ft.; \$151 per unit for developed single-family residential property with a lot size of 7,000 to 9,000 sq. ft.; \$137 per unit for developed single-family residential property with a lot size of less than 7,000 sq. ft.; \$115 per unit for all cluster residential property; \$75 per unit or \$1,038 per acre for multi-family residential property (whichever is greater); \$685 per acre for non-residential property; and \$832 per acre for undeveloped property.	Public property, or other non-taxable property, as defined by the Mello-Roos Act, are exempt.	\$35,292	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cordova	Shall Ordinance No. _2004 of the City Council of the City of Rancho Cordova be approved so as to authorize a special tax on property located in Zone of the Rancho Cordova Special Police Tax Area to maintain the present level of police protection service and provide additional funding for increased police protection service? (The city has established multiples zones where the special tax will be imposed. For each zone, a landowner election was held at various dates, the first of which was held on 2/17/2004. The tax shall go into effect immediately upon approval of the electorate.)	There are 29 different zones, each of which contain a different tax rate. Tax rates for residential units and non-residential parcels vary. For fiscal year 2013-14, the tax rate for residential parcels generally is either \$250 per unit or \$450 per unit, depending on where the parcel is located. For fiscal year 2013-14, the special tax for non-residential parcels generally is \$1,000 per acre or \$653.40 per acre, depending on where the parcels are located. The maximum special tax may increase annually by the annual change in the San Francisco Bay Area Consumer Price Index. For detailed information on tax rates, refer to the city's annual report for the tax.	Unavailable	\$937,546	2/17/2004	Indefinite	100.00
City of Rancho Cordova	Shall Ordinance No. 31-2005 of the City Council of the City of Rancho Cordova be approved so as to authorize a special tax on property located in Zone 3 of the Rancho Cordova Transit-Related Services Special Tax Area to maintain the present level of transit-related services and provide additional funding for increased transit-related services? (Election held 1/3/2006.)	For fiscal year 2013-14, the special tax is: \$95.62 per unit for low-density residential parcels; \$76.50 for medium-density residential parcels; \$57.38 per high-density residential parcels; \$2,451.76 per acre for retail and service commercial parcels; \$2,107.52 per acre for commercial-mixed parcels.	Properties exempt from ad valorem property taxes are exempt.	\$131,145	7/1/2006	Indefinite	100.00
City of Rancho Cordova	Shall the City Council of the City of Rancho Cordova be authorized to issue up to \$42,000,000 in bonds, levy a special tax, and finance public facilities by and through its Sunridge Park Area Community Facilities District No. 2004-, all as specified in its resolutions and shall the appropriations limit for the District for fiscal year 2004-05 be established at \$42,000,000? (Election held 7/19/2004.)	The maximum special tax is applied on a per-unit basis for single-family residential property and a per-acre basis for multi-family, townhome property and non-residential property. For Zones 1 and 2, \$1,055 to \$1,155, depending on the village designation; Zone 3, \$475 to \$650, depending on the village designation.	Public property and prepaid parcels are exempt.	\$1,332,600	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cordova	Shall the City Council of the City of Rancho Cordova be authorized to issue up to \$75,000,000 in bonds, levy a special tax, and finance public facilities by and through its Sunridge Anatolia Community Facilities District No. 2003-1, all as specified in its Resolution Nos. 28-2003 and 29-2003, and shall the appropriations limit for the District for fiscal year 2003-04 be established at \$75,000,000? (Election held 8/4/2003.)	The maximum special tax is: Zone 1, \$755 to \$1,255, depending on level designation; Zone 2, Zone 3 and Zone 5, \$1,055 to \$1,255, depending on level designation; and Zone 4, \$725 to \$1,255. The tax may increase annually, up to 2 percent to account for inflation.	Public property, Zone 2 multi-family property, and prepaid parcels are exempt.	\$4,291,212	8/4/2003	6/30/2040	100.00
City of Rancho Cordova	The purpose of Transit Zone No. 1 is to enable the extension of a broad range of miscellaneous transportation services to developing areas within the District boundaries. These extended services are funded by a property related charge validated pursuant to the Constitution Article XIID, Section 6. The formation of the former CSA 10 Benefit Zone No. 1 fulfilled certain conditions of development the Zinfandel Special Planning Area and related planning documents. Annual charges through Transit Zone No. 1 for residential and nonresidential development will fund transit shuttle services and/or other supplemental transportation services as determined appropriate by the City Council. The City Council, in its sole discretion, may discontinue the portion of the service charge used for shuttle service once the City Council determines that Sacramento Regional Transit ("RT") has provided appropriate service. Alternately, the City Council may maintain such service charge and increase funding for other supplemental transportation services.	The maximum special tax for initial fiscal year 2008-09 is \$55.7026 per equivalent dwelling unit (EDU); \$56.35 per EDU for low-density residential parcels; \$45.08 per EDU for medium-density residential parcels; \$33.81 per EDU for high-density. The tax may increase annually by the San Francisco Bay Area Consumer Price Index.	Unavailable	\$103,098	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cordova	Transit Zone No. 2 provides the funding mechanism (annual charges) for transit shuttle and other supplemental transportation services as described in the CSA Zone 2 Formation Report. Transit Zone No. 2 will provide transportation services to both residential and nonresidential development within the Sunridge Specific Plan. The formation of CSA 10 Benefit Zone No. 2 fulfilled certain conditions of development included in County Ordinance No. SCZ 2002-0014 for the Sunridge Specific Plan and related planning documents as well as the related Transportation System Management Plan and AQ-15 Plan. In particular, Benefit Zone No. 2 is designed to support implementation of the following zoning condition: The Sunridge Specific Plan shall have a targeted goal of a 30 percent reduction in daily vehicle trips. In support of that goal, the Sunridge Specific Plan shall participate in a County Service Area (CSA), or an equivalent funding mechanism to the satisfaction of the Board of Supervisors, or successor city, for the purpose of funding a variety of transportation demand management strategies, including but not limited to a transit shuttle service, which will contribute Sunridge's targeted 30 percent reduction in daily vehicle trips.	The maximum special tax for fiscal year 2013-14 is \$95.6226 per equivalent dwelling unit (EDU); \$95.61 per EDU for low-density residential parcels; \$76.50 per EDU for medium-density residential parcels; \$33.81 per EDU for high-density. The tax may increase annually by the San Francisco Bay Area Consumer Price Index.	Unavailable	\$417,067	Unavailable	Unavailable	Unavailable
City of Sacramento	Shall the City Council (the "Council") of the City of Sacramento, by and through its Natomas Central Community Facilities District No. 2006-02, City of Sacramento, County of Sacramento, State of California (the "District"), be authorized to annually levy a special tax within the District to finance the acquisition and construction of certain public facilities and to finance certain governmental development fees (collectively, the "Facilities"), and be authorized to incur debt in the principal amount of not to exceed thirty-five million dollars (\$35,000,000) to pay for the Facilities, including the payment, using the proceeds of the special tax collections, of principal of and interest on the debt and including the repayment of funds advanced for the authorized purposes of the Community Facilities District all as described in the Council's Resolution of Formation (No. 2007-057) and in the Council's Resolution Deeming it Necessary to Incur Bonded Indebtedness (No. 2007-058), both adopted January 30, 2007; and shall the 2006-2007 appropriations limit for the District be established in the amount office million dollars (\$5,000,000)? (Election held 2/9/2007.)	For fiscal year 2006-07, the maximum special tax is: \$1,140 per residential unit for Tax Zone 1; \$960 per residential unit for Tax Zone 2; \$840 per residential unit for Tax Zone 3; \$8,000 per acre for Tax Zone 4; and \$10,600 per acre for other taxable property and undeveloped property. The tax may increase annually, up to 2 percent.	Public property, parcels owned by a public utility for an unmanned facility, parcels subject to easement restrictions, large parcels designated for future government sites are exempt.	\$2,309,197	7/1/2007	6/30/2047	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	Shall the City of Sacramento College Square Community Facilities District No. 2005-01 be authorized to finance the acquisition and construction of public facilities generally constituting water improvements, drainage improvements, storm water treatment facilities, sewer improvements, dry utilities, road improvements and associated soft costs of fees and expenses, together with financing authorized development fees related to public improvements in the Community Facilities District, by incurring a bonded indebtedness in the principal amount of thirteen million dollars (\$13,000,000); and shall an appropriations limit in the amount of one million nine hundred fifty thousand dollars (\$1,950,000) per fiscal year in connection therewith be established for the Community Facilities District; and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 2005-483 adopted by the Council of the City of Sacramento on June 21, 2005, which is incorporated herein by reference, be levied to pay for the acquisition and construction of such facilities and the payment of such fees, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Election held 7/19/2005.)	For fiscal year 2006-07, the special tax for improvements is: \$1.50 per sq. ft. of building area for commercial parcels located in Zone A; \$2.55 per sq. ft. of building area for commercial parcels located in Zone B; \$1.95 per sq. ft. of building area for commercial parcels located in Zone C; and \$510 per residential unit for residential parcels located in Zone D. A special tax for maintenance also is imposed in perpetuity at rates similar to the improvement special tax. The tax may increase annually, up to 2 percent.	Government property and association property are exempt.	\$751,567	7/1/2006	Indefinite	100.00
City of Sacramento	Shall the City of Sacramento Del Paso Nuevo Landscaping Community Facilities District No. 2006-06 be authorized to finance landscape maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$17,600 per fiscal year in connection therewith be established for the a maximum rate and method of apportionment as provided in Resolution No. 2006-929 adopted by the City Council on December 12, 2006, which is incorporated herein by reference, be levied to pay for the maintenance of landscaping. (Election held 12/28/2006.)	Beginning with fiscal year 2007-08, the maximum special tax for all parcels of developed property within the CFD is \$100 per single-family dwelling lot. The tax may increase annually, up to 4 percent.	Government and non-residential property are exempt.	\$26,953	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	Shall the City of Sacramento Granite Park Community Facilities District No. 2001-01 be authorized to finance the acquisition and construction of public facilities generally constituting water improvements, drainage improvements, sewer improvements, park improvements and road improvements, together with authorized development fees related to public improvements in the Community Facilities District, by incurring a bonded indebtedness in the principal amount of eighty million dollars (\$80,000,000), and shall an appropriations Limit in the amount of eighty million dollars (\$80,000,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. __ adopted by the City Council of the City of Sacramento on May 22, 2001, which is incorporated herein by reference, be levied to pay for the acquisition and construction of such facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Election held 5/29/2001.)	The maximum special tax for developed property is \$1.98 per sq. ft. of building space.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$263,420	7/1/2002	Unavailable	100.00
City of Sacramento	Shall the City of Sacramento Neighborhood Alley Maintenance Community Facilities District No. 2003-04 be authorized to finance Neighborhood Alley maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2003-663 adopted by the City Council on September 23, 2003, which is Incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks. (Election held 10/8/2003.)	For initial fiscal year 2003-04, the maximum special tax is \$50 per residential parcel, and increases annually based upon the Consumer Price Index for the San Francisco, All Urban Consumers, up to 4 percent.	Public property, undeveloped parcels and all other parcels not defined as a developed residential parcel are exempt.	\$2,777	7/1/2003	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	Shall the City of Sacramento Neighborhood Park Maintenance Community Facilities District No. 2002-02 be authorized to finance Neighborhood Park maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$50,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 2002-446 adopted by the City Council on June 25, 2002, which is incorporated herein by reference, be levied to pay for the maintenance of Neighborhood Parks. (Election held 7/3/2002.)	For fiscal year 2013-14, the special tax is: \$60.18 per residential unit for single-family residential parcels, condominium/townhouse parcels, and duplex/half-plex/tri-plex residential parcels; \$35.10 per residential unit for multi-family, mixed-use and mobile home park parcels.	Public property, undeveloped parcels, and non-residential property are exempt.	\$1,070,366	7/1/2002	Indefinite	100.00
City of Sacramento	Shall the City of Sacramento North Natomas Community Facilities District No. 3 be authorized to finance landscape maintenance, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$2,000,000 per fiscal year in connection therewith be established for the a maximum rate and method of apportionment as provided in Resolution No. 98-259 adopted by the City Council on June 9, 1998, which is incorporated herein by reference, be levied to pay for the maintenance of landscaping? (Election held 6/9/1998.)	The maximum tax rate for initial fiscal year 1998-99 is: \$52 per unit per developed detached residential parcels; \$32 per unit per developed duplex/condominium parcels; \$365 per net acre for other residential/non-residential developed parcels; \$210 per net acre per sports complex. The tax is increased annually based upon the Consumer Price Index of the San Francisco, All Consumers Index, up to 4 percent.	Public parcels, undeveloped parcels, and certain non-developable privately owned parcels are exempt.	\$1,814,256	7/1/1998	Indefinite	98.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	Shall the City of Sacramento North Natomas Regency Park Community Facilities District No. 2001-03 (the "Community Facilities District") be authorized to finance the acquisition and construction of those certain primary and secondary public facilities generally constituting detention basin; pump station and pipes; bridge, culverts and concrete headwalls required for roadway and pedestrian crossings; drainage channel improvements; trunk drain pipes; habitat conservation fees; dewatering and measures to control groundwater; roads; sanitary sewer trunk and interceptor lines; water transmission lines; landscaping and soundwalls, public dry utilities; engineering, construction staking, construction management and related costs; together with authorized development fees related to public improvements in the Community Facilities District, by incurring a bonded indebtedness in the principal amount of twenty million dollars (\$20,000,000), and shall an appropriations limit in the amount of three million dollars (\$3,000,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 2001-850 adopted by the Council of the City of Sacramento on December 18, 2001, which is incorporated herein by reference, be levied to pay for the acquisition and construction of such public facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Election held 1/22/2002.)	The maximum special tax for initial fiscal year 2002-03 is \$649 per buildable lot for single-family residential property with a lot size greater than or equal to 4,500 sq. ft.; \$487 per buildable lot for single-family residential property with a lot size of less than 4,500 sq. ft.; \$3,408 per acre for medium-density residential property; \$4,654 per acre for high-density residential property and other property; and \$4,900 per acre for undeveloped property. The tax increases annually, up to 2 percent.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$1,174,869	7/1/2002	6/30/2037	100.00
City of Sacramento	Shall the City of Sacramento North Natomas TMA (Transportation Management Association) Community Facilities District No. 99-01 be authorized to finance transportation and air quality mitigation services, more fully described in Exhibit A, and shall an appropriations limit in the amount of \$2,000,000 per fiscal year in connection therewith be established for the maximum rate and method of apportionment as provided in Resolution No. 99-374 adopted by the City Council on June 29, 1999, which is incorporated herein by reference, be levied to pay for transportation and air quality mitigation services. Use the original ballot sent to you and return by the time specified on July 12, 1999. (Election held 7/12/1999.)	The maximum special tax for initial fiscal year 1999-00 is: \$18 per unit per detached single-family residential units; \$14 per unit per multi-family residential units and condominiums; \$0.06 per sq. ft. per office; \$0.10 per sq. ft. per commercial parcel; \$0.03 per sq. ft. per industrial parcel; and \$200 per net acre per sports complex.	Government property is exempt. The City of Sacramento owns the "Sports Complex," which until 2014, was home to the NBA's Sacramento Kings. The rate and apportionment methodology notes that the city may elect to participate in the CFD.	\$1,096,612	Unavailable	Unavailable	99.96

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	<p>Shall the City of Sacramento North Natomas Westlake Community Facilities District No. 2000-01 be authorized to finance, as provided in Resolution No. 2000-___ adopted by City Council of the City of Sacramento on October 31, 2000, the acquisition and construction of those certain primary and secondary public drainage facilities constituting detention facility/ lake, outfalls, drainage outlets, trunk, drainage pipes, sanitary sewer trunk and interceptor lines, authorized development impact fees, park landscaping, equipment and facilities, street improvements, water transmission lines, landscaping and soundwalls, public dry utilities, and necessary appurtenances, by incurring a bonded indebtedness in the principal amount of fifteen million dollars (\$15,000,000), and shall an appropriations limit in the amount of one million, four hundred fifty thousand dollars (\$1,450,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in said Resolution No. 2000-___, which is incorporated herein by reference, be levied to pay for the acquisition and construction of such facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Measure A, 10/31/2000.)</p>	<p>There are 9 different tax rates that vary, depending on "village" designation, housing density and number of housing units. For initial fiscal year 2000-01, the maximum special tax rate ranges from \$620 per unit to \$1,160 per unit for low-density residential property; \$3,600 per net acre for medium-density residential property and other residential and non-residential property.</p>	<p>Public property, prepaid parcels, parcels that are open space, recreation clubhouses, etc., property owned by a condominium or homeowners' association and certain non-developable privately owned parcels are exempt.</p>	\$746,638	7/1/2000	6/30/2030	100.00
City of Sacramento	<p>Shall the City of Sacramento Redding Avenue Landscaping Community Facilities District No. 2010-04 ("the CFD") be authorized to finance the maintenance of landscaped areas to be constructed along the Redding Avenue corridor, as more fully described in Resolution No. 2010-326 adopted by the City Council on June 15, 2010, and incorporated herein by reference; and shall an appropriations limit in the amount of \$10,000 per fiscal year in connection therewith be established for the CFD; and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 2010-326 be levied to pay for the maintenance of the landscaped areas? (Election held 8/13/2010.)</p>	<p>The maximum special tax for all parcels for fiscal year 2010-11 is \$3,1042 per linear improved foot. The tax may increase annually, up to 4 percent, as calculated by the Consumer Price Index - Urban Wage Earners and Clerical Workers for the San Francisco Bay area.</p>	<p>Unavailable</p>	\$7,582	Unavailable	Unavailable	99.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	Shall the City of Sacramento Township 9 Community Facilities District No. 2012-06 ("the CFD") be authorized to finance the maintenance of areas to be constructed in and around the Township 9 Development Project, as more fully described in Resolution No. 2012-189 adopted by the City Council on June 19, 2012, and incorporated herein by reference; and shall an appropriations limit in the amount of \$1,200,000 per fiscal year in connection therewith be established for the CFD; and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 2012-189 be levied to pay for maintenance services? (Election held 8/2/2012.)	For fiscal year 2012-13, the maximum special tax is: \$543 per dwelling unit for single-family residential property; \$272 per dwelling unit for multi-family residential property; \$0.27 per sq. ft. of building floor area for non-residential property; \$10,654 in total for CP Property Tax Zone Parcels or Successors. The tax may increase annually, up to 4 percent to adjust for changes in the Consumer Price Index, and the tax is levied as long as necessary to repay bonded indebtedness.	Association property, public property, initial affordable units, and portions of an assessor's parcel developed with parking structures are exempt.	\$30,776	7/1/2012	Unavailable	100.00
City of Sacramento	Shall the North Natomas Community Facilities District No 4, City of Sacramento, County of Sacramento, State of California, be authorized to finance the acquisition and construction of public facilities which constitute pipes, collection drains and channels, pump stations, detention basins and outfall drains by incurring a bonded indebtedness in the principal amount of eighty-five million dollars (\$85,000,000), and shall an appropriations limit in the amount of seven million five hundred thousand dollars (\$7,500,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. ___ adopted by the City Council of the City of Sacramento on October 20, 1998, which is incorporated herein by reference, be levied to pay for the acquisition and construction of such facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Election held 11/5/1998.)	The maximum annual special tax for fiscal year 2014-15 is: \$824 per detached residential parcel with a lot size smaller than 5,000 sq. ft.; \$618 per detached residential parcel with a lot size greater than 5,000 sq. ft.; \$343 per unit for condominium parcels; and \$5,903 per net acre for other residential and non-residential parcels.	Public property, prepaid parcels, non-participating parcels, and certain non-developable privately owned parcels are exempt.	\$5,097,511	7/1/1999	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sacramento	The City of Sacramento imposes a special tax within Community Facilities District No. 2012-01 (Clean Energy), which provides clean and renewable energy to the district. (Note: Detailed rate information and election materials were not available.)	Unavailable	Unavailable	\$53,216	Unavailable	Unavailable	Unavailable
City of Sacramento	To maintain children's programs, homework centers, increased hours, new book funding, and technology in branch libraries, shall an equivalent parcel tax replace the existing assessment in 2007-2008 (single family residences \$26.60/year; other properties at proportional amounts) for 10 years, with adjustments not exceeding 3 percent annually or \$8 total for single family residences during the life of the tax, and requiring City library funding to be maintained or only reduced proportionally with other non-safety services? (Measure X, 11/2/2004) (Note: This special tax was renewed on 6/3/2014.)	<p>For fiscal year 2007-08, the special tax is: \$26.60 per single-family residential parcel; for multi-family residential parcels, A) \$19.95 per unit for parcels with 1-4 units, B) \$13.30 per unit for parcels with 5-15 units, and C) \$6.65 per unit for parcels with more than 15 units (add A, B, and C for total multi-family tax per parcel); \$19.95 per condominium; \$13.30 per mobile home; \$119.70 per acre for institutional parcels (for the first 5 acres), and \$29.93 per acre for each acre after five acres; \$79.80 per acre for professional parcels for the first five acres, and \$19.95 per acre for each acre thereafter; \$39.90 per acre for commercial/industrial/recreational parcels for the first five acres, and \$9.98 per acre thereafter; \$9.98 per acre for vacant parcels up to 5 acres. The tax may increase annually based upon the San Francisco Bay Area Consumer Price Index, up to 3 percent, but for the duration of the special tax, the rate shall not be increased more than \$8 for single-family homes and proportionally on other properties.</p>	<p>Public property, agricultural property, common area parcels, and utility property are exempt. Property owners with a household income of less than 80 percent of the Sacramento County median income may apply for a rebate.</p>	\$5,001,560	7/1/2007	6/30/2017	72.19

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cordova Recreation and Park District	A Resolution of Formation to form the Cordova Recreation & Park District Community Facilities District No. 04-01 (the "CFD") was approved on July 14, 2004, by the Board of Directors (the "Board") of Cordova Recreation & Park District (the "District"). Development of Sunridge created the need for expanded recreation programs and required the development of park facilities and open space. In addition, the District is responsible for the maintenance of certain landscape corridors within the project area. The CFD was formed by the District to create a funding mechanism for these increased services and maintenance costs associated with the new development. The special tax has been levied in the CFD in each fiscal year since fiscal year (FY) 2004/05. (Note: The district did not provide election materials.)	The maximum special tax for initial fiscal year 2004-05 is: \$275 per unit for single-family residential parcels; \$220 per unit for multi-family residential parcels; \$825 per net acre for other land use parcels; \$275 per net acre for large lot parcels; and \$275 per net acre for undeveloped parcel. The tax increases annually based upon the San Francisco, All Urban Consumers Consumer Price Index or the Pacific West Cities, All Urban Wage Earners and Clerical Workers Consumer Price Index, whichever is greater.	Public property and privately-owned parcels that are non-developable are exempt.	\$1,608,875	7/1/2004	Indefinite	Unavailable
Cordova Recreation and Park District	A Resolution of Intention to form the Cordova Recreation & Park District Community Facilities District No. 01-01 (the "CFD") was approved on June 13, 2001, by the Board of Directors (the "Board") of Cordova Recreation & Park District (the "District"). Development of the Villages at Zinfandel created the need for expanded recreation programs and required the development of park facilities and open space. In addition, the District is responsible for the maintenance of certain landscape corridors within the project area. The CFD was formed by the District to create a funding mechanism for these increased services and maintenance costs associated with the new development. The special tax has been levied in the CFD in each fiscal year since fiscal year (FY) 2001/02. (Election materials were not made available from the district.)	For fiscal year 2013-14, the special tax is: \$295.30 per unit for single-family residential and condo parcels; \$236.24 per unit for multi-family residential parcels; \$885.91 per acre for commercial developed parcels; \$295.30 per acre for light industrial developed parcels; \$295.30 per acre for large lots; and \$295.30 per vacant undeveloped parcel. The tax increases annually by the San Francisco, All Urban Consumer Price Index, up to 4 percent. For fiscal year 2013-14, the tax increased by 2.68 percent.	Public property, and privately owned parcels that are non-developable are exempt.	\$737,633	7/1/2001	Indefinite	Unavailable
Cordova Recreation and Park District	In 2000, the Board ordered through Resolution 00-8 the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972, known as the Independence at Mather Landscaping and Lighting Assessment District (the "LLAD"), for the purpose of financing certain park and recreational improvements and maintenance operations of the District's facilities within the Independence at Mather subdivision. (Note: This assessment provides funding for a general benefit. The assessment was not approved by a vote of the electorate.)	The assessment rate is based on the equivalent dwelling unit (EDU) for parcels within the district. For fiscal year 2013-14, the EDU is \$143.44. Only single-family homes are subject to the assessment. Only single-family homes, an elementary school and park property are located within the taxing zone.	Public property is exempt.	\$182,312	7/1/2000	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cordova Recreation and Park District	In 2006, the Board ordered the formation of an assessment district pursuant to the provisions of the Landscaping and Lighting Act of 1972, known as the Park Maintenance and Recreation Improvement District (the "PMRID"), for the purpose of financing certain park and recreational improvements and maintenance operations of the District's facilities within the boundaries of the Cordova Recreation and Park District. (Note: This assessment provides funding for a general benefit. The assessment was not approved by a vote of the electorate.)	For fiscal year 2013-14, the special tax is \$23.32 per single-family equivalent (SFE) unit and apply to properties: 1 unit per single-family residential parcel; 0.59 unit per condominium; 0.62 unit per duplex, triplex and fourplex parcels; 0.34 unit per multi-family residential parcel; 0.27 unit per mobile home; 0.5 per fraction of an acre for commercial parcels, and 0.5 units per acre after 5 acres; 1.42 units per office parcel, and 1.42 units greater than 5 acres; 0.5 unit per shopping center parcel, and 0.5 units greater than 5 acres; 0.021 units per self-storage or parking lot parcels.	All properties are subject to the assessment.	\$871,731	7/1/2006	Indefinite	No election held.
Cosumnes Community Services District	In 1994, the District formed a benefit assessment district, the District Wide Landscape and Lighting Assessment District (the "Assessment District") to provide funding for the creation, maintenance, improvement and preservation of local parks and recreation facilities within its park service areas. This Assessment District, which was established prior to the approval of Proposition 218 in 1996, was reconfirmed and continued in an assessment ballot proceeding conducted in 1997. The ballot read: "Yes, I want to continue the assessment for parks or No, I do not want to continue the assessment for parks." (Note: This assessment provides funding for a general benefit. An election was held in 1997.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's Equivalent Dwelling Unit (EDU) factor. The district has 9 zones, and for each zone, a different EDU rate applies, ranging from \$82.97 to \$415.03 for fiscal year 2013-14. The EDU factor may be increased annually based on inflation. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$13,099,759	7/1/1997	Indefinite	85.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cosumnes Community Services District	Shall the Cosumnes Community Services District, by and for its Community Facilities District No. 1 (the "CFD"), be authorized to levy special taxes within CFD pursuant to and as described in Resolution No. 2012-08 of the Cosumnes Community Services District, adopted on May 2, 2012?	The maximum special tax rate for fiscal year 2013-14 is: \$235.18 per unit for developed single-family residential parcels; \$135.49 per unit for developed multi-family residential parcels; \$110.48 per unit for developed age restricted residential parcels; and \$0.11 per square foot of building area for developed non-residential parcel. The special tax increases annually based upon the San Francisco-Oakland-San Jose Consumer Price Index.	Undeveloped property, including property owned or operated by a public agency, is exempt.	\$911	7/1/2013	Indefinite	100.00
Cosumnes Community Services District	The Cosumnes Community Services District formed the Camden Park Assessment District to provide funding for all park and recreational facilities. On 5/1/2009, a protest hearing was held, in which property owners received the following ballot: "Yes, I approve the proposed assessment for the Camden Park Assessment District" or "No, I do not approve the proposed assessment for the Camden Park Assessment District." (Note: The benefit assessment provides funding for a general benefit.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single-family equivalent (SFE) Unit factor. The SFE factor for fiscal year 2013-14 is \$127.82. The assessment may increase annually by the change in the Bay Area Consumer Price Index. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$136,196	7/1/2009	Indefinite	55.18
Cosumnes Community Services District	The Cosumnes Community Services District formed the Fallbrook/Park Lane/Britschgi Park Assessment District to provide funding for all park and recreational facilities. Property owners received the following ballot: "Yes, I approve the proposed assessment for the Fallbrook/Park Lane/Britschgi Park Assessment District" or "No, I do not approve the proposed assessment for the Fallbrook/Park Lane/Britschgi Park Assessment District." (Note: This assessment provides funding for a general benefit. An election was held in 10/26/2009.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single-family equivalent (SFE) Unit factor. The SFE factor for fiscal year 2013-14 is \$139.35. The assessment may increase annually by the change in the Bay Area Consumer Price Index. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$124,191	Unavailable	Indefinite	74.09

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cosumnes Community Services District	The Cosumnes Community Services District formed the Fallbrook/Park Lane/Britschgi Park Assessment District to provide funding for all park and recreational facilities. Property owners received the following ballot: "Yes, I approve the proposed assessment for the Vista Creek Park Assessment District" or "No, I do not approve the proposed assessment for the Vista Creek Park Assessment District." (Note: This assessment provides funding for a general benefit. An election was held in 3/18/2009.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single-family equivalent (SFE) Unit factor. The SFE factor for fiscal year 2013-14 is \$172.08. The assessment may increase annually by the change in the Bay Area Consumer Price Index. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$20,478	7/1/2009	Indefinite	88.24
Fair Oaks Recreation and Park District	The assessments fund a portion of the costs of the improvements and services described below that are provided throughout the Park District, extending above and beyond the baseline level of service and the likely elimination of services that would have been projected for future years in the Park District, absent the Assessments. The ballot read: "Yes, I support the proposed assessment for maintenance and improvement of the community's parks and recreation facilities." or "No, I oppose the proposed assessment for parks and recreation." (Note: This assessment provides funding for a general benefit. An election was held 3/23/2000.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single- F] family equivalent (SFE) unit factor. The SFE factor for fiscal year 2013-14 is \$32.96, with these assignments: single-family residential (1 unit); condominium (0.73 units); multi-family residential (0.67 units); mobile home one a separate lot (0.68 units); commercial (0.86 units); office (2.43 units); shopping center (0.86 units); industrial (0.86 units); self-storage or parking lot (0.04 units); and vacant parcels (0.25 units). The assessment increases annually based on the change to the Consumer Price Index for the San Francisco Bay Area, not to exceed 3 percent. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$437,503	7/1/2000	Indefinite	60.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fulton-El Camino Recreation and Park District	The ballot read: "Yes, I approve the proposed assessment for improvement and maintenance of the community's parks and recreation facilities," or "No, I do not approve the proposed assessment for parks." An election was held 7/21/2011. (Note: This assessment provides funding for a general benefit.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's Single Family Equivalent (SFE) Unit factor. The SFE factor for fiscal year 2013-14 is \$32.96, with these assignments: single-family residential (1 unit); condominium (0.73 units); multi-family residential (0.67 units); mobile home one a separate lot (0.68 units); commercial (0.86 units); office (2.43 units); shopping center (0.86 units); industrial (0.86 units); self-storage or parking lot (0.04 units); and vacant parcels (0.25 units). The assessment increases annually based on inflation, not to exceed 3 percent. For the specific rates applied to each class of property, refer to the current Engineer's Report.	All properties are subject to the assessment.	\$335,271	7/1/2011	Indefinite	74.38
Fulton-El Camino Recreation and Park District	The ballot read: "Yes, I approve the proposed assessment for improvement and maintenance of the community's parks and recreation facilities," or "No, I do not approve the proposed assessment for parks." An election was held 3/23/2000. (Note: This assessment provides funding for a general benefit.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's Single Family Equivalent (SFE) Unit factor. The SFE factor for fiscal year 2013-14 is \$16.48, with these assignments: single-family residential (1 unit); condominium (0.82 units); multi-family residential (0.71 units); mobile home one a separate lot (0.60 units); commercial (1 unit); office (2.83 units); shopping center (1 unit); industrial (1 unit); self-storage or parking lot (0.04 units); and vacant parcels (0.25 units). The assessment increases annually based on inflation, not to exceed 3 percent.	All properties are subject to the assessment.	\$196,693	7/1/2000	Indefinite	66.66

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mission Oaks Recreation and Park District	<p>The ballot read: "YES, I approve the proposed increased assessment for the maintenance and improvement of parks and recreation facilities and improved park safety," or "NO, I do not approve the proposed increased assessment for the maintenance and improvement of parks and recreation facilities and improved park." (Note: This assessment provides funding for a general benefit. An election was held 4/4/2006.)</p>	<p>An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single-family equivalent (SFE) unit factor. The SFE factor for fiscal year 2013-14 is \$44.93, with these assignments: single-family residential (1 unit); condominium (0.63 units); multi-family residential (0.50 units); mobile home one a separate lot (0.49 units); commercial (0.5 units); office (1.42 units); shopping center (0.5 units); industrial (0.5 units); self-storage or parking lot (0.021 units); and vacant parcels (0.25 units). The assessment increases annually based on inflation, not to exceed 3 percent.</p>	All properties are subject to the assessment.	\$896,661	7/1/2006	Indefinite	71.47

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Orangevale Recreation and Park District	<p>On June 29, 1992, the Board of Directors of the Orangevale Recreation and Park District ("Park District") adopted Resolution Number 92-06-51 Ordering Formation of the Orangevale Landscaping and Lighting Assessment District ("Assessment District") to levy and collect assessments. The Assessment District was initially formed for the following purposes: (1) to provide funds for the construction of new capital improvements within the District contained in the District's Capital Improvement Master Plan consisting of a community center, swimming pool, soccer and other athletic fields, playground renovations consistent with the Americans with Disabilities Act, restroom construction, and miscellaneous improvements to the District's various park sites distributed throughout the geographical area of the District; and (2) to fund the maintenance, repair and replacement of the capital improvement projects constructed with assessment proceeds for the useful life of those capital improvements, which useful life exceeds the 20-year term of repayment of the bonds; and (3) to pay the cost of servicing such capital improvements constructed with assessment proceeds including the costs of water, gas, and other utilities; and (4) to fund the cost of construction and maintenance of additional capital improvement projects consisting of park and recreational facilities on a pay as you go basis. (Note: This assessment provides funding for a general benefit. No election was held.)</p>	<p>An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single-family equivalent (SFE) unit factor. The SFE factor for fiscal year 2013-14 is \$42, with these assignments: single-family residential (1 unit); multi-family residential (1 unit); mobile home (0.88 units); commercial (0.88 units); industrial/mini-storage (0.4 units). The assessment increases annually based on inflation, not to exceed 3 percent.</p>	All properties are subject to the assessment.	\$565,572	7/1/1990	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Orangevale Recreation and Park District	The work and improvements proposed to be undertaken by the Orangevale Recreation and Park District's Kenneth Grove Assessment District (the "Assessment District") and the cost thereof paid from the levy of the annual assessment provide special benefit to Assessor Parcels within the Assessment District as defined in the Method of Assessment herein. In addition to the definitions provided by the Landscaping and Lighting Act of 1972, (the "Act") the work and improvements are generally described as follows: Installation, maintenance and servicing of public recreational facilities and improvements. Any plans and specifications for these improvements will be filed with the Executive Director of the Orangevale Recreation and Park District and are incorporated herein by reference. (Note: This assessment provides funding for a general benefit. The district did not indicate whether an election was held.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single family equivalent (SFE) unit factor. The SFE factor for fiscal year 2013-14 is \$150.78. Only single-family residential parcels were located in the district. The assessment increases annually based on inflation, not to exceed 3 percent.	All properties are subject to the assessment.	\$5,428	Unavailable	Indefinite	Unavailable
Sacramento City Unified School District	On January 27, 1992, the Sacramento City Unified School District, Board of Education, adopted Resolution 1588 establishing Sacramento City Unified School District Community Facilities District (CFD) No. 2 for the purpose of providing for the financing of certain facilities in and for CFD No. 2 and providing for the levy of a special tax in and for CFD No. 2.	The tax varies by the year in which a single-family home was built. The tax is increased annually, up to 4.75 percent.	Government property, property exempt from ad valorem property taxes and non-residential parcels are exempt.	\$1,394,189	7/1/1992	Unavailable	Unavailable
Sacramento Metropolitan Fire District	Shall the American River Fire Protection District assess a Special Tax beginning January 1, 2001, not to exceed \$100 per year per parcel, to replace its existing Rancho Murrieta/Slough house Fire Suppression Assessment Fee, to assist in funding the current level of fire suppression, fire prevention and emergency medical services operations? (Measure Q, 11/30/2000.)	\$100 per parcel	Unavailable	\$300,200	1/1/2001	Indefinite	70.66

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SACRAMENTO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Southgate Recreation and Park District	Southgate Recreation and Park District is an independent special district established in 1956 under the Public Resources Code. The District provides park and recreation services to approximately 120,000 people in the rapidly urbanizing southeast area of Sacramento County, California. The District is managed by an elected five-member Board of Directors. The District encompasses 52 square miles and includes 47 parks, 4 community centers, 3 sports complexes, 3 aquatic facilities, an 18-hole golf course, and many parkways and landscape corridors. The Southgate Recreation and Park District Landscaping and Lighting Districts (the "Districts") provide funding for improvements, maintenance and servicing of park and recreation facilities, public landscaping, public lighting, and related appurtenant improvements in the Southgate Recreation and Park District. The seven Southgate Recreation and Park District Landscaping and Lighting Assessment Districts are: \$ Countryside (2 Zones); \$ Vintage (2 Zones); \$ Sunrise Florin; \$ Sunrise Greens; \$ Churchill Downs (2 Zones); \$ Country Creek (2 Zones); \$ Southgate (District-wide with 8 distinct "Planning" zones: Fruitridge, Parkway/Bowling Green, Central, Countryside/Vintage, Florin, Churchill Downs, West Vineyard, East Vineyard).	The Southgate Recreation and Park District has 18 zones, each with a different assessment rate.	Unavailable	\$2,259,453	Unavailable	Indefinite	Unavailable
Sunrise Recreation and Park District	The Sunrise Recreation and Park District currently provides park facilities and recreational programs within its service area of 41,000 parcels in the City of Citrus Heights, the Foothill Farms Community and the Antelope community. In the Antelope Community, the District currently owns, operates and maintains four fully developed parks, five partially developed parks and two undeveloped park sites yet to be acquired, which are located throughout the more densely populated areas of the District. (An election was held 8/1/2002.)	An Engineer's Report was prepared to determine assessable benefits for each property within the district, based on a parcel's single family equivalent (SFE) unit factor. The SFE factor for fiscal year 2013-14 is \$49.89, with these assignments: single-family residential (1 unit); condominium residential (0.36 units); mobile home one a separate lot (0.22 units); commercial (1 units); office (2.83 units); shopping center (1 unit); industrial (1 unit); self-storage or parking lot (0.05 units); and vacant parcels (0.3 units). The assessment increases annually based on inflation, not to exceed 3 percent.	All properties are subject to the assessment.	\$545,481	7/1/2003	Indefinite	62.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BENITO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Hollister	(Note: The City of Hollister was unable to provide copies of the city's special tax documents. In fiscal year 2012-13, the city received \$855,218 for its three Community Facilities Districts.)	Unavailable	Unavailable	\$285,073	Unavailable	Unavailable	Unavailable
City of Hollister	(Note: The City of Hollister was unable to provide copies of the city's special tax documents. In fiscal year 2012-13, the city received \$855,218 for its three Community Facilities Districts.)	Unavailable	Unavailable	\$285,073	Unavailable	Unavailable	Unavailable
City of Hollister	Shall the City Council of the City of Hollister be authorized to levy a special tax to pay for police protection services to protect and safeguard life and property and fire protection and suppression services, including obtaining, furnishing, operating and maintaining fire suppression and police equipment or apparatus and the payment of salaries and benefits of firefighting and police personnel, or both, to the extent that they are in addition to those provided in the territory proposed to be annexed to Community Facilities District No. 2, all as specified in its Resolution No. 2002-257; and shall the appropriations limits for Community Facilities District No.2 for Fiscal Year 2002-03 be set at \$1,773,000. (Note: In fiscal year 2012-13, the city received \$855,218 for all three Community Facilities Districts.)	For fiscal year 2002-03, a maximum special tax of \$250 may be levied on each parcel. The tax may be increased annually to account for inflation.	Undeveloped property is exempt.	\$285,073	7/1/2002	Unavailable	100.00
San Benito County Service Area No. 36 (Advanced Life Support)	To recommend to the Board of Supervisors (Board) that the Board establish a county wide Paramedic Emergency Medical Services Program which will initially cost \$350,000 annually, to pay for the program by a combination of increased ambulance fees and a reasonable assessment per parcel; to limit the amount of the assessment that the average household will pay to \$20.00 or less; to limit the increase in ambulance fees to approximately \$200.00; to place a cap on the amount a single owner of multiple, contiguous parcels of certain agricultural or open space lands shall pay? (Measure K, 11/6/1990.)	For fiscal year 2013-14, the benefit assessment was set at \$14 per benefit unit. The distribution of benefit units includes: single-family residential, 1 unit; apartment, 1 unit; orchards, 1 unit; packing house, 2 units; recreation parcel, 4 units; banks, 4 units; bars, 4 units; bulk plants, 8 units; cannery, 4 units; cold storage, 6 units; manufacturing facilities, 6 units; mines and quarries, 8 units; shopping centers, 7 units; winery, 4 units; and warehouse, 2 units. Other industries are outlined in Measure K.	The tax levied on multiple, contiguous parcels may be capped.	\$320,181	7/1/1991	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Adelanto Elementary School District	Shall the Adelanto Elementary School District be authorized to approve and adopt the Second Amended Rate and Method of Apportionment for Improvement Area A of CFD No. 1, a copy of which has been provided to me and which I have read and approved, and shall the Adelanto Elementary School District be authorized to substitute the Second Amended Rate and Method of Apportionment for the First Amended Rate and Method of Apportionment referenced in Ordinance No. 1, adopted on May 3, 2005 for the purposes of levying special taxes within Improvement Area A of CFD No. 1? (Measure A, 10/18/2005.)	The maximum special tax is based upon the building square footage and assigned annual special tax, depending on the zone in which the property is located. Refer to the rate and method of apportionment for details.	Government property, worship property, property with public or utility easements, and non-residential property are exempt.	Unavailable	7/1/2005	6/30/2047	100.00
Adelanto Elementary School District	Shall the Adelanto Elementary School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$7,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 3 (CFD), provided, however, that: (i) the proceeds of such bonds shall only be used for the single purpose of financing those facilities and expenses set forth in Exhibit A to this Official Ballot; (ii) the CFD shall be required to establish an account into which the proceeds of such bonds must be deposited; and (iii) the chief financial officer of the CFD shall be required to file an annual report with the legislative body of the CFD in accordance with Government Code Section 50075.3, shall a special tax set forth in the rate and method of apportionment, which has been provided to me, payable solely from lands within the CFD, be levied annually upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and expenses described in Exhibit A hereto and to pay the costs of the District in administering the CFD, provided, however, that: (i) the proceeds of the special tax shall only be used for said single purpose of financing those facilities and expenses set forth in Exhibit A hereto; (ii) the CFD shall be required to establish an account into which the proceeds of the special tax must be deposited; and (iii) the chief financial officer of the CFD shall be required to file an annual report with the legislative body of the CFD in accordance with Government Code Section 53411, and shall the annual appropriations limit for the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Measure A, 8/2/2006.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Adelanto Elementary School District	Shall the Adelanto Elementary School District incur an indebtedness and issue debt, including bonds and lease payments supporting COPs ("Debt") in the maximum aggregate principal amount of \$12,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such Debt on behalf of Community Facilities District No. 4 (CFD), provided, however, that: (i) the proceeds of such Debt shall only be used for the single purpose of financing those facilities and expenses set forth in Exhibit A to this Official Ballot; (ii) the CFD shall be required to establish an account into which the proceeds of such Debt must be deposited; and (iii) the chief financial officer of the CFD shall be required to file an annual report with the legislative body of the CFD in accordance with Government Code Section 50075.3, shall special taxes set forth in the rate and method of apportionment, which has been provided to me, payable solely from lands within the CFD, be levied annually upon lands within the CFD to pay for the principal and interest upon such Debt, to pay for the costs of facilities and expenses described in Exhibit A hereto and to pay the costs of the District in administering the CFD, provided, however, that: (i) the proceeds of the special taxes shall only be used for said single purpose of financing those facilities and expenses set forth in Exhibit A hereto; (ii) the CFD shall be required to establish an account into which the proceeds of the special taxes must be deposited; and (iii) the chief financial officer of the CFD shall be required to file an annual report with the legislative body of the CFD in accordance with Government Code Section 53411, and shall the annual appropriations limit for the CFD be established in an amount equal to the total of all proceeds of the special taxes collected annually, and as defined by Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Measure A, 12/4/2006.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Adelanto Elementary School District	The Adelanto Elementary School District imposes special taxes to provide funding for Community Facilities District No. 2. The tax covers the cost of maintenance and improvements at facilities within the district.	For initial fiscal year 2006-07, the special tax on developed property is \$1,037.46 to \$1,278.31 per unit, depending on the property's building square footage. The special tax may increase annually by 2 percent.	Government property, worship property, property with public or utility easements, and non-residential property are exempt.	Unavailable	7/1/2006	6/30/2046	Unavailable
Bear Valley Community Healthcare District	Shall the Bear Valley Community Healthcare District impose a special tax upon each taxable parcel of real property within the District, for the purpose of operating and maintaining (capital expenditures and/or operating expenditures) Bear Valley Community Healthcare District to provide healthcare services, provided such amount shall not exceed annually twenty dollars (\$20) per unimproved parcel and forty five dollars (\$45) per improved parcel, to become effective July 1, 2005, and shall be imposed for a period of ten (10) years (Measure G, 11/4/2003.)	The special tax is \$20 per unimproved parcel and \$45 per improved parcel.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$1,100,000	7/1/2005	6/30/2015	70.47
Chaffey Joint Union High School District	The Chaffey Joint Union High School District formed Community Facilities District No. 2 (CFD No. 2) by a vote of landowners on 8/27/1991. As new projects are processed by local cities and required to mitigate school impacts, they will be annexed to CFD No. 2. (Election held 8/27/1991.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chino Valley Unified School District	Shall Chino Valley Unified School District Community Facilities District No. 3 (the "District") levy a special tax in accordance with a rate and method of apportionment as provided in the Resolution of Formation adopted by the Chino Unified School District on June 26, 1995 (the "Resolution of Formation"), to pay for all or a portion of the financing, design, construction, installation, rehabilitation and acquisition of certain school facilities, including repayment of existing indebtedness and the extinguishment of other special tax liens, which school facilities described as elementary, junior and high school buildings and facilities for grade kindergarten through twelve, including equipment and furnishing therefor, or as authorized by the State Building Program District or a public agency is authorized by law to contribute revenue to or to construct, own or operate, and shall the District issue and sell special tax bonds in a principal amount not to exceed \$9 million and/or incur other types of indebtedness to be secured by the special taxes, with interest at a rate or rates not to exceed the maximum interest permitted by law, the proceeds of which will be used with the Facilities or the creation or replenishment of any necessary reserve funds? (Proposition A, 6/26/1995.)	For initial fiscal year 1995-96, the maximum special tax is: \$650 per single-family residential unit and \$485 per multi-family residential unit.	Unavailable	Unavailable	7/1/1995	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chino Valley Unified School District	<p>Shall the Community Facilities District No. 4 (College Park) of the Chino Valley Unified School District (the "CFD"), subject to accountability measures, (a) levy a special tax within Improvement Area B to finance certain school facilities, including the payment of statutory school fees and the payment of existing indebtedness (collectively, the "School Facilities") as described in the Resolution of Formation, and pay the principal of and interest on indebtedness and bonds and to otherwise finance the School Facilities, and (b) incur an indebtedness and be authorized to issue bonds in a principal amount not to exceed \$30,000,000, of which not to exceed \$18,000,000 in principal amount of bonded indebtedness shall be allocated to Improvement Area A, with interest at a rate or rates established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed any applicable statutory rate for such bonds, the proceeds of which will be used to finance the School Facilities, to fund or replenish the reserve fund for the bonds, or to accumulate funds for future bond payments, including any amount required by federal law to be rebated to the United States with regard to the bonds, and to pay expenses incidental thereto and to the levy and collection of the special taxes and other purposes; and shall an appropriations limit be established for the CFD pursuant to Article XIIIIB of the California Constitution, said appropriations limit to be equal to the maximum amount of bonded indebtedness authorized to be incurred for the CFD of \$30,000,000? (Proposition B, 7/20/2006.)</p>	<p>In fiscal year 2013-14, the special tax for developed property is the greater of \$1,226.16 per parcel or the taxable amount determined by the "backup special tax," as calculated in the rate and method of apportionment.</p>	<p>Government property, property-owners' association property, worship property, non-residential property, and parcels with a public utility easement are exempt.</p>	Unavailable	7/1/2013	6/30/2046	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Adelanto	The City of Adelanto imposes a special tax to fund Community Facilities District No. 2006-2, which provides for improvements and facilities within the city, including street, drainage, sewer and water facilities, public parks, recreation, open space and landscaping improvements. (Election held 8/23/2006.)	For initial fiscal year 2007-08, the special tax is: \$1,034 to \$1,590 per residential dwelling unit, depending on a property's building square footage; and \$7,738 to \$7,997 per acre for non-residential property, depending on the improvement area in which the property is located. Beginning on July 1, 2008, the facilities tax in Improvement Area No. 1 will be increased annually by 2 percent.	Government property, worship property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2007	6/30/2046	Unavailable
City of Adelanto	The City of Adelanto imposes a special tax to fund Community Facilities District No. 2006-5, which provides for improvements and facilities within the city, including fire station facilities, sewer, water, park, and street improvements. The District has two improvement areas. In addition to facilities, the district also provides funding for police protection services and fire-protection and suppression services. (Election held 8/23/2006.)	For initial fiscal year 2006-07, the special tax is: \$995 to \$1,733 per residential dwelling unit, depending on a property's building square footage and whether the property is located in Improvement Area No. 1 (Zone A), Improvement Area No. 1 (Zone B), or Improvement Area No. 2; and \$7,614 to \$10,488 per acre for non-residential property, depending on the improvement area and zone in which the property is located. The special taxes that fund facilities will not be imposed beyond fiscal year 2045-46, while special taxes funding services will be imposed in perpetuity.	Government property, worship property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2006	6/30/2046	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No 2000-1 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principle amount of \$4,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principle and interest upon such bonds, to pay for the cost of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjacent for changes in the cost of living and changes in population? (Election held 10/17/2000.)	Unavailable	Unavailable	\$148,096	Unavailable	Unavailable	100.00
City of Chino	Shall Community Facilities District No 2001-1 of the City of Chino (the CFD) incur an indebtedness and issue bonds in the maximum aggregate principle amount of \$5,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the cost of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 11/20/2001.)	The maximum special tax is \$4,570 per parcel. For detailed rate information, refer to the rate and method of apportionment.	Property exempt from ad valorem property tax is exempt from the special tax.	\$197,391	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No 2003-1 of the City of Chino (the CFD) incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$8,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the cost of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 5/20/2003.)	Unavailable	Unavailable	\$490,357	Unavailable	Unavailable	100.00
City of Chino	Shall Community Facilities District No 2003-2 of the City of Chino (the CFD) incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$8,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the cost of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 12/16/2003.)	Unavailable	Unavailable	\$452,599	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No 2003-4 of the City of Chino (the CFD) incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$7,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the cost of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 1/6/2004.)	Unavailable	Unavailable	\$410,575	Unavailable	Unavailable	100.00
City of Chino	Shall Community Facilities District No. 2005-2 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of Six Million Five Hundred Thousand Dollars (\$6,500,000), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for public improvements (or fees payable therefor) and the principal and interest upon such bonds and to pay the costs of the City in administering the CFD; shall a special tax payable solely from lands within the CFD be levied annually to pay for certain public services; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 11/1/2005.)	Unavailable	Unavailable	\$464,333	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No. 2006-1 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of Seven Million Dollars (\$7,000,000), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 12/19/2006.)	Unavailable	Unavailable	\$381,945	Unavailable	Unavailable	100.00
City of Chino	Shall Community Facilities District No. 2006-2 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of Twelve Million Dollars (\$12,000,000), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 8/1/2006.)	Unavailable	Unavailable	\$638,846	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No. 2006-3 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of Eight Million Five Hundred Thousand Dollars (\$8,500,000), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 9/19/2006.)	Unavailable	Unavailable	\$434,505	Unavailable	Unavailable	100.00
City of Chino	Shall Community Facilities District No. 2009-1 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of Fifteen Million Dollars (\$15,000,000), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements (or fees payable therefor) described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds to pay the costs of such public improvements (or fees payable therefor) and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 1/19/2010.)	Unavailable	Unavailable	\$873,901	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	Shall Community Facilities District No. 99-1 of the City of Chino (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$12,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in an amount equal to the total of all proceeds of the special tax collected annually, and as defined by Article XIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Election held 6/15/1999.)	Unavailable	Unavailable	\$270,510	Unavailable	Unavailable	100.00
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2003-3 (Improvement Area No. 1), which provides for improvements and facilities. (Election held 7/20/2004.)	Unavailable	Unavailable	\$2,457,011	Unavailable	Unavailable	Unavailable
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2003-3 (Improvement Area No. 2), which provides for improvements and facilities. (Election held 7/20/2004.)	Unavailable	Unavailable	\$1,828,988	Unavailable	Unavailable	100.00
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2003-3 (Improvement Area No. 3), which provides for improvements and facilities. (Election held 7/20/2004.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2003-3 (Improvement Area No. 5), which provides for improvements and facilities. (Election held 5/6/2008.)	Unavailable	Unavailable	\$31,536	Unavailable	Unavailable	100.00
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2005-1 (Improvement Area No. 1), which provides for improvements and facilities. (Election held 1/16/2006.)	Unavailable	Unavailable	\$2,590,746	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chino	The City of Chino imposes a special tax to fund Community Facilities District No. 2005-1, which provides for improvements and facilities. (Election held 1/16/2006.)	Unavailable	Unavailable	\$129,505	Unavailable	Unavailable	Unavailable
City of Colton	The City of Colton imposes a special tax to fund Community Facilities District No. 1987-1, which provides for facilities and improvements. (Note: Election materials were not available.)	The projected special tax for fiscal year 2013-14 is \$266.08 per residential parcel. Unavailable	Unavailable	\$102,975	Unavailable	Unavailable	Unavailable
City of Colton	The City of Colton imposes a special tax to fund Community Facilities District No. 1988-1, which provides for facilities and improvements. (Note: Election materials were not available.)	The projected special tax for fiscal year 2013-14 is \$702.88 per residential unit. Unavailable	Unavailable	\$207,410	Unavailable	Unavailable	Unavailable
City of Colton	The City of Colton imposes a special tax to fund Community Facilities District No. 1989-1, which provides for facilities and improvements. (Note: Election materials were not available.)	The projected special tax for fiscal year 2013-14 is \$998.08 per residential unit and \$3,992.31 per acre for commercial parcels. Unavailable	Unavailable	\$247,205	Unavailable	Unavailable	Unavailable
City of Colton	The City of Colton imposes a special tax to fund Community Facilities District No. 1989-2, which provides for facilities and improvements. (Note: Election materials were not available.)	The projected special tax for fiscal year 2013-14 is \$803.48 per residential unit, \$2,812.23 per acre for commercial parcels, and \$2,249.77 per acre for undeveloped parcels. Unavailable	Unavailable	\$322,074	Unavailable	Unavailable	Unavailable
City of Colton	The City of Colton imposes a special tax to fund Community Facilities District No. 1990-1, which provides for facilities and improvements. (Note: Election materials were not available.)	The projected special tax for fiscal year 2013-14 is \$1.24 per square foot of commercial land. Unavailable	Unavailable	\$269,266	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 62M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16800), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2007-109 adopted by the City Council of the City of Fontana on August 28, 2007? (Election held 10/9/2007.)	Unavailable	Unavailable	\$5,576	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 13M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for the maintenance of a project (including street lighting, landscaping, and park maintenance, including a potential detention basin site for the Summit Heights Specific Plan Project), within and surrounding the area of the Community Facilities District and the costs associated with the determination of the amount of any collection of taxes, the payment of taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to the Resolution of Formation adopted by the City Council of the City of Fontana on January 18, 2000? (Proposition A, 1/18/2000.)	Unavailable	Unavailable	\$426,995	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 14M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to maintain street lighting, landscaping, parks, parkways and the incidental costs related thereto within the area of the Community Facilities District and the costs associated with the determination of the amount of any collection of taxes, the payment of taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to the Resolution of Formation adopted by the City Council of the City of Fontana on May 1, 2001? (Proposition A, 5/1/2001.)	Unavailable	Unavailable	\$367,077	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 15M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Silver Ridge Project), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2001-119 adopted by the City Council of the City of Fontana on October 2, 2001? (Proposition A, 11/6/2001.)	Unavailable	Unavailable	\$248,304	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 16M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Ventana Pointe Project), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2001-126 adopted by the City Council of the City of Fontana on October 16, 2001? (Proposition A, 11/20/2001.)	Unavailable	Unavailable	\$42,925	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 18M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16182 Project), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2002-34 adopted by the City Council of the City of Fontana on March 19, 2002? (Proposition A, 5/7/2002.)	Unavailable	Unavailable	\$6,808	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 20M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16216), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2002-123 adopted by the City Council of the City of Fontana on September 3, 2002? (Proposition A, 10/15/2002.)	Unavailable	Unavailable	\$32,000	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 21M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16027), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2002-154 adopted by the City Council of the City of Fontana on January 21, 2003? (Proposition A, 1/21/2003.)	Unavailable	Unavailable	\$40,736	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 23M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 14616), including street lighting, landscaping, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2003-50 adopted by the City Council of the City of Fontana on June 3, 2003? (Proposition A, 7/15/2003.)	Unavailable	Unavailable	\$10,830	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 24M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16403), including street lighting, graffiti removal, landscaping, park maintenance, and open space facilities that have an estimated useful life of five years or longer within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2003-72 adopted by the City Council of the City of Fontana on July 1, 2003? (Proposition A, 8/6/2003.)	Unavailable	Unavailable	\$44,574	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 25M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16363), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2003-150 adopted by the City Council of the City of Fontana on October 7, 2003? (Proposition A, 11/18/2003.)	Unavailable	Unavailable	\$82,305	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 27M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16269), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2003-182 adopted by the City Council of the City of Fontana on December 16, 2003? (Proposition A, 1/20/2004.)	Unavailable	Unavailable	\$46,750	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 28M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tracts 16379 & 16380), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2003-187 adopted by the City Council of the City of Fontana on December 16, 2003? (Proposition A, 1/20/2004.)	Unavailable	Unavailable	\$144,485	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 29M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16271), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-26 adopted by the City Council of the City of Fontana on March 2, 2004? (Proposition A, 4/6/2004.)	Unavailable	Unavailable	\$25,681	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 30M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16427), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-24 adopted by the City Council of the City of Fontana on March 2, 2004? (Proposition A, 4/6/2004.)	Unavailable	Unavailable	\$233,770	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 32M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16184), including street lighting, libraries and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2005-140 adopted by the City Council of the City of Fontana on August 16, 2005? (Election held 9/20/2005.)	Unavailable	Unavailable	\$17,800	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 33M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of providing and maintaining services for a commercial development including, but not limited to, street lighting, and center median and other landscaping, within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-63 adopted by the City Council of the City of Fontana on June 1, 2004? (Election held 11/16/2004.)	Unavailable	Unavailable	\$41,217	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 34M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a commercial and residential development, including a detention basin and the related landscaping within the Community Facilities District and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-92 adopted by the City Council of the City of Fontana on June 1, 2004? (Election held 8/25/2004.)	Unavailable	Unavailable	\$21,135	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 35M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tracts 16325, 16326, 16290), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy rates and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-176 adopted by the City Council of the City of Fontana on October 19, 2004? (Election held 12/7/2004.)	Unavailable	Unavailable	\$497,134	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 36M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16568), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-166 adopted by the City Council of the City of Fontana on September 21, 2004? (Election held 11/16/2004.)	Unavailable	Unavailable	\$22,010	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 38M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tracts 16572 & 16577), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportionment adopted by the City Council of the City of Fontana on October 19, 2004? (Election held 12/7/2004.)	Unavailable	Unavailable	\$177,995	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 39M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16600), including street lighting, detention basin/landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-44 adopted by the City Council of the City of Fontana on May 17, 2005? (Election held 6/21/2005.)	Unavailable	Unavailable	\$22,250	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 40M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16898), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit 11811 to Resolution No. 2004-46 adopted by the City Council of the City of Fontana on May 17, 2005? (Election held 6/21/2005.)	Unavailable	Unavailable	\$10,530	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 41M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16271), including street lighting, a detention basin, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2004-48 adopted by the City Council of the City of Fontana on May 17, 2005? (Election held 6/21/2005.)	Unavailable	Unavailable	\$16,440	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 42M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17027), including street lighting, landscaping, graffiti removal, library services, fuel modification zone, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "HB" to Resolution No. 2005-91 adopted by the City Council of the City of Fontana on July 5, 2005? (Election held 8/16/2005.)	Unavailable	Unavailable	\$43,560	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 44M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16339), including street lighting, a detention basin, landscaping, graffiti removal, libraries, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2005-187 adopted by the City Council of the City of Fontana on December 20, 2005? (Election held 2/7/2006.)	Unavailable	Unavailable	\$8,910	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 45M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16695), including street lighting, a detention basin, landscaping, graffiti removal, libraries, and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2005-189 adopted by the City Council of the City of Fontana on December 20, 2005? (Election held 2/7/2006.)	Unavailable	Unavailable	\$99,960	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 46M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16991 & 16992), including street lighting, a detention basin, landscaping, library, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-02 adopted by the City Council of the City of Fontana on January 17, 2006? (Election held 2/21/2006.)	Unavailable	Unavailable	\$48,440	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 47M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16271), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-10 adopted by the City Council of the City of Fontana on February 7, 2006? (Election held 3/22/2006.)	Unavailable	Unavailable	\$11,458	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 48M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17438), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-63 adopted by the City Council of the City of Fontana on April 11, 2006? (Election held 6/13/2006.)	Unavailable	Unavailable	\$74,620	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 49M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16579), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-61 adopted by the City Council of the City of Fontana on April 11, 2006? (Election held 6/13/2006.)	Unavailable	Unavailable	\$12,750	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 50M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16724), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-59 adopted by the City Council of the City of Fontana on April 11, 2006? (Election held 6/13/2006.)	Unavailable	Unavailable	\$28,860	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 51M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16482), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-57 adopted by the City Council of the City of Fontana on April 11, 2006? (Election held 6/13/2006.)	Unavailable	Unavailable	\$66,420	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 53M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17167), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-234 adopted by the City Council of the City of Fontana on October 10, 2006? (Election held 11/14/2006.)	Unavailable	Unavailable	\$8,816	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 54M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16518), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-130 adopted by the City Council of the City of Fontana on June 27, 2006? (Election held 8/8/2006.)	Unavailable	Unavailable	\$20,480	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 55M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16458), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-184 adopted by the City Council of the City of Fontana on July 25, 2006? (Election held 11/12/2006.)	Unavailable	Unavailable	\$7,110	Unavailable	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 56M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17548), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-193 adopted by the City Council of the City of Fontana on August 8, 2006? (Election held 11/12/2006.)	Unavailable	Unavailable	\$17,080	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 57M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17317), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-206 adopted by the City Council of the City of Fontana on September 12, 2006? (Proposition A, 10/24/2006.)	Unavailable	Unavailable	\$14,960	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 58M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17108), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-228 adopted by the City Council of the City of Fontana on October 10, 2006? (Election held 11/14/2006.)	Unavailable	Unavailable	\$4,410	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 59M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17054), including street lighting, libraries, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-230 adopted by the City Council of the City of Fontana on October 10, 2006? (Election held 11/14/2006.)	Unavailable	Unavailable	\$2,400	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 60M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16993), including street lighting, libraries, catch basin filters, detention basin, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to the Resolution of the City Council of the City of Fontana Establishing Community Facilities District No. 60M and the Boundaries Thereof adopted by the City Council of the City of Fontana on January 23, 2007? (Election held 1/23/2007.)	Unavailable	Unavailable	\$12,560	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 61M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tracts 16383 & 17460), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2006-272 adopted by the City Council of the City of Fontana on November 28, 2006? (Election held 1/23/2007.)	Unavailable	Unavailable	\$54,270	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 6-2 of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for the maintenance of a project (including street lighting, landscaping, and park maintenance, including a detention basin site for the Rancho Fontana Specific Plan Project) within and surrounding the area of the Community Facilities District and the costs associated with the determination of the amount of any collection of taxes, the payment of taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to the Resolution of Formation adopted by the City Council of the City of Fontana on December 7, 1999? (Election held 12/7/1999.)	Unavailable	Unavailable	\$86,010	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 6-3a of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to maintain street lighting, landscaping, park within the area of the Community Facilities District and the costs associated with the determination of the amount of any collection of taxes, the payment of taxes and costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to the Resolution of Formation adopted by the City Council of the City of Fontana on June 5, 2001? (Proposition A, 5/11/2001.)	Unavailable	Unavailable	\$187,938	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 63M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17377), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "g" to Resolution No. 2007-141 adopted by the City Council of the City of Fontana on October 23, 2007? (Election held 11/27/2007.)	Unavailable	Unavailable	\$43,125	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 64M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 18128), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No.2008-97 adopted by the City Council of the City of Fontana on August 12, 2008? (Election held 9/23/2008.)	Unavailable	Unavailable	\$4,920	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 67M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 16723), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2010-27 adopted by the City Council of the City of Fontana on April 28, 2010? (Election held 6/23/2010.)	Unavailable	Unavailable	\$42,180	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 68M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tract 17389), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2011-092 adopted by the City Council of the City of Fontana on September 13, 2011? (Election held 10/25/2011.)	Unavailable	Unavailable	\$24,510	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 69M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for a new residential development (Tracts 17885 & 18676), including street lighting, landscaping, graffiti removal and park maintenance within the Community Facilities District and in the surrounding area and to pay the costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2012-62 adopted by the City Council of the City of Fontana on July 24, 2012? (Election held 8/28/2012.)	Unavailable	Unavailable	\$38,115	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 8M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for the maintenance of an 8.22 acre park, an interim detention basin system and certain lighting and landscaping within the Community Facilities District and in the surrounding area and to pay costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 97-88 adopted by the City Council of the City of Fontana on December 16, 1997? (Proposition A, 1/20/1998.)	Unavailable	Unavailable	\$72,089	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 9M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for the maintenance of street lights, parks, parkways and open space within the Community Facilities District and in the surrounding area and to pay costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 98-13 adopted by the City Council of the City of Fontana on January 20, 1998? (Proposition A, 3/3/1998.)	Unavailable	Unavailable	\$163,183	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within Community Facilities District No. 10M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of services to be provided for the maintenance of street lights, medians, parkways and open space within the Community Facilities District and in the surrounding area and to pay costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2002-15 adopted by the City Council of the City of Fontana on February 5, 2002? (Proposition A, 4/2/2002.)	Unavailable	Unavailable	\$37,606	Unavailable	Unavailable	100.00
City of Fontana	Shall special taxes be levied annually on taxable property within the territory proposed to be annexed to Community Facilities District No. 6-1 of the City of Fontana, County of San Bernardino, State of California, to pay the costs of maintaining parks, parkways and open space, including, but not limited to, the maintenance of street trees and landscape, within the Community Facilities District and in the surrounding area and to pay costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2002-05 adopted by the City Council of the City of Fontana on January 15, 2002? (Proposition A, 2/19/2002.)	Unavailable	Unavailable	\$184,558	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall special taxes be levied annually on taxable property within the territory proposed to be annexed to Community Facilities District No. 65M of the City of Fontana, County of San Bernardino, State of California, to pay the costs of maintaining parks, parkways, and open space, including, but not limited to, the maintenance of street trees and landscape, within the Community Facilities District and in the surrounding area and to pay costs associated with the determination of the amount of and the levy and collection of the special taxes at the special tax rates and pursuant to the method of apportioning such special taxes set forth in Exhibit "B" to Resolution No. 2008-133 adopted by the City Council of the City of Fontana on October 28, 2008? (Election held 12/9/2008.)	Unavailable	Unavailable	\$19,800	Unavailable	Unavailable	100.00
City of Fontana	Shall the City of Fontana Community Facilities District No. 11 (Heritage West End) (the "District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$19,000,000 and levy a special tax in order to finance the payment, repayment or defeasance of certain obligations to pay, and certain indebtedness secured by, a special tax levied within the area of the District and shall the annual appropriations limit of the District be established in the amount of \$19,000,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of Formation of the City of Fontana Community Facilities District No. 11 (Heritage West End), Authorizing the Levy of a Special Tax within the District and Establishing an Appropriations Limit for the District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within the City of Fontana Community Facilities District No. 11 (Heritage West End)," adopted by the City Council of the City of Fontana on December 1, 1998? (Election held 12/1/1998.)	Unavailable	Unavailable	\$874,076	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall the City of Fontana Community Facilities District No. 12 (Sierra Lakes) (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$35,000,000 and levy a special tax in order to finance certain facilities and services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$35,000,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of Formation of the City of Fontana Community Facilities District No. 12 (Sierra Lakes), Authorizing the Levy of a Special Tax within the Community Facilities District and Establishing an Appropriations Limit for the Community Facilities District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within the City of Fontana Community Facilities District No. 12 (Sierra Lakes)," adopted by the City Council of the City of Fontana on January 19, 1999? (Election held 1/19/1999.)	Unavailable	Unavailable	\$2,709,098	Unavailable	Unavailable	100.00
City of Fontana	Shall the City of Fontana Community Facilities District No. 31 (Citrus Heights North) (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$36,000,000 and levy a special tax in order to finance certain facilities and services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$37,500,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of Formation of City of Fontana Community Facilities District No. 31 (Citrus Heights North), Authorizing the Levy of a Special Tax within the Community Facilities District and Establishing an Appropriations Limit for the Community Facilities District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within City of Fontana Community Facilities District No. 31 (Citrus Heights North)," adopted by the City Council of the City of Fontana on June 7, 2005? (Election held 6/7/2005.)	Unavailable	Unavailable	\$1,973,569	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall the City of Fontana Community Facilities District No. 37 (Montelago) (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$5,000,000 and levy a special tax in order to finance certain facilities and services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$6,500,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of Formation of City of Fontana Community Facilities District No. 37 (Montelago), Authorizing the Levy of a Special Tax within the Community Facilities District and Establishing an Appropriations Limit for the Community Facilities District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within City of Fontana Community Facilities District No. 37 (Montelago)," adopted by the City Council of the City of Fontana on June 7, 2005? (Election held 6/7/2005.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00
City of Fontana	Shall the City of Fontana Community Facilities District No. 7 (Country Club Estates) (the "District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$4,000,000 and levy a special tax in order to finance certain facilities and services, and shall the annual appropriations limit of the District be established in the amount of \$4,000,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of formation of the City of Fontana Community Facilities District NO.7 (Country Club Estates), Authorizing the Levy of a Special Tax within the District and Establishing an Appropriations Limit for the District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within the City of Fontana Community Facilities District No. 7 (Country Club Estates)," adopted by the City Council of the City of Fontana on January 20, 1998? (Election held 1/20/1998.)	Unavailable	Unavailable	\$397,801	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	Shall the City of Fontana Community Facilities District No. 70 (Avellino) (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$3,500,000 and levy a special tax in order to finance certain facilities and services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$3,500,000, all as specified in the Resolution entitled "A Resolution of the City Council of the City of Fontana of Formation of City of Fontana Community Facilities District No. 70 (Avellino), Authorizing the Levy of a Special Tax within the Community Facilities District and Establishing an Appropriations Limit for the Community Facilities District" and the Resolution entitled "A Resolution of the City Council of the City of Fontana Deeming it Necessary to Incur Bonded Indebtedness within City of Fontana Community Facilities District No. 70 (Avellino)," adopted by the City Council of the City of Fontana on September 25, 2012. (Election held 9/25/2012.)	Unavailable	Unavailable	\$296,879	Unavailable	Unavailable	100.00
City of Fontana	The City of Fontana imposes a special tax to fund Community Facilities District No. 2, which provides facilities and improvements. (Election held 6/16/1987.)	For initial fiscal year 1987-88, the maximum special tax is: Village Commercial Unit - \$5,425 per acre; Community Commercial Unit - \$6,425 per acre; Equivalent Industrial Unit - \$4,280 per acre; and Office Building Unit - \$21,405 per acre. The special tax is increased annually. For detailed rate information, refer to the rate and method of apportionment.	Unavailable	\$4,156,259	Unavailable	Unavailable	Unavailable
City of Fontana	The City of Fontana imposes a special tax to fund Community Facilities District No. 3 (Hunter's Ridge), which provides facilities and improvements. (Election held 10/15/1991.)	For initial fiscal year 1990-91, the maximum special tax is: \$3,230 or \$4,040 per lot for residential estates (as specified); \$400 to \$2,430 per lot for residential property zoned as R-1 or R-3; \$7,280 per acre for commercial and industrial property; and \$11,500 per acre for all land not described above and not exempt from taxation. The special tax increases annually by 2 percent.	Unavailable	\$2,202,497	7/1/1990	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fontana	The City of Fontana imposes a special tax to fund Community Facilities District No. 6, which provides facilities and improvements. (Election held 4/29/1997.)	Unavailable	Unavailable	\$329,901	Unavailable	Unavailable	100.00
City of Hesperia	Shall Community Facilities District No. 91-3 (Belgate Development Project) of the City of Hesperia (the "District") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$20,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of public facilities to be owned, operated and maintained by either the City of Hesperia, the Hesperia Fire Protection District or the Hesperia Water District (collectively, the "Facilities") as provided in Resolution No. 91-61 of the Governing City Council of the City of Hesperia, and shall a special tax with a rate and method of apportionment as provided in the Resolution of the City Council of the City of Hesperia establishing the District, adopted on August 1, 1991 be levied to pay for the Facilities, for the creation or replenishment of any necessary reserve funds, for any incidental expenses of the District, any expenses associated with the Facilities or the bonds, and for the payment of the principal of and interest on such bonds? (Proposition A, 1/22/1991.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Hesperia	Shall special taxes be levied annually on taxable property within City of Hesperia Community Facilities District No. 2005-1 (Beigate Development Restructuring), County of San Bernardino, State of California (the "Community Facilities District"), to pay the principal of and interest on the bonds of the Community Facilities District issued and sold to finance and refinance those purposes specified in Proposition A of this ballot, to replenish the reserve fund for the bonds, or to accumulate funds for future bond payments, including any amount required by federal law to be rebated to the United States with regard to the bonds, and to pay expenses incidental thereto and to the levy and collection of the special taxes, so long as the special taxes are needed to pay the principal of and interest on the bonds, and to pay the costs of additional police protection and fire protection and suppression services, and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "A" to the Resolution of Formation adopted by the City Council of the City of Hesperia on March 23, 2005? (Proposition B, 3/23/2005.)	The maximum special tax for each assessor's parcel classified as developed property is the greater of the amount derived by application of the assigned special tax or the amount derived by application of the backup special tax. The backup special tax becomes effective upon the sunset of special taxes imposed by Community Facilities District No. 1991-3. The special tax was in effect for fiscal year 2013-14. For detailed rate information, refer to the rate and method of apportionment.	Government property and association property are exempt.	\$1,852,906	Unavailable	6/30/2040	100.00
City of Highland	Shall City of Highland Communities Facility District No. 2001-1 (the "District"), subject to the accountability measures provided for in Resolution Nos. 2001-038 and 2001-039 of the City Council of the City of Highland, incur an indebtedness and issue bonds for the District in a principal amount not to exceed \$7,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law to finance the facilities, prepayment of special taxes, and incidental expenses described in Resolution Nos. 2001-038 and 2001-039 of the City Council of the City of Highland and shall a special tax with a rate and method of apportionment as provided in Resolution Nos. 2001-038 and 2001-039 of the City Council of the City of Highland be levied to pay for the facilities, prepayment of special taxes, incidental expenses and other purposes described in Resolution Nos. 01-038 and 2001-039, including the payment of principal and interest on bonds issued for the District to finance the facilities, prepayment of special taxes, and incidental expenses? (Proposition A, 6/26/2001.)	For initial fiscal year 2001-02, the special tax is: \$1,197 per unit to \$2,291 per unit for residential property, depending on the square footage of floor area; and \$7,189 per acre for non-residential property.	Public property and up to 25.32 acres of association property are exempt.	\$494,378	7/1/2001	6/30/2036	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Needles	Shall a bonded indebtedness in an aggregate principal amount not to exceed \$5,500,000 be incurred by and for Community Facilities District No. 94-1 of the City of Needles, County of San Bernardino, State of California, for a maximum term of not more than 40 years and with interest at a rate or rates not to exceed 12 percent per annum, or such other rate as may be the maximum interest rate permitted by law, for the purpose of (a) financing public facilities within and for the community facilities district, including design, construction and acquisition of a local park and recreation and open-space facilities, including a golf course clubhouse, (b) refinancing the costs of construction and acquisition of public facilities originally financed by Community Facilities District No. 94-1? (Proposition A, 11/28/1994.)	The special tax for developed parcels is: \$2,000 per river-front parcel; \$1,500 per golf course parcel; \$1,250 per interior parcel; \$6,720 per undeveloped river-front parcel; \$3,696 per golf course parcel; and \$2,744 per interior parcel. The special tax may increase to a rate of 110 percent of the rate imposed in the prior year.	Unavailable	\$540,000	7/1/1994	6/30/2034	100.00
City of Needles	The City of Needles imposes a special tax to fund for Community Facilities District No. 91-1 (Kahala), which provides public facilities, including the design, acquisition, construction, expansion, rehabilitation, and equipping and furnishing of the following: street improvements, including grading, paving, curbs and gutters, sidewalks, street lights and parkway and landscaping; storm drains, drainage storage ponds and drainage channels including landscaping; sewers, sewer treatment facilities and sewer capacity acquisition; freeway and state highway off-ramps and transition roads; public park and recreation facilities and open space; civic center improvements; water distribution facilities, including fire hydrants and reclaimed water and water storage facilities; street signalization and signage; school facilities including school impact fees; fire facilities including structures and capital equipment; public utilities including electrical; gas and cable television, and paying costs incidental to the sale of bonds. (Proposition A, 12/16/1991.)	For initial fiscal year 1993-94, the special taxes for developed property are: \$1,699 per unit for residential property in Zone 1 with 1,800 or more building square feet; \$1,354 per unit for residential property in Zone 1 with less than 1,800 square feet; and \$68,700 per net taxable acre for non-residential property. Other rates apply for other residential zones; refer to the rate and apportionment method for details. The special tax may increase annually by 2 percent.	Public property and property with utility easements are exempt.	Unavailable	7/1/1993	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Ontario	Shall the City of Ontario Community Facilities District No. 9 (Edenglen) (the "Community Facilities District") be authorized to incur bonded indebtedness in a maximum amount of not to exceed \$54,000,000 and levy a special tax in order to finance certain facilities and services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$54,000,000, all as specified in the Resolution entitled "Resolution of the City Council of the City of Ontario of Formation of City of Ontario Community Facilities District No. 9 (Edenglen), Authorizing the Levy of a Special Tax within the Community Facilities District and Establishing an Appropriations Limit for the Community Facilities District" and the Resolution entitled "A Resolution of the City Council of the City of Ontario Deeming it Necessary to Incur Bonded Indebtedness within City of Ontario Community Facilities District No. 9 (Edenglen)," adopted by the City Council of the City of Ontario on May 1, 2007? (Election held 5/1/2007.)	For initial fiscal year 2007-08, the maximum special tax for developed Tax B property is: \$1,240 per unit for residential property with a land use class of 1-11; \$971 per unit for residential property with a land use class of 13-21; and \$0.24 per square foot for non-residential property with a land use class of 12 or 22. The maximum special tax for Tax A property varies greatly depending on tax sub-zone, residential floor area or non-residential acreage. For detailed rate information, refer to the rate and apportionment method. The special tax may increase annually by 2 percent.	Public property up to 23.70 acres and up to 15.61 acres of association property are exempt.	Unavailable	7/1/2007	6/30/2107	100.00
City of Ontario	Shall the City of Ontario, Community Facilities District No. 5 (Freeway Interchange Project), issue up to \$15,250,000 of bonds, at interest rates not to exceed the then maximum legal rate, to finance public improvements identified in a resolution and levy special taxes to pay debt service on the bonds, pay for such public improvements and pay incidental expenses relating to the bonds and improvements? (Proposition A, 9/12/1995.)	For detailed tax rate information, refer to the rate and apportionment method.	Government property, open space land, property owned by a public utility and used for transmission or distribution purposes, property that may not be developed pursuant to city planning, and property included in a irrevocable offer of dedication to a public agency are exempt.	Unavailable	7/1/1996	Unavailable	100.00
City of Ontario	The City of Ontario imposes special taxes to fund Community Facilities District No. 10 (Ontario Airport Towers), which provides police-protection services, fire-protection and rescue services, and parkway and open-space maintenance services. The CFD obtains funding from both a facilities tax and a services tax. The facilities tax will be imposed until outstanding bond debts are repaid and the services tax will be imposed so long as the services continue. (Election held 7/17/2007.)	The maximum facilities special tax for developed property is: \$6.04 per square foot for office space; \$6,610 per acre for retail property; \$26,550 per acre for hotel property; and \$55,930 per acre for other property. The facilities tax cannot be increased. For detailed rate information regarding the services tax, refer to the rate and apportionment method.	Up to 6.108 acres of parking property and up to 3.538 acres of public property are exempt from the facilities tax.	Unavailable	7/1/2007	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Ontario	The City of Ontario imposes special taxes to fund Community Facilities District No. 13 (California Commerce Center - Phase IV), which provides construction, acquisition, modification, expansion or rehabilitation for streets and sidewalks; water and sewer facilities; storm drain facilities; and dry utility facilities. (Election held 5/6/2008.)	The maximum special tax is: \$0.2111 per square foot for industrial property; and \$11,275 per parcel for commercial property. The special tax cannot be increased.	The public rights-of-way of Haven Avenue, Francis Street, Dupont Street, and Milliken Avenue as shown on Parcel Map No. 18334; parcels that have fully prepaid the special tax; and common-area property are exempt.	Unavailable	7/1/2008	Unavailable	100.00
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 1988-2, which provides drainage capital facilities and law enforcement services. (Note: Election materials were unavailable.)	For initial fiscal year 1989-90, the maximum is: \$1,037 per residential property with 3,590 sq. ft. or more; \$768 per residential property with 3,077-3,589 sq. ft.; \$576 per residential property with 2,564-3,076 sq. ft.; and \$461 per residential property with 2,308-2,563 sq. ft. The city did not provide detailed rate information or the rate and apportionment method for the law enforcement services.	Unavailable	\$257,460	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 1993-3, which provides for the acquisition of the street, storm drain, sewer and water improvements. (Election held 12/15/1993.)	The special tax is \$14,369 per acre. The city did not provide detailed rate information or the rate and apportionment method.	Property exempt from ad valorem property tax is exempt.	\$423,890	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2000-01 (South Etiwanda), which provides for the acquisition and construction of street, storm drain, sewer and water, landscaping and park improvements. (Election held 11/7/2000.)	For fiscal year 2013-14, the special tax is: \$298.12 per residential property with buildings greater than 2,301 sq. ft.; \$283.22 per residential property with buildings between 1,801-2,300 sq. ft.; and \$253.41 per residential property with buildings smaller than 1,800 sq. ft. The city did not provide detailed rate information or the rate and apportionment method.	Unavailable	\$74,190	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2000-02 (Rancho Cucamonga Corporate Park), which provides for the acquisition and construction of street, water and sewer, and landscaping and irrigation improvements, as well as public utility and appurtenances. (Election held 11/7/2000.)	For fiscal year 2013-14, the special tax is \$3,980.10 per acre. The city did not provide detailed rate information or the rate and apportionment method.	Unavailable	\$534,510	7/1/2011	6/30/2025	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2000-03A (Rancho Summit), which provides for the acquisition and construction of certain park equipment and the construction of certain street, landscaping, park, equestrian facility, basketball court, ball fields, and other open space improvements. (Election held 6/15/2000.)	For fiscal year 2013-14, the special tax is: \$1,707 per residential property with less than 1,850 sq. ft. of floor area; \$2,696 per residential property with 3,450 sq. ft. or more of floor area; and \$12,600 per acre for non-residential property. Other special taxes apply to other residential property with square footage not listed. The city did not provide detailed rate information or the rate and apportionment method.	Unavailable	\$719,760	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2000-03B (Rancho Summit), which provides certain public services. (Election held 10/11/2000) (Note: The city did not provide election materials or a description of the facilities/services financed through the CFD.)	For fiscal year 2013-14, the special tax is: \$1,000.62 per residential property with a floor area less than 1,850 and equal to or greater than \$3,450 sq. ft.; and \$4,863 per acre for non-residential property. The special tax increases annually by the percentage change in the Consumer Price Index (up to 6 percent) or 2 percent, whichever is greater.	Unavailable	\$344,910	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2001-01 (Improvement Area No. 1 and Improvement Area No. 2), which provides for the acquisition and construction of storm drain and flood-control facilities, and water and sewer improvements. (Election held 11/7/2000.)	For fiscal year 2013-14, the special tax for Improvement Area No. 1 is imposed at the following rates: \$3,572.13 per acre for non-residential property; \$143.25 per dwelling unit for apartment property; and various rates for single-family property ranging from \$566.96-\$1,269.30 per dwelling unit, depending on the square footage of floor area. For fiscal year 2013-14, the special tax for Improvement Area No. 2 was imposed at the following rates: \$0.36 per square foot for non-residential property floor area; \$143.25 per dwelling unit for apartment property; and \$6,508.49 per acre for other residential property.	Unavailable	\$736,450	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2003-01 (Improvement Area No. 1), which provides for the acquisition and construction of storm drain and flood-control facilities, water and sewer improvements, as well as a performing arts center, public library and meeting hall. (Election held 2/19/2003.)	For detailed tax rate information, refer to the rate and apportionment method.	Unavailable	\$1,051,570	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2003-01 (Improvement Area No. 2), which provides for the acquisition and construction of storm drain and flood control facilities, water and sewer improvements, as well as a performing arts center, public library, and meeting hall. (Election held 2/19/2003.)	For fiscal year 2013-14, the special tax is: \$2,502 per acre for developed property in Zone 1; and \$7,575 per acre for developed property in Zone 2. For detailed tax rate information, refer to the rate and apportionment method.	Unavailable	\$218,720	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2004-01 (Rancho Etiwanda Estates), which provides for the acquisition and construction of school facilities to be owned by Etiwanda and Chaffey Joint Union High School Districts; flood-control facilities to be owned by San Bernardino County Flood Control District; open space to be owned by the County of San Bernardino; park and equestrian facilities; water and sewer facilities to be owned by the Cucamonga Valley Water District; and the acquisition of street improvements and landscaping. (Election held 2/19/2003.)	For fiscal year 2013-14, the special tax is: \$14,800 or \$19,813 per acre for non-residential property (as specified); \$4,410 per unit for residential property with less than 3,400 sq. ft. of developed floor area; and \$5,555 per unit for residential property with more than 4,000 sq. ft. of developed floor area. Other special taxes apply for other residential property. The special tax expires in 50 years, or fiscal year 2055-56.	Unavailable	\$2,900,000	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2006-01 (Vintner's Grove), which provides for the acquisition and construction of street, landscaping, public right-of-way, transportation, beautification, park, recreation, drainage, water capacity, water meter, sewer connection and sewer improvements. (Election held 10/18/2006.)	For fiscal year 2013-14, the special taxes ranged from \$2,324-\$3,687 for residential property, depending on whether the property was a triplex or single-family dwelling unit. Rates also varied by square footage.	Unavailable	\$447,920	Unavailable	Unavailable	Unavailable
City of Rancho Cucamonga	The City of Rancho Cucamonga imposes a special tax to fund Community Facilities District No. 2006-02 (Amador on Route 66), which provides for the acquisition and construction of street, transportation, landscaping, dry utilities, parks, recreation, drainage, and water and sewer improvements. (Election held 10/18/2006.)	For fiscal year 2013-14, the special taxes ranged from \$2,241 to \$2,816 per residential unit property, depending on the property's floor area square footage; and \$64,747 per acre for non-residential property. For detailed tax rate information, refer to the rate and apportionment method.	Unavailable	\$248,200	Unavailable	Unavailable	Unavailable
City of Redlands	Shall Ordinance No. 1780 of the City of Redlands, California, levying a special tax for emergency paramedic service be approved, and shall the City's appropriations limit be increased by the amount of revenue derived from this tax? (Measure P, 4/13/1982.)	For fiscal year 2013-14, the special tax is: \$29.70 per multi-family and mobile home unit; \$39.70 per single-family residential parcel (including condominiums); and \$39.70-\$158.95 per commercial and industrial parcel, depending on the property's square footage.	Government property is exempt.	\$1,100,000	7/1/1982	Indefinite	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Redlands	The City of Redlands imposes a special tax to fund Community Facilities District No. 2001-1 (Northwest Development Project), which provides for the acquisition and construction of road improvements, drainage facilities, public easements, and water facilities including fire hydrants. (Note: Election materials were unavailable.)	For fiscal year 2001-02, the special tax for developed property is: \$3,669 per acre for non-residential property; and \$4,316 per acre for residential property.	Up to 11,016 acres of public property and association property are exempt.	\$763,677	7/1/2001	6/30/2051	Unavailable
City of San Bernardino	The City of San Bernardino imposes special taxes to fund Community Facilities District No. 1033, which provides for fire-related services. The district has had approximately seven annexations; the first annexation election was held 5/7/2007.	Rates vary by development status and land-use classification. The special tax cannot be levied beyond 30 years. For detailed tax rate information, refer to the rate and apportionment method.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
City of Upland	Shall a special tax with a rate and method of apportionment as provided in Resolution No. 5499 of the City Council of the City of Upland for the Community Facilities District No. 2003-1 be levied to pay for the Facilities, Incidental Expenses and other purposes described in Resolution No. 5483, including the payment of the principal of and interest on bonds issued for the District to finance the Facilities and Incidental Expenses? (Proposition B, 10/13/2003) (Note: The City of Upland provided information for CFD No. 2003-1. Information regarding other CFDs that have formed was unavailable.)	For fiscal year 2013-14, the special tax for area Upland 54 is: \$3,047.48 per residential unit for property with a building area of less than 1,900 sq. ft.; \$3,166.68 per residential unit for property with a building area of 1,900-2,100 sq. ft.; and \$3,256.62 per residential unit for property with a building area of more than 2,100 sq. ft. For fiscal year 2013-14, the special tax for residential property located in The Colonies of San Antonio Improvement Area 1 ranged from \$3,178.94 per lot/unit for property with an area of less than 4,250 sq. ft.; and \$4,855.66 per lot/unit for residential property with an area greater than 5,750 sq. ft. For fiscal year 2013-14, the special tax for developed, approved and undeveloped property located in The Colonies of San Antonio Improvement Area 2 is \$15,536.20 per acre. For detailed tax rate information, refer to the rate and apportionment method.	Unavailable	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Victorville	Shall City of Victorville Community Facilities District No. 90-1 (Western Addition) be authorized to finance all or a portion of the acquisition, construction and installation of public facilities, including water distribution pipelines and appurtenances, roadway improvements, and major sewage collection pipelines, together with necessary appurtenances thereto and site and right-of-way acquisition, by incurring a bonded indebtedness in the principal amount of \$60,000,000 and shall an appropriations limit in the amount of \$6,000,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Exhibit D to Resolution No. 90-99 adopted by the City Council of the City of Victorville on May 1, 1990, which is incorporated by reference herein, be levied to pay for such public facilities, including the payment of current and future principal of and interest on such bonds and the annual administration expenses of the City and the Community Facilities District in determining, apportioning, levying and collecting the special tax, and including the repayment of funds advanced to or on behalf of the Community Facilities District? (Election held 5/16/1990.)	For fiscal year 2013-14, the maximum special tax on residential property range from \$123.26 per unit for parcels with a residential floor area less than 1,200 sq. ft. to \$236.66 per unit for parcels with a residential floor area more than 2,200 sq. ft. Other rates apply. For detailed tax rate information, refer to the rate and apportionment method.	Undeveloped property and government property are exempt.	\$664,560	7/1/1991	Unavailable	100.00
City of Victorville	The City of Victorville imposes special taxes to fund Community Facilities District No. 2001-01, which provides street, sewer and drainage improvements. (Note: Election materials were unavailable.)	For initial fiscal year 2002-03, the special tax is: \$550 per unit for residential property, and \$3,750 per acre for non-residential property.	Association property and public property are exempt.	\$320,698	7/1/2002	6/30/2042	Unavailable
City of Victorville	The City of Victorville imposes special taxes to fund Community Facilities District No. 2007-01, which provides road, park and recreation improvements, as well as facility improvements for fire and police services. (Note: An election was held 6/19/2007, however material from the election was unavailable.)	For fiscal year 2012-13, the special tax ranges from \$637.58 for residential parcels with a building of less than 2,401 sq. ft. to \$806.12 for residential parcels with a building of more than 3,300 sq. ft. Other rates apply. The special tax increases annually by 2 percent. For detailed tax rate information, refer to the rate and apportionment method.	Government property, worship property exempt from ad valorem property taxes, association property and property with a public or utility easement are exempt.	\$169,389	7/1/2007	6/30/2048	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Yucaipa	<p>Shall Community Facilities District No. 98-1 of the City of Yucaipa ("the District") be authorized to incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$30,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of water and reclaimed water facilities, sanitary sewers, streets, storm drain facilities, flood control facilities, utilities, parks, landscaping and other public infrastructure, improvements and relocation required by, or related to, the development of the territory located within the boundaries of the District, including traffic signalization and improvements to street intersections, both onsite and offsite, and all appurtenances and apurtenant work in connection with the foregoing, and including all incidental expenses related thereto, which include the cost of engineering, planning and designing the facilities, and the costs of forming the District, issuing bonds and levying and collecting a special tax within the District (collectively, the "Facilities"), and to finance the incidental expenses (the "Incidental Expenses"), incurred and to be incurred in connection with the financing of the Facilities and the issuance of the bonds as provided in Resolution No. 98-33 of the City Council of the City of Yucaipa (the "Resolution of Formation"), and shall a special tax with a rate or rates and method of apportionment as provided in the Resolution be levied to pay for the facilities, for the creation or replenishment of any necessary reserve funds, for any incidental expenses of the District, for any expenses associated with the Facilities, the Incidental Expenses or the bonds, and for the payment of the principal of and interest on such bonds? (Proposition A, 8/10/1998.)</p>	<p>For fiscal year 2012-13, the special tax is: \$312.26 to \$1,278.98 per residential unit; \$0.4422 per square foot for commercial property; and \$971.87 per acre for undeveloped property. Other rates apply. The special tax increases annually by 2 percent. For detailed tax rate information, refer to the rate and apportionment method.</p>	<p>Assessor's parcels of undeveloped property totaling up to 262 acres, and property used for public utility purposes are exempt. Residential property will be exempt beginning 7/1/2049.</p>	\$1,652,670	7/1/1999	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Yucaipa	To ensure a dependable and reliable revenue source for the Fire Department's Paramedic Emergency Services Program over the next 10 years, enabling paramedics to continue responding within an average of two to six minutes and to adequately maintain and upgrade essential equipment, shall the annual special tax for the Paramedic Program be increased by \$28 per residential, \$43 per small commercial, \$121 per large commercial unit and \$3 per bed for residential care facilities? (Measure Y, 3/2/2004.)	The maximum special tax is: \$52 per individual dwelling unit; \$78 per small commercial business; \$156 per large commercial business; and \$3 per bed for residential care facilities. Amounts collected illegally may be refunded.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$1,265,000	7/1/2004	Indefinite	73.09
Cucamonga School District	The Cucamonga School District imposes a special tax to fund Community Facilities District No. 1997-1, which provides for the acquisition of school sites, and the acquisition, design construction, lease, equipping and/or improvement of school facilities. (Election held 11/13/1997.)	The maximum annual special tax in Zone 1 is: \$660 per dwelling unit for single-family residential property; and \$500 per dwelling unit for multi-family residential property. The special tax increases by 2 percent annually.	Government property, unmanned utility property, property irrevocably dedicated to a public agency for public use, park or open space property, and property that has no intrinsic value (such as sliver parcels) are exempt.	Unavailable	7/1/1997	6/30/2032	100.00
Etiwanda Elementary School District	Shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied for Improvement Area 1 to pay for the Facilities and indebtedness of Improvement Area 1 of Coyote Canyon Public Facilities Community Facilities District No. 2004-1 of the Etiwanda School District, including replenishment of any reserve funds, and all costs of administering the levy and collection of the special tax? (Proposition B, 7/22/2004.)	For initial fiscal year 2003-04, the maximum special tax is: \$1,695-\$2,005 per residential property in Tax Zone 1, depending on dwelling unit square footage; \$11,275 per acre for non-residential property in Tax Zone 1; \$1,695-\$2,005 per residential property in Tax Zone 2, depending on dwelling unit square footage; and \$10,534 per acre for non-residential property in Tax Zone 2. The special tax increases annually by 2 percent.	Government property, association property and assessor's parcels with public or utility easements are exempt.	\$1,635,678	7/1/2003	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Etiwanda Elementary School District	Shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of Community Facilities District No. 10 of the Etiwanda School District, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition B, 9/15/2006.) (Note: Several areas have been annexed into the CFD since its formation.)	For initial fiscal year 2006-07, the maximum special tax \$670-\$1,800 per parcel, depending on the land-use classification and special tax assignment. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from general ad valorem property tax are exempt from the special tax.	\$519,385	7/1/2006	Unavailable	100.00
Etiwanda Elementary School District	Shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for the Facilities and indebtedness of Henderson Creek Public Facilities Community Facilities District No. 2004-2 of the Etiwanda School District, including replenishment of any reserve funds, and all costs of administering the levy and collection of the special tax? (Proposition B, 1/13/2005.)	For initial fiscal year 2004-05, the maximum special tax is: \$4,445-\$5,159 per residential property; and \$13,968 per acre for non-residential property. The special tax increases annually by 2 percent.	Government property, association property and assessor's parcels with public or utility easements are exempt.	\$711,038	7/1/2004	6/30/2040	100.00
Etiwanda Elementary School District	Shall Community Facilities District No. 2 of the Etiwanda School District (Etiwanda Highlands) incur an indebtedness and issue bonds in the maximum aggregate principal amount not to exceed \$5,000,000, with interest at a rate or rates not to exceed the greater of 12 percent per annum or the maximum interest rate permitted by law, the proceeds of which will be used to acquire, design, construct, improve, modify or rehabilitate certain public facilities, consisting of certain public improvements (the "Facilities 11"), as provided in Resolution No. 8889-18 of the Board of Trustees of the Etiwanda School District ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution? (Proposition A, 5/16/1989.)	For initial fiscal year 1989-90, the special tax is: \$233 to \$859 per unit for residential property, depending on square footage (not to exceed \$2,800 per acre); \$0.10 per square foot for commercial and industrial property; and \$639 per acre for undeveloped property (not to exceed \$2,800 per acre).	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt.	\$238,048	7/1/1989	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Etiwanda Elementary School District	Shall Community Facilities District No. 3 of the Etiwanda School District (Terra Vista) incur an indebtedness and issue bonds, in one or more series, in the maximum aggregate principal amount not to exceed \$13,000,000, with interest at a rate or rates not to exceed the greater of 12 percent per annum or the maximum interest rate permitted by law, the proceeds of which will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in Resolution No. 9192-5 of the Board of Trustees of the Etiwanda School District ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for debt service on any indebtedness of CFD No. 3, the replenishment of any bond reserve funds (including an amount equal to the prior year's delinquency), the costs of administering the levy and collection of the special tax and amounts necessary to reduce the outstanding principal on any indebtedness of CFD No. 3? (Proposition A, 11/15/1991.)	For initial fiscal year 1992-93, the maximum special tax is: \$194 to \$555 per parcel, depending on property classification and square footage; \$852 per acre for commercial property; and \$6,626 per acre for undeveloped property. The special tax increases annually by 2 percent.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$686,103	7/1/1992	Unavailable	100.00
Etiwanda Elementary School District	Shall Community Facilities District No. 4 of the Etiwanda School District thereto, incur an indebtedness in the aggregate principal amount not to exceed \$9,500,000, which indebtedness is evidenced by the School Facilities Mitigation Agreement Between the District and Kaufman and Broad of Southern California, Inc., as amended, and when paid, will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in Resolution No. 9697-08 of the Board of Trustees of the Etiwanda School District ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of CFD No. 4, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition A, 10/24/1996.)	For initial fiscal year 1997-98, the special tax is: \$735 per tract map lot for single-family residential property and \$0.133 per square foot for other developed property in Special Tax Rate Area A; \$816 per tract map lot for single-family residential property and \$0.133 per square foot of assessor's parcel for other developed property in Special Tax Rate Area B; \$1,020 per tract lot for single-family residential property and \$0.133 per square foot for other developed property in Special Tax Rate Area C. The special tax for undeveloped property increases annually by 2 percent.	The special tax shall not be levied on up to 37.31 acres of roads and easements.	\$475,660	7/1/1997	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Etiwanda Elementary School District	Shall Community Facilities District No. 6 of the Etiwanda School District thereto, incur an indebtedness in the aggregate principal amount not to exceed \$1,700,000, which indebtedness is evidenced by the Letter Agreement Between the District and Lewis Homes, and when paid, will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in Resolution No. 9798-23 of the Board of Trustees of the Etiwanda School District ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of CFD No. 6, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition A, 3/2/1998.)	For initial fiscal year 1997-98, the special tax is: \$396 per single-family detached unit for Tax B; and \$4,615 per single-family detached unit for Tax A. The rate for Tax A increases annually by 2 percent.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$141,533	7/1/1997	6/30/2022	100.00
Etiwanda Elementary School District	Shall Community Facilities District No. 7 of the Etiwanda School District thereto, incur an indebtedness in the aggregate principal amount not to exceed \$22,500,000, which indebtedness is evidenced by agreements between the District and various landowners, and when paid, will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in the Resolution of the Board of Trustees of the Etiwanda School District approved February 24, 2000 ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of CFD No. 7, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition A, 2/25/2000.)	For initial fiscal year 2000-01, the special tax is \$604 to \$1,080 per taxable unit for residential property, depending on square footage. The special tax increases annually by 2 percent beginning in fiscal year 2001-02.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$1,410,225	7/1/2000	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Etiwanda Elementary School District	Shall Community Facilities District No. 8 of the Etiwanda School District thereto, incur an indebtedness in the aggregate principal amount not to exceed \$15,000,000, which indebtedness is evidenced by agreements between the District and various landowners, and when paid, will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in the Resolution of the Board of Trustees of the Etiwanda School District approved June 28, 2001 ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of CFD No. 8, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition A, 6/28/2001.)	For initial fiscal year 2000-01, the special tax is: \$294 per unit for apartment property; \$630-\$1,050 per unit for residential property, depending on square footage of dwelling unit; and \$4,150 per acre for undeveloped property. The special tax increases annually by 2 percent.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$667,684	7/1/2000	6/30/2042	100.00
Etiwanda Elementary School District	Shall Community Facilities District No. 9 of the Etiwanda School District thereto, incur an indebtedness in the aggregate principal amount not to exceed \$130,000,000, which indebtedness is evidenced by agreements between the District and various landowners, and when paid, will be used to acquire, design, construct, improve or modify certain public facilities, consisting of certain public improvements (the "Facilities"), as provided in the Resolution of the Board of Trustees of the Etiwanda School District approved on August 21, 2003 ("Resolution of Formation"), and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied to pay for all authorized costs and expenses of CFD No.9, including, but not limited to, indebtedness or direct costs of Facilities, creation and replenishment of reserves, actual and anticipated delinquencies, accumulation of funds for future debt service, and all costs of administering the levy and collection of the special tax? (Proposition A, 8/23/2003.) (Note: A number of areas have been annexed into the CFD since its formation.)	For initial fiscal year 2003-04, the special tax for developed property is: \$712-\$1,113 per single-family dwelling unit, depending on square footage; \$401 per attached dwelling unit; \$312 per unit for apartment property; and \$3,500 per gross acre for non-residential property. The special tax increases annually by 2 percent, beginning on 7/1/2004.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$674,656	7/1/2003	6/30/2043	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Etiwanda Elementary School District	Shall the Etiwanda School District (ESD) incur an indebtedness and issue bonds for Community Facilities District No. 1 thereof in the amount of \$5,000,000 at a maximum interest rate of twelve percent (12%) per annum, to acquire and construct school facilities and all necessary equipment and property therefor, as provided in Resolution No. 8687-04 of ESO, and shall a special tax with a rate and method of apportionment as provided in Resolution No. 8586-10 of ESD be levied to pay for the principal and interest on such bonds? (Proposition A, 9/9/1986.)	For the initial fiscal year, the special tax is \$300.	Unavailable	\$279,387	7/1/1986	6/30/2026	100.00
Etiwanda Elementary School District	The Etiwanda Elementary School District imposes special taxes to fund Community Facilities District No. 5. Approximately nine annexations have been approved by landowner elections since the formation of the CFD. (For specific annexations, refer to the district's election materials and annexation resolutions.)	Beginning with fiscal year 1997-98, the special tax is: \$6,720 per single-family detached property (Tax A); and \$630 per single-family detached property (Tax B). Tax A increases annually by 2 percent.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$1,010,507	7/1/1997	6/30/2022	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 1996-1, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Election held 11/13/1997.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from ad valorem property tax are exempt from the special tax.	\$4,370	Unavailable	Unavailable	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 1997-1, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Election held 11/13/1997.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from general ad valorem property tax are exempt from the special tax.	\$240,598	7/1/1998	Unavailable	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2000-01, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Election held 11/13/1997.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$122,766	7/1/1999	6/30/2024	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2001-1, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Election held 11/13/1997.)	The special tax is imposed on residential properties and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$470,598	7/1/2000	6/30/2025	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2002-01, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Election held 11/13/1997.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Park property, government property, utility property (private and public) and property exempt from ad valorem property tax are exempt from the special tax.	\$1,516,690	7/1/2002	6/30/2027	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2004-01, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Note: Election materials were unavailable.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from general ad valorem property tax are exempt from the special tax.	\$425,835	Unavailable	Unavailable	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2005-01, which provides for the acquisition of school sites, and the acquisition, design, construction, lease, equipping, and/or improvement of school facilities. (Note: Election materials were unavailable.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from general ad valorem property tax are exempt from the special tax.	\$1,523,405	7/1/2005	Unavailable	Unavailable
Fontana Unified School District	The Fontana Unified School District imposes a special tax to fund Community Facilities District No. 2007-01, which provides for the acquisition of school sites, and the acquisition, design construction, lease, equipping, and/or improvement of school facilities. (Note: Election materials were unavailable.)	The special tax is imposed on residential property and varies depending on square footage. For detailed tax rate information, refer to the rate and apportionment method.	Commercial or industrial property, public property and property exempt from general ad valorem property tax are exempt from the special tax. Property with residential dwellings prior to 1/1/2006 are also exempt.	\$359,876	7/1/2007	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Hesperia Fire Protection District	Shall Community Facilities District No. 94-01 of the Hesperia Fire Protection District be authorized to levy a special tax with a rate and method of apportionment of the Hesperia Fire Protection District to finance fire suppression services as described and establish an Article XIII B appropriations limit equal to the maximum special taxes which may be levied annually? (Election held 7/26/1994.)	Beginning 7/1/1994, the special tax is: \$70 per single-family dwelling unit; and \$0.10 per square foot of building area for non-residential property. The special tax increases annually by a rate equal to the change in the Consumer Price Index.	Government property, public right-of-way property and utility easements are exempt.	\$555,963	7/1/1994	Indefinite	97.73
Hesperia Recreation and Park District	The Hesperia Recreation and Park District imposes an assessment under the Landscaping and Lighting Act of 1972 for its Landscaping and Lighting Assessment District No. 1 for the purposes of funding improvements, maintenance and operations of park and recreation services. The assessment was approved by the park's board of directors for the fiscal year 2013-14. The assessment was not approved by the general electorate. (Note: The assessment provides funding for a general benefit.)	Beginning with initial fiscal year 2013-14, the assessment is \$60 per benefit unit, or the following rates: \$64.30 per single-family residential lot; \$44.30 per unit for multi-family residential property; \$60.30 per lot for commercial property; and \$30.30 per lot for vacant property.	Unavailable	\$1,859,440	7/1/2013	Indefinite	No election held.
Hesperia Recreation and Park District	The Hesperia Recreation and Park District imposes an assessment under the Landscaping and Lighting Act of 1972 for its Landscaping and Lighting Assessment District No. 2 for the purposes of funding improvements, maintenance and operations of park and recreation services. Within the assessment zone, there are 26 zones. The assessment was approved by the park's board of directors for the fiscal year 2013-14. The assessment was not approved by the general electorate. (Note: The assessment provides funding for a general benefit.)	The assessments vary in each of the 26 zones. Assessments in Zones I through B-2 increase annually by 2 percent. For rate details, refer to the district's Engineer's Report.	Unavailable	\$1,114,813	7/1/2013	Indefinite	No election held.
Morongo Valley Community Services District	The Morongo Valley Community Services District imposes an assessment on property owners within the district to fund fire-related services and emergency medical services. Pursuant to Proposition 218, a protest hearing was held 8/6/2002. (Note: The assessment provides funding for a general benefit.)	Beginning in fiscal year 2002-03, the assessment is \$113.82 per single-family equivalent unit. Assessments for single-family parcels are calculated using a factor of 1, and all other property are assessed according to property type and size, as calculated in the district's Engineer's Report. The assessment does not increase. (Note: Detailed rate information was not available.)	Unavailable	\$204,882	7/1/2002	Indefinite	No election held.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mountain View Community School District	Shall special taxes be levied annually on taxable property within Community Facilities District No. 97-1 of Mountain View School District, County of San Bernardino, State of California, to pay the principal of and interest on the bonds of the community facilities district issued and sold to finance the design, construction and acquisition of elementary and secondary school and structures which include, but are not limited to, the acquisition of portable classrooms and the modernization of existing facilities which are of benefit to the Mountain View School District and Chaffey Joint Union High School District, and costs incidental thereto, to replenish the reserve fund for the bonds, or to accumulate funds for future bond payments, including any amount required by federal law to be rebated to the United States with regard to the bonds, and to pay expenses incidental thereto and to the levy and collection of the special taxes, so long as the special taxes are needed to pay the principal of and interest on the bonds and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "B" to Resolution No. 1-02-97 adopted by the Board of Trustees of Mountain View School District on January 21, 1997? (Proposition B, 2/3/1997.)	The maximum special tax will be divided equally among residential units at the time that a final subdivision map is recorded. Based on 151 units, the maximum special tax will be \$883 per residential unit.	Government property and parcels that have prepaid special taxes are exempt.	Unavailable	Unavailable	7/1/2033	100.00
Rancho Cucamonga Fire Protection District	The Rancho Cucamonga Fire Protection District imposes a special tax to fund Community Facilities District No. 1985-1, which provides fire-protection services. The special tax was approved by more than two-thirds of the participating voters on 12/10/1985.	For fiscal year 2013-14, the special tax is: \$151.71 per dwelling unit for residential structures; multi-family property are tax at tiered rates depending on the number of units; \$151.71 per acre plus \$0.82 per square foot for commercial structures; and \$151.71 per acre plus \$0.10 per square foot for industrial structures. Commercial and industrial structures may be granted a \$0.01 per square foot reduction for installation of complete sprinkler systems. The special tax increases annually for inflation.	Government property is exempt from special taxes.	\$6,296,420	7/1/1986	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rancho Cucamonga Fire Protection District	The Rancho Cucamonga Fire Protection District imposes a special tax to fund Community Facilities District No. 1988-1, which provides fire-protection services. The special tax was approved by more than two-thirds of the participating voters on 4/4/1989.	For fiscal year 2013-14, the special tax is: \$176.58 per residential property with less than 1,795 sq. ft.; \$195.79 per residential parcel with 1,795-2,050 sq. ft.; \$214.97 per residential parcel with 2,308-2,563 sq. ft.; \$284.09 per residential parcel with 2,564-3,076 sq. ft.; \$356.94 per residential parcel with 3,077-3,589 sq. ft.; \$463.24 per residential parcel with more than 3,590 sq. ft.; or the greater of \$712.77 per acre or \$0.064 per square foot of building area for commercial/industrial property. The special tax increases annually for inflation.	Government property is exempt from special taxes.	\$1,249,490	7/1/1989	Indefinite	Unavailable
Redlands Unified School District	Shall Community Facilities District No. 2001-1 ("CFD No. 2001-1") of the Redlands Unified School District (the "School District") be authorized to finance the cost of public school facilities, as described in Resolution No. 53, 2000-2001 of the School District, by incurring bonded indebtedness in a maximum amount of \$15,000,000, and shall CFD No. 2001-1 be authorized to annually levy special taxes on property, as set forth in Resolution No. 53, 2000-2001, to pay for such school facilities and to pay for such bonded indebtedness and shall an appropriations limit be established for CFD No. 2001-1 as described in Resolution No. 53; 2000-2001? (Proposition A, 5/22/2001.)	For initial fiscal year 2000-01, the maximum annual special tax is: \$0.27672 per square foot for developed property; and \$745 per acre for undeveloped property. The special tax increases annually by 2 percent or the Marshall and Swift Class D Wood Frame Index, whichever is greater.	Commercial/industrial property, senior citizen age-restricted housing, association property and public property are exempt.	\$905,714	7/1/2000	6/30/2035	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Redlands Unified School District	Shall Community Facilities District No. 2006-1 ("CFD No. 2006-1") of the Redlands Unified School District ("School District") be authorized on behalf of CFD No. 2006-1 to finance the cost of public school facilities, as described in Resolution No. 35,2006-07 of the School District, by incurring bonded indebtedness in a maximum amount of \$75,000,000, and shall CFD No. 2006-1 be authorized to annually levy special taxes on property within CFD No. 2006-1 as set forth in Resolution No. 35, 2006-07, to pay for public school facilities and to pay for bonded indebtedness authorized under this Proposition 2006-1A? (Proposition 1A, 11/14/2006.)	For initial fiscal year 2006-07, the maximum special tax is: \$0.35961 per square foot for developed property; and \$968.17 per acre for undeveloped property. The special tax increases annually by the Construction Cost Index or 2 percent, whichever is greater.	Commercial/industrial property, senior citizen age-restricted housing, association property and public property are exempt.	\$134,248	7/1/2006	6/30/2041	100.00
Rim of the World Recreation and Park District	Shall the Rim of the World Recreation and Park District be authorized to increase the existing ten dollar (\$10) special tax by an amount not to exceed twelve dollars (\$12), for a total amount of twenty two dollars (\$22), as authorized by California Government Code sections 50075 through 50077.5, and be levied annually on each parcel of taxable real property within the Rim of the World Recreation and Park District, and collected on the tax roll for purposes of continued operations, enhancement, and rehabilitation of District programs and facilities? (Measure N, 4/6/2010.)	The maximum special tax is \$22 per parcel. (Note: The district was unable to provide detailed rate information.)	Unavailable	Unavailable	7/1/2010	Unavailable	75.00
Running Springs Water District	The Running Springs Water District imposes a charge of \$65 per unit of benefit upon each improved property within the district for the purpose of funding fire-suppression services. (Note: The assessment provides funding for a general benefit.)	The assessment is \$65 per unit of benefit. For detailed rate information, refer to the district's assessment resolutions.	Unavailable	\$201,841	7/1/1980	Unavailable	Unavailable
San Bernardino County Fire Protection District	In May 1985, the voters of Service Zone FP-1 (formerly known as County Service Area 30 (Red Mountain)) approved a special tax levy for fire-protection services, not to exceed \$332 per parcel. The total proposed costs for providing fire-protection services to the residents of Red Mountain requires the special tax to be \$171 per parcel for fiscal year 2013-2014; based on 72 parcels, the tax revenue would be \$12,312. County Fire is budgeting \$6,851 within this service zone based on past trend. (Note: The district did not provide election materials. Some district resolutions indicate the special tax was approved in 1985, while others state that the levy was approved in 1995.)	The maximum special tax is \$332 per parcel for Service Zone FP-1. For fiscal year 2013-14, the special tax is \$171 per parcel.	Unavailable	\$6,851	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Bernardino County Fire Protection District	In May 1985, the voters of Service Zone FP-2 (formerly known as County Service Area 70, Improvement Zone FP-1 (Windy Acres)) approved a special tax levy for fire-protection services, not to exceed \$407 per parcel. The total proposed costs for providing fire-protection services to residents of Windy Acres requires the special tax to be \$80 per parcel for fiscal year 2013-14; based on 117 parcels, the tax revenue would be \$9,360. County Fire is budgeting \$7,359 within this service zone based on past trends.	The maximum special tax is \$407 per parcel for Service Zone FP-2. For fiscal year 2013-14, the special tax is \$80 per parcel.	Unavailable	\$7,359	Unavailable	Unavailable	Unavailable
San Bernardino County Fire Protection District	On August 1, 2006, the voters of Service Zone FP-5 (formerly known as County Service Area 70, Improvement Zone FP-5 (Helendale/Silver Lakes)) approved a special tax for fire-protection services at a maximum of \$117 per parcel with a cost-of-living increase of up to 3 percent per year. The fiscal year 2012-2013 budget for Service Zone FP-5 includes contingency for the purchase of equipment, wages of full-time engineers and full-time firefighter paramedics, safety clothing, medical supplies, minor equipment and liability insurance. The total proposed costs for providing fire-protection services to the residents of Helendale/Silver Lakes in 2013-14 requires the special tax to be set at \$135.65 per parcel; based on 7,595 parcels (40 of them being timeshares with a total of 2,038 units), the tax revenue would be \$1,039,215. County Fire is budgeting \$968,430 within this service zone based on past trends.	The maximum special tax is \$117 per parcel for Service Zone FP-5, but increases by 3 percent annually. For fiscal year 2013-14, the special tax is \$135.65 per parcel.	Unavailable	\$992,788	Unavailable	Unavailable	Unavailable
San Bernardino County Fire Protection District	On July 7, 1987, the voters of Service Zone FP-3 (formerly known as County Service Area 38, Improvement Zone N (El Mirage)) approved a special tax for fire-protection services at an amount not to exceed \$9 per parcel annually. The budget for Service Zone FP-3 in fiscal year 2013-2014 includes contingency for the purchase of equipment, wages of paid-call firefighters, safety clothing, medical supplies, minor equipment and liability insurance. The total proposed costs for providing fire-protection services to El Mirage in 2013-14 require the special tax to be set at \$9 per parcel; based on 3,562 parcels, the tax revenue would be \$32,508. County Fire is budgeting \$31,823 within this service zone based on past trends.	The maximum special tax is \$9 per parcel. For fiscal year 2013-14, the special tax is \$9 per parcel.	Unavailable	\$32,573	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Bernardino County Fire Protection District	On June 2, 1987, the voters of Service Zone PM-3 (formerly known as County Service Area 38, Improvement Zone M (Yucaipa Paramedic)), approved a special tax for paramedic services at a maximum of \$24 per individual dwelling unit and \$35 per commercial unit. Service Zone PM-3 provides paramedic services to the unincorporated area of the community of Yucaipa. The total proposed costs for providing paramedic services in 2013-14 requires the special tax of \$24 per individual dwelling unit and \$35 per commercial unit; based on 271 parcels consisting of 63 commercial units and 230 individual dwelling units, the tax revenue would be \$7,725. County Fire is budgeting \$7,562 within this service zone based on past trends.	The 2013-14 tax rate is \$24 per individual dwelling unit and \$35 per commercial unit for Service Zone PM-3.	Unavailable	\$7,675	7/1/1982	Indefinite	Unavailable
San Bernardino County Fire Protection District	On June 7, 2005, the voters of Service Zone FP-4 (formerly known as County Service Area 70, Improvement Zone M (Wonder Valley)) approved a special tax for fire-protection services at a maximum of \$30 per parcel with an annual 1.5 percent cost-of-living increase. The budget for Service Zone FP-4 for fiscal year 2013-2014 includes contingency for the purchase of equipment, wages of paid-call firefighters, safety clothing, medical supplies, minor equipment and liability insurance. The total proposed costs for providing fire protection services to the residents of Wonder Valley in 2013-14 requires the special tax to be set at \$32.80 per parcel; based on 4,634 parcels, the tax revenue would be \$151,995. County Fire is budgeting \$143,763 within this service zone based on past trends.	The maximum special tax is \$30 per parcel for Service Zone FP-4, but increases 1.5 percent annually. For fiscal year 2013-14, the special tax is \$32.80 per parcel.	Unavailable	\$150,677	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Bernardino County Fire Protection District	On May 26, 2009, the voters of Service Zone FP-6 (Havasu Lake) approved a special tax for fire and emergency medical services at a maximum amount of \$113.49 per parcel with an annual cost-of-living increase of up to 3 percent. The fiscal year 2013-2014 budget for Service Zone FP-6 includes contingency for the wages of two paid-call firefighters (PCF), 12 hours a day for 7 days a week; one PCF captain, 8 hours a day 5 days a week; and fund services/supply needs associated with the staffing and equipment at Fire Station No. 18. The total proposed costs for providing fire and emergency medical services to the residents of Havasu Lake in 2013-14 requires the special tax to be set at \$120.40 per parcel; based on 1,345 parcels, the tax revenue would be \$161,938. County Fire is budgeting \$143,064 within this service zone based on past trends.	The maximum special tax is \$113.49 per parcel for Service Zone FP-6, but increases by 3 percent annually. For fiscal year 2013-14, the special tax is \$120.40 per parcel.	Unavailable	\$150,446	Unavailable	Unavailable	Unavailable
San Bernardino County Fire Protection District	On November 3, 1981, the voters of Service Zone PM-1 (formerly known as County Service Area 70, Improvement Zone PM-1 (Lake Arrowhead Paramedic)), authorized the levy and collection of a special tax to pay for paramedic services, with an annual maximum of \$10 per parcel. In June 1991, the voters approved a tax increase not to exceed \$17 per parcel. Service Zone PM-1 contracts with the San Bernardino County Fire Protection District (County Fire) to provide the needed paramedic services. The total proposed costs for providing paramedic services to the Lake Arrowhead community for 2013-14 requires the special tax to be set at \$17 per parcel. The budget includes equipment reserves established in prior years, plus minor costs for auditing and administration; based on 15,688 parcels, the tax revenue would be \$266,696. County Fire is budgeting \$266,100 within this service zone based on past trends.	The maximum special tax is \$17 per parcel.	Unavailable	\$266,100	7/1/1991	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Bernardino County Fire Protection District	On November 5, 1995, the voters of Service Zone PM-2 (formerly known as County Service Area 38, Improvement Zone L (Highland Paramedic)), approved a special tax for paramedic services at a maximum of \$19 per individual dwelling unit and \$38 per commercial unit. Service Zone PM-2 provides paramedic services to the unincorporated portion of the Highland community. The total proposed cost for providing paramedic services to the Highland community in 2013-14 requires the special tax of \$19 per individual dwelling unit and \$38 per commercial unit. Based on 4,594 parcels consisting of 237 commercial units and 5,040 individual dwelling units, the tax revenue would be \$104,766. County Fire is budgeting \$105,673 within this service zone, which includes delinquent collections based on past trends.	For fiscal year 2013-14, the special tax is \$19 per individual dwelling unit and \$38 per commercial unit.	Unavailable	\$144,394	7/1/1996	Indefinite	Unavailable
Snowline Joint Unified School District	The Snowline Joint Unified School District imposes a special tax to fund Community Facilities District No. 1992-1, which acquires and constructs school facilities within the district.	For initial fiscal year 1992-93, the maximum special tax for developed property is \$315-\$756 per dwelling unit, depending on the square footage. The special tax increases annually, not to exceed 2 percent.	Public property, commercial and industrial property, common-area property and property exempt from ad valorem property tax are exempt from the special tax.	\$246,459	7/1/1992	6/30/2022	Unavailable
Snowline Joint Unified School District	The Snowline Joint Unified School District imposes a special tax to fund Community Facilities District No. 2002-1, which acquires, maintains and constructs school facilities within the district. (Election held 6/25/2002.)	Unavailable	Unavailable	\$782,789	Unavailable	Unavailable	Unavailable
Snowline Joint Unified School District	The Snowline Joint Unified School District imposes a special tax to fund Community Facilities District No. 2005-2, which acquires, maintains and constructs school facilities within the district.	Unavailable	Unavailable	\$22,452	Unavailable	Unavailable	Unavailable
Snowline Joint Unified School District	The Snowline Joint Unified School District imposes a special tax to fund Community Facilities District No. 2005-3, which acquires, maintains and constructs school facilities within the district.	Unavailable	Unavailable	\$327,105	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Snowline Joint Unified School District	The Snowline Joint Unified School District imposes a special tax to fund Community Facilities District No. 2005-4, which acquires, maintains and constructs school facilities within the district.	The special taxes for developed property are assigned to residential parcels in each of the CFD's four tax zone areas. The special taxes range from \$1,005.82-\$2,003.54, depending on the location of the property and the building square footage.	Public property, worship property, association property, parcels with public or utility easements and non-residential parcels are exempt.	\$641,601	7/1/2006	6/30/2046	Unavailable
Town of Yucca Valley	The Town of Yucca Valley imposes a special tax to fund Community Facilities District No. 11-1 (Improvement Area No. 1 -Warren Vista Center), which provides drainage, street lighting and sewer improvements and services.	For fiscal year 2013-14, the maximum special tax is: \$873.81 per acre for developed non-residential property; and \$194.18 per dwelling unit for residential property.	Unavailable	\$6,816	Unavailable	Unavailable	Unavailable
Town of Yucca Valley	The Town of Yucca Valley imposes a special tax to fund Community Facilities District No. 11-1 (Improvement Area No. 2 - Dollar General), which provides drainage, street lighting and sewer improvements and services.	For fiscal year 2013-14, the maximum special tax is: \$1,421.08 per acre for developed non-residential property; and \$315.79 per dwelling unit for residential property.	Unavailable	\$1,421	Unavailable	Unavailable	Unavailable
Town of Yucca Valley	The Town of Yucca Valley imposes a special tax to fund Community Facilities District No. 11-1 (Improvement Area No. 3 - Super Walimart), which provides drainage, street lighting and sewer improvements and services.	For fiscal year 2013-14, the maximum special tax is: \$597.90 per acre for developed non-residential property; and \$126.20 per dwelling unit for residential property.	Unavailable	\$14,430	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Twentynine Palms Water District	<p>To ensure a dependable and reliable revenue source for the Twentynine Palms Fire Department, enabling the staffing of two fire stations for an estimated eight years, shall the annual special tax for funding of fire and emergency medical services be increased from the current \$54 per unit to the new amount of \$80 per unit, as defined in the unit schedule of Ordinance 89 of the District? (Election held 10/5/2004.)</p>	<p>The special tax is \$80 per unit, as assigned: 1 unit per commercial/industrial property with buildings 0-3,000 sq. ft.; 2 units per commercial/industrial property with buildings 3,001-6,000 sq. ft.; 3 units per commercial/industrial property with buildings 6,001-9,000 sq. ft.; 4 units per commercial/industrial property with buildings 9,001-12,000 sq. ft.; 4 units per commercial/industrial property with buildings more than 12,001 sq. ft., plus 1 unit for each additional 3,000 sq. ft. of building or 1 unit per business/occupancy (whichever is greater); 0.25 units per rental or living unit for motel, hotel and institutional property; 1 unit per dwelling for single-family residential property; 1 unit per living unit for duplexes, triplexes and apartment complexes; 1 unit per living unit located on park property as of June 1 of any fiscal year for mobile home park property; 1 unit per space for recreational vehicle park property; and 0.60 units per unimproved parcel. For both unimproved and improved parcels larger than 5 acres, there is an additional tax of \$2 per acre in excess of 5 acres, not to exceed \$150.</p>	Unavailable	\$1,200,000	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Upland Unified School District	<p>Shall Community Facilities District No. 01-1 of the Upland Unified School District (the "District") be authorized to incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$3,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of school facilities, and all appurtenances and appurtenant work in connection with the foregoing, and including all incidental expenses related thereto, which include the cost of engineering, planning and designing the facilities, the costs of forming the District, issuing bonds and levying and collecting a special tax within the District (collectively, the "Facilities"), and to finance the incidental expenses (the "Incidental Expenses"), incurred and to be incurred in connection with the financing of the Facilities and the issuance of the bonds as provided in Resolution Nos. 01-12 and 01-13 of the Board of Trustees of the Upland Unified School District (the "Resolution of Formation"), and shall a special tax with a rate or rates and method of apportionment as provided in the Resolution of Formation be levied to pay for the Facilities, for the creation or replenishment of any necessary reserve funds, for any Incidental Expenses of the District, for any expenses associated with the Facilities, the Incidental Expenses or the bonds, and for the payment of the principal of and interest on such bonds? (Proposition A, 9/25/2001.)</p>	<p>For initial fiscal year 2002-03, the special tax is: \$988 per dwelling unit for residential property; and \$7,597 per acre for non-residential property.</p>	<p>Public property, property-owner association property, up to 24.77 acres of public streets and up to 5.5 acres of open space are exempt.</p>	\$180,191	7/1/2002	6/30/2037	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Upland Unified School District	<p>Shall Community Facilities District No. 99-1 of the Upland Unified School District (the "District") be authorized to incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$3,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the construction, purchase, modification, expansion, improvement or rehabilitation of school facilities, and all appurtenances and appurtenant work in connection with the foregoing, and including all incidental expenses related thereto, which include the cost of engineering, planning and designing the facilities, the costs of forming the District, issuing bonds and levying and collecting a special tax within the District (collectively, the "Facilities"), and to finance the incidental expenses (the "Incidental Expenses"), incurred and to be incurred in connection with the financing of the Facilities and the issuance of the bonds as provided in Resolution No. 99-13 of the Board of Trustees of the Upland Unified School District (the "Resolution of Formation"), and shall a special tax with a rate or rates and method of apportionment as provided in the Resolution of Formation be levied to pay for the Facilities, for the creation or replenishment of any necessary reserve funds, for any Incidental Expenses of the District, for any expenses associated with the Facilities, the Incidental Expenses or the bonds, and for the payment of the principal of and interest on such bonds? (Proposition A, 8/14/1999.)</p>	<p>For initial fiscal year 2000-01, the following special taxes are assigned to property in Improvement Area No. 1: \$9,000 per acre for non-residential property; \$1,256 per dwelling unit for residential property with less than 2,700 sq. ft. of floor space; and \$1,441 per dwelling unit for residential property with 2,700 or more sq. ft. of floor space. For initial fiscal year 2000-01, the special tax assigned to property in Improvement Area No. 2: \$8,600 per acre for non-residential property; \$1,550 per dwelling unit for residential property with less than 2,850 sq. ft. of floor space; and \$1,752 per dwelling unit for residential property with 2,850 or more sq. ft. of floor space.</p>	Public property and association property are exempt.	\$164,935	7/1/2000	6/30/2035	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Victorville Union High School District	Shall special taxes be levied annually on taxable property within Community Facilities District No. 2007-I of Victor Valley Union High School District, County of San Bernardino, State of California, to pay the principal of and interest on the bonds of the community facilities district issued and sold to finance the public school facilities, the acquisition of land, rights-of-way and easements necessary for the school facilities and certain other incidental expenses, as provided in the Resolution of Formation adopted by the Board of Trustees of Victor Valley Union High School District on July 19, 2007, and paying costs incidental to the sale of bonds and the formation of the community facilities district, to replenish the reserve fund for the bonds, or to accumulate funds for future bond payments, and to pay expenses incidental thereto and to the levy and collection of the special taxes, so long as the special taxes are needed to pay the principal of and interest on the bonds and for such other purposes, at the special tax rates and pursuant to the method of apportioning the special taxes set forth in Exhibit "A" to Resolution of Formation adopted by the Board of Trustees of Victor Valley Union High School District on July 19, 2007? (Proposition A, 7/19/2007.)	For initial fiscal year 2007-08, the special tax on residential property is \$692.14-\$948.60 per unit, depending on a parcel's building square footage. The special tax increases annually by 2 percent. For rate details, refer to the rate and method of apportionment for the district.	Government property, worship property, parcels with public or utility easements and non-residential property are exempt.	\$213,619	7/1/2007	6/30/2048	100.00
Victorville Union High School District	The Victorville Union High School District imposes a special tax to fund Community Facilities District No. 2003-1, which provides for acquisition and construction of school facilities. (Election held 12/9/2003.)	For initial fiscal year 2004-05, the maximum special tax is \$715-\$1,105 per dwelling unit for residential property, depending on square footage. Other special taxes are imposed for non-residential and undeveloped property. For rate details, refer to the rate and method of apportionment for the district.	Fourteen acres of public property and association property within the CFD are exempt. Exempt status is assigned by the administrator in the chronological order in which property becomes public property and association property.	\$327,015	7/1/2004	6/30/2038	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN BERNARDINO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Yucca Valley Airport District	<p>Shall the Yucca Valley Airport District be authorized to impose and levy or cause to be levied a new special tax commencing the fiscal year 2013-2014 and each year thereafter on all Parcels of real property, improved or unimproved, within the District at a rate of \$0.02 per square foot, plus an annual increase based on the annual percent increase for the prior calendar year, if any, in the All Urban Consumer All Items Consumer Price Index for Riverside - San Bernardino -Ontario statistical area, or any successor index to assist the District in meeting the costs of operation and maintenance of the District's facilities? (Measure Z, 7/2/2013.)</p>	<p>For initial fiscal year 2013-14, the special tax on improved and unimproved property is \$0.02 per square foot, adjusted annually for inflation.</p>	<p>Property exempt by law, in which case the tax is imposed to the holder of the possessory interest in the parcel, unless such holder is also is exempt by law.</p>	Unavailable	7/1/2013	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Alpine Fire Protection District	Shall the Alpine Fire Protection District establish and impose standby or availability charges, not to exceed \$15 per unit of benefit per year, on all real property (except that of Federal, State or Local Governmental Agency) within the boundaries of said fire protection district, for fire suppression, emergency medical, and related services within said boundaries? (Proposition A, 11/6/2001.)	For fiscal year 2012-13, the special tax is: \$15.90 per benefit unit. Units were assigned as follows: 2 units per acre or portion of an acre up to 10 units per parcel for unimproved parcels; 4 units per dwelling for residential parcels; 4 units per parcel for irrigated farms; 3 units per dwelling for apartment parcels; 2 units per dwelling for mobile homes; 10 units per business located on commercial parcels; and 1 unit per acre of vacant land. The special tax increases in an amount equal to the change in the Consumer Price Index for the San Diego Area.	Government property is exempt.	\$442,589	7/1/2001	Indefinite	72.00
Bonita Sunnyside Fire Protection District	The Bonita Sunnyside Fire Protection District imposes an assessment to fund fire suppression services, which may be increased annually. The assessment was approved by the district after an all-mail ballot public hearing on 11/14/2007. (Note: The assessment provides funding for a general benefit.)	For initial fiscal year 2008-09, the assessment is: \$40 per dwelling unit for single-family residential property; \$20 per dwelling unit for multi-family residential property; \$83.50 per parcel for commercial and industrial properties; \$83.50 per parcel for institutional property; and \$6.70 per acre for vacant parcels. The assessment increases annually, not to exceed 3 percent.	Unavailable	\$194,418	7/1/2008	Indefinite	80.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Borrego Springs Fire Protection District	To provide protection and suppression services and emergency medical services to the community of Borrego Springs, shall the Borrego Springs Fire Protection District be authorized to levy annual special taxes per Assessor's Parcel per unit as set forth in Resolution No. 2777 (Proposition Z, 11/2/2004.)	The special tax is: \$75 per single-family residence; \$60 per mobile home in an established mobile home park; \$50 per unit for apartment, condominium, and duplex property; \$15 per unit for hotel, motel and resort property; \$65 per acre for shopping centers and malls; \$150 per parcel for commercial and industrial property; \$100 per parcel for institutional property (including schools, youth and senior centers); \$100 per church property; \$25 per parcel for miscellaneous recreational property; \$2.50 per acre or portion of acre, up to 15 acres for vacant land; and \$5 per acre and/or portion thereof, up to 10 acres for irrigated acreage and golf courses.	Unavailable	Unavailable	Unavailable	Unavailable	78.91
Borrego Water District	The Borrego Water District imposes a special tax to fund Community Facilities District No. 2007-1. (Note: The district did not provide any election materials or detailed information about the special tax rate.)	Unavailable	Unavailable	\$3,641,140	Unavailable	Unavailable	Unavailable
Carlsbad Unified School District	Shall Community Facilities District No. 4 ("CFD No.4") of the Carlsbad Unified School District (the "School District") be authorized to finance the cost of public facilities, as described in Resolution No. 34-9798 of the School District, by incurring bonded indebtedness in a maximum amount of \$10,000,000, and shall CFD No. 4 be authorized to annually levy special taxes on property, as set forth in Resolution No. 34-9798, to pay for such facilities and to pay for such bonded indebtedness and shall an appropriations limit be established for CFD No. 4 as described in Resolution No. 349798? (Proposition A, 5/27/1998.)	For fiscal year 2013-14, the special tax ranges from \$716.96 to \$856.40 per single-family residential parcel and \$574 to \$685.40 per multi-family residential parcel, depending on when the property's building permit was issued. The tax increases annually by 3 percent.	Undeveloped, commercial and industrial, and senior citizen housing properties are exempt.	\$89,140	7/1/1998	6/30/2028	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Carlsbad Unified School District	Shall Community Facilities District No. 5 ("CFD No.5") of the Carlsbad Unified School District ("School District") be authorized to finance the cost of public school facilities, as described in Resolution No. 48-1 I 12 of the School District, by including bonded indebtedness in a maximum amount of \$60,000,000, and shall CFD No. 5 be authorized to levy special taxes on an annual basis, as shall he applicable, on property within CFD No.5, as set forth in Resolution Nos. 48-1112 and 49-1112, to pay for public school facilities and to pay for bonded indebtedness authorized under this Proposition 1A; and for each year, commencing with fiscal year 2011-2012, shall an appropriations limit, as declined by Section 8(b) of Article XIIB of the California Constitution, be established for CFD No. 5 in an amount equal to \$60,000,000, as periodically adjusted pursuant to applicable State law? (Proposition 1A, 6/13/2012.)	For fiscal year 2013-14, the special tax is: \$1,175 per single-family detached unit and \$894 per multi-family unit. The tax increases annually by 3 percent.	Undeveloped, commercial and industrial, and senior citizen housing properties are exempt.	\$51,938	7/1/2012	6/30/2042	100.00
Carlsbad Unified School District	Shall Community Facilities District No.3 of the Carlsbad Unified School District be authorized to finance the cost of school facilities, through the annual levy of special taxes on property as set forth in Resolution No. 36-9394 of the Carlsbad Unified School District, and shall Community Facilities District No.3 be authorized to incur bonded indebtedness in a maximum amount of \$175,000,000 to finance such facilities and shall an appropriations limit be established for Community Facilities District No. 3 as described in Resolution No. 36-9394? (Proposition A, 1/3/1994.)	For fiscal year 2013-14, the special tax ranges from \$557.28 to \$992.42, depending on the date a residential building permit was issued for a particular property, and whether the property was used as a single-family residence or a multi-family residence. The special tax increases annually beginning on 7/1/1994.	Undeveloped, commercial and industrial, and senior citizen housing properties are exempt.	\$4,418,540	7/1/1993	6/30/2023	100.00
Carlsbad Unified School District	The Carlsbad Unified School District imposes a special tax within Community Facilities District No. 1 (Aviara). (Election held 7/1/1989.)	For fiscal year 2013-14, the special tax is: \$644.47 per unit for residential property; \$576.31 per acre for non-residential property; and \$201.50 per acre for golf course property. The tax increases annually by 2 percent.	Government property, property owner association property, and public right-of-way or utility easement property are exempt.	\$1,300,912	7/1/1990	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chula Vista Elementary School District	Shall Community Facilities District No. 1, Chula Vista City School District, 1) be authorized to issue bonds in an amount not to exceed \$105,000,000 to finance certain public capital elementary school facilities and appurtenances, and 2) be authorized to levy special taxes to pay for said facilities and/or pay for said bonded indebtedness? (11/18/1988.)	For initial fiscal year 1986-87, the special tax is: \$120 per parcel. For subsequent year calculations, refer to the rate and method of apportionment. The tax increases annually by 2 percent, or the change in the Building Cost Index (whichever is greater).	Unavailable	\$2,577,246	7/1/1986	Unavailable	100.00
Chula Vista Elementary School District	Shall the Chula Vista City School District Community Facilities District No. 3, be authorized to (a) incur a bonded indebtedness in the amount of \$12,000,000, subject to annual escalation, to finance the construction of certain public capital school facilities, consisting of an elementary school, or increments thereof, as required, including land acquisition, appurtenances, furnishings and facilities to be consistent with the building area and cost standards established by the State Allocation Board, (b) to levy authorized special taxes to pay for said facilities and/or pay for any authorized and issued bonded indebtedness, and (c) establish an Article XIIIB appropriations limit equal to the maximum authorized special taxes which may be levied in any fiscal year? (11/1/1988.)	For initial fiscal year 1988-89, the special tax is: \$0.14 per sq. ft. For subsequent year calculations, refer to the rate and method of apportionment. The tax increases annually by 2 percent, or the change in the Building Cost Index (whichever is greater). (Note: The rate and method of apportionment does not clarify if the square footage is calculated on land, improvements, or both.)	Unavailable	\$1,537,411	7/1/1988	Unavailable	100.00
Chula Vista Elementary School District	Shall the Chula Vista City School District Community Facilities District No. 4, be authorized to (a) incur a bonded indebtedness in the amount of \$6,500,000, subject to annual escalation, to finance the construction of certain public capital school facilities, consisting of an elementary school, or increments thereof, as required, including land acquisition, appurtenances, furnishings and facilities to be consistent with the building area and cost standards established by the State Allocation Board, (b) to levy authorized special taxes to pay for said facilities and/or pay for any authorized and issued bonded indebtedness, and (c) establish an Article XIIIB appropriations limit equal to the maximum authorized special taxes which may be levied in any fiscal year? (11/1/1988.)	For initial fiscal year 1988-89, the special tax is \$0.14 per sq. ft. For subsequent year calculations, refer to the rate and method of apportionment. The tax increases annually by 2 percent, or the change in the Building Cost Index (whichever is greater). (Note: The rate and method of apportionment does not clarify if the square footage is calculated on land, improvements, or both.)	Unavailable	\$832,457	7/1/1988	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chula Vista Elementary School District	Shall the Chula Vista City School District, Community Facilities District No. 2, 1) incur a bonded indebtedness in the amount of \$1,779,732 to be increased annually beginning June 30, 1988, by the Building Cost Index in the Engineering News-Record, but not to exceed \$4,000,000, to pay for certain public capital school facilities, consisting of an elementary school, or increments thereof, as required, including land acquisition, appurtenances, furnishings and equipment, and 2) levy a special tax to secure said bonded indebtedness and/or pay for said public capital improvements? (2/2/1988.)	For initial fiscal year 1987-88 the base tax is \$196. For subsequent year calculations, refer to the rate and method of apportionment. The tax is increases annually by 2 percent, or the change in the Building Cost Index (whichever is greater).	Unavailable	\$193,813	7/1/1987	Unavailable	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 10, County of San Diego, (1) incur bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 98-99.44, and (2) levy a special tax to secure said bonded indebtedness, to pay for said capital improvements, or both? (Proposition B, 10/14/1998.)	For initial fiscal year, 1997-98, the special tax ranges from \$0.045 per sq. ft. to \$0.273 per sq. ft., depending on the use of the property. The tax is calculated using the land square footage for residential properties and gross building area for commercial and industrial property. The tax increases annually, not to exceed 2 percent.	Government property and parcels that have prepaid their special tax liability are exempt.	\$967,833	7/1/1998	6/30/2023	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 11, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution 97-98, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvement, or both? (Proposition A, 10/14/1998.)	For initial fiscal year 1997-98, the special tax is: \$.2367 per building sq. ft. for residential dwelling units; \$.0398 per building sq. ft. for age-restricted housing; and \$2,918 per acre for undeveloped properties. Taxes increase annually by 2 percent.	Government, religious, association, golf course, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$1,816,742	7/1/1997	6/30/2022	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 12, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 00-01.61, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 11/27/2000.)	For initial fiscal year 1999-2000, the special tax is: \$.01874 per building sq. ft. for residential dwelling units; \$.0315 per building sq. ft. for age-restricted residential units; and \$1,764 per acre for undeveloped property. The tax increases annually by 2 percent.	Government, religious, association, golf course, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$659,604	7/1/1999	6/30/2024	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 13, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 02001-02.08, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 8/15/2001.)	For initial fiscal year 2000-01, the special tax is: \$0.1869 per building sq. ft. for residential dwelling units; \$0.0314 per building sq. ft. for age restricted residential units; and \$1.144 per acre for undeveloped property. The tax increases annually by 2 percent.	Government, religious, association, golf course, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$847,811	7/1/2001	6/30/2026	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 14, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 01-02.__, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 1/28/2003.)	For initial fiscal year 2003-04, the special tax is: \$0.2580 per building sq. ft. for residential dwelling units; \$0.0433 per building sq. ft. for age-restricted residential units; and \$2.519 per acre for undeveloped property. The tax increases annually by 2 percent.	Government, religious, association, golf course, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$1,519,297	7/1/2003	6/30/2028	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 15, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 2002-03.58, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 1/28/2003.)	For initial fiscal year 2003-04, the special tax is: \$0.2781 per building sq. ft. for residential dwelling unit; \$0.0469 per building sq. ft. for age-restricted residential units; and \$6.543 per acre for undeveloped property. The tax increases annually by 2 percent.	Government, religious, association, golf course, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$839,056	7/1/2003	6/30/2028	100.00
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 17, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 2005-06.31, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 10/26/2005.)	For initial fiscal year 2005-06, the special tax is: \$0.3811 per building sq. ft. for residential dwelling units; \$0.0635 per building sq. ft. for age-restricted units; and \$9,600 per acre for undeveloped property. The tax increases annually by 2 percent.	Unavailable	\$864,564	7/1/2005	6/30/2030	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Chula Vista Elementary School District	Shall the Chula Vista Elementary School District Community Facilities District No. 6, County of San Diego, (1) incur a bonded indebtedness in an amount not to exceed \$250,000,000 to pay for certain authorized public improvements and facilities pursuant to the special tax formula set forth in Resolution No. 97-98.16, and (2) levy a special tax to secure said bonded indebtedness, to pay for said public capital improvements, or both? (Proposition A, 8/26/1988.)	For initial fiscal year 1997-98, the special tax is: \$.2306 per building sq. ft. for residential dwelling units; \$.0387 per building sq. ft. for age-restricted residential units; and \$1,301 per acre for undeveloped property. The tax increases annually by 2 percent.	Government property, commercial and industrial property, and parcels that have prepaid their special tax liability are exempt.	\$2,058,419	7/1/1997	6/30/2022	100.00
Chula Vista Elementary School District	The Chula Vista Elementary School District incurred bonded indebtedness of \$28 million for Community Facilities District No. 5 to pay for improvements for school facilities. The copy of the ballot language we received was not clear enough to accurately reproduce in this spreadsheet. (11/15/1988.)	For initial fiscal year 1988-89, the special tax is: \$0.143 per sq. ft. For tax rates imposed in subsequent years, refer to the rate and method of apportionment. (Note: The rate and method of apportionment does not clarify if the square footage is calculated on land, improvements, or both.)	Unavailable	\$334,210	7/1/1988	Unavailable	100.00
City of Carlsbad	The City of Carlsbad imposes a special tax to fund Community Facilities District No. 1, which provides for public capital facilities including: new library facilities, city hall complex, a public safety warehouse, park improvements, street improvements, and major bridge and overpass facilities. (Proposition A, 5/7/1991.)	For initial fiscal year 1990-91, the special tax is imposed on properties depending on the improvement area where the property is located, the classification of the property, population density (for residential properties), and the date when the building permit was issued. Properties may opt to pay a one-time tax upon the issuance of a building permit, or pay special taxes for a period not to exceed 25 years. The tax increases annually in an amount equal to the Construction Cost Index of the Engineering News-Records.	Unavailable	\$1,000,827	7/1/1990	Unavailable	94.67
City of Carlsbad	The City of Carlsbad imposes a special tax to fund Community Facilities District No. 3 (Improvement Area No. 1), which provides for street improvements. (Proposition A, 11/8/2005.)	For initial fiscal year 2005-06, the special tax is: \$15,241 per acre for Zone A and \$7,625 per acre for Zone B.	Government property, open space, and parcels with public or utility easements are exempt.	\$770,498	7/1/2005	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Carlsbad	The City of Carlsbad imposes a special tax to fund Community Facilities District No. 3 (Improvement Area No. 2), which provides for street improvements, landscaping, irrigation, sewer and water improvements. (Proposition A, 11/8/2005.)	For initial fiscal year 2005-06, the special tax is: \$12,600 per acre. The tax increases annually by 3 percent or the percent increase in the Construction Cost Index, whichever is less.	Government property, open space, and parcels with public or utility easements are exempt.	\$106,643,272	7/1/2005	Unavailable	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 06-1 (Eastlake - Woods, Vistas and Land Swap - Improvement Area A), which funds streets, landscaping within rights-of-way, sewers and public utilities. (Election held 12/17/2002.)	For initial fiscal year 2003-04, the assigned special tax is \$0.58 (Zone 1 - Vistas) or \$0.67 (Zone 2 - Woods) per sq. ft. of floor area for residential property; \$6,000 per acre for commercial property (regardless of zone); and \$6,000 per hotel property located in Zone 1 Vistas. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2003	6/30/2043	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 06-1 (Eastlake - Woods, Vistas and Land Swap - Improvement Area B), which funds streets, landscaping within rights-of-way, sewers and public utilities. (Election held 12/17/2002.)	For initial fiscal year 2004-05, the assigned special tax is \$0.74 per sq. ft. of floor area for residential property; and \$6,000 per acre for commercial property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2004	6/30/2045	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 07-1 (Otay Ranch Village 11 - Improvement Area A), which funds streets, landscaping within rights-of-way, sewers and public utilities. (Election held 11/12/2003.)	For initial fiscal year 2004-05, the assigned special tax is: \$1,005-\$1,675 per dwelling unit, depending on population density per acre; and \$6,000 per acre for non-residential property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2004	6/30/2044	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 07-I (Otay Ranch Village 11 - Improvement Area B), which funds streets, landscaping within rights-of-way, sewers and public utilities. (Election held 11/12/2003.)	For initial fiscal year 2004-05, the assigned special tax is: \$1,005-\$1,675 per dwelling unit, depending on population density per acre; and \$6,000 per acre for non-residential property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2004	6/30/2044	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 08-I (Otay Ranch Village 6), which funds streets, landscaping of public right-of-ways, sewers, and public utilities. (Election held 1/16/2003.)	For initial fiscal year 2003-04, the assigned special tax is \$800 per unit, plus \$0.35 per sq. ft. of floor area, for residential property; and \$6,000 per acre for non-residential property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2003	6/30/2040	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 11M (Rolling Hills Ranch), which funds habitat maintenance, and storm water quality. (Election held 7/27/2004.)	For initial fiscal year 2004-05, the maximum special tax for developed property is: \$318 per dwelling unit for residential property and \$648.14 per acre for non-residential property. Other rates apply for undeveloped properties. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2004	Indefinite	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 12-I (McMillin Otay Ranch Village 7). (Election held 8/30/2005.)	For initial fiscal year 2006-07, the maximum special tax is \$890 per residential unit, plus \$0.79 per sq. ft. of floor area; and \$6,000 per acre for non-residential property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2006	6/30/2047	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 12M (Otay Ranch Village 7). (Election held 7/19/2005.)	For initial fiscal year 2006-07, the maximum special tax is: \$0.537 per sq. ft. for single-family residential property and \$8,649.72 per acre for non-residential property. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public and utility easements are exempt.	Unavailable	7/1/2006	Indefinite	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 13-I (Otay Ranch Village 7). (Election held 11/1/2005.)	For initial fiscal year 2006-07, the assigned special tax is: \$2,750 per unit, plus \$0.45 per sq. ft. of floor area, for residential property; and \$6,000 per acre for non-residential property. The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property, open space, association property, and parcels with public or utility easements are exempt.	Unavailable	7/1/2006	6/30/2045	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 13M (Otay Ranch Village 2). (Election held 1/16/2007.)	For initial fiscal year 2006-07, the maximum special tax is: \$0.440 per sq. ft. of floor area for single-family and multi-family residential property; and \$7,358.74 per acre for non-residential property. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public and utility easements are exempt.	Unavailable	7/1/2006	Indefinite	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1997-1 (Otay Ranch Open Space Improvement Area A). (Note: Election materials were unavailable.)	The special tax rates are based on square footage and vary, depending on type of property and whether the property is located in Zone A or Zone B. For rate details, refer to the rate and method of apportionment.	Streets, parks, common areas, and easement property are exempt.	Unavailable	7/1/1998	Unavailable	Unavailable
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1997-1 (Otay Ranch Open Space Improvement Area B). (Note: Election materials were unavailable.)	The special tax rates are based on square footage and vary, depending on type of property and whether the property is located in Zone A or Zone B. For rate details, refer to the rate and method of apportionment.	Streets, parks, common areas, and easement property are exempt.	Unavailable	7/1/1998	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1997-2 (Otay Ranch Preserve). (Note: Election materials were unavailable.)	For initial fiscal year 1998-99, the maximum special tax is \$0.0127 per sq. ft. of improvements for residential parcels; and \$209.49 per acre for non-residential parcels. For rate details, refer to the rate and method of apportionment.	Streets, parks, common areas, and easement property are exempt.	Unavailable	7/1/1998	Indefinite	Unavailable
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1997-3 (Mcmillin Otay Ranch). (Election held 12/1/1998.)	For initial fiscal year 1999-00, the maximum special tax is: \$0.392 per sq. ft. of floor area for residential property; \$4,000 per acre for commercial property; and \$1,000 per acre for community purpose facility property. For rate details, refer to the rate and method of apportionment.	Government and association property as exempt.	Unavailable	7/1/1999	6/30/2035	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1998-3 (Open Space District No. 35 - Sunbow). (Election held 8/11/1998.)	For initial fiscal year 1998-99, the maximum special tax is \$347.86 per residential parcel; \$2,711.45 per industrial parcel; and \$3,035.50 per commercial parcel. The tax increases annually by the change in the Consumer Price Index. For rate details, refer to the rate and method of apportionment.	Park, public utility, common areas, public right-of-way, easement, and open space property are exempt.	Unavailable	7/1/1998	Unavailable	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1999-1 (Otay Ranch). (Election held 8/31/1999.)	For initial fiscal year 1999-00, the maximum special tax varies by property type, and whether the property is located in Zone A, Zone B, or Zone C. The rate for residential property is based on both a per unit tax and the square footage of the floor area, while other property is taxed by acreage. For rate details, refer to the rate and method of apportionment.	Government and association property as exempt.	Unavailable	7/1/1999	6/30/2035	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 1999-2 (Otay Ranch Village 1 - West). (Election held 8/15/2000.)	For initial fiscal year 2000-01, the maximum special tax is \$0.3857 per building sq. ft. for residential property. The tax increases annually by the change in the San Diego Consumer Price Index. For rate details, refer to the rate and method of apportionment.	Government property, parks, common areas, private streets, open space, and easement property is exempt.	Unavailable	7/1/2000	Unavailable	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 2000-1 (Sunbow II Village 5-10). (Election held 7/11/2000.)	For initial fiscal year 2000-01, the maximum special tax is \$0.44 per sq. ft. of floor area for residential property. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2000	6/30/2036	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 2001-1 (San Miguel Ranch Improvement Area A). (Election held 1/17/2002.)	The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	Unavailable	7/1/2002	6/30/2038	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 2001-1 (San Miguel Ranch Improvement Area B). (Election held 1/17/2002.)	The maximum special tax is the greater of the assigned special tax or the backup special tax. For rate details, refer to the rate and method of apportionment.	Government property and association property are exempt.	Unavailable	7/1/2002	6/30/2038	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 7M (Eastlake III Woods). (Note: Election materials were unavailable.)	For initial fiscal year 2002-03, the maximum special tax for developed property is: \$0.07 per sq. ft. for residential property; (including multi-family property); and \$1,054.95 per acre for non-residential property. Square footage is defined as the area shown on an Assessor's Parcel's building permit, excluding garages and other structures not used as living spaces. Other rates apply for undeveloped properties. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public or utility easements are exempt.	Unavailable	7/1/2002	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 7M (Improvement Area 2), which funds the maintenance of wetland, landscaped areas, public right-of-ways, and other public easements. (Election held 6/3/2003.)	For initial fiscal year 2002-03, the maximum special tax for developed property is: \$.07 per sq. ft. for residential property; (including multi-family property); and \$1,054.95 per acre for non-residential property. Square footage is defined as the area shown on an Assessor's Parcel's building permit, excluding garages and other structures not used as living spaces. Other rates apply for undeveloped properties. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public or utility easements are exempt.	Unavailable	7/1/2002	Indefinite	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 8M (Otay Ranch Village 6), which funds the maintenance of wetlands and landscaped areas of public right-of-ways and easements. (Election held 11/5/2002.)	For initial fiscal year 2002-03, the maximum special tax is: \$.258 per sq. ft. for residential property (including multi-family property); and \$4,431.88 per acre for non-residential property. Square footage is defined as the assessor's parcel building permit area, excluding non-living areas. Other rates apply for undeveloped properties. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public and utility easements are exempt.	Unavailable	7/1/2002	Indefinite	100.00
City of Chula Vista	The City of Chula Vista imposes a special tax within Community Facilities District No. 9M (Village 11 Brookfield Shea Otay), which funds the maintenance of wetlands and landscaped areas of public right-of-ways and easements. (Election held 4/1/2003.)	For initial fiscal year 2003-04, the maximum special tax ranges from \$282.16-\$470.28 per dwelling unit for residential property, depending on population density per acre; and \$1,805.87 per acre for non-residential property. Other rates apply for undeveloped property. For rate details, refer to the rate and method of apportionment.	Government property and parcels with public and utility easements are exempt.	Unavailable	7/1/2003	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of El Cajon	Shall a special tax be adopted for the implementation of a Paramedic Program to be operated by the City of El Cajon which would be funded partially by the imposition of a 10 maximum annual fee upon each residential unit within the City and partially by a fee upon the recipient of such services in an amount to be determined from time to time by the City Council? (Measure V, 11/4/1980.)	For initial fiscal year 1981-82, the special tax is: \$8 per year, but may be increased to \$10 per year at the city council's discretion.	Unavailable	\$377,000	7/7/1981	Indefinite	67.74
City of Encinitas	Shall the rate and method of apportionment of the special taxes to be levied within the City of Encinitas Community Facilities District No. 1 (Encinitas Ranch Public Improvements) be altered as described in the resolution of the City Council of the City of Encinitas, adopted May 14, 1997, entitled "A Resolution Calling Special Election Regarding Alteration of the Rate and Method of Apportionment of Special Taxes for the City of Encinitas Community Facilities District No. 1 (Encinitas Ranch Public Improvements)"? (Election held 5/14/1997.)	For initial fiscal year 1995-96, the special tax is: \$2,442.44 per acre for regional commercial center property, \$4,787.64 per commercial property, \$823.68 per room for hotel property, \$823.68 per unit for apartment property, \$823.68 per congregate care property, \$1,046.76 to \$2,208.49 per unit for single-family attached property, depending on the property's building sq. ft.; and \$1,458.60 to \$3,574.43 per unit for single-family detached property, depending on the property's building sq. ft. The tax may be increased annually by the change in the Consumer Price Index, or 4 percent, with a minimum increase of 2 percent each year.	Properties up to a total of 437.6 acres of public property and 10.2 acres of association property are exempt.	Unavailable	7/1/1995	6/30/2020	94.12
City of Escondido	Shall a special tax with a rate and method of apportionment as provided in Resolution No. 2006-227 of the City Council of the City of Escondido for the District be levied to pay for the Facilities, Incidental Expenses and other purposes described in Resolution No. 2006-227, including the payment of the principal of and interest on bonds issued to finance the Facilities and Incidental Expenses? (Proposition B, 9/20/2006.)	For initial fiscal year 2007-08, the special tax is: \$1,236 to \$1,542 per building sq. ft. for residential property; and \$21,000 per acre for non-residential property.	Government property, open space, and parcels with public or utility easements are exempt.	\$1,210,955	7/1/2007	6/30/2047	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Escondido	The City of Escondido imposes a special tax within Community Facilities District No. 2000-01 (Hidden Trails), which provides for street, storm drain, water and sewer improvements. (The ballot question was not available)	Beginning 7/1/2000, the maximum special tax is: \$0.39 per sq. ft. of floor area for residential property; \$2.861 per acre for other property; and \$3,290 per acre for undeveloped property.	Government property and public utility property are exempt.	\$216,507	7/1/2000	6/30/2036	100.00
City of Lemon Grove	Shall special taxes with a rate and method of apportionment as set forth in Exhibit "A" to the resolution entitled "Resolution of Formation of the City Council of the City of Lemon Grove to Establish City of Lemon Grove Community Facilities District No. 2013-1 (Main Street Promenade), to Establish an Appropriations Limit therefor, to Authorize the Levy of a Special Tax Therein, and to Submit the Establishment of an Appropriations Limit and the Levy of a Special Tax to the Qualified Electors Thereof" (the "Resolution of Formation") be levied annually on taxable property within City of Lemon Grove Community Facilities District No. 2013-1 (Main Street Promenade), to pay for the ongoing maintenance and servicing of landscaping, lighting and appurtenant facilities associated with and surrounding the Main Street Promenade, and shall the appropriations limit be established, all as set forth in the Resolution of Formation? (Election held 8/6/2013.)	For initial fiscal year 2013-14, the maximum special tax is: \$0.08 per building sq. ft. for non-residential property; \$0.08 per building sq. ft. for residential property, plus \$0.06 per parcel sq. ft.; \$0.08 per building sq. ft. for mixed-use properties, and \$0.055 per sq. ft. for undeveloped property, with annual increases according to the annual escalation factor.	Parcels with public or utility easements and property with deed restrictions are exempt.	\$16,000	7/1/2013	Indefinite	100.00
City of Oceanside	The City of Oceanside imposes a special tax within Community Facilities District No. 2000-1 (Ocean Ranch Corporate Centre). (Proposition B, 5/15/2001.)	For initial fiscal year 2000-01, the special tax is: the greater of \$0.35 per sq. ft. of floor area or \$3,500 per acre for developed property; and \$6,940 per acre for taxable public property and taxable association property. Taxes increase annually by 2 percent.	Association property and government property are exempt.	Unavailable	7/1/2000	2050-2051	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oceanside	The City of Oceanside imposes a special tax within Community Facilities District No. 2001-1 of the City of Oceanside (Morro Hills Development – Improvement Area No. 1) (Proposition E, 3/26/2002.)	For initial fiscal year 2002-03, the special tax ranges from \$1,621.63 per unit to \$3,243.26 per unit for developed residential property, depending on square footage; \$233.64 per acre for golf course property, not to exceed \$20,000; \$0.264 per sq. ft. of floor area for village store/day care property; and \$13,486 per acre for non-residential, undeveloped, taxable government, taxable association, and taxable religious property.	Certain religious, government, and association property are exempt.	Unavailable	7/1/2002	2040-2041	100.00
City of Oceanside	The City of Oceanside imposes a special tax within Community Facilities District No. 2001-1 of the City of Oceanside (Morro Hills Development) (Proposition B, 3/26/2002.)	For initial fiscal year 2002-03, the special tax ranges from \$1,621.63-\$3,243.26 per developed residential unit, depending on sq. ft.; \$233.64 per acre for golf course property, not to exceed \$20,000; \$0.264 per sq. ft. of floor area for village store/day care property; \$13,486 per acre for non-residential property, undeveloped property, taxable government property, taxable association property, and taxable religious property.	Certain religious, government, and association property are exempt.	Unavailable	7/1/2002	2040-2041	100.00
City of Oceanside	The City of Oceanside imposes a special tax within Community Facilities District No. 2006-1 of the City of Oceanside (Pacific Coast Business Park). (Proposition B, 2/22/2006.)	For initial fiscal year 2006-07, the special tax is the greater of \$0.5481 per sq. ft. of floor area or \$5,481 per acre for developed properties; and \$7,149 per acre for undeveloped property, taxable government property, and taxable association property. Taxes increase annually by 2 percent.	Certain religious, government, and association property are exempt.	Unavailable	7/1/2006	2055-2056	100.00
City of Poway	Shall an Ordinance replacing the fire protection fee in effect in Poway since 1982 with a fire protection special tax be adopted which will not increase the amount of the assessment and will be used only for fire protection purposes? (Proposition A, 6/3/1997.)	Unavailable	Unavailable	\$625,000	Unavailable	Unavailable	84.20

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Poway	The City of Poway imposes a special tax within Community Facilities District No. 88-1 (Parkway Business Center). (Proposition A, 11/1/1988.)	For initial fiscal year 1988-89, the maximum rate \$15,000 per acre for developed and undeveloped properties. The tax increases annually by 2 percent.	Government property, properties with easements, public utility property, and 200 acres of undeveloped property are exempt.	Unavailable	7/1/1988	Unavailable	Unavailable
City of San Diego	Shall a special tax as provided in the resolution adopted by the City Council of the City of San Diego on June 25, 2002 establishing Community Facilities District No. 3 (Liberty Station) be levied within Improvement Area No. 1 of the District to pay for the Facilities, Incidental Expenses and other purposes described in Resolution No. R-296472, including the payment of the principal of and interest on bonds issued by the District to finance the Facilities and Incidental Expenses? (Proposition B, 6/25/2002.)	This CFD has multiple Improvement areas with different rates. For initial fiscal year 2002-03, the rate for residential property, non-residential property, and undeveloped property varies depending on the improvement area and the improvement area sub-zone. For detailed rate information, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2002	6/30/2042	100.00
City of San Diego	Shall Community Facilities District No. 1 (Miramar Ranch North) City of San Diego, be authorized to 1) incur a bonded indebtedness in an amount estimated to be \$73,000,000, subject to inflation, to finance the installation of major street improvements, as well as sewer, water and drainage improvements, and other public facilities, including parks, library, fire station and recreational buildings, together with appurtenances, 2) to levy special taxes to pay for said facilities and/or any authorized and issued bond indebtedness, and 3) establish an Article XIIB appropriations limit equal to the maximum authorized special taxes which may be levied in any fiscal year? (Proposition A 1/8/1991.)	For initial fiscal year 1991-92, the maximum special tax is: \$1.15 per sq. ft. of improvements for residential property; \$15,000 per acre for commercial, industrial, and other developed property; and \$20,000 per acre (subject to annual increases not to exceed \$1.60 per sq. ft./\$21,000 per acre/ \$22,000 per acre) for undeveloped property.	Unavailable	Unavailable	7/1/1991	6/30/2016	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Diego	The City of San Diego imposes a special tax within Community Facilities District No. 2 (Santaluz – Improvement Area No. 2). (Proposition E, 3/14/2000.)	For initial fiscal year 2001-02, the maximum special tax is: \$1,080.88 per acre for residential property; \$8,016.69 per acre for non-residential property; \$165.14 per acre for golf course property; and \$1,080.88 per acre for undeveloped property. The tax increases annually by 2 percent for the first 10 fiscal years. After the first ten years, the tax may be increased by 2 percent, but under specified conditions. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2001	6/30/2051	100.00
City of San Diego	The City of San Diego imposes a special tax within Community Facilities District No. 2 (Santaluz – Improvement Area No. 3). (Proposition H, 3/14/2000.)	For initial fiscal year 2000-01, the maximum special tax ranges from \$2,390.97-\$5,732.87 per unit for residential properties, depending on square footage; \$5,066.55 per acre for non-residential property; \$102 per acre for institutional property; and \$4,327.50 per acre undeveloped property, association property, and government property. The tax increases annually by 2 percent for the first 10 fiscal years. After the first ten years, the tax may be increased by 2 percent, but under specified conditions. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2000	6/30/2050	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Diego	The City of San Diego imposes a special tax within Community Facilities District No. 2 (Santaluz – Improvement Area No. 4). (Proposition A, 2/11/2003.)	For initial fiscal year 2003-04, the maximum special tax ranges from \$2,713.18-\$4,358.88 per unit for residential property, depending on square footage; \$102 per unit for affordable housing units; \$15,322.88 per acre for non-residential property; and \$15,323 per acre for undeveloped property, taxable association property, and taxable government property. The tax increases annually by 2 percent for the first 10 fiscal years. After the first ten years, the tax may be increased by 2 percent, but under specified conditions. For rate details, refer to the rate and method of apportionment.	Association property and government property are exempt.	Unavailable	7/1/2003	6/30/2053	Unavailable
City of San Diego	The City of San Diego imposes a special tax within Community Facilities District No. 2 (Santaluz). (Proposition B, 3/14/2000.)	For initial fiscal year 2000-01, the special tax ranges from and ranges from \$1,755.01 per unit to \$8,884.75 per acre. The rate for affordable units is \$102 per acre, the rate for non-residential property is \$5,066.55 per acre, the rate for golf course property is \$500.69 per acre, the rate for institutional property is \$102 per acre, and the rate for undeveloped property, taxable public property, and taxable property owner association property is \$18,842.67 per acre. There is a 2 percent annual increase for the first 10 years, then a 2 percent increase after that only if necessary.	Association property and government property are exempt.	Unavailable	7/1/2001	6/30/2051	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Marcos	The City of San Marcos imposes a special tax within Community Facilities District No. 1998-02 (Lighting, Landscape, Open Space, and Preserve Maintenance) to fund the maintenance of citywide parks, trails, public lighting, and landscaping. (Note: Election materials were unavailable.)	For initial fiscal year 1998-99, the maximum special tax is: \$223.83 per residential unit for residential property; \$959.87 per acre for commercial property; and \$665.32 per acre for industrial/other property.	Unavailable	\$18,624	7/1/1998	Indefinite	Unavailable
City of Solana Beach	Should the existing benefit fee for fire protection and advanced life-support medical services be increased? (Proposition P, 11/5/2002.) (Note: The assessment provides funding for a general benefit.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	61.90
City of Vista	CFD No. 2000-1 (Hacienda Gateway Restructuring) was approved by the City Council on January 9, 2001, when a portion of the Hacienda CFD No. 90-2 was separated to create the new CFD No. 2000-1. In conjunction with the sale of the Hacienda property, the seven parcels originally in CFD No. 2000-1 were subdivided into 195 residential parcels in the Moncado Springs subdivision. CFD No. 2000-1 provides reimbursement for previously financed infrastructure in the Hacienda Gateway project area, with the final payment due May 1, 2016.	Unavailable	Unavailable	\$210,924	7/1/2001	Unavailable	Unavailable
City of Vista	CFD No. 90-2 (Hacienda Drive and Buena Vista Creek) was formed in 1991 to provide financing for infrastructure improvements, including grading of public streets, construction of access roads, a drainage channel, sewer improvements, water improvements, and traffic signal improvements. The CFD also provides for the maintenance of the Buena Vista Creek open space, as well as under grounding of utility facilities. In 1997, as part of a debt restructuring by the Vista Joint Powers Financing Authority, bonds were issued for \$3,900,000 and secured by special taxes levied on certain parcels in CFD 90-2; the bonds mature on September 1, 2020. Annually, a special tax is levied on each parcel within the CFD for their portion of annual debt service and administrative expenses.	Unavailable	Unavailable	\$138,191	7/1/1991	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vista	CFD No. 92-01 (North County Square) was formed in 1993 to provide financing for the infrastructure and road improvements on Sycamore Ave., University Dr., and Lobelia Dr., including turn lanes from State Route 78 to the city/county lines at Sycamore Ave. The CFD also constructed wetland mitigation improvements and regional storm drain improvements. On October 1, 1993, \$12,555,000 in bonds were issued; the bonds mature on October 1, 2021. Annually, a special tax is levied on each parcel within the CFD for their portion of annual debt service and administrative expenses.	Unavailable	Unavailable	\$1,081,655	7/1/1993	Unavailable	Unavailable
Deer Springs Fire Protection District	Shall the ordinance adopted on August 8, 1990 by the Board of Directors of the Deer Springs Fire Protection District authorizing the imposition of a special tax, in addition to the District's availability charge? (Measure Z, 11/6/1990.)	For initial fiscal year 1990-91, the assessment is: \$33.30 per dwelling unit for residential property; \$200 per building for commercial, industrial and institutional property; \$9.99 per acre (up to a maximum of \$99.90 per parcel) for improved agriculture property; and \$6.66 per acre (or portion of acre up to a maximum of \$66.60 per parcel) for unimproved property. The tax increases annually by the change in the Consumer Price Index for the San Diego Area.	Unavailable	\$1,300,000	7/1/1990	Unavailable	Unavailable
Del Mar Union School District	Shall Community Facilities District No. 99-1 ("CFD No. 99-1") of the Del Mar Union School District (the "School District") be authorized to finance the cost of public facilities, as described in Resolution No. 99-05 of the School District, by incurring bonded indebtedness in a maximum amount of \$50,000,000, and shall CFD No. 99-1 be authorized to annually levy special taxes on property, as set forth in Resolution No. 99-05, to pay for such facilities and to pay for such bonded indebtedness and shall an appropriations limit be established for CFD No. 99-1 as described in Resolution No. 99-05? (Measure A, 9/28/1999.)	For initial fiscal year 1998-99, the maximum special tax is: \$1,274 per unit for single-family detached property; \$394.08 per unit for multi-family attached property; and \$11,000 per acre for undeveloped property.	Brush management area property (as specified) is exempt.	\$929,807	7/1/1998	Unavailable	95.20

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Del Mar Union School District	The Del Mar Union School District maintains Community Facilities District No. 95-1, which imposes a special tax. (Note: Election materials were not unavailable.)	For initial fiscal year 1995-96, the rate for the one-time supplemental prepayment special tax for developed property ranges from \$1,011 per unit to \$6,510 per unit, depending on the density of residential units per acre, the rate for the initial maximum annual special tax for developed property ranges from \$144 per unit to \$788 per unit, depending on density of units.	Unavailable	\$1,552,014	7/1/1995	6/30/2025	100.00
East County Fire Protection District	The East County Fire Protection District imposes a special tax for fire protection and emergency medical services. (Note: Election materials were unavailable)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	73.20
Julian-Cuyamaca Fire Protection District	Shall the Julian Cuyamaca Fire Protection District enact a benefit fee, as detailed in Ordinance No. 6, for the construction of a new station and future maintenance of the entire district's real property? (Proposition S, 11/7/2006.)	For initial fiscal year 2006-07, the assessment is: \$50 per single-family dwelling unit; \$50 per parcel (plus \$25 for each additional occupied structure, up to \$100) for duplexes, resorts, RV parks, camps, and mobile home parks; \$50 per commercial structure; \$50 per parcel for churches and meeting halls; \$5 per parcel for vacant land less than 4 acres; \$10 per parcel for vacant land between 4.01 acres and 20 acres, and \$20 per parcel for vacant land 20.01 acres or greater. The maximum tax is reduced by 25 percent once the cost of constructing a new station is paid off.	Unavailable	Unavailable	7/1/2006	Indefinite	73.56
Julian-Cuyamaca Fire Protection District	The Julian-Cuyamaca Fire Protection District imposes an annual special benefit tax for structural fire protection services, on a per-parcel basis. It was first imposed and voted on by voters on 11/6/1984. (Note: Certain election materials were unavailable.)	Unavailable	Unavailable	Unavailable	7/1/1984	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lakeside Fire Protection District	Shall the Lakeside Fire Protection District establish and impose standby or availability charges, not to exceed \$10 per unit of benefit per year, on all real property (except that of Federal, State or Local Governmental Agency) within the boundaries of said fire protection district, for fire suppression and related services within said boundaries, which charges shall be established by the Board of Directors of said fire protection district...? (Election held June 3, 1980.)	For initial fiscal year 1980-81, the rate is \$10 per benefit unit. Units are assigned as follows: 2 units per acre (or portion thereof) for unimproved land (up to 10 units per parcel); 4 units per parcel for irrigated farm property; 4 units per dwelling for residential property; 3 units per dwelling for apartment property; 2 units per dwelling for mobile homes; 10 units per enterprise for commercial property; and 20 units per enterprise for industrial property.	Unavailable	\$905,880	7/1/1980	Unavailable	Unavailable
Poway Unified School District	Shall Poway Unified School District Community Facilities District No. 14 (Del Sur), subject to accountability measures set forth in California Government Code Section 50075.1, levy a special tax throughout Improvement Area No. A of CFD No. 14 pursuant to the rate and method of apportionment thereof set forth in Exhibit C to this ballot for the purposes of paying debt service on bonds of CFD No. 14 issued for Improvement Area No. A, replenishing the reserve fund for such bonds, paying costs of administering such indebtedness and CFD No. 14 and paying directly for City Improvements and CalTrans Improvements described in Exhibit D to this ballot? (Proposition C, 1/17/2006.)	For initial fiscal year 2006-07, the maximum special tax ranges from \$1,106.59-\$3,709.94 per unit for residential property, depending on the type of residence and size of the unit; and \$25,027.47 per acre for undeveloped property. In addition to the maximum special tax for the initial fiscal year, a one-time special tax is also levied in the following amounts: \$0.40 per sq. ft. for senior citizen residential property and \$0.04 per floor area sq. ft. for commercial and industrial property. The tax increases annually by 2 percent.	Government property, religious property, association property, parcels with utility easements, and property that is expected to be developed for non-residential use are exempt. Property units designed as senior property also are exempt.	\$3,211,584	7/1/2006	6/30/2041	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Poway Unified School District	Shall Poway Unified School District Community Facilities District No. 14 (Del Sur), subject to the accountability measures set forth in California Government Code Section 50075.1, levy a special tax throughout CFD No. 14 pursuant to the rate and method of apportionment thereof set forth in Exhibit A to this ballot for the purposes of paying debt service on bonded indebtedness of CFD No. 14, replenishing the reserve fund for such indebtedness, paying costs of administering such indebtedness and CFD No. 14 and paying directly for the School Facilities described in Exhibit B to this ballot? (Proposition A, 1/17/2006.)	For initial fiscal year 2006-07, the maximum special tax ranges from \$1,106.59-\$3,709.94 per unit for residential properties, depending on the type of residence and the square footage of the unit; and \$25,027.47 per acre for undeveloped property. A one-time special tax is also imposed for the initial fiscal year at the following rates: \$0.40 per sq. ft. for senior citizen residential units, and \$.04 per floor area for commercial/industrial property. The tax increases annually by 2 percent.	Government property, religious property, association property, parcels with utility easements, and property expected to be developed for non-residential use is exempt. Senior citizen units (as defined) are also exempt from annual special taxes.	\$3,476,437	7/1/2006	6/30/2041	100.00
Poway Unified School District	Shall the Poway Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$15,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 7 (Fairbanks Highlands) (the "CFD"), the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon land within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay the costs of the District in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$5,000,000? (Election Held 8/24/1998.)	For initial fiscal year 1998-99, the maximum special tax varies by the date the building permit was issued. The tax increases annually by 2 percent. For rate details, refer to the rate and method of apportionment.	Undeveloped, government, religious, association, and property with utility easements are exempt.	\$141,083	7/1/1998	6/30/2033	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Poway Unified School District	Shall the Poway Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$80,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2 (Subarea IV - Torrey Highlands) (the "CFD"), the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD; shall a special tax payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay the costs of the District in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$15,000,000? (Election held 12/15/1997.)	For initial fiscal year 1996-97, the maximum special tax is: \$1,875 per unit for detached residential property; and \$772 per unit for attached residential property, and \$0 for senior citizen units. The tax increases annually by 2 percent and includes a one-time special tax. For rate details, refer to the rate and method of apportionment.	Unavailable	\$1,530,431	7/1/1996	6/30/2021	100.00
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 1. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$6,309,446	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area A). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$929,959	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area B). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$569,259	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area C). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$296,637	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area D). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$412,384	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area E). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$482,496	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area F – Supplemental Tax). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$58,921	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10 (Improvement Area F). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$134,934	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 10. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$2,639,140	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Improvement Area A). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$847,388	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Improvement Area B). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$695,279	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Improvement Area C). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$842,449	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Zone 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$666,071	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Zone 2). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$526,616	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 11 (Zone 3). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$697,027	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 12. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$730,563	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 13. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$408,823	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 15 (Improvement Area A). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$8,606	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 15 (Improvement Area B). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$11,308	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 15. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$18,463	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 2 (Improvement Area 1). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$171,035	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 3. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$428,618	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 4. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$1,257,275	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 5. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$149,432	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 6 (Improvement Area A). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$1,492,839	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 6 (Improvement Area B). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$2,563,427	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 6 (Improvement Area C). (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$557,333	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 6. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$9,287,120	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 8. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$542,450	Unavailable	Unavailable	Unavailable
Poway Unified School District	The Poway Unified School District imposes a special tax within Community Facilities District No. 9. (Note: The district did not provide election materials or detailed rate information.)	Unavailable	Unavailable	\$154,743	Unavailable	Unavailable	Unavailable
Ramona Municipal Water District	The Ramona Municipal Water District imposes a fire protection special tax. (Proposition E, 11/4/1997) (Note: The ballot description was not available.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	85.32

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Ramona Unified School District	The Ramona Unified School District imposes a special tax within Community Facilities District No. 1992-1. (Proposition A, 2/6/1992.)	For initial fiscal year 1992-93, the maximum special tax ranges from \$1,520-\$2,508 per unit for residential property, depending on building sq. ft.; \$9,627 per acre for commercial and industrial property; \$732 per golf course property; \$19,890 per acre for undeveloped property. The tax on developed property increases annually by 2 percent.	Government property, and parcels with public easements are exempt.	\$375,750	7/1/1993	Unavailable	Unavailable
Rancho Santa Fe Fire Protection District	Shall the Rancho Santa Fe Fire Protection District establish and impose standby or availability charges, not to exceed \$10 per unit of benefit per year, on all real property (except that the federal, state, or local governmental agency) within the boundaries of said Fire Protection District, for fire suppression service within said boundaries, which charges shall be established by the Board of Directors of said Fire Protection District from time to time. (Election held 4/8/1980.) (Note: The assessment provides funding for a general benefit.)	For initial fiscal year 1980-81, the assessment is: \$10 per benefit unit. The units are assigned to properties as follows: 2 units per acre for unimproved, irrigated crop property (not to exceed 20 units); 5 units per dwelling unit for residential property less than 1 acre; 10 units per dwelling unit for residential property 1 acre or more; 15 units per 0.5 acres (or portion thereof) for commercial property; and 20 units per 0.5 acres (or portion thereof) for industrial properties.	Unavailable	\$1,022,330	7/1/1980	Unavailable	72.28
Rincon del Diablo Municipal Water District	The Rincon del Diablo Municipal Water District imposes a fire protection assessment in Improvement Area F and Improvement Area G, as approved by voters on June 5, 1979, and March 18, 1986, respectively. (Note: election materials were unavailable.)	For initial fiscal year 1979-80, the rate is \$72 per residential dwelling unit, for Improvement Area F. For initial fiscal year 1986-87, the rate is \$100 per unit for single-family residential property and \$75 per vacant parcels within Improvement Area G.	Unavailable	Unavailable	7/1/1980	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rincon Ranch Community Services District	Shall the Rincon Ranch Community Services District be authorized to establish and levy a special tax override, for a period of 10 years, on all taxable real property within its boundaries for the purpose of providing funds for repair and resurfacing of the roads maintained by the district, with this special tax not to exceed five dollars and twenty cents (\$5.20) per acre, or portion thereof, plus one hundred fifty dollars (\$150) per parcel of land per year? (Proposition U, 11/7/2006.)	For initial fiscal year 2006-07, the rate is \$5.20 per acre, plus \$150 per parcel.	Unavailable	Unavailable	7/1/2006	6/30/2016	66.67
San Diego County Rural Fire Protection District	In order to enhance fire and emergency services to the communities of Harbison Canyon, Dehesa, Deerhorn Valley, and Jamul, shall the San Diego Rural Fire Protection District be authorized to create a new community service zone named "Rural West Community Service Zone" and impose a tax not to exceed ten dollars per unit? (Proposition P, 3/2/2004.)	Unavailable	Unavailable	Unavailable	7/1/2004	Unavailable	70.73
San Diego County Rural Fire Protection District	Should a special tax to improve emergency medical services and fire protection be levied? (Deerhorn Valley Service Zone) (Proposition EE, 11/5/2002.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	66.20
San Diego County Rural Fire Protection District	To continue paramedic emergency services and the current level of fire protection to the Tecate Community Service Zone residents and businesses, shall the San Diego Rural Fire Protection District be authorized to impose a tax, not to exceed ten dollars per unit? The tax shall be for emergency medical response and fire suppression services. (Proposition G, 11/4/1997.)	For initial fiscal year 1997-98, the maximum special tax is: \$10 per unit. Units are assigned as follows: 10 units for each residential/apartment dwelling; 8 units per mobile homes; 20 units per enterprise for commercial property; and 40 units per enterprise for industrial property.	Unavailable	Unavailable	7/1/2004	Unavailable	72.73

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diego County Service Area No. 107	Shall an Ordinance be approved for an annual increase for fifteen years to the existing Special Benefit Tax for structural fire protection and emergency medical services within County Service Area 107 - Elfin Forest, beginning July 1, 2001 through June 30, 2015? (Proposition S, 7/24/2001.)	For initial fiscal year 2001-02, the maximum special tax is: \$17 per single-family dwelling unit, plus \$8.50 per acre (or portion thereof, up to a maximum of \$85); \$170 per occupancy for commercial and industrial property; \$8.50 per every 2 acres (or portion thereof up to a maximum of \$170) for improved agriculture property; \$8.50 per acre (or portion thereof) for recreational property; and \$4.25 per acre (or portion thereof, up to a maximum of \$85 per parcel) for unimproved property. 25 per acre and/or portion of an acre up to \$85 per parcel.	Unavailable	Unavailable	7/1/2001	6/30/2015	87.00
San Diego County Service Area No. 109	Shall an Ordinance for funding structural fire protection and emergency medical services within County Service Area No. 109 (Mount Laguna) be approved establishing special taxes not exceeding the amounts set forth in the ordinance? (Proposition GG, 11/7/2000.)	For initial fiscal year 2001-02, the special tax is \$75 per unit for residential structures, and \$125 per unit for commercial structures.	Unavailable	Unavailable	7/1/2001	Unavailable	68.42
San Diego County Service Area No. 110	Shall an ordinance for funding structural fire protection and emergency medical services within County Service Area No. 110 (Palomar Mountain) be approved establishing special taxes not exceeding the amounts set forth in the ordinance? (Proposition L, 3/2/2004.)	For initial fiscal year 2004-05, the maximum special tax is: \$120 per dwelling unit for residential property; \$180 per unit for commercial, industrial, institutional, and recreational property; \$30 per parcel for irrigated farm property and rural (non-irrigated) property; \$8.40 per unimproved parcel.	Unavailable	Unavailable	7/1/2004	Unavailable	72.66

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diego County Service Area No. 113	The County of San Diego CSA No. 113 (San Pasqual), imposes a special tax to pay for fire and emergency medical services. (Note: Election materials were unavailable.)	For initial fiscal year 1985-86, the special tax is \$30 per unit for single-family residential property, and mobile home or occupancy in multiple dwelling buildings on less than 5 acres, \$180 per residential parcels of 5 acres or more; \$195 per parcel for commercial, industrial, institutional, and recreational property; \$150 per parcel for agricultural property; and \$75 per parcel for vacant land.	Unavailable	Unavailable	7/1/1985	Unavailable	85.54
San Diego County Service Area No. 127	The County of San Diego CSA No. 127 (San Miguel) imposes a special tax to pay for park and recreation maintenance and improvements. (Note: Election information was unavailable.)	For initial fiscal year 1992-93, the rate is \$12 per unit.	Unavailable	Unavailable	7/1/1992	Unavailable	Unavailable
San Diego County Service Area No. 17	For purposes of continuing to provide paramedic, ambulance, and first responder emergency medical services, shall an Ordinance be adopted to establish a special benefit tax in County Service Area No. 17 (San Dieguito Emergency Medical Services District) to replace the annual benefit charge currently set at \$17.50? (Proposition E, 6/3/1997.)	For initial fiscal year 1997-98, the maximum special tax is: \$17.50 per dwelling unit and hotel/motel unit; and \$0 for irrigated farm land and unimproved acreage. (Note: In 2014, financial data provided by the county shows the current rate is \$27.71 per unit.)	Unavailable	\$1,495,552	7/1/1997	Unavailable	70.43
San Diego County Service Area No. 26	The County of San Diego CSA No. 26 (Rancho San Diego), imposes a special tax to pay for local park services. (Note: Election information was unavailable.)	For initial fiscal year 1991-92, the rate is \$18 per unit.	Unavailable	Unavailable	7/1/1991	Unavailable	Unavailable
San Diego County Service Area No. 69	For the purposes of continuing to provide paramedic, ambulance, and first responder emergency medical services, shall an emergency medical services ordinance be approved to adopt a special benefit tax in lieu of the current benefit fee in County Service Area No. 69 (Heartland Emergency Medical Services District), which continues the use of the current providers and shall not exceed the amount set for in the ordinance? (Proposition F, 6/3/1997.)	For initial fiscal year 1997-98, the maximum special tax is: \$32.30 per dwelling unit and hotel/motel unit; and \$0 for irrigated farm land and unimproved acreage. (Note: In 2014, financial data provided by the county shows the current rate is \$50.29 per unit.)	Unavailable	\$2,438,095	7/1/1997	Unavailable	91.22

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diego County Service Area No. 83	The County of San Diego CSA No. 83 (San Diego Parks District), imposes a special tax to pay for park maintenance. (Note: Election materials were unavailable.)	For initial fiscal year 2001-02, the special tax is \$85 per unit for single-family detached units, and \$59.50 per unit for multi-family attached units. The tax increases by the change in the Consumer Price Index, not to exceed 5 percent.	Unavailable	Unavailable	7/1/2001	Unavailable	95.90
San Diego County Union High School District	Shall Community Facilities District No. 94-1 of the San Diego County Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 40 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above; and shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population? (Proposition A, 8/11/1994.)	Unavailable	Unavailable	Unavailable	7/1/1994	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diegoito Union High School District	Shall Community Facilities District No. 94-2 of the San Diegoito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population? (Proposition A, 11/3/1994.) (Note: The district has had several annexations since 1994.)	Unavailable	Unavailable	Unavailable	7/1/1994	Unavailable	100.00
San Diegoito Union High School District	Shall Community Facilities District No. 94-3 of the San Diegoito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population ? (Proposition A, 9/10/1996.)	Unavailable	Unavailable	Unavailable	7/1/1996	Unavailable	99.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diegoito Union High School District	Shall Community Facilities District No. 95-1 of the San Diegoito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population? (Proposition A, 1/28/1997.) (Note: The district has had several annexations since 1997.)	Unavailable	Unavailable	Unavailable	7/1/1997	Unavailable	95.00
San Diegoito Union High School District	Shall Community Facilities District No. 95-2 of the San Diegoito Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 35 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the leasing, construction and/or acquisition of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special 1 tax collected annually as adjusted for changes in the cost of living and changes in population? (Proposition A, 9/10/1996.) (Note: The district has had several annexation elections since 1996.)	Unavailable	Unavailable	Unavailable	7/1/1996	Unavailable	98.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diego Union High School District	Shall Community Facilities District No. 99-1 of the San Diego Union High School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 40 years with interest not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to pay for the cost of acquiring, purchasing, modifying, expanding, improving, rehabilitating, leasing and/or constructing school facilities and equipment and other facilities to be used in conjunction with the school facilities and for certain incidental expenses; shall a special tax as provided in the Resolution of Formation with respect to the District be levied to pay the principal of and interest on such bonds and to pay for the acquisition, purchase, modification, expansion, improvement, rehabilitation, leasing and/or construction of the facilities and equipment described above; shall an appropriations limit be established for the District equal to the amount of all proceeds of the special tax collected annually as adjusted for changes in the cost of living and changes in population? (Proposition N, 9/14/1999.)	Unavailable	Unavailable	Unavailable	7/1/1999	Unavailable	98.70
San Diego Union High School District	Shall the Community Facilities District No. 03-1 of the San Diego Union High School District (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$75,000,000 for a maximum term of not more than 40 years with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD and certain incidental expenses; shall a special tax as provided in the Resolution of Formation payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay the costs of the District in administering the CFD; and shall an annual appropriations limit of the CFD be established in the amount of \$100,000,000? (Election held 5/13/2003.)	Unavailable	Unavailable	Unavailable	7/1/2003	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Diego Union High School District	Shall the Community Facilities District No. 99-2 (The Bridges at Rancho Santa Fe) of the San Diego Union High School District (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 40 years with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD and certain incidental expenses; shall a special tax as provided in the Resolution of Formation payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay for the costs of the District in administering the CFD; and shall an annual appropriations limit of the CFD be established in the amount of \$50,000,000? (Election held 5/11/1999.)	Unavailable	Unavailable	Unavailable	7/1/1999	Unavailable	100.00
San Diego Union High School District	Shall the Community Facilities District No. 99-3 of the San Diego Union High School District (the "CFD") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$50,000,000 for a maximum term of not more than 40 years with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which bonds will be used to finance certain public improvements described in the proceedings to form the CFD and certain incidental expenses; shall a special tax as provided in the Resolution of Formation payable solely from lands within the CFD be levied annually, upon lands within the CFD to pay for the principal and interest upon such bonds, to pay for the costs of facilities and to pay for the costs of the District in administering the CFD; and shall an annual appropriations limit of the CFD be established in the amount of \$50,000,000? (Election held 10/12/1999.)	Unavailable	Unavailable	Unavailable	7/1/1999	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Marcos Fire Protection District	The San Marcos Fire Protection District imposes a special tax within Community Facilities District No. 2001-01. (Proposition 1, 12/4/2012.) (Note: CFD 2001-01 has had several annexation elections since 2012.)	For initial fiscal year 2002-03, the maximum special tax is: \$116.53 per dwelling unit for residential property; and \$233.06-\$1,631.42 per acre for non-residential property, depending on how the property is used. Taxes increase by 2 percent annually.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$923,910	7/1/2002	6/30/2048	100.00
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 1. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Government property, parcels owned by a regulated public utility and public park and open space parcels are exempt.	\$393,335	Unavailable	Unavailable	Unavailable
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 2 (Discovery Hills). (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Government property, parcels owned by a regulated public utility and public park and open space parcels are exempt.	\$371,673	7/1/1992	Unavailable	Unavailable
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 3. (Election held 10/15/1996.)	For rate details, refer to the rate and method of apportionment.	Government property, parcels owned by a regulated public utility and public park and open space parcels are exempt.	\$237,710	7/1/1996	6/30/2022	Unavailable
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 4. (Note: Election materials were unavailable.)	For rate details, refer to the rate and method of apportionment.	Government property is exempt.	\$2,252,449	7/1/1997	6/30/2028	Unavailable
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 5. (Election held 5/11/1998.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$1,919,078	7/1/1998	6/30/2029	100.00
San Marcos Unified School District	The San Marcos Unified School District imposes a special tax within Community Facilities District No. 6. (Election held 11/8/2004.)	For rate details, refer to the rate and method of apportionment.	Certain properties are exempt, as specified in the rate and method of apportionment.	\$1,398,247	7/1/2004	6/30/2035	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Ysidro Elementary School District	The San Ysidro Elementary School District imposes a special tax within Community Facilities District No. 1, Community Facilities District No. 2, and Community Facilities District No. 3. A request for information pursuant to the California Public Records Act was sent to the district, but a response was not provided by the date of publication.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Santee Fire Protection District	Shall the Santee Fire Protection District be authorized to levy annual availability charges for fire suppression service within the district? (Note: The election date was unavailable. The assessment provides funding for a general benefit.)	For initial fiscal year 1980-81, the assessment is \$41 per unit for residential property; \$492 per building for commercial, industrial and institutional property; and \$8.20 per acre (up to \$82 per parcel) for unimproved parcels.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Solana Beach School District	The Solana Beach School District imposes a special tax within Community Facilities District No. 1999-1. (Note: The district did not provide detailed rate information or election materials.)	Unavailable	Unavailable	\$323,421	Unavailable	Unavailable	Unavailable
Solana Beach School District	The Solana Beach School District imposes a special tax within Community Facilities District No. 2000-1. (Note: The district did not provide detailed rate information or election materials.)	Unavailable	Unavailable	\$454,172	Unavailable	Unavailable	Unavailable
Solana Beach School District	The Solana Beach School District imposes a special tax within Community Facilities District No. 2004-1. (Note: The district did not provide detailed rate information or election materials.)	Unavailable	Unavailable	\$2,351,238	Unavailable	Unavailable	Unavailable
Sweetwater Union High School District	The Sweetwater Union High School District imposes special taxes within its 16 community facilities districts. The district failed to respond to a request for information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Valley Center – Pauma Unified School District	The Valley Center - Pauma Unified School District imposes a special tax within Community Facilities District No. 1991-1. (Election held 7/11/1991.)	For rate details, refer to the rate and method of apportionment.	Undeveloped property and government property are exempt.	\$148,640	7/1/1992	Unavailable	100.00
Valley Center – Pauma Unified School District	The Valley Center - Pauma Unified School District imposes a special tax within Community Facilities District No. 2003-1. (Proposition A, 1/16/2003.)	For fiscal year 2013-14, the assigned special tax ranged from \$2,370.28-\$4,1182.86 per unit for developed property; depending on the square footage of building improvements.	Government, worship, association, and parcels with easements are exempt.	\$788,942	7/1/2003	6/30/2043	100.00
Valley Center Fire Protection District	Shall the order and ordinance adopted on March 10, 1982 by the Board of Supervisors of the County of San Diego ordering the formation of the Valley Center Fire Protection District of San Diego County subject to the terms and conditions specified in the order including the establishment of a maximum appropriations limit for the District of \$250,000 and including the authority of the District to levy a maximum availability charge ... be confirmed? (Measure E, 6/8/1982.) (Note: The charge provides funding for a general benefit.)	The maximum assessment for initial fiscal year 1982-83 is: \$70 per dwelling unit for residential parcels of 5 acres or less; \$70 per dwelling unit plus \$7 for each acre over 5 acres to a maximum of \$140 for residential estates; \$300 per building for commercial, industrial and institutional property; \$7 per acre (or portion thereof to a maximum of \$140) for improved agriculture property; and \$3.50 per acre (and/or portion thereof to a maximum of \$140 per parcel).	All properties are subject to the assessment.	Unavailable	7/1/1982	Indefinite	61.11
Valley Center Fire Protection District	The Valley Center Fire Protection District imposes a special tax within Community Facilities District No. 2000-1. (Note: Election materials were unavailable.)	The maximum special tax varies, depending on how the property is used. The tax is based upon a benefit formula, as specified in the rate and method of apportionment.	Government and vacant property is exempt.	Unavailable	7/1/2000	Indefinite	Unavailable
Valley Center Fire Protection District	The Valley Center Fire Protection District imposes a special tax within Community Facilities District No. 2008-1. (Note: Election materials were unavailable.)	The maximum special tax varies, depending on how the property is used. The tax is based upon a benefit formula, as specified in the rate and method of apportionment. The tax increases annually by 4 percent.	Government and vacant property is exempt.	Unavailable	7/1/2008	Indefinite	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN DIEGO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Yuima Municipal Water District	Shall Ordinance No. 47-80 of the Yuima Municipal Water District establishing a special tax, not to exceed the following maximum amounts per year, on all taxable real property within its boundaries for the sole purpose of paying the cost of obtaining fire protection service from the State of California be adopted? (Election held 6/3/1980.)	The maximum special tax is: \$5 per parcel, plus \$0.25 per acre (or portion thereof) and \$0.50 per acre for each planted crop or grove; plus an additional \$48 per unit for residential property (including apartments, condominiums, and mobile homes); plus an additional \$100 per parcel for each commercial, recreational, industrial, or institutional property with building(s) larger than 400 sq. ft. (except for farm buildings).	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$50,374	7/1/1980	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CITY AND COUNTY OF SAN FRANCISCO

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City and County of San Francisco	Shall a special tax payable solely from lands within the Redevelopment Agency of the City and County of San Francisco Community Facilities District No. 5 (Mission Bay Maintenance District) (the "District") be levied annually upon lands within the District to pay for the costs of operation, maintenance and repair of open space parcels in the District as described in Resolution No. 181-99 of the Redevelopment Agency of the City and County of San Francisco (the "Agency") and the costs of the Agency in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$20,000,000? (Election held 12/21/1999.)	The maximum special tax is the greater of \$2.3 million per acre or the calculation identified in the rate and apportionment methodology.	Government property is exempt.	\$1,191,057	7/1/2000	Unavailable	100.00
City and County of San Francisco	Shall the ABAG Finance Authority For Nonprofit Corporations (the "Authority") incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$28,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the ABAG Finance Authority For Nonprofit Corporations Community Facilities District No. 2006-1 (San Francisco Rincon Hill) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements and facilities as specified in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of appropriate bond and interest rate reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of the principal and interest upon such bonds to be issued and to replenish the reserves for the bonds, and to pay the costs of the Authority in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$28,000,000? (Election held 5/12/2006.)	For initial fiscal year 2006-07, the maximum special tax is \$1.19 per square foot of living area on developed and undeveloped property. The tax increases annually for inflation, up to 2 percent.	Government property and non-residential property are exempt.	\$387,977	7/1/2006	6/30/2046	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CITY AND COUNTY OF SAN FRANCISCO

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City and County of San Francisco	Shall the ABAG Finance Authority For Nonprofit Corporations (the "Authority") incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$3,500,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the then of sale of such bonds on behalf of the ABAG Finance Authority For Nonprofit Corporations Community Facilities District No. 2006-2 (San Francisco Mint Plaza Area) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements and facilities as specified in the Resolution of Formation of the District and the costs of issuing the bonds and administering the District as well as the establishment of appropriate bond and interest reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of the principal and interest upon such bonds to be issued and to replenish the reserves for the bonds, and to pay the costs of the Authority in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$3,500,000? (Election held 12/20/2006.)	For initial fiscal year 2006-07, the maximum special tax is \$1.75 per square foot of living area for parcels located at 410 Jessie Street, 418-420 Jessie Street, and 424 Jessie Street. A special tax of \$1 per square foot of living space is imposed on 54 Mint Street and 66-90 Mint Street. The special tax increases annually for inflation, up to 2 percent.	Government property, parking area and storage area property are exempt.	\$219,448	7/1/2006	6/30/2047	100.00
City and County of San Francisco	Shall the Redevelopment Agency of the City and County of San Francisco (the "Agency") incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$200,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of the respective series of such bonds on behalf of the Redevelopment Agency of the City and County of San Francisco Community Facilities District No. 6 (Mission Bay South Public Improvements) (the "District"), the proceeds of which will be used to finance certain public improvements; shall a special tax payable from lands within the District be levied annually upon lands within the District to pay for the principal and interest upon such bonds, the costs of facilities and the costs of the Agency in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$50,000,000? (Election held 3/28/2000.)	For initial fiscal year 2000-01, the maximum special tax for developed real property (other than for-sale property) is: \$114,000 per acre for rental residential property, hotel property, office property, "other property," standalone parking, and standalone retail property; and \$0.50 per square foot for initial standalone retail property. The tax increases annually, up to 2 percent.	Government property, exempt land and exempt parking parcels (as defined in the rate and method of apportionment) are exempt.	\$9,151,788	7/1/2000	6/30/2050	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CITY AND COUNTY OF SAN FRANCISCO

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City and County of San Francisco	Shall the Redevelopment Agency of the City and County of San Francisco incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$5,400,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 1 (South Beach) (the "District"), the proceeds of which will be used to acquire and construct facilities within the District; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to pay for the principal and interest upon such bonds and the costs of the Agency in administering the District, and shall the appropriations limit of the District be established in the amount of \$20,000,000? (Election held 8/30/1988.)	The special tax increases annually by 5 percent or the San Francisco/Oakland Consumer Price Index, whichever is less; and expires 40 years from the date of the first issuance.	Unavailable	\$25,449	7/1/1989	Unavailable	100.00
San Francisco Community College District	To provide City College of San Francisco with funds the State cannot take away; offset budget cuts; prevent layoffs; provide an affordable, quality education for students; maintain essential courses including, but not limited to, writing, math, science, and other general education; prepare students for four-year universities; provide workforce training including, but not limited to, nursing, engineering, technology, and business; and keep college libraries, student support services, and other instructional support open and up to date; shall the San Francisco Community College District levy 79 dollars per parcel annually for eight years requiring independent audits and citizen oversight? (Proposition A, 11/6/2012.)	\$79 per parcel.	Unavailable	\$15,200,000	7/5/2005	6/30/2021	72.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

CITY AND COUNTY OF SAN FRANCISCO

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Francisco Unified School District	To enhance quality educational programs for children; attract and retain quality teachers and staff by increasing salaries; provide teachers with additional compensation for extra work at hard-to-staff schools and in hard-to-fill subject areas; and increase teacher training, resources and classroom support, technology, innovation, and accountability, shall the San Francisco Unified School District be authorized to levy \$198 per parcel annually, adjusted for inflation, with mandatory citizen oversight? (Proposition A, 6/3/2008.)	\$198 per parcel	Optional exemption for taxpayers who turn 65 years of age before July 1 of the tax year, own an interest in the property being taxed, and use the property as their principal residence. Eligible senior citizens must annually apply to the District before July 1 of each tax year or, during the first year, at a date the District will determine.	\$23,949,808	6/1/2008	7/1/2028	68.98
San Francisco Unified School District	To improve earthquake and fire safety and implement critical capital maintenance of its schools and facilities, shall the San Francisco Unified School District be authorized to renew the levy of an annual special tax not to exceed \$32.20 per parcel for single-family residential and nonresidential parcels and \$16.10 per dwelling unit for mixed-use and multi-family residential parcels, adjusted for inflation, in its Community Facilities District No. 90-1, and establish its annual appropriations limit at \$16,000,000? (Proposition A, 6/8/2010.)	The special tax is \$32.30 per parcel for single-family residential and non-residential; and \$16.10 per dwelling unit for mixed use and multi-family residential parcels.	Dwelling units with residents 65 years old and older are eligible for an exemption.	\$6,500,000	7/1/2010	6/30/2030	70.02

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Lathrop	Shall the City Council of the City of Lathrop be authorized issue up to \$200,000,000 in bonds, levy a special tax, and finance public facilities by and through its Community Facilities District No. 2006-1 (Central Lathrop Specific Plan Phase 1 Infrastructure), all as specified in its Resolution Nos. 06-2119 and 06-2120, and shall the appropriations limit for the District for fiscal year 2006-07 be established at \$200,000,000? (Election held 6/6/2006.)	For initial fiscal year 2006-07, the maximum special tax rate is: \$4,000 per unit on lots 7,000 sq. ft. or more for single-family residential parcels; \$2,500 per unit for lots 3,000 square feet or less and condominiums and other attached for sale property; \$1,200 per unit for high-density residential property; \$12,500 per acre or \$0.96 per building square foot, whichever is greater; \$26,100 per acre for undeveloped property designated for residential property; and \$12,500 per acre for undeveloped other property. Other rates apply. The tax increases annually by 2 percent for inflation.	Public property is exempt. Other exemptions apply.	\$345,520	Unavailable	Unavailable	100.00
City of Lathrop	Shall the City Council of the City of Lathrop be authorized levy a special tax to provide public services by and through its Community Facilities District No. 2006-2 (Central Lathrop Specific Plan Services), all as specified in its Resolution No. 06-2121, and shall the appropriations limit for the District for fiscal year 2006-2007 be established at \$3,000,000? (Election held 6/6/2006.)	For initial fiscal year 2006-07, the annual special tax is: \$700 per single-family residential property; \$350 per unit for high-density residential property; \$3,000 per acre or \$0.23 per building square foot (whichever is greater) for retail property; \$3,500 per acre or \$0.27 per building square foot (whichever is greater) for office property; \$3,500 per acre or \$0.27 per building square foot (whichever is greater) for other property; and \$4,750 per acre for undeveloped property. The tax is adjusted annually, as specified.	Public property is exempt. Other exemptions apply.	\$31,248	7/1/2005	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Lathrop	Shall the City of Lathrop be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 04-1 (Mossdale Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on June 22, 2004, annually, commencing in the City's fiscal year 2004-2005, to pay for certain public services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$2,000,000? (Election held 6/22/2004.)	For initial fiscal year 2004-05, the maximum annual special tax rate is: \$780 per unit for low-density residential property; \$520 per unit for medium-density residential property; \$260 per unit for high-density residential property; and \$2,600 per acre for other property. Beginning January 2005, the annual special tax rate shall increase.	Public property is exempt.	\$2,038,649	Unavailable	Unavailable	Unavailable
City of Lathrop	Shall the City of Lathrop be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2005-1 (Historic Lathrop Services) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on November 15, 2005, annually, commencing in the City's fiscal year 2005/06, to pay for certain public services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$2,000,000? (Election held 11/15/2005.)	For initial fiscal year 2005-06, the maximum special tax is \$230 per unit for single-family residential property. The tax rate increases annually	Public property, multi-family residential property, retail property, office property, industrial property and other specific properties are exempt.	Unavailable	Unavailable	Unavailable	100.00
City of Lathrop	Shall the City of Lathrop incur an indebtedness and issue bonds and/or other forms of debt in the maximum aggregate principal amount of \$12,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2003-1 (Mossdale Village) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2004-2005, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$12,000,000? (Election held 4/1/2003.)	For initial fiscal year 2004-05, the maximum special tax rate is: \$560 per unit for low-density residential property; \$370 per unit for medium-density residential property; \$190 per unit for high-density residential property; \$3,910 per acre for other property; and \$3,910 per acre for undeveloped property. The maximum special tax rate increases annually by up to 2 percent.	No special tax is levied on up to 201.0 acres of public property; other exemptions apply.	Unavailable	6/30/2057	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Lathrop	Shall the City of Lathrop incur an indebtedness and issue bonds and/or other forms of debt in the maximum aggregate principal amount of \$15,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2003-2 (Joint Wastewater Project) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax as specified in the Resolution of Formation adopted by the City Council for the CFD on October 21, 2003 and payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2004-2005, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$15,000,000? (Election held 4/1/2003.)	For initial fiscal year 2004-05, the maximum special tax rate varies for each of the three improvement areas, ranging from \$448 to \$614,638, depending on the assessor's parcel number. In out years, as properties are subdivided, the maximum special tax rate per parcel will be recalculated as specified. The special tax shall not be imposed after 40 years once the first Mello-Roos bond is issued.	Public property is exempt.	\$1,934,330	7/1/2004	6/30/2040	97.49
City of Manteca	Shall the City of Manteca be authorized to annually levy a special tax solely on lands within the City of Manteca Community Facilities District No. 2013-1 (Juniper Apartments) (the "District") in accordance with the rate and method contained in the Resolution of Formation of the District adopted by the City Council on May 7, 2013, commencing with the City's fiscal year 2013-2014, to pay for costs of the maintenance of parks, parkways, landscaping services and to pay the costs of the City, in administering the District, and shall the annual appropriations limit of the District be established in an amount equal to the proceeds of the special tax collected annually? (Election held 5/7/2013.)	For initial fiscal year 2012-13, the maximum special tax rate is \$593 per dwelling unit for residential property. The rate increases annually for inflation, up to 3 percent. The tax shall be levied as long as necessary to satisfy the special tax requirement.	Public property, non-residential and undeveloped property are exempt.	\$90,729	7/1/2013	Unavailable	100.00
City of Stockton	(Note: The City of Stockton imposes a number of property-related levies. The city indicated it would comply with a request for information pursuant to the California Public Records Act, but a response was not received in time for this report.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tracy	Shall the City council of the City of Tracy be authorized to issue up to \$24,000,000 in bonds, levy a special tax, and finance public facilities by and through its Community Facilities District No. 1989-1 all as specified in its Resolutions? (Election held 5/16/1989.)	The special tax for fiscal year 2013-14 is \$0.065-\$0.110 per square foot, depending on the special tax category assigned to the parcel. The city did not provide rate and apportionment methodology files.	Unavailable	\$1,280,903	Unavailable	Unavailable	100.00
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$63,100,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 98-1 (Plan C Properties) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 1998-99, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$63,100,000? (Election held 7/7/1998.)	For fiscal year 2013-14, the special tax rate is: \$1,081.66 per unit for single-family residential parcels located in Zone 1; \$335.32 per unit for multi-family residential parcels located in Zone 1; and \$1,168.18 per unit for single-family residential parcels located in Zone 2.	Government property and association property are exempt.	\$4,991,821	7/1/1998	6/30/2040	100.00
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$10,500,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 99-1 (Northeast Industrial Area) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2000-2001 upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$10,500,000? (Election held 12/7/1999.)	The special tax for fiscal year 2013-14 is: \$3,893.76 per acre for developed properties; and \$1,034.44 per acre for undeveloped properties. The special tax increases by 2 percent annually.	Government property and association property are exempt.	\$755,705	7/1/2000	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$11,500,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 99-2 (South MacArthur Planning Area) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2000-2001 upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$11,500,000? (Election held 1/4/2000.)	For fiscal year 2013-14, the applied special tax is: \$1,402.58 per unit for single-family residential parcels located in Zone 1; and \$1,945.94 per unit for single-family residential parcels located in Zone 2. The special tax is adjusted annually to be an amount equal to 102 percent of the amount in effect in the prior fiscal year.	Government property and association property are exempt.	\$946,067	7/1/2000	Unavailable	100.00
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$13,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2006-01 (NEI Phase II) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2006-07 upon lands within the CFD to pay for the principal and interest upon such bonds, to pay the costs of the City in administering the CFD, and to pay for the costs of acquiring and/or constructing certain facilities; and shall the annual appropriations limit of the CFD be established in the amount of \$13,000,000? (Election held 2/21/2006.)	For fiscal year 2013-14, the applied special tax is: \$3,514.98 per developed property; and \$2,213.66 per undeveloped property. The special tax increases annually by 2 percent.	Government property and association property are exempt.	\$778,608	7/1/2006	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$13,500,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2000-01 (Presidio Planning Area) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2000-2001 upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$13,500,000? (Election held 9/5/2000.)	For fiscal year 2013-14, the applied special tax is \$1,745.14 per single-family residential parcel. The special tax is adjusted annually to be an amount equal to 102 percent of the amount in effect in the prior fiscal year.	Government property and association property are exempt.	\$959,827	7/1/2000	6/30/2040	100.00
City of Tracy	Shall the City of Tracy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$4,500,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 98-3 (Plan C Development Agreements) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 1999-2000 upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$4,500,000? (Election held 2/16/1999.)	The special tax for fiscal year 2013-14 is \$798.64 per parcel.	Government property and association property are exempt.	\$309,872	7/1/1998	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Clements Rural Fire District	The district imposes a special tax, approved by voters July 29, 1980, which funds fire-prevention and suppression services. (The district was unable to provide the original ballot materials for the measure.)	For fiscal year 2012-13, the special tax is \$48 plus \$0.12 per acre per residential parcel; \$60 plus \$0.12 per acre for parcels with building or base ground shown in the assessor's log as commercial; \$75 plus \$0.12 per acre for parcels with two residences; \$10 plus \$0.12 per acre for parcels without a residence but used for agricultural purposes; and \$10 plus \$0.12 per acre for parcels identified by assessors as vacant but logged as residential. Parcels that do not fit into one of the categories shall be classified by the Board of Directors of the Fire District.	Unavailable	Unavailable	7/29/1980	Indefinite	Unavailable
French Camp-McKinley Rural County Fire Protection District	All proceeds of the special tax levied under this ordinance shall only be expended for the purposes of obtaining, furnishing, operating and maintaining fire-protection, fire-suppression and emergency medical services.	The maximum special tax rates are: \$0.03 per square foot for residential dwellings; \$0.06 per square foot for commercial parcels; \$0.08 per square foot for industrial parcels; \$12 for vacant residential lots; \$35 for vacant commercial lots; \$250 for vacant industrial lots; \$25 for gas wells.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable
Lammersville School District	The Lammersville Unified School District imposes a special tax for Community Facilities District No. 2002-1 and 2007-1. The district did not provide additional information.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lathrop Manteca Fire Protection District	The district imposes a special tax to fund fire-prevention and suppression services. The district did not provide any election information or revenue statements. The special tax was approved by two-thirds of the voters on 4/13/1982.	The maximum special tax rates are: \$0.03 per square foot for residential dwellings; \$0.05 per square foot for commercial residential parcels; \$0.04 per square foot for agriculture parcels; \$0.02 per square foot for poultry-containment buildings; \$0.06 per square foot for commercial parcels; \$0.08 per square foot for industrial parcels; \$12 for vacant residential lots; \$35 for vacant commercial lots; \$250 for vacant industrial lots; \$25 for gas wells; \$10 for waste lands; \$10 for berms; \$10 per acre unit for State Board of Equalization properties; \$12 for mobile home residential lots; and \$25 for loafing barns.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable
Lincoln Unified School District	Shall Lincoln Unified School District Community Facilities District No. 1 be authorized to finance all or a portion of acquisition, construction and installation of new elementary and secondary school facilities and other school facilities at new and existing sites; the rehabilitation and improvement of existing elementary and secondary school facilities and other school facilities; together with necessary appurtenances thereto and furniture and equipment therefor; by incurring a bonded indebtedness in the principal amount of \$5,000,000 per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 90-12 adopted by the Board of Trustees of the Lincoln Unified School District on June 13, 1990, which is incorporated herein by reference, be levies to pay for such school facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Election held 9/25/1990.)	District did not provide special tax rates.	Unavailable	Unavailable	Unavailable	Unavailable	68.80

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lincoln Unified School District	Shall the Board of Trustees of the Lincoln Unified School District be authorized to issue up to \$5,000,000 in bonds, to levy a special tax (including, among other things, a maximum special tax of \$99 annually for each single-family residential dwelling unit subject to the tax), and finance public school facilities by and through its Community Facilities District No. 95-1 (Brookside) all as specified in its Resolutions No. 95-23 and No. 95-24; and shall the appropriations limit for Community Facilities District No. 95-1 (Brookside) for the fiscal year 1998-1997 be set at \$425,000? (Measure J, 4/17/1996.)	Beginning with fiscal year 1998-99, the maximum special tax is \$99 for single-family residential dwelling units.	Unavailable	Unavailable	7/1/1998	Unavailable	93.62
Linden Unified School District	Shall the Linden Unified School District Community Facilities District No. 1 be authorized to form the territory as described in the map identified on the map entitled, "Map of Proposed Boundaries of Linden Unified School District Community Facilities District No. 1," which map was adopted pursuant to Resolution No. 032799-R14 by the Governing Board on March 17, 1999, and incorporated herein by reference and shall the Linden Unified School District Community Facilities District No. 1 be authorized to levy a special tax at the rate and apportioned as described in Resolution No. 032799-R14 adopted by the Governing Board of the Linden Unified School District on March 17, 1999, which resolution is incorporated hereby by reference, within the same territory? (Election held 7/14/1999.)	A one-time special tax on all new construction is \$1.93 per square foot of assessable residential space and \$0.31 for chargeable commercial and industrial space for calendar year 1998, with subsequent increases in future years. Beginning in fiscal year 1999-00, an annual maximum special tax is: \$300 per unit for single-family detached; \$200 per unit for single-family attached; and \$150 per unit for multi-family residential. An annual special tax shall also be levied on taxable non-residential property in an amount needed on a per acre basis to replace revenues lost when residential property was converted to non-residential property.	Certain commercial and industrial parcels may be exempt.	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Manteca Unified School District	<p>Shall Community Facilities District No. 2000-3, Manteca Unified School District, County of San Joaquin, State of California, be authorized to finance the acquisition and construction of those certain public school facilities constituting school sites and facilities, swimming pools, school stadiums, support facilities, appropriate furnishing and equipment, school buses, consultant and school administrative costs (the "Facilities"), by incurring a bonded indebtedness in the principal amount of two hundred ten million dollars (\$210,000,000), and shall an appropriations limit in the amount of nineteen million dollars (\$19,000,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 99/00-95 adopted by the Board of Education of the Manteca Unified School District on February 22, 2000, which is incorporated herein by reference, be levied to pay for the acquisition and construction of the Facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Measure A, 3/14/2000.)</p>	<p>The maximum special tax for fiscal year 1999-00 is: \$0.234 per square foot for non-low-income parcels; \$0.352 per square foot for single-family dwelling units for non-low-income parcels; and \$0.176 per square foot for single-family dwelling units on low-income parcels. Other rates apply for undeveloped residential parcels. Parcels are considered developed when building permits are received.</p>	Public parcels, semi-public parcels, senior housing parcels and prepayment parcels are exempt.	Unavailable	Unavailable	6/30/2050	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Manteca Unified School District	<p>Shall Community Facilities District No. 2005-4, Manteca Unified School District, County of San Joaquin, State of California, be authorized to finance the acquisition and construction of those certain public school facilities constituting school sites and facilities, swimming pools, school stadiums, support facilities, appropriate furnishings and equipment, school buses, consultant and school administrative costs (the "Facilities") by incurring a bonded indebtedness in the principal amount of four hundred million dollars (\$400,000,000), and shall an appropriations limit in the amount of forty-two million dollars (\$42,000,000) per fiscal year in connection therewith be established for the Community Facilities District, and shall a special tax with a maximum rate and method of apportionment as provided in Resolution No. 04/05-86 adopted by the Board of Education of the Manteca Unified School District on March 22, 2005, which is incorporated herein by reference, be levied to pay for the acquisition and construction of the Facilities, including the payment of principal of and interest on such bonds and including the repayment of funds advanced for the Community Facilities District? (Measure A, 3/22/2005.)</p>	<p>For detailed rate information, refer to the rate and method of apportionment.</p>	Unavailable	Unavailable	Unavailable	6/30/2055	100.00
Manteca Unified School District	<p>Shall the Board of Education of the Manteca Unified School District be authorized to issue up to \$30,000,000 in bonds by and through its Community Facilities District No. 1989-1 for the public facilities described in its Resolution No.88/89-104; be authorized to annually levy a special tax within CFD 1989-1 according to the rate and method of apportionment set forth in that Resolution to pay for those facilities, including principal and interest on the bonds; and shall the appropriations limit for 1989-90 for CFD 1989-1 be set at \$7,500,000? (Measure A, 2/7/1989.)</p>	<p>For fiscal year 2013-14, CFD 1989-1 proposed a maximum annual special tax of \$609.84 per dwelling unit for single-family parcels and \$280.53 per dwelling unit for multi-family parcels. The maximum annual tax increases annually by up to 3 percent.</p>	Commercial and industrial properties are exempt.	Unavailable	Unavailable	6/30/2020	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Manteca Unified School District	The district's list of improvements states: "Seven elementary schools sufficient to mitigate student impacts and expansions to two high schools sufficient to mitigate student impacts generated from within CFD 1989-2, with the appropriate furnishings and equipment including site acquisitions and appropriate furnishings and equipment. School buses, as necessary. Necessary administration, support, and maintenance facilities." Developed parcels will be held liable for the tax for a maximum of 29 years.	CFD 1989-2 creates two types of properties: "veteran" and "non-veteran" parcels. Veteran parcels are subject to the maximum special tax for six years. After six years, a veteran parcel becomes a non-veteran parcel and is subject to a lower rate. The special tax rate includes numerous rates that vary by dwelling unit square footage, and is adjusted annually for inflation, up to 3 percent.	Commercial and industrial properties are exempt.	Unavailable	Unavailable	Unavailable	Unavailable
Montezuma Fire Protection District	The Montezuma Fire Protection District imposes a special tax for fire-suppression and prevention services. An election was held 2/19/1985. (Note: No ballot information was made available from the district.)	The maximum special tax is: \$0.05 per square foot for residential dwellings; \$0.08 per square foot for commercial parcels; \$0.10 per square foot for industrial parcels; \$12 per vacant residential lot; \$35 per vacant commercial lot; \$100 per vacant industrial lot; and \$12 per mobile home for residential lots.	Property exempt from ad valorem property taxes is exempt.	Unavailable	7/1/1985	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Ripon Consolidated Fire District	The Ripon Consolidated Fire District imposes a special tax for fire-suppression and prevention services. An election was held 6/25/1985. (Note: No ballot information was made available from the district.)	The maximum special tax rate is: \$0.03 per square foot for residential dwellings; \$0.04 per square foot for commercial residential (i.e. apartments, etc.) parcels; \$0.02 per square foot for agricultural parcels; \$0.05 per square foot for poultry-containment buildings and wholesale nurseries; \$0.05 per square foot per commercial; \$0.05 per square foot for industry; \$12 per vacant residential lot; \$35 per vacant commercial lot; for industrial lots, \$50 per acre for .01-10 acres, \$75 per acre for 10.01-20 acres, and \$125 per acre for larger than 20 acres; \$25 per gas well; \$5 for waste lands; \$10 per acre unit for State Board of Equalization land; and \$25 per loafing barn.	Property exempt from ad valorem property taxes is exempt.	Unavailable	7/1/1985	Indefinite	Unavailable
San Joaquin County Mosquito and Vector Control District	The mosquito and vector control district imposes a special tax, approved by voters on 11/3/1981. (Note: The district was unable to provide ballot information from the 1981 election.)	The maximum special tax is: \$0.0002194 per square foot for single-family residential parcels; \$0.00021993 per square foot for apartments, duplexes, other multiple-living units and institution parcels; \$0.00029316 per square foot for commercial or industrial parcels; \$0.0000735 per square foot for vacant land used for agriculture (or similar purpose that are irrigated) parcels; and \$0.00000344 per square foot for Rate #0.05 parcels. In fiscal year 2013-14, the maximum tax rates were levied.	Government property and all property exempt from ad valorem property taxes are exempt.	\$1,062,038	7/1/1982	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Thorton Rural County Fire Protection District	The Thorton Rural County Fire Protection district imposes a special tax for fire-suppression and prevention services. (Measure A, 5/12/1987.)	The maximum special tax rate is: \$0.02-\$0.03 per square foot for residential dwellings; \$0.03-\$0.04 per square foot for commercial residential (i.e. apartments, etc.) parcels; \$0.01-\$0.0175 per square foot for agriculture and dairies; \$0.03-\$0.04 per square foot for commercial; \$0.04-\$0.05 per square foot for industrial; \$0.02-\$0.03 per marina or yachting club; \$10 per vacant residential lot; \$20 per vacant commercial and industrial lot; \$10 per acre for railroad parcels; \$0.02-\$0.03 per square foot for housing authority complex; \$12-15 per space for trailer parks; \$50 per gas well; \$10 per waste land; and \$10 per acre unit for State Board of Equalization property.	Property exempt from ad valorem property taxes is exempt.	Unavailable	7/1/1987	Indefinite	Unavailable
Tracy Unified School District	Shall the Governing Board of the Tracy Area Public Facilities Financing Agency be authorized to issue up to \$75,000,000 in bonds on behalf of its Community Facilities District No. 1987-1 for the public facilities described in its Resolution No. 10; and be authorized to annually levy a special tax within CFD 1987-1 according to the rate and method of apportionment set forth in that Resolution to pay for those public facilities including the repayment of principal and interest on the bonds; and shall the appropriations limit of CFD 1987-1 be established at \$650,000 for the 1987-88 fiscal year? (Election held 8/12/1987.)	For initial year 1989-90, the maximum special tax is \$955.09 per equivalent consumer unit. Each year the tax increases up to 2 percent. In fiscal year 2013-14, the special tax is \$252.36 per parcel.	Commercial and industrial properties are exempt.	\$1,809,956	Unavailable	Unavailable	100.00
Tuxedo Country Club Rural Fire Protection District	The district imposes a special tax for fire protection services, approved by voters on 6/7/1983. (Note: The district was unable to provide a copy of the original ballot.)	The maximum special tax is \$0.04 per square foot for all structures. The special tax for fiscal year 2013-14 is \$0.015 per square foot for all structures.	Unavailable	\$115,500	7/1/1983	Indefinite	87.18

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN JOAQUIN COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Waterloo Morada Rural Fire Protection District	Voters in the district approved Measure R on 11/11/1986. The special tax funds fire services in the district. (Note: The original ballot was not made available by the district.)	The maximum special tax is: \$0.03 per square foot for residential dwellings; \$0.04 per square foot for commercial residential (i.e. apartments, etc.); \$0.06 per square foot for commercial; \$0.06 per square foot for industrial; \$12 per vacant residential lot; \$35 per vacant commercial and industrial lot; for vacant industrial lots (depending on size), \$50 per acre for .01-10 acres, \$75 per acre for 10.01-20 acres, and \$125 per acre for larger than 20 acres; \$25 per gas well; \$10 per acre unit for State Board of Equalization property; and \$20 per mobile home residential lot.	Property exempt from ad valorem property taxes is exempt.	\$720,900	7/1/1987	Indefinite	72.00
Woodbridge Rural Fire Protection District (Delta Rural Fire Protection District)	Ordinance No. 85-3208 was approved by the Delta Fire Protection District on 9/3/1985, authorizing imposition of a special tax subject to approval from two-thirds of the voters. The district was consolidated with the Woodbridge Rural Fire Protection District in 2003, but the levy remains in existence.	The maximum special tax is: \$0.075 per square foot for residential dwellings; \$0.085 per square foot for commercial residential (i.e. apartments, etc.); \$0.085 per square foot for commercial; \$0.105 per square foot for industrial; \$0.55 per square foot for agriculture and dairy parcels; \$0.085 per square foot for marina or yacht club; \$30 per vacant residential lot; \$20 per vacant commercial and industrial lot; \$50 per gas well; \$10 per waste land; \$50 per acre unit for State Board of Equalization property; and \$20 per mobile home residential lot.	Unavailable	Unavailable	7/1/1986	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN LUIS OBISPO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cayucos Fire Protection District	<p>Shall Measure C-12 be approved, which repeals the current 1982 special tax and imposes a new special tax at twenty-five dollars (\$25) per unit of benefit to be adjusted each year thereafter by the change in the consumer price index, for fire protection, rescue, emergency medical services, and other services relating to the protection of lives and property, and for no other purposes as provided in Ordinance 2012-02? (Measure C12, 11/6/2012.)</p>	<p>For initial fiscal year 2013-14, the maximum special tax is \$25 per unit of benefit, as assigned: all vacant lots (1 unit); single-family residences (4 units); multi-family residential parcel (4 units per residential unit); motel rooms for sleeping only (2 units per room); motel rooms for housekeeping (3 units per space); trailers and mobile homes (3 units per space); restaurants (10 units); delicatessens (6 units); retail stores (4 units); banks (6 units); service stations (6 units); laundry/laundromats (10 units); public buildings/offices (4 units per business); rest homes (4 units plus 2 units for each additional living quarter); car washes (4 units); cocktail lounges/bars (10 units); beauty parlors (4 units); automotive garages (6 units); auto sales and service (6 units); barns and greenhouses (2 units). Beginning in fiscal year 2014-15, the tax increases annually by the Consumer Price Index for All Urban Consumers in the Los Angeles-Anaheim-Riverside area.</p>	Government property and property exempt by state and federal law are exempt.	\$236,775	7/1/2013	Indefinite	69.04
City of El Paso de Robles	<p>Shall a special tax payable solely from lands within the CFD be levied annually in accordance with the approved rate and method of apportionment, commencing in the City's fiscal year 2004-05 upon lands within the CFD to pay for certain services, and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$9,393,786? (Election held 4/5/2005.)</p>	<p>For initial fiscal year 2005-06, the maximum special tax is \$657 per dwelling unit. The tax increases annually, up to 2 percent, to account for the change in the Blended Consumer Price Index.</p>	Non-residential, unimproved, government, association property, and property exempt from ad valorem taxes are exempt.	\$64,700	7/1/2005	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN LUIS OBISPO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Pismo Beach	Shall Ordinance No. 0-97-03 of the City of Pismo Beach be adopted, imposing the levy of a water service special tax to create revenue required to assure an adequate supply of water to its citizens and meeting the City's State Water and Lopez Water fixed financial obligations? (Measure F97, 6/6/1997.)	For initial fiscal year 1997-98, the maximum tax is \$125 per equivalent dwelling unit (EDU), as assigned: improved single-family residential parcels (1 EDU); improved multi-family residential parcels (0.55 EDU per residential unit); improved C-1 and C-2 commercial parcels (1 EDU per 6,245 sq. ft.); improved CM commercial parcels (1 EDU per 10,014 sq. ft.); and improved CR commercial parcels (1 EDU per 6,676 sq. ft.). Other rates apply; see the parcel tax language for complete detail. The rate increases annually, up to 3 percent, for inflation.	Government property is exempt. All other property is subject to tax, unless otherwise specified.	\$1,598,554	7/1/1997	Indefinite	71.16
Ground Squirrel Hollow CSD	If Measure 1-04 is approved, shall the Ground Squirrel Hollow Community Services District, commencing in fiscal year 2004/2005, and annually thereafter, impose, levy, and collect a special tax on real property within its boundaries, to provide road maintenance and drainage improvement services, with an initial rate not exceeding two hundred and forty dollars (\$240) annually per parcel having a separate County Assessor's parcel number and increasing not more than two (2) percent per year thereafter? (Measure J-04, 6/9/2004.)	For fiscal year 2012-13, the special tax is \$280.20 per parcel.	Unavailable	Unavailable	7/1/2004	Unavailable	75.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN LUIS OBISPO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Los Osos Community Services District	Shall Measure A-05 be approved, which rescinds the current special tax and imposes a new special tax at thirteen dollars and 52 cents (\$13.52) per benefit unit, to be adjusted each year thereafter not to exceed the change specified in the full text of the Ordinance, for fire protection, paramedic rescue, emergency response, and other services for the benefit of the residents of Los Osos as detailed in Ordinance 2005-01? (Measure A-05, 5/3/2005,)	For initial fiscal year 2005-06, the maximum special tax is \$13.52 per benefit unit, as assigned: 5 units per dwelling unit for single-family residential parcels; 4 units per dwelling unit for condominium parcels; 5 units plus 1 unit for each patient room per residential care facility; 3 units per dwelling unit for apartments; 1 unit per 300 sq. ft. for commercial, manufacturing, storage, school, church, preschool and daycare parcels; and 3 units per rental room for motels/hotels/bed and breakfasts. Other rates apply.	Government properties are exempt.	\$487,500	7/1/2005	Indefinite	76.86
Los Osos Community Services District	The district imposes a special tax pursuant to an election and Resolution No. 98-239 to cover the costs of drainage services provided by the county. The district did not provide further information.	For fiscal year 2013-14, the tax is \$16 per parcel.	Unavailable	\$95,470	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bayshore Elementary School District	To maintain educational excellence, high academic standards, small classes; improve reading and writing; offer music, art, language; provide student access to computers; maintain science, math, and other classroom needs; attract/retain high quality teachers, shall the Bayshore Elementary School District cause a parcel tax of \$96 to be levied beginning July 1, 2009, and extending for a period of six (6) years with annual adjustment for inflation, with exemptions for residents 65 and older, and with public accountability measures? (Measure Y, 11/4/2008.)	\$96 per parcel	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$147,228	7/1/2009	6/30/2015	72.20
Belmont-Redwood Shores Elementary School District	To improve academic performance and student achievement, emphasizing reading, writing, math, science, and music; attract and retain experienced, qualified teachers; support small class sizes; provide reading specialists for at-risk children; and preserve school library services, shall Belmont-Redwood Shores Elementary School District collect \$96/year per taxable parcel for ten years, with all funds staying in local schools, independent community oversight of all expenditures, exemptions for those 65 years and older, and no funds used for administrators' salaries? (Measure G, 11/2/2004.)	\$96 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, can apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$2,113,404	7/1/2015	6/30/2025	71.98
Belmont-Redwood Shores Elementary School District	To maintain academic excellence by continuing emphasis on math, science, reading, and writing; keeping schools from losing qualified teachers; and enhancing well-rounded curriculum, including music and art, shall Belmont-Redwood Shores Elementary School District collect an annual education parcel tax of \$78 for seven years, with independent community oversight of all expenditures, no funds for administrator salaries, an exemption for senior citizens 65 and over, and all funds staying in local schools to protect high-quality education? (Measure U, 11/4/2008.)	\$78 per parcel	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$1,330,752	7/1/2005	6/30/2015	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Belmont-Redwood Shores Elementary School District	Without increasing the current tax rate and to maintain excellent student achievement by protecting math, science, reading and writing programs, supporting school libraries, attracting and retaining qualified teachers, and maintaining a well-rounded curriculum, including music and art, shall Belmont-Redwood Shores Elementary School District renew its existing parcel taxes for ten years, with no funds for administrators' salaries, exempting senior citizens and requiring independent citizen oversight, generating funds that cannot be taken by the State to benefit local schools? (Measure R, 11/5/2013.)	\$174 per parcel	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$1,081,236	7/1/2009	6/30/2016	71.80
Brisbane School District	Shall Brisbane School District renew its current parcel tax with an inflation increase by levying a special tax of not more than \$119 annually per parcel to provide teachers/instructional aides for reading, music, and art; providing exemptions for eligible senior citizens? Shall District's annual appropriation limit be raised between 7/1/2011 and 6/30/2016 in an amount equal to levy of said tax, with funds spent exclusively on schools within Brisbane School District and not used for other purposes? (Measure W, 3/8/2011.)	\$119 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$391,748	7/1/2011	6/30/2016	68.50
Brisbane School District	To maintain local control of our K-8 schools, provide funds needed to lower class sizes, protect classroom and library programs, maintain classroom computers and technology, and to hire/retain qualified teachers and staff; shall the Brisbane School District be authorized to collect an additional qualified special tax with an annual cost of \$156 beginning 07/01/2012, offering an exemption to those 65 and older? (Measure Q, 4/10/2012.)	\$156 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$513,552	7/1/2012	6/30/2018	67.48

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Broadmoor Police Protection District	Shall District Resolution No. 1999/2000-09 of the Broadmoor Police Protection District be approved? District Resolution No. 1999/2000-09, if approved, would repeal on June 30, 2000, District Resolution No. 1996/97-04 which currently imposes a qualified special tax on real property and would establish a new qualified special tax on real property commencing on July 1, 2000 (fiscal year 2000/2001). The new proposed qualified special tax would impose an annual tax upon: (i) each single-family dwelling parcel in the amount of \$297; (ii) each multiple-dwelling parcel in the amount of \$297 per dwelling unit; (iii) each residential care facility parcel in the amount of \$249 per bed; (iv) each commercial parcel in the amount of \$645; and, (v) each unimproved property parcel in the amount of \$99. District Resolution No. 1999/2000-09 would also require the Board of Police Commissioners to annually review the qualified special tax and to continue the existing rate, or decrease or increase such rate, after notice and hearing. The maximum amount of any annual increase the Board may set shall not exceed 5 percent of the qualified special tax in effect at the time of the review. (Measure A, 5/16/2000.)	For fiscal year 2013-14, the special tax is: \$397 per single-family dwelling parcel; \$397 per multiple-residential parcel; \$331 per bed for residential board or care facility parcel; \$868 per commercial or industrial parcel; and \$129 per unimproved parcel. The tax increases for inflation, up to 5 percent each year.	Unavailable	\$400,000	7/1/2000	Indefinite	90.21
Burlingame Elementary School District	To maintain quality education in Burlingame schools, restore and protect critical math, science, reading and writing classes, including: hands-on science labs, attract/retain qualified teachers, maintain smaller Elementary class size, support art/music, and provide instructional materials/classroom supplies, shall Burlingame Elementary School District levy an education parcel tax of \$76 per parcel for four years, exempting senior citizens with no funds for administrators' salaries, independent citizen oversight, and all funds going to Burlingame District schools? (Measure E, 11/8/2011.)	\$76 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$643,264	7/1/2012	6/30/2016	68.60

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Burlingame Elementary School District	To maintain quality education, restore and protect critical school programs, including math and science, reading and writing, books and classroom materials, school library services, art and music, and to retain qualified teachers shall Burlingame Elementary School District renew its expiring education parcel tax, without increase, of \$180 per parcel for ten years with no funds for administrators' salaries, all funds going to local elementary and middle schools, and an exemption for senior citizens? (Measure B, 3/2/2010.)	\$180 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$1,512,058	7/1/2010	6/30/2020	71.20
Cabrillo Unified School District	To continue student achievement in our local elementary, middle, and high schools; preserve strong academic programs including science, math, reading, and writing; keep schools open; retain qualified teachers and smaller class sizes; and maintain updated classroom computer technology; shall the Cabrillo Unified School District assess an annual education parcel tax of \$150 per parcel, for five years, with annual audits, citizen oversight, no funds for administrators' salaries, and all revenues staying in our local schools? (Measure E, 6/8/2010.)	\$150 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$1,709,700	7/1/2010	6/30/2015	71.30
City of Belmont	To qualify for State or other library-improvement matching funds to build a new community library, wired for computers, with adequate space for books, children's activities, and community meetings, and to make surrounding site improvements, shall Community Facilities District No. 2000-1 of the City of Belmont issue \$8,650,000 of bonds, levy special taxes to pay for such facilities, their maintenance, and incidental expenses, including debt service; and establish the District's annual appropriations limit equal to \$8,650,000, as provided in Resolutions 8917 and 8918 of the City? (Election held 3/6/2001.)	The maximum special tax per taxable dwelling unit for residential parcels is \$54 (facilities) plus \$17 (operation and maintenance). The maximum annual special tax is \$0.065 per taxable commercial/industrial building area square foot (facilities) plus \$0.02 per taxable commercial/industrial building area square foot (operation and maintenance). The rate and apportionment methodology does not specify if the tax shall be increased annually.	No Special Tax shall be levied on tax-exempt parcels; however, should a parcel no longer be classified as a tax-exempt parcel, its tax-exempt status shall be revoked.	\$958,163	7/1/2001	6/30/2031	78.08

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of East Palo Alto	<p>To reduce violent crime and apprehend violent criminals, shall a City Council-sponsored special tax be approved for a period of ten years with 50 percent of tax funds to support youth and community prevention and 50 percent to support neighborhood law enforcement programs and is subject to annual audit and performance oversight by a citizens' committee with exemptions for senior citizens and disabled persons? (Measure C, 11/7/2006.)</p>	<p>The tax rates are: \$100 per single-family residential parcel; \$75 per unit for multi-family residential parcels; and \$50 per non-residential parcel multiplied by the single-family equivalent units (which is determined by the square footage of building improvements and the frontage of a parcel). For residential hotels, if rooms in a hotel were occupied by individuals who were not transients for 80 percent or more of the previous fiscal year, such hotel shall be deemed a residential hotel, and such rooms shall be deemed residential units subject to the parcel tax imposed on multiple-residential units. The remainder of the building shall be subject to the applicable square footage tax computed in accordance with the single-family residential unit equivalent calculations. For transient hotels, notwithstanding the previous sub-section, if 80 percent or more of the operator's gross receipts for the previous fiscal year were reported as rent received from transients on a return filed by the operator in compliance with Chapter 3.68 of the East Palo Alto Municipal Code (commonly known as the Transient Occupancy Tax of the City of East Palo Alto), such hotel shall be deemed a transient hotel. The entire building shall be deemed a non-residential parcel, categorized as commercial, institutional, and shall be subject to the square footage and single-family residential unit equivalent calculations set forth in Section 4(C), and the parcel tax imposed on residential units shall not apply.</p>	<p>All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption. Contiguous parcels may also be treated as one parcel.</p>	\$717,528	7/1/2007	6/30/2017	67.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Redwood City	Shall the City Council of the City of Redwood City be authorized to issue up to \$21,000,000 in one or more series of bonds, levy a special tax, and finance public facilities and services by and through its City of Redwood City Community Facilities District No. 2000-1 (Pacific Shores Project), all as specified in its Resolution No. 13850 (Resolution Stating the Necessity to Incur Bonded Indebtedness) and shall the appropriations limit for the District for fiscal year 2000-01 be established in accordance therewith? (Election held 4/24/2000.)	For each taxable property, the maximum special tax is \$1.63 per commercial square foot.	Public property and property owner association property is exempt from taxes.	Unavailable	7/1/2011	Unavailable	100.00
City of Redwood City	Shall the City of Redwood City (the "City") incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$17,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the City of Redwood City Community Facilities District No. 2010-1 (One Marina) (the "District"), the proceeds of which will be used only to finance the costs of certain public improvements as specified in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of appropriate bond and interest rate reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of the principal and interest upon such bonds to be issued and to replenish the reserves for the bonds, to pay directly for acquisition or construction of such improvements, and to pay the costs of the City of Redwood City in administering the District, and shall the annual appropriations limit of the District be established in the amount of \$17,000,000? (Election held 9/13/2010.)	The maximum special tax for fiscal year 2010-11 is: \$2,711 per unit for residential property with less than 1,375 sq. ft. under land use class 1; \$4,067 per unit for residential property with 1,375 to less than 1,575 sq. ft. under land use class 2; \$5,422 per unit for residential property with land use class 3; \$152,050 per acre for non-residential property; and \$159,660 per acre for hotel property. The tax increases annually by 2 percent.	Prepaid parcels and tax-exempt parcels shall not be subject to the levy of special taxes. Residential parcels are not subject to taxation.	\$1,312,264	7/1/2000	6/30/2022	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Mateo	Shall the City Council (the "Council") of the City of San Mateo, by and through its Community Facilities District No. 2008-1 (Bay Meadows), City of San Mateo, County of San Mateo, State of California (the "District"), be authorized to annually levy a special tax within the District to finance the acquisition and construction of certain public facilities and to finance certain governmental development fees (collectively, the "Facilities"), and to provide certain governmental services, and be authorized to incur debt in the principal amount of not to exceed one-hundred twenty million dollars (\$120,000,000) to pay for the Facilities, including the payment, using the proceeds of the special tax collections, of principal of and interest on the debt and including the repayment of funds advanced for the authorized purposes of the District all as described in the Council's Resolution of Formation and in the Council's Resolution Deeming it Necessary to Incur Bonded Indebtedness, both adopted August 11, 2008; and shall the 2008-2009 appropriations limit for the Community Facilities District be established in the amount of ten million dollars (\$10,000,000)? (Election held 8/11/2008.)	For initial fiscal year 2009-10, the special tax is between \$9,935 per residential unit for properties with more than 2,300 sq. ft. and \$1,585 per residential unit for properties with less than 800 sq. ft.; \$1,769 per square foot of non-residential floor area for office parcels; and \$0.52 per square foot of non-residential floor area for retail parcels. The rate and formation methodology does not specify if the special tax shall be increased.	Government property, affordable rental housing, and property owner association property may be exempt from tax.	\$8,307,854	7/1/2009	6/30/2059	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 10 ("CFD No. 10") be levied annually upon lands within CFD No. 10 to pay for services to be provided by CFD No. 10 in accordance with Resolution No. 2000-05 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 10 be established in the amount of \$5,000,000? (Election held 5/22/2001.)	The maximum special tax is: \$260 per dwelling unit; \$41.60 per room or space for transient lodging parcels and mobile home parks; and \$0.0416 per square foot of building floor area for non-residential parcels. The tax increases up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$361	7/1/2012	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 15 ("CFD No. 15") be levied annually upon lands within CFD No. 15 to pay for services to be provided by CFD No. 15 in accordance with Resolution No. 2002-72 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 15 be established in the amount of \$5,000,000? (Election held 11/26/2002.)	The maximum special tax is: \$136 per residential dwelling unit (1 or 2 units), plus \$68 per unit in excess of 2 units; \$21.63 per room or space located on transient lodging parcels and mobile home parks; and \$0.077 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All properties are subject to the assessment.	Unavailable	7/1/1996	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 16 ("CFD No. 16") be levied annually upon lands within CFD No. 16 to pay for services to be provided by CFD No. 16 in accordance with Resolution No. 2003-30 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 16 be established in the amount of \$5,000,000? (Election held 1/27/2004.)	The maximum special tax is: \$138 per residential dwelling unit (1 or 2 units), plus \$69 per unit in excess of 2 units; \$22.06 per room or space located on transient lodging parcels and mobile home parks; and \$0.078 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2001	Unavailable	Unavailable
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 17 ("CFD No. 17") be levied annually upon lands within CFD No. 17 to pay for services to be provided by CFD No. 17 in accordance with Resolution No. 2004-6 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 17 be established in the amount of \$5,000,000? (Election held 7/24/2008.)	The maximum special tax is: \$140 per residential dwelling unit; \$22.50 per room or space located on transient lodging parcels and mobile home parks; and \$0.079 per square foot of building for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$750	7/1/2004	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 18 ("CFD No. 18") be levied annually upon lands within CFD No. 18 to pay for services to be provided by CFD No. 18 in accordance with Resolution No. 2005-01 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 18 be established in the amount of \$5,000,000? (Election held 3/22/2005.)	The maximum special tax is: \$142 per residential dwelling unit (1 or 2 units), plus \$71 per unit in excess of 2 units; \$22.95 per room or space located on transient lodging parcels and mobile home parks; and \$0.080 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$16,004	7/1/2002	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 19 ("CFD No. 19") be levied annually upon lands within CFD No. 19 to pay for services to be provided by CFD No. 19 in accordance with Resolution No. 2007-11 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No. 19 be established in the amount of \$5,000,000? (Election held 9/18/2007.)	The maximum special tax is: \$144 per residential dwelling unit (1 or 2 units), plus \$72 per unit in excess of 2 units; \$23.40 per room or space located on transient lodging parcels and mobile home parks; and \$0.081 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$661	7/1/2003	Unavailable	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 20 ("CFD No. 20") be levied annually upon lands within CFD No. 20 to pay for services to be provided by CFD No. 20 in accordance with Resolution No. 2007-04 of the Coastside Fire Protection District, and shall the annual appropriations limit of CFD No. 20 be established in the amount of \$5,000,000? (Election held 2/18/2008.)	The maximum special tax rate is: \$146 per residential dwelling unit (1 or 2 units), plus \$73 per unit in excess of 2 units; \$23.86 per room or space located on transient lodging parcels and mobile home parks; and \$0.082 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$396	7/1/2005	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 21 ("CFD No. 21") be levied annually upon lands within CFD No. 21 to pay for services to be provided by CFD No. 21 in accordance with Resolution No. 2009-01 of the Coastside Fire Protection District, and shall the annual appropriations limit of CFD No. 21 be established in the amount of \$5,000,000? (Election held 3/25/2009.)	The maximum special tax is: \$148 per residential dwelling unit (1 or 2 units), plus \$74 per unit in excess of 2 units; \$24.33 per room or space located on transient lodging parcels and mobile home parks; and \$0.083 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$8,867	6/1/2006	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 23 ("CFD No. 23") be levied annually upon lands within CFD No. 23 to pay for services to be provided by CFD No. 23 in accordance with Resolution No. 2012-27 of the Coastside Fire Protection District, and shall the annual appropriations limit of CFD No. 23 be established in the amount of \$5,000,000? (Election held 2/27/2013.)	The maximum special tax is: \$156 per residential dwelling unit (1 or 2 units), plus \$75 per unit for each additional unit; \$25.80 per room or space located on transient lodging parcels and mobile home parks; and \$0.086 per square foot of building floor area for non-residential parcels. The tax may be increased annually by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$553	7/1/2007	Unavailable	100.00
Coastside Fire Protection District	Shall a special tax payable solely from lands within Community Facilities District No. 5 ("CFD No. 5") be levied annually upon lands within CFD No. 5 to pay for services to be provided by CFD No. 5 in accordance with Resolution 1999-04 of the Half Moon Bay Fire Protection District, and shall the annual appropriations limit of CFD No.5 be established in the amount of \$5,000,000? (Election held 5/25/1999.)	The maximum special tax is: \$260 per dwelling unit; \$41.60 per room or space located on transient lodging parcels and mobile home parks; and \$0.0416 per square foot of building floor area for non-residential parcels. The tax increases by up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$27,434	7/1/1998	6/30/2037	100.00

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Coastside Fire Protection District	Shall the Point Montara Fire Protection District be authorized to impose a benefit assessment commencing July 1, 1996, at the rate of \$177 per parcel by unit factor as defined in and according to the schedule contained in Exhibit A, for the initial fiscal year, said assessment to be reviewed annually by the Point Montara Fire Protection District Board to determine whether the assessment shall continue and to set the unit factor rate for the next fiscal year, the maximum assessment that can be levied in any fiscal year, the maximum assessment that can be levied in any fiscal year being \$250 per parcel by unit factor? (Measure H, 11/7/1995.)	For fiscal year 2013-14, the unit factor is \$35. The district's board sets the assessment rate annually, with a maximum of \$250. The cost per units is as follows: single-family residence less than 4,000 sq. ft. (1 unit plus 0.1 units for each acre); hotel, motel and bed and breakfast inn (5 units plus 0.5 units per 1,200 sq. ft.); and commercial (3 units plus 0.5 units per 1,200 sq. ft.). Other units apply depending on property classification.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$395	7/1/2008	Unavailable	100.00
Coastside Fire Protection District	The Coastside Fire Protection District imposes special taxes within Community Facilities District No. 14 to fund fire-protection and suppression services. (Note: The district did not provide election materials.)	The maximum special tax is: \$133 per residential dwelling unit; \$21.21 per room or space for transient lodging parcels and mobile home parks; and \$0.075 per square foot of building floor area for non-residential parcels. The tax increases up to 2 percent per year.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$4,524	7/1/1999	6/30/2038	100.00
Colma Fire Protection District	To provide fire-protection, fire-prevention, emergency-medical response services and all other authorized District activities, shall Resolution 2007/2008-01 of the Colma Fire Protection District, replacing the present special tax on real property with anew special tax commencing July 1, 2008, at the rate specified in the tax schedule and annually reviewed, with exemptions for residents 65 and older and for certain property exempted by law, and increasing the appropriations limit of the District each year by an amount equal to the levy of the tax for that year be approved? (Measure H, 11/6/2007.)	The tax rate is: \$150 per single-family residence; \$300 per duplex; \$450 per triplex; \$600 per fourplex; \$150 per condominium; \$150 per apartment complex with 5 units or more, plus \$75 for each additional unit; \$75 per unimproved residential parcel; \$0.13 per square foot of commercial building; \$75 per unimproved commercial parcel; and \$150 per bed for board-and-care homes. The tax increases annually up to 5 percent.	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	Unavailable	7/1/2008	Indefinite	67.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Jefferson Union High School District	To protect quality education for all students, with funds that cannot be taken by the State, by: enhancing math, science, reading, and writing skills; providing career training, college preparation, and 21st century computer instruction; attracting and retaining qualified teachers; shall Jefferson Union High School District levy \$48 annually per parcel for four years, exempting senior citizens, with independent citizen oversight, no money for administrators' salaries, and all funds benefiting Jefferson, Oceana, Terra Nova, Westmoor, and Thornton high schools? (Measure Y, 6/5/2012.)	\$48 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, can apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$1,678,622	7/1/2012	6/30/2016	67.30
La Honda-Pescadero Unified School District	Shall the La Honda-Pescadero Unified School District continue a successful local parcel tax to improve access to technology in classrooms, provide enrichment opportunities for students, quality professional development for teachers, and increase student achievement in the amount of \$100 per year per taxable parcel for seven years, with exemptions for contiguous parcels and parcels owned by persons 65 years and older, with funds staying in local schools and with independent community review of all expenditures? (Measure N, 5/7/2013.)	\$100 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$210,115	7/1/2013	6/30/2020	67.50
Las Lomitas School District	To maintain educational excellence and high academic standards, keep class sizes small, improve reading and writing, offer music, art and language classes, provide students access to computers, maintain science, math and technology classes, other classroom needs, and attract/retain high quality teachers, shall the Las Lomitas Elementary School District replace and increase the current parcel tax by \$115 (\$196 to \$311) beginning July 1, 2007, with exemptions for residents 65 and older and with public accountability measures? (Measure P, 3/6/2007.)	\$311 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$1,195,000	7/1/2007	Indefinite	74.90
Menlo Park City Elementary School District	The district obtains funding from a special tax (known as Measure A), which was approved by voters in 2000. In fiscal year 2011-12, the district obtained \$3 million from the tax. The district did not provide any materials on this special tax.	Unavailable	Unavailable	\$3,037,917	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Menlo Park City Elementary School District	To renew a community commitment to quality education by maintaining smaller class sizes for all students and to avoid the loss of funding for 21 teaching positions, shall the Menlo Park City Elementary School District continue levying its educational special tax at the current rate of \$97/year per taxable parcel beginning 7/1/2004, adjusted annually for Consumer Price Index changes, and increase the appropriations limit annually according to statute, with an exemption available to individuals aged 65 and older? (Measure A, 11/4/2003.)	In initial fiscal year 2004-05, the special tax is \$97 per parcel. The tax increases by the Consumer Price Index for inflation with an annual increase in the appropriations limit.	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$893,732	7/1/2004	Indefinite	80.60
Menlo Park City Elementary School District	To restore programs lost due to state budget cuts, including funding for remedial math and reading, textbooks and materials, and preparing teachers in the most effective techniques in math, reading, and science, shall Menlo Park City Elementary School District levy a supplemental special tax of \$73/year per taxable parcel beginning 7/1/2004, adjusted annually for Consumer Price Index changes, and increase the appropriations limit annually according to statute, with an exemption available to individuals aged 65 and older? (Measure B, 11/4/2003.)	In initial fiscal year 2004-05, the special tax is \$73 per parcel. The tax increases by the Consumer Price Index for inflation with an annual increase in the appropriations limit.	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$667,354	7/1/2004	Indefinite	77.20
Menlo Park City School District	To protect the excellent schools serving the children of our community by maintaining small class sizes and high-quality teachers in the face of deep state budget cuts and growing local enrollment, shall the Menlo Park City School District levy a 7-year parcel tax of \$178 per year, adjusted annually for inflation, to be spent only on teachers and essential educational programs, with an exemption available to individuals age 65 and over? (Measure C, 5/4/2010.)	In initial fiscal year 2004-05, the special tax is \$178 per parcel. The tax increases by the Consumer Price Index for inflation.	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$1,523,006	7/1/2010	6/30/2017	76.20
Pacifica School District	To protect local elementary and middle schools from state budget cuts; maintain high-quality education; protect academic programs in math, science, reading and writing; attract and retain qualified teachers; and support library services and classroom computer instruction; shall Pacifica School District replace its expiring parcel tax at \$118 a year for 5 years, with independent citizens oversight, exemptions for senior citizens, no funds used for administrator salaries, and all funds staying local to promote student achievement? (Measure L, 11/8/2011.)	\$118 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$1,306,121	7/1/2012	6/30/2017	69.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Portola Valley Elementary School District	To protect quality education in local elementary/middle schools, with funds that cannot be taken by the State and maintain quality science, math, reading/writing instruction; retain qualified/experienced teachers; minimize class size increases; support music/arts programs; develop advanced programs in engineering/technology, shall Portola Valley Elementary School District extend expiring school parcel taxes for eight years, increase rates by \$123 annually, with senior exemptions, independent citizen oversight, no money for administrator salaries, all funds staying local? (Measure O, 5/7/2013.)	\$581 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, can apply for an exemption.	\$1,000,000	7/1/2013	6/30/2021	69.10
Redwood City Elementary School District	To improve local elementary and middle school education for all students with funds that cannot be taken by the State, enhance reading, writing, math, and science skills; attract and retain qualified teachers; and support school libraries; shall the Redwood City Elementary School District levy an educational parcel tax of \$67 annually for five years only, exempting seniors, with independent citizen oversight, annual reports to the community, no money for administrators' salaries, and all money benefiting local schools? (Measure W, 6/5/2012.)	\$67 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$1,522,679	7/1/2012	6/30/2017	69.20
San Carlos School District	To protect San Carlos' excellent elementary and middle schools; maintain high-quality programs including hands-on science, literacy programs to ensure all students read at or above grade level; attract, retain, and avoid laying off highly qualified teachers; and maintain art and music; shall the San Carlos School District impose a \$110.60 per parcel school tax per year for six years, with independent citizen oversight, an exemption for those 65 and older, and all funds supporting local schools? (Measure A, 5/3/2011.)	\$110.60 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$2,000,000	7/1/2011	6/30/2019	81.50

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
San Mateo Community College District	To provide College of San Mateo, Skyline College, and Canada College local funds the State cannot take away and ensure affordable quality education for students including training for careers in nursing, healthcare, technology, engineering, sciences, police, firefighting, maintaining core academics in reading, writing, math, preparing students for universities, and keeping libraries open, shall San Mateo County Community College District levy \$34 per parcel annually for four years and establish Citizens' Oversight, exempt seniors, and prohibit proceeds for administrators' salaries? (Measure G, 6/8/2010.)	\$34 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$7,000,000	7/1/2010	6/30/2014	67.10
San Mateo County Service Area No. 1	Shall Resolution 71851 of the County of San Mateo continuing the levy of a special tax for four years at a maximum rate of \$65 per parcel per year for extended police and structural fire-protection services be approved? (Measure Z, 6/5/2012.)	\$65 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2012	6/30/2016	70.20
San Mateo-Foster City School District	To protect local schools from damaging State budget cuts, provide stable local funding that cannot be taken away by the State, and preserve quality education by attracting and retaining qualified teachers and staff, maintaining school libraries, providing middle school art and music programs and supporting small class sizes, shall San Mateo-Foster City School District increase the expiring school parcel tax by \$96 for seven years, with annual cost-of-living adjustments, exemptions for seniors and independent fiscal oversight? (Measure A, 2/23/2010.)	For fiscal year 2010-11, the tax is \$96 per parcel. The tax increases annually for inflation.	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older may apply for an exemption.	\$9,402,400	7/1/2010	6/30/2017	67.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Sequoia Union High School District	The district imposes an assessment for public recreational facilities and improvement of school grounds. The assessment was approved by voters on 5/20/1997. (Note: The district did not provide detailed assessment information. The assessment provides funding for a general benefit.)	The special tax is \$11.70 on most single-family homes. Rates for other property classifications were not specified.	Unavailable	\$896,163	7/1/1997	Indefinite	Unavailable
Town of Atherton	To continue providing funding to maintain neighborhood police patrols and the Town's ability to respond to emergencies, repairing and maintaining streets, and repairing and constructing storm drains, shall an ordinance be adopted to continue a Special Parcel Tax for four years and allowing for the expenditure of funds derived from such tax? (Measure X, 11/5/2013.)	For fiscal year 2014-15, the maximum special tax is: \$450 per dwelling on parcels less than 1/4 of an acre; \$570 per dwelling on a parcel larger than 1/4 of an acre but less than 1/2 of an acre; \$750 per dwelling on a parcel larger than 1/2 of an acre but smaller than 2 acres; \$960 per dwelling for parcels larger than 2 acres; \$10,000 per private club; \$450 per utility serving the Atherton area; and \$750 per utility that does not serve the Atherton area.	Properties exempt from ad valorem taxes shall be exempt.	\$1,860,000	7/1/2014	6/30/2018	73.37
Town of Hillsborough	Shall the ordinance entitled: "An ordinance authorizing a special tax for police protection and fire protection and prevention and providing for an election thereon" be approved? (Measure B, 6/2/1998.)	For initial fiscal year 1998-99, the maximum special tax is: \$496 per improved property; and \$190 per unimproved property. For fiscal year 2013-14, special tax is: \$570 per improved property; and \$218 per unimproved property.	Properties exempt from ad valorem taxes shall be exempt.	\$2,236,300	7/1/1998	Indefinite	78.92
Town of Portola Valley	Shall the Ordinance of the Portola Valley Town Council sitting as the governing board of the Woodside Highlands Road Maintenance District imposing the following maximum annual special tax be approved to provide revenue to maintain the roads and related drainage in the District? (Measure C, 11/4/1997.)	\$250 per parcel	Unimproved property is exempt.	\$22,000	7/1/1998	Indefinite	Unavailable
Town of Portola Valley	Shall the Town Council of the Town of Portola Valley sitting as the governing board of the Wayside II Road Maintenance District adopt an ordinance increasing the annual special tax per parcel from \$625 to \$950 to provide the revenue to maintain and repair the roads in the District? (Measure V, 6/5/2012.)	\$950 per parcel	All property (unless otherwise exempted by state or federal law) is subject to tax.	Unavailable	7/1/2012	Indefinite	86.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SAN MATEO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Woodside Elementary School District	To maintain and enhance academic excellence at Woodside School through emphasis on quality instruction, especially in math, science, reading and writing, attracting and retaining outstanding teachers, and maintaining small class sizes, shall Woodside Elementary School District continue its annual school tax of \$242 per parcel for eight years, adjusted by changes in the Consumer Price Index, not to exceed 4 percent annually, to increase the District's appropriations limit accordingly, with exemption for those 65 years and older? (Measure C, 5/5/2009.)	For initial fiscal year 2009-10, the special tax is \$242 per parcel. The tax increases by the Consumer Price Index, up to 4 percent.	Properties exempt from ad valorem taxes shall be exempt.	\$276,964	7/1/2009	6/30/2017	74.80

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA BARBARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Carpinteria	Shall an ordinance be adopted amending Title 3 of the Carpinteria Municipal Code by adding Chapter 3.45, imposing an annual special Yes tax in the amount of \$36.03 levied and collected by the Santa Barbara County Tax Collector on the real property tax bill of all parcels designated by the Assessor's Use Code as residential within the City? Revenue shall be used to continue to maintain the City's No public parks. (Voters approved the special tax during an election held 6/3/1997.)	\$36.03 per residential parcel	Non-residential parcels are exempt.	Unavailable	6/13/1997	Indefinite	77.50
City of Santa Barbara	The City of Santa Barbara Fire Department obtains funding from a benefit assessment approved by property owners on 6/20/2006. The assessment funds improved evacuation routes, improved fire equipment, space inspections, and improved vegetation management. (Note: The assessment provides funding for a general benefit.)	Beginning in fiscal year 2006-07 the rates are as follows: \$65 per single-family residential parcel 1 acre or less in the "Foothill Zone"; \$80 per single-family residential parcel 1 acre of less in the "Extreme Foothill Zone"; and various rates apply for business property, based on equivalent dwelling units. The rates may be increased annually, beginning 2006-07 by an amount equal to the change in the Consumer Price Index for the LA-County Southern California region.	Unavailable	\$215,203	7/1/2006	Indefinite	50.99

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA BARBARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
County of Santa Barbara	To support and expand library services in Goleta, shall Santa Barbara County be allowed to collect a special tax? The money would buy: Expanded Hours; Additional Books; Magazines and Newspapers; Children's Library Programs; Video Tapes and Books on Tape; Increased Reference Services; Better Maintenance. The tax will be collected and used only in Goleta (County Service Area 3) for improved library services and facilities. For the next four years, the spending limit for County Service Area 3 will be adjusted by the amount of the tax. The cost will be no more than \$12.00 per year for a single family home. An apartment complex or a business would pay proportionately more. The tax could be adjusted, if necessary, for inflation each year. (Measure L, 6/5/1990.)	The following special tax rates were set for fiscal year 2013-14: \$10.85 per parcel for vacant farm lands; \$21.73 per parcel for residential properties (single-family and condos); \$43.41 per parcel for residential properties (duplex, triplex units); \$130.29 per parcel for apartment properties; \$97.67 per parcel for commercial/industrial properties; and \$43.41 per parcel for church/miscellaneous/other properties. The rate may be increased annually by inflation as determined by the Consumer Price Index for the Los Angeles County region.	Properties otherwise exempt from ad valorem taxes shall be exempt from payment of this tax.	\$177,989	7/1/1990	Indefinite	Unavailable
Isla Vista Recreation and Park District	Shall Resolution 970129-01 of the Isla Vista Recreation and Park District, proposing to substitute a special tax for existing special assessment revenues to provide funds for maintenance and improvements of parks, recreation programs and payment of outstanding Certificates of Participation, with maximum rates for the 1997-98 fiscal year of \$67.65 per bedroom and \$240.00 per non residential unit, be approved? (Election held 6/3/1997.) (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the tax was set at the following rate: \$93.30 per bedroom for each dwelling unit; and \$333.22 per non-residential unit. A bedroom is defined as "a room available for sleeping within a dwelling unit.	One-bedroom dwelling units owned and occupied as a principal residential unit; any non-residential unit owned or used by the county, a school district, or any special district; any parcel owned by a federally exempt 501c3 not-for-profit organization; and any parcel that the district may not tax.	\$780,655	7/1/1997	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA BARBARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Barbara County	Shall the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan) (the "Community Facilities District") be authorized to levy a special tax in order to finance certain services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$5,000,000, all as specified in the Resolution entitled "A Resolution of the Board of Supervisors of the County of Santa Barbara of Formation of the County of Santa Barbara Community Facilities District No. 2002-1 (Orcutt Community Plan)", Authorizing the Levy of a Special Tax within the District and Establishing an Appropriations Limit for the District", adopted by the Board of Supervisors of the County of Santa Barbara on October 8, 2002? (Election held 10/8/2002.)	The maximum special tax rates for developed property that may be imposed beginning in fiscal year 2002-03 shall be set at the following: \$600 per dwelling unit per single-family residential parcel; \$408 per dwelling unit per multi-family residential parcel; \$0.582 per square foot per non-retail commercial/industrial property; \$0.41401 per square foot per retail commercial property. The maximum special tax rates may be increased annually by the greater of either the change in the Los Angeles Urban Consumer Price Index or 2 percent. The tax shall be levied in perpetuity until the special tax requirement is fulfilled.	Undeveloped property, public property, and property owner association property are exempt from taxation.	\$243,662	7/1/2002	Unavailable	100.00
Santa Barbara County	Shall the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing) (the "Community Facilities District") be authorized to levy a special tax in order to finance certain services and shall the annual appropriations limit of the Community Facilities District be established in the amount of \$2,000,000, all as specified in the Resolution entitled "A Resolution of the Board of Supervisors of the County of Santa Barbara of Formation of the County of Santa Barbara Community Facilities District No. 2004-1 (Providence Landing), Authorizing the Levy of a Special Tax within the District and Establishing an Appropriations Limit for the District", adopted by the Board of Supervisors of the County of Santa Barbara on January 11, 2005? (Election held 1/11/2005.)	A maximum special tax rate for fiscal year 2013-14 may be levied as follows: \$1,615.81 per lot for homeowner property and residential property. For fiscal year 2013-14, the actual special tax levied was \$672 per lot for homeowner property and \$0 per lot for residential property. The maximum special tax rate may be increased by inflation.	Non-residential property, public property and property owner association property are exempt from taxation.	\$158,592	7/1/2005	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA BARBARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Barbara Elementary School District	To offset severe state budget cuts to our elementary schools and to continue providing dedicated local funding that will otherwise expire for classroom music, math, science and technology education, and help maintain class sizes, shall Santa Barbara Unified School District levy an annual \$48 parcel tax for four years, that can't be taken away by testate, with exemptions available for seniors, mandatory independent citizen oversight, and no funds for administrator salaries or benefits? (Measure B2012, 11/6/2012.)	\$48 per parcel	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$2,400,000	7/1/2013	6/30/2017	70.81
Santa Barbara High School District	To offset severe state budget cuts to our junior high and high schools and continue providing dedicated local funding that will otherwise expire for math, science, technology, music, arts, foreign language and theater, and to augment careers kills courses, shall Santa Barbara Unified School District levy a \$45 annual secondary parcel tax for four years, that can't be taken away by the state, with exemptions available for seniors, mandatory independent oversight, and no funds for administrator salaries or benefits? (Measure A2012, 11/6/2012.)	\$45 per parcel	Properties owned and occupied by persons age 65 years or older may apply for an exemption.	\$1,900,000	7/1/2013	6/30/2017	69.86
Santa Rita Hills Community Services District	Measure A2009 was approved on 5/5/2009 authorizing the Santa Rita Hills Community Services District to impose special taxes on parcels to finance road construction and maintenance within the service district. (Note: The district was unable to provide election materials.)	The special tax rate levied in fiscal year 2010-11 shall be set at \$5,000 per parcel. The tax may be increased by the cost of inflation.	Unavailable	Unavailable	Unavailable	Unavailable	85.71

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA AND SANTA CRUZ COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Lakeside Joint School District	To protect quality education and small class sizes for all students in Lakeside Joint School district, and provide qualified teachers with specialized training, comprehensive science programs, updated classroom technology, and quality academic programs for middle school students, shall the Lakeside Joint School District be authorized to implement an annual education parcel tax of \$311 for seven years, with citizen oversight, and exemption available for senior citizens, no funds for administrators' salaries and every dollar spent on Lakeside students? (Measure C, 5/4/2010.)	\$311 per parcel	Parcels owned and occupied by persons age 65 or older, or those receiving Supplemental Security Income, regardless of age, may be exempted from this tax. Properties otherwise exempt from ad valorem property taxes will be exempt from the special tax.	\$257,343	7/1/2010	6/30/2017	67.23
Loma Prieta Joint Union Elementary School District	To support high academic achievement for local students and provide stable local funding to maintain outstanding core academic programs in reading, writing, math, and science, retain highly qualified and experienced teachers, and prepare students for an excellent high school shall the Loma Prieta Joint Union Elementary School District authorize an annual school parcel tax of \$164 per parcel for seven years with independent citizens' oversight, an exemption for seniors, no funds for administrator's salaries and every dollar staying in our schools? (Measure H, 1/5/2013.)	\$164 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income.	\$279,418	7/1/2014	6/30/2021	75.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Alum Rock Union Elementary School District	To protect local schools from budget cuts, provide stable funding that cannot be taken away by the State, and preserve quality education by maintaining reading, math and science programs; attracting and retaining qualified teachers and school counselors; keeping school libraries open; and maintaining small K-3 class sizes; shall Alum Rock Union Elementary School District increase its expiring parcel tax by \$48.00 per parcel for 5 years, with annual adjustments for inflation, independent citizen oversight and no money for administrators' salaries? (Measure I, 6/8/2010.)	\$160.16 per parcel, beginning 7/1/2010, plus annually adjustments for inflation.	Unavailable	\$3,504,205	7/1/2010	6/30/2015	74.40
Berryessa Union School District	Shall Berryessa Union School District continue its expiring \$79 annual education parcel tax for 8 years, with citizen oversight, a senior exemption, no funds for administrator salaries and all funds benefiting local schools? (Measure K, 11/6/2012.)	\$79 per parcel	Properties owned and occupied by persons age 65 years and older are eligible for an exemption, as are properties owned and occupied by persons receiving Supplemental Security Income, regardless of age.	\$1,693,090	7/1/2014	6/30/2022	78.07
Campbell Union High School District	To restore funds cut by state government with local high school funds that cannot be taken by the state; maintain small classes, retain qualified teachers, maintain/expand academic programs including science, math, English, Advanced Placement, music, art and vocational training, shall Campbell Union High School District renew - with no tax increase - an existing \$85 annual assessment for 5 years, with senior exemptions, independent citizens' fiscal oversight, no funds for administrators' salaries, and every dollar used to preserve quality education? (Measure R, 11/4/2008.)	\$85 per parcel	Properties owned and occupied by persons age 65 years and older are eligible for an exemption, as are properties owned and occupied by persons receiving Supplemental Security Income, regardless of age.	\$4,923,089	7/1/2009	6/30/2014	79.43

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Campbell Union High School District	To support quality education in local high schools with funds that cannot be taken by the State, including academic instruction in science, math, English, Advanced Placement, art, music, technology, vocational courses; recruit/retain qualified teachers; maintain small class sizes; and provide safe/clean schools; shall Campbell Union High School District renew (with no tax increase) an existing \$85 annual parcel tax for 8 years, with exemptions for seniors and qualified disabled citizens, independent fiscal oversight, and no administrator salaries? (Measure E, 11/5/2013.)	\$85 per parcel	Properties owned and occupied by persons age 65 years and older are eligible for an exemption, as are properties owned and occupied by persons receiving supplemental security income, regardless of age.	\$4,938,540	7/1/2014	6/30/2022	76.76
City of Campbell	The City of Campbell levies a special tax within Community Facilities District No. 1 for fire suppression and prevention services; public safety; flood and storm protection, and recreational programs. A number of annexations have been approved since the CFD formed. (Note: The city was unable to provide the original formation election materials.)	The special tax is imposed at a rate of \$325 per unit for single-family detached property and \$600 per non-residential parcel. The tax rates shall not be increased.	Government property is exempt from special taxes.	\$145,000	7/1/2013	6/30/2053	Unavailable
City of Gilroy	Shall the City of Gilroy be authorized to annually levy a special tax solely on lands within the City of Gilroy Community Facilities District No. 2011-1 (Deer Park Landscape Maintenance) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council of the City on March 28, 2011, commencing in the City's fiscal year No. 2011-12, to pay for the municipal services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$25,000? (Election held 3/28/2011.)	The maximum special tax shall be \$121 per residential unit for developed property and \$676 per acre for undeveloped property. The tax shall be increased annually by 4 percent.	Non-residential property and government property are exempt from special taxes.	\$11,920	7/1/2011	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Gilroy	Shall the City of Gilroy be authorized to annually levy a special tax solely on lands within the City of Gilroy Community Facilities District No. 2012-1 (Landscape Maintenance) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the City Council of the City on March 19, 2012, commencing in the City's fiscal year 2012-13, to pay for the municipal services described in the Resolution of Formation for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$500,000? (Election held 3/19/2012.)	The maximum special tax shall be \$91 per residential unit for developed property and \$630 per acre for undeveloped property. The tax shall be increased annually by 4 percent.	Non-residential property and government property are exempt from special taxes.	\$3,841	7/1/2012	Indefinite	100.00
City of Gilroy	Shall the City of Gilroy incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$35,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District 2000-1 (Highway 152) (the "CFD"), the proceeds of which bonds will be used to acquire and/ or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax, payable solely from lands within the CFD, be levied annually, commencing in the City's fiscal year 2001-2002 upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$17,500,000? (Election held 12/18/2000.)	Refer to the rate and apportionment methodology for detailed special tax information. The tax shall be increased annually by 2 percent.	Government property is exempt from special taxes.	\$2,485,021	7/1/2002	Unavailable	100.00
City of Milpitas	Shall a special tax payable solely from lands within the City of Milpitas Community Facilities District No. 2005-1 (Public Services) (the "District") be levied annually upon lands within the District to be applied only to pay the costs of the services authorized to be funded by the District and to pay the costs of the City of Milpitas in establishing and administering the District, and shall the annual appropriations limit of the District be established in the initial amount of \$6,000,000, all as described in the Resolution of Formation of the District adopted by the City Council of the City of Milpitas on May 17, 2005? (Election held 5/17/2005.)	The maximum tax rate, beginning in fiscal year 2005-06 is as follows: \$310.61 per dwelling unit for market-priced residential property; \$248.48 per dwelling unit for low-income affordable housing; and \$155.30 per dwelling unit for very low-income affordable housing. The maximum special tax rate may be increased annually beginning July 1, 2006 to adjust for inflation, as determined by the San Francisco Bay Area Consumer Price Index.	Extremely low-income affordable housing units are exempt from taxation, as are undeveloped property, non-residential property, property owner association property and government property.	\$400,000	7/1/2005	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Monte Sereno	Shall the Ordinance of the City of Monte Sereno imposing a maximum annual special tax of \$150 per parcel of property for police protection services be approved in order to obtain, furnish, operate and maintain police protection equipment or apparatus; to pay salaries and benefits of police protection personnel; and for such other police protection expenses deemed necessary by the City Council?	\$150 per parcel	Properties exempt from ad valorem taxation shall also be exempt from the special tax.	\$183,150	7/1/1984	Indefinite	70.67
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 1 for the purpose of designing, acquiring and constructing road, parkway, and landscaping improvements, street lighting and drainage. (Note: Election materials were not available from the city.)	For detailed information on the maximum special tax, refer to the district's rate and apportionment methodology document. The district imposes both a facilities tax and a services tax. The services tax is levied in perpetuity and the facilities tax will sunset on 6/30/2030.	Government property is exempt from special taxes.	\$152,500	7/1/1998	Indefinite	Unavailable
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 11 (Adeline - Mary Helen) for the purpose of maintaining sanitation facilities, storm water facilities, weed abatement, landscaping, and litter/graffiti removal. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 2005-06 is \$626 per residential unit. The tax shall be increased annually by the change in the Consumer Price Index.	Government property is exempt from special taxes.	\$54,200	7/1/2005	Unavailable	Unavailable
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 12 (Basking Ridge) for the purpose of maintaining various improvements, such as open space, drainage, storm water facilities, trails and paths, etc. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 2005-06 is \$1,534 per unit for residential properties. No specific tax rate was identified for non-residential properties.	Government property is exempt from special taxes.	\$216,600	7/1/2005	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 2 for the purpose of maintaining various improvements to meet the Evergreen Specific Plan. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 1998-99 is: \$308.07-\$400.49 per unit for single-family detached properties (depending on the location and square footage of the property); \$246.46 per unit for single-family attached and multi-family property; and \$616.14 per acre for non-residential property (all types). The special tax shall be increased by the change in the Consumer Price Index for the San Francisco-Oakland-San Jose area.	Government property property is exempt from special taxes.	Unavailable	7/1/1998	Unavailable	Unavailable
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 3 (Silverland-Capriana) for the purpose of maintaining various improvements to meet the Evergreen Specific Plan. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 1998-99 is: \$308.07-\$400.49 per unit for single-family detached properties (depending on the location and square footage of the property); \$246.46 per unit for single-family attached and multi-family property; and \$616.14 per acre for non-residential property (all types). The special tax shall be increased by the change in the Consumer Price Index for the San Francisco-Oakland-San Jose area.	Government property property is exempt from special taxes.	Unavailable	7/1/1998	Unavailable	Unavailable
City of San Jose	The City of San Jose imposes a special tax that provides funding for Community Facilities District No. 8 (Communications Hill) for the purpose of maintaining various improvements, such as landscaping, bike paths, lighting, maintenance access roads, etc., to meet the Communications Hill Specific Plan. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 2002-03 is: \$667 per unit for residential property and \$300 per acre for non-residential property. The special tax shall be increased by the change in the Consumer Price Index for the San Francisco-Oakland-San Jose area.	Government property property is exempt from special taxes.	\$469,300	7/1/2002	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of San Jose	To support neighborhood libraries, including: buying needed books and materials; preventing severe reductions in hours; preventing deep cuts in children's reading programs; shall the City of San Jose replace the expiring library assessment with an annual parcel tax in the same amount, \$25 for single-family residences and proportional for other properties, adjusted for inflation capped at 3% annually, limited to ten years and subject to independent audits and citizen oversight? (Measure S, 11/2/2004.)	For fiscal year 2005-06, the special tax rate is \$25 per parcel for single-family and condominium/townhome parcels; \$9.37 per unit for residential parcels with 20 or fewer units; \$75 per acre for commercial parcels for properties with less than 0.5 acres; \$37.50 per acre for industrial parcels for properties with less than 0.5 acres. Rates for commercial and industrial properties increases, depending on the acreage of the property and includes both a tax based on the lot size, plus a per acreage tax. The tax shall be increased annually by the Consumer Price Index, but shall not exceed 3 percent. For detailed rate information, refer to the city's library tax ordinance.	Government property and church/worship property shall be exempt from special taxes.	\$4,984,435	7/1/2005	6/30/2015	67.18
City of Santa Clara	Shall the City of Santa Clara, on behalf of the City of Santa Clara Community Facilities District No. 2010-1 (the "CFD"), be authorized to issue special tax bonds and incur other indebtedness for the CFD that would provide up to \$35,000,000 in net proceeds (exclusive of debt service reserves, capitalized interest and other financing costs) with a maximum principal amount of \$38,000,000 (including debt service reserves, capitalized interest and other financing costs), with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds or incurrence of such indebtedness, the proceeds of which will be used to pay for the purchase, construction, expansion, improvement or rehabilitation of the public facilities specified in the Resolution of Formation of the CFD adopted by the City Council on May 11, 2010, and to pay for the costs of issuing the bonds and incurring the indebtedness and related expenses? (Election held 5/11/2010.)	In any special tax reporting period, the maximum special tax for each operator shall be equal to the sum of (i) the then-current base special tax, (ii) any base special taxes from prior reporting periods that have not yet been paid, and (iii) penalties and interest that have accrued on the delinquent special taxes.	Hotel property is exempt from special taxes, as well as persons exempt from the transient occupancy tax.	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Sunnyvale	The City of Sunnyvale imposes a special tax that provides funding for Community Facilities District No. 3 (Estates at Sunnyside) for the purpose of operation and maintenance of bio-retention basins and facilities and other basin-related activities. (Note: Election materials were not available from the city.)	The maximum special tax for fiscal year 2013-14 is \$1,000 per developed and undeveloped parcel. The tax shall be increased annually by up to 3 percent, or the change in the Consumer Price Index.	Property used exclusively for landscaping, open space, or common areas, and government property shall be exempt from special taxes.	\$23,595	7/1/2013	Indefinite	Unavailable
Cupertino Union School District	To provide stable funding that the State cannot take away, protect outstanding core academic programs in reading, writing, math and science, retain highly qualified teachers, provide updated technology and keep libraries open, shall Cupertino Union School District be authorized to levy \$125 per parcel annually for six years with citizen oversight, no funds for administrators' salaries, an exemption available for seniors and all funds staying in our local schools? (Measure C, 5/4/2011.)	\$125 per parcel	Properties exempt from taxation include properties owned and occupied by persons age 65 years and older, as well as properties owned and occupied by persons receiving Supplemental Security Income for a disability. Properties contiguous in nature may be combined to form one taxable unit.	\$4,000,000	7/1/2011	6/30/2017	70.06
Cupertino Union School District	To support academic achievement for local students by retaining qualified and experienced teachers; training new teachers; maintaining safe, clean schools and high quality academic programs, including art/music, shall Cupertino Union School District authorize an annual \$125 education parcel tax for six years with citizen oversight and annual reports, no funds for administrator salaries, exemption for senior citizens over age 65 and every dollar staying in local schools to support high quality education? (Measure B, 5/5/2009.)	\$125 per parcel	Properties exempt from taxation include properties owned and occupied by persons age 65 years and older, as well as properties owned and occupied by persons receiving Supplemental Security Income for a disability. Properties contiguous in nature may be combined to form one taxable unit.	\$4,000,000	7/1/2009	6/30/2015	70.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Evergreen School District	Shall the Evergreen School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$8,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 92-1 (Silver Creek) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain public school facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the District's fiscal year 1993-1994, upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the District in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$8,000,000? (Election held 4/23/1992.)	For fiscal year 2013-14, the special tax included the following rates: \$556.58 per unit for single-family detached parcels more than 4,650 sq. ft.; \$310.90 per unit for single-family detached parcels less than 2,750 sq. ft.; \$266.38 per unit for single-family attached parcels more than 2,250 sq. ft.; \$205.74 per unit for single-family attached parcels less than 1,800 sq. ft. The special tax rate may be increased annually to adjust for inflation by up to 2 percent.	Non-residential parcels are exempt from taxation, as are undeveloped properties.	\$574,730	7/1/1993	Unavailable	100.00
Evergreen School District	To enhance student achievement in local schools through maintaining the class size reduction program, providing individual attention from teachers, enhancing science and math instruction, maintaining safe schools, and bringing back music and arts programs, shall the Evergreen School District assess an annual parcel tax of \$90 per parcel, for five years, with citizen oversight and independent audits, an exemption for senior citizens, and no money for district administrators' salaries? (Measure T, 11/4/2008.)	\$90 per parcel	Properties owned and occupied by persons age 65 years and older may apply for an exemption. Properties exempt from ad valorem taxation are also exempt from the special tax. Contiguous parcels owned by the same owner may be treated as one taxable parcel.	\$2,202,090	7/1/2009	6/30/2014	73.85
Franklin-McKinley School District	To improve overall quality of public education and enhance student achievement in local schools by enhancing math, science and literacy instruction; ensuring small class sizes in kindergarten through third grade; retaining teachers and expanding reading, counseling and tutoring programs for at-risk students, shall Franklin-McKinley School District assess an annual parcel tax of \$72 per parcel for nine years with citizen oversight, independent audits and an exemption for senior citizen homeowners? (Measure U, 11/4/2008.)	\$72 per parcel	Properties owned and occupied by persons age 65 years and older may apply for an exemption. Contiguous parcels owned by the same owner may be treated as one taxable property.	\$1,152,105	7/1/2009	6/30/2018	73.60

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fremont Union High School District	To provide, stable, local funds needed to protect teaching positions, and assure the Cupertino, Fremont, Homestead, Lynbrook, and Monta Vista High School students are prepared to successfully compete for college admission, shall the Fremont Union High School District renew its existing, expiring parcel tax with a tax at the same annual rate of \$98 per parcel for six years commencing July 1, 2010, with all funds benefiting local high schools, and offering an exemption to seniors and the disabled? (Measure B, 5/4/2010.)	\$98 per parcel	Properties owned and occupied by persons age 65 years and older, as well as properties owned and occupied by persons receiving Supplemental Security Income, may apply for an exemption. Contiguous parcels owned by the same owner may be treated as one taxable property.	\$5,200,000	7/1/2010	6/30/2016	72.50
Los Altos Elementary School District	To hire, train, retain teachers, provide competitive teacher salaries, fund school libraries, purchase textbooks, preserve science classes/modern labs, maintain neighborhood schools and small class size, protect junior high electives like music, foreign language, computer classes, and balance the educational program, shall Los Altos School District increase its existing parcel tax and annual appropriations limit by \$333/parcel beginning July 1, 2003, with independent citizens' oversight of expenditures and exemptions for parcels owned/occupied by person 65 years/older? (Measure H, 11/5/2002.)	\$597 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt.	\$7,500,000	7/1/2003	Indefinite	70.70
Los Altos Elementary School District	To protect excellent education in Los Altos elementary and junior high schools; preserve core academic programs in reading, writing, math and science; retain highly qualified teachers; and provide books and classroom materials, shall Los Altos School District levy an annual education parcel tax of \$193 per parcel for six years, with independent citizen oversight, no funds for administrators' salaries, an exemption for senior citizens, and all funds used only for support of local elementary and junior high schools? (Measure E, 5/3/2011.) (Note: In fiscal year 2013-14 district budget documents estimate the district will obtain approximately \$10 million in parcel taxes, \$7.5 million of which will be generated from a 2002 parcel tax. No budget documents specified the exact revenue obtained from Measure E.)	\$193 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt.	\$2,508,478	7/1/2011	6/30/2017	67.06

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Los Gatos Union School District	Without increasing tax rates and to protect outstanding core academic programs in reading, writing, math, and science; retain highly-qualified teachers; keep classroom technology, science resources, books and instructional materials updated; and maintain art and music; shall the Los Gatos Union School District be authorized to renew its expiring annual education tax of \$290 per parcel for eight years, with citizen oversight, no funds for administrators' salaries, a senior citizen exemption, and all funds staying in Los Gatos schools? (Measure B, 5/7/2013.)	\$290 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income.	\$2,691,197	7/1/2014	6/30/2020	81.80
Los Gatos-Saratoga Joint Union High School District	To provide stable funding for local high schools, maintain outstanding core academic programs in math, science and English, retain highly qualified teachers, provide programs that prepare students for college and careers, and provide classroom materials like books and science lab equipment, shall the Los Gatos-Saratoga Joint Union High School District be authorized to levy \$49 per parcel annually for six years, with citizen oversight, an exemption for seniors, no funds for administrators' salaries, and every dollar staying in local high schools? (Measure A, 5/3/2011.)	\$49 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income. Contiguous parcels owned by the same property owner may be treated as one taxable parcel.	\$930,000	7/1/2011	6/30/2017	Unavailable
Milpitas Unified School District	To help protect local schools from state budget cuts; provide revenue to stabilize local school funding; help maintain existing math, science, engineering, arts, music, athletic programs and smaller class sizes; and help prevent reduction in classroom instruction days, shall the Milpitas Unified School District assess an annual parcel tax of \$84 for 5 years, with annual audits, exemptions for senior citizens, no money for district office administrators, and citizen oversight? (Measure B, 6/8/2010.)	\$84 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income. Contiguous parcels owned by the same property owner may be treated as one taxable parcel.	\$1,379,042	7/1/2010	6/30/2015	70.79

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Moreland School District	To maintain quality education and protect neighborhood elementary and middle schools from state budget cuts by attracting and retaining qualified teachers; maintaining reading, math and science programs; keeping school libraries open; and keeping class sizes small, shall the Moreland School District authorize a \$95 annual education parcel tax for eight years, with an exemption for senior citizens, citizens' oversight, mandatory audits, no money for administrator salaries and all funds staying in Moreland schools to enhance student achievement? (Measure A, 5/5/2009.)	\$95 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income. Contiguous parcels owned by the same property owner may be treated as one taxable parcel.	\$1,103,958	7/1/2009	6/30/2017	69.10
Morgan Hill Unified School District	Shall Morgan Hill Unified School District Community Facilities District No. 1 (the "District") levy the special tax with the rate and method of apportionment as provided in the Bd. Ed. 90/91 Reso. # 92 of the Board of Education of the Morgan Hill Unified School District establishing the District, adopted on June 24, 1991, to pay the cost of the Facilities identified in the Resolution, for the creation or replenishment of any necessary reserve funds for bonded indebtedness, for any incidental expenses of the District, for any expenses associated with the Facilities or the bonded indebtedness, and for payment of the principal and interest on indebtedness of the District; shall the District incur a bonded indebtedness not to exceed \$10,000,000 to finance the construction, acquisition, leasing, purchase, improvement or rehabilitation of the Facilities, including all appurtenant work necessary and incidental expenses permitted under Government Code Sections 53317(e) and 53345.3; and, for each year commencing with fiscal year 1991/1992, shall the appropriations limit, as defined by Subdivision (h) of Section 8 of Article XIII-B of the California Constitution, for the District be in the amount equal to \$10,000,000? (Proposition A, 9/24/1991.)	The maximum special tax for fiscal year 1990-91 shall be: \$470 per residential dwelling unit, plus \$0.17 per square foot of dwelling; and \$0.08 per square foot of building area for commercial properties. The tax shall be increased annually by 2 percent.	Undeveloped property and government property shall be exempt from special taxes.	\$515,244	Unavailable	Unavailable	97.65

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mount Pleasant Elementary School District	To continue improving the quality of local elementary schools by protecting reading, math and science programs, restoring libraries, music/art, retaining qualified teachers, including those for students with special needs and tutoring programs, maintaining updated classroom materials/computer technology, and reduce class size, shall Mount Pleasant Elementary School District levy an annual education tax of \$95 per parcel for five years with an exemption for seniors, no funds for administrator's salaries, independent citizen oversight and all funds benefiting local schools? (Measure H, 6/8/2010.)	\$95 per parcel	Properties exempt from ad valorem taxes are tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income. Contiguous parcels owned by the same property owner may be treated as one taxable parcel.	\$483,951	7/1/2010	6/30/2015	71.37
Mountain View-Whisman School District	To continue local school funding, reduce the impact of budget cuts, attract/retain teachers/staff, support students struggling with the basics, maintain textbooks/instructional materials, keep class sizes small, maintain music/art education, keep school libraries open, and fund other educational programs, shall Mountain View Whisman School District extend and increase its expiring tax based on square footage of parcels described in the voter pamphlet, for 8 years with independent oversight, exemptions for seniors and all funds staying locally? (Measure C, 6/3/2008.)	Measure C sets the following tax rates: \$127 for parcels 0-8,000 square feet; \$254 for parcels 8,001-14,000 square feet; \$339 for parcels 14,001-22,000 square feet; \$508 for parcels 22,001-28,000 square feet; \$677 for parcels 28,001-44,000 square feet; \$1,016 for parcels more than 44,000 square feet.	Properties exempt from ad valorem taxes are tax. Parcels owned and occupied by persons age 65 years and older may be exempt, as are properties owned and occupied by persons receiving Supplemental Security Income. Contiguous parcels owned by the same property owner may be treated as one taxable parcel.	\$2,750,000	7/1/2009	6/30/2017	80.49
North County Library Authority	To maintain Los Altos and Woodland library hours, purchase books and materials, support library programs, and for general purposes, shall the North County Library Authority, a joint powers authority between Los Altos and Los Altos Hills, continue a tax for 20 years, with annual oversight, at the fixed rate of \$76 per year on each developed parcel of land within Los Altos and Los Altos Hills and allowing an exemption for low-income senior households, and establish an appropriations limit? (Measure L, 6/8/2010.)	\$76 per parcel	Properties exempt from ad valorem taxes are tax. Parcels owned and occupied by persons age 65 years and older may be exempt.	\$1,031,305	7/1/2010	6/30/2029	77.62

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Oak Grove School District	Shall the Gann Appropriations Limit increase approved by the Oak Grove School District voters in 1991 be continued for four years, allowing the District to continue to expend funds generated by the existing special tax of \$68 per parcel for remedial services, repair of school buildings and grounds, purchase of instructional supplies and equipment, installation of energy conservation equipment, and restoration of services reduced in prior years in the library, counseling, custodial and maintenance areas? (Measure C, 6/8/2010.)	\$68 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt.	\$1,737,170	7/1/2010	6/30/2014	73.10
Palo Alto Unified School District	To preserve excellence in core academic programs, including reading, writing, math, and science; reduce the impact of deep budget cuts with stable locally-controlled funding; minimize teacher layoffs and class size increases; continue teacher professional development; and help protect critical high school electives, including arts and music, shall Palo Alto Unified School District renew its expiring parcel tax for six years, increase the rate by \$96, with an exemption for seniors, annual two percent escalation adjustments, and independent oversight? (Measure A, 5/4/2010.)	\$589 per parcel beginning 7/1/2010, with annual adjustments to account for inflation, of up to 2 percent.	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt.	\$11,900,000	7/1/2010	6/30/2016	79.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Clara County Library District Joint Powers Authority	Continuing the same tax rates currently levied by Santa Clara County Library District Joint Powers Authority Communities Facilities District Number 2005-1; to provide up-to-date book collections/ research materials; children's reading programs; bookmobile services for seniors/ the disabled; library hours; qualified librarians and other general library services/materials, shall Library Joint Powers Authority of Santa Clara County Community Facilities District Number 2013-1 levy a special tax, and shall an annual appropriations limit be established at \$6,200,000, with all money from each community used for its local library and no money for Sacramento, all as specified in Resolution No. 13-02. (Measure A, 8/27/2013.)	The maximum special tax shall be imposed at the following rates: \$33.66 per unit for single-family residential property, condominiums and townhouses; \$16.83 per unit for multi-family residential property; \$16.83 per unit for other residential property; \$84.15 per acre or \$2,524.50 per parcel for retail property (whichever is less); \$252.50 per acre or \$7,575 per parcel for non-retail business property (whichever is less); \$6.73 per acre of \$67.30 per parcel for miscellaneous agricultural and vacant property; and \$84.15 per acre or \$2,524.50 per parcel for transportation and utility property.	Properties in the cities of Los Gatos, Mountain View, Palo Alto, San Jose, Santa Clara and Sunnyvale are exempt, as are properties in any future cities that begin providing library services independent of the county. The special tax shall not be levied in any fiscal year on an assessor's parcel that, as of January 1 of the prior fiscal year, designated by one of the following County Land Use Codes: 41, 42, 47, 71, 74, 76, 77, 81 through 86, 89, 95, and 98 or such other County Land Use Code as may be designated by the county subsequent to July 1, 2013, that includes property of the type currently included in the County Land Use Codes above.	\$5,697,000	Unavailable	6/30/2035	81.40
Santa Clara County Open Space Authority	Should the Santa Clara County Open Space Authority preserve hillsides and open space, protect watersheds, wetlands and creeks, fund parks and recreational facilities within the cities of Campbell, Milpitas, Morgan Hill, San Jose, Santa Clara, and the unincorporated areas of the County by assessing properties based on a rate for single-family residences of \$12.00 per year? (Proposition A, 6/7/1994.) (Note: The district's 2001 assessment was repealed by the California Supreme Court in <i>Santa Clara County Open Space Authority v. Silicon Valley Taxpayers Association</i> . The 1994 assessment also funds a general benefit, but was upheld by the California Court of Appeals.)	For fiscal year 2013-14, the assessment was imposed at a rate of \$12 per benefit point. Benefit points were assigned as follows: 1 point per single-family residential parcels, condominiums and townhouses; 0.75 units per multi-family residential unit; 0.8 units per department stores, commercial stores, business districts, banks, clinics, business offices, private schools and colleges, and hospitals; 0.6 units per wholesalers and miscellaneous industrial/manufacturing.	Exempt properties include public schools, churches, public buildings, parks and playgrounds, cemeteries, transportation and utilities, vacant public and non-profit property, and other exempt forms of property.	\$4,203,000	7/1/1994	Indefinite	57.43

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Clara Unified School District	To maintain the quality of our local schools and core academic programs in math and science, keep libraries open, attract and retain the best qualified teachers and staff, and to provide up-to-date textbooks and classroom technology, shall the Santa Clara Unified School District levy an annual assessment of \$84 a year per parcel for five years only, with exemptions for seniors, and all money staying in our community to benefit local schools? (Measure A, 5/8/2012.)	\$84 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt. Multiple parcels that are contiguous may be treated as one parcel, if owned by the same owner.	\$2,632,220	7/1/2012	6/30/2017	72.70
Saratoga Union School District	To provide stable funding the State cannot take away, protect outstanding academic programs in reading, writing, math and science, retain qualified teachers, help protect the full number of instructional days in the school year, and provide books/instructional materials, shall Saratoga Union Elementary School District authorize to levy \$68 per parcel annually for eight years with independent oversight, no funds for administrators' salaries, a senior citizens' exemption and all funds staying local? (Measure B, 5/8/2012.)	\$68 per parcel	Properties exempt from ad valorem taxes are exempt from the special tax. Parcels owned and occupied by persons age 65 years and older may be exempt. Multiple parcels that are contiguous may be treated as one parcel, if owned by the same owner.	\$486,046	7/1/2012	6/30/2020	69.30
Sunnyvale School District	To support and maintain classroom programs including math, English, science and technology; to minimize the loss of teaching positions and to minimize increases in class size; shall the Sunnyvale School District be authorized to collect a qualified special tax at an annual cost of \$59 per parcel for seven years beginning July 1, 2011, with all expenditures audited and reviewed by a citizens' oversight committee, offering a senior exemption with no funds spent on administrators? (Measure B, 5/3/2011.)	\$59 per parcel	Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, can apply to the District for an exemption	\$1,059,227	7/1/2011	6/30/2018	69.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CLARA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Union Elementary School District	To support high academic achievement for local Union Elementary School District students by protecting strong academic programs like English, math and science, retaining qualified teachers, keeping schools safe, providing classroom materials and technology and helping maintain small class sizes, shall Union Elementary School District authorized an annual education parcel tax of \$96 per parcel for 6 years, exempting seniors, and guaranteeing: no use of funds for administrator salaries; independent oversight and annual audits; and every dollar staying in our local schools? (Measure H, 5/4/2010.)	\$96 per parcel	All property otherwise exempt from ad valorem taxes shall be exempt from the special tax. Any parcels owned and occupied by persons age 65 or older, or persons receiving Supplemental Security Income, regardless of age, can apply for an exemption. Contiguous parcels may also be treated as one parcel.	\$1,310,880	7/1/2010	6/30/2016	72.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CRUZ COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Aptos - La Selva Fire Protection District	Shall the Aptos/La Selva Fire Protection District be authorized to impose a 'voter-approved special tax' on real property within the 'Day Valley Annexation - LAFCO No. 720' for fire-protection, prevention and other public services rendered by the District. Such tax shall not exceed the amount specified in the resolution for unimproved land, agricultural parcels, improved residential parcels, developed commercial parcels, and miscellaneous other parcels, and shall proceeds from this proposition be excluded from the District's Proposition 4 spending limitation (Article XIIB of the California Constitution? (Measure E, 6/7/1988.)	The Aptos-La Selva Fire Protection District directs inquiries on the tax rate to the Santa Cruz Public Libraries. The library website states: "The full text of this measure is available for reference use at the Reference Desk of the Downtown Branch Library. It is included in 'California Propositions and Local Measures, 1978, (RR 320.9794 CAL).'	Unavailable	Unavailable	7/1/1988	Indefinite	70.34
Aptos - La Selva Fire Protection District	Shall the La Selva Fire Protection District be authorized to impose a special tax on real property within the District for fire-protection, prevention and other public services rendered by the District under the Fire Protection District Law of 1961 (Health and Safety Code Section 13801 and following) for the benefit of the residents of the La Selva Fire Protection District, such tax not to exceed the amount specified in the ordinance for unimproved land, agricultural parcels, improved residential parcels, developed commercial and industrial parcels, developed institutional parcels, and miscellaneous other parcels? (Measure L, 6/8/1982.)	The Aptos-La Selva Fire Protection District directs inquiries on the tax rate to the Santa Cruz Public Libraries. The library website states: "The full text of this measure is available for reference use at the Reference Desk of the Downtown Branch Library. It is included in 'California Propositions and Local Measures, 1978, (RR 320.9794 CAL).'	Unavailable	Unavailable	7/1/1982	Indefinite	75.89
City of Santa Cruz	To protect public health and the environment by reducing pollution, trash, toxics and dangerous bacteria in our river, bay and ocean; helping to keep beaches clean; protecting fish and wildlife habitat; shall the City of Santa Cruz adopt a Clean River Beaches and Ocean Tax with revenues spent locally under independent citizen oversight? The annual rates will be \$28 for single-family parcels, \$94 for other developed parcels, and \$10 for undeveloped parcels. (Measure E, 11/4/2008.)	The special tax is: \$28 per single-family dwelling; \$10 per undeveloped or park parcel; and \$94 each for other parcel types. Possessory interests are subject to taxation.	The tax imposed by this chapter shall not be construed as imposing a tax upon any person when the imposition of such tax upon that person would be in violation of either the Constitution of the United States or the Constitution of the State of California.	\$632,266	7/1/2008	Indefinite	76.25

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CRUZ COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Parajo Valley Fire Protection District	Shall the Parajo Valley Fire Protection District be authorized to impose a benefit assessment fee on real property within the district to establish a stable source to operate and maintain fire-suppression equipment and services, and firefighting personnel, or for the purpose of paying the salaries and benefits of firefighting personnel? Such fees shall not exceed the amount specified in the ordinance for real property within the district. This fee shall take effect upon the approval of a simple majority of the voters voting upon said fee. (Measure B, 3/26/1996.)	The district did not provide information about the rate of assessment.	Unavailable	\$141,000	7/1/1996	Indefinite	55.98
San Lorenzo Valley Unified School District	To improve, maintain, and make safe its public recreational facilities thereby freeing up district resources to continue after school athletic programs and current library hours and to construct, operate and maintain a community swimming pool, shall the San Lorenzo Valley Unified School District levy in its Recreation and Improvement Assessment District an annual assessment per parcel not to exceed the rate of \$49.70 per single-family equivalent unit as set forth in the District Engineer's report? (Measure G, 1996.) (Note: The exact election date was not specified by the district. The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the special tax is \$49.70 per single-family equivalent (SFE), as assigned: 1 unit per parcel with 1-2 dwelling units; 2 units per parcels with 3-4 dwelling units; 6 units per parcel with 11-20 dwelling units; 10 units per parcel with 20 or more dwelling units; and 1 unit per commercial and industrial parcel.	Properties exempt include agricultural parcels without a living unit; utilities; certain parcels in public use; church properties; common area parcels; vacant parcels; and school grounds.	\$504,051	Unavailable	Unavailable	Unavailable
Santa Cruz City Schools	To continue expiring funding to retain highly qualified teachers and librarians, prepare students for college/careers, provide academic counseling for at-risk youth, and continue improving classroom academics, shall the Santa Cruz City High School District renew its expiring parcel tax at \$38 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in local high schools to preserve quality education? (Measure I, 6/5/2012.)	\$38 per parcel	The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value. A property owner who is 65 years of age or older before July 1 of the tax year may apply for an exemption from the tax if the property is used as his or her principal place of residence. Once granted, the exemption will continue for the term of the tax so long as the applicant remains eligible.	\$1,311,418	7/1/2013	6/30/2021	79.02

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SANTA CRUZ COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Santa Cruz City Schools	To continue expiring funding to retain highly qualified teachers and librarians, protect school art and music instruction, provide academic counseling and continue improving classroom academics, shall the Santa Cruz City Elementary School District renew its expiring parcel tax at \$85 per parcel annually for eight years, with exemptions available for seniors, independent oversight and accountability, no funds for administrator salaries, and guaranteed local control, so funds stay in Santa Cruz elementary and middle schools to preserve quality education? (Measure J, 6/5/2012.)	\$85 per parcel	The special parcel tax is to be collected in the same manner as those property taxes which are based upon property value. A property owner who is 65 years of age or older before July 1 of the tax year may apply for an exemption from the tax if the property is used as his or her principal place of residence. Once granted, the exemption will continue for the term of the tax so long as the applicant remains eligible.	\$1,368,415	7/1/2013	6/30/2017	80.97
Santa Cruz City Schools	To reduce class size in all elementary grades, support achievement in science, reading, writing, and the arts, and fund school libraries and literacy instruction, shall Santa Cruz City Elementary School District continue its expiring parcel tax for nine years at an annual rate of \$105/ parcel, exempting parcels owned/occupied by senior citizens (65+) ? An independent oversight committee will audit spending, with every dollar staying in this community to support local elementary schools and no funds used for administrator salaries. (Measure P, 2/5/2008.)	\$105 per parcel	The special tax shall be collected in the same manner as those property taxes which are based upon property value. An exemption from the tax will be granted for any parcel owned by one or more persons 65 years of age or over who occupy the parcel as a principal residence, if the owner makes a one-time application for exemption.	\$1,666,560	7/1/2008	6/30/2017	80.14
Scotts Valley Unified School District	To maintain quality educational programs with continued emphasis on math, science, reading and writing, retain highly qualified teachers and minimize further increases to class size, shall "Scotts Valley Unified School District" levy an annual education parcel tax of \$48 per parcel for three years, with independent community oversight of all expenditures, no funds for administrator salaries, pensions or benefits, exemption for senior citizens and disabled, and all funds benefiting local schools? (Measure K, 6/5/2012.)	\$48 per parcel	Properties owned and occupied by persons age 65 years and older may apply for an exemption. Properties owned and occupied by persons received Supplemental Social Security Income for disability (regardless of age) may also apply for an exemption.	\$282,000	7/1/2012	6/30/2015	76.11

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SHASTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Anderson Fire Protection District	An assessment for fire-suppression services is levied on each parcel of real property within the Anderson Fire Protection District on which improvements exist and on unimproved parcels with a land value of more than \$5,000 as determined annually from the latest equalized assessment roll. (The district states no election was held because less than 5 percent protest of property owners was obtained). (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	\$20 per parcel	Unavailable	\$56,090	8/9/1990	Indefinite	No election held.
City of Shasta Lake	Shall the City of Shasta Lake proceed with the formation of Community Facilities District No. 2 as proposed, whereby a special tax would be levied annually, payable solely from lands within the CFD commencing in the fiscal-tax year 2002-2003, to pay the City's cost of providing the public services authorized for the CFD and the related cost of the City in administering the CFD; and shall the starting annual appropriations limit of the CFD be established in the amount of \$83,000?	Unavailable	Unavailable	\$19,500	7/1/2002	Unavailable	100.00
City of Shasta Lake	The City of Shasta Lake imposes a special tax within Community Facilities District No. 1. Exhibit B of Resolution 99-201 states: "Both the Windsor Estates and Hazelwood Subdivisions have maintenance needs requiring special funding. Both subdivisions have, or will have, two storm water detention facilities, and other public storm water drainage facilities that will require seasonal maintenance. Both subdivisions also have undeveloped, natural public open space areas that will need basic annual maintenance-mostly for weed control and tree care. Also, development of an improved neighborhood park within or near each subdivision is possible in the future. Accordingly, the list of authorized services for the CFD shall include: 1) Maintenance of storm water drainage facilities; and, 2) Maintenance of park, parkway and open space areas."	For initial fiscal year 2000-01, the maximum special tax is: \$56 per parcel for properties located in Zone 1; and \$57 per parcel for properties located in Zone 2. The maximum special tax increases annually by the San Francisco Consumer Price Index.	Public property is exempt, unless a public entity acquires property for a non-public use.	\$16,500	7/1/2000	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SHASTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Cottonwood Fire Protection District	The District Engineer's Report reads: "The Fire District is presently funded with property tax revenue and at present a Benefit Assessment which collects \$30 per each parcel with a structure value of \$1,500 and greater. With no inflator, the present assessment has not been able to keep pace with inflation or demand for services. The Fire District still operates from a facility built in the 1930s. A new building and the need for a paid fire department staff presses the need for an updated Benefit Assessment." (An election was held 11/6/1996, but the results were not made available by the district). (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	For fiscal year 2007-08 (the most recent year made available by the district), the benefit assessment is: \$62 per Category I parcel (includes single-family homes); \$93 per Category II parcel (including business, institutional and government property); and \$31 per Category III parcel (includes vacant parcels and non-habitable utility/public structures). The special tax increases annually for inflation by 2 percent.	Unavailable	\$154,130	Unavailable	Indefinite	Unavailable
Shasta County Service Area No. 1	Shall the 1986 Fire Suppression Assessment Ordinance, imposing an assessment for fire suppression purposes at a rate not to exceed \$20 per year per parcel for certain improved parcels within Fire Protection Service Area No. 1, be adopted? (Measure B, 11/4/1986.) (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	The maximum special tax is \$20 per parcel.	Properties worth less than \$1,000 are exempt.	\$375,000	7/1/1987	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SHASTA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Shasta Lake Fire Protection District	<p>The district imposes a benefit assessment on properties within the district at various rates, based on property use for fire suppression services. Revenue obtained from the assessment funds fire protection and emergency response, and equipment and personnel costs. An all-mail election was conducted 6/24/2008. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)</p>	<p>The ballot materials prepared by the district state: "The proposed assessment for your property for fiscal year 2008-09 is printed on the Official Ballot included with this notice and information on an acre or less, the annual assessment is proposed to be \$29, while the proposed assessment for other residential property types is based on the number of dwelling units and parcel size. Commercial, industrial and other properties are assessed according to their parcel size and property type." The maximum special tax increases annually for inflation, up to 4 percent, as determined by the San Francisco Bay Area Consumer Price Index.</p>	Unavailable	\$141,655	7/1/2008	Unavailable	58.97

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SIERRA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Verdi Zone of Benefit	Shall a special tax in the amount of \$300 per year (adjusted annually by 2 percent), for fire suppression, prevention, protection, emergency medical services and related emergency services be established and imposed on real property within CSA 4 - Verdi Zone of Benefit? (Election held 8/29/2006.)	In fiscal year 2013-14, the special tax is \$344.60 per parcel. The tax increases annually, up to 2 percent.	Properties exempt from ad valorem taxes shall be exempt from the special tax.	\$3,446	7/1/2006	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SISKIYOU COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Dunsmuir	A flyer from the Dunsmuir Volunteer Firemen's Association read: "The purpose of Measure A is to affirm ordinance number 500, which the Dunsmuir City Council enacted to form a Fire Fund Benefit Assessment for the sole purpose of providing funding for vehicles and associated equipment for Fire Protection and Emergency Medical Services to be used by the Dunsmuir Volunteer Fire Department." (Measure A, 11/5/1996.) (Note: The city was unable to provide a copy of Measure A.)	\$25 per residential parcel; \$43.75 per commercial parcel; \$62.50 per industrial parcel; \$125 per institutional parcel; and \$6.25 per undeveloped parcel.	Unavailable	\$27,446	Unavailable	Indefinite	80.53
Etna Cemetery District	Shall the Etna Cemetery District levy a special tax in an amount not to exceed twelve dollars per year per improved parcel with structure, said tax to be used for funding general operation of the district? (Measure G, 11/8/1988.)	\$12 per parcel	Unimproved parcels, government property and properties assessed by the State of California shall not be taxed.	Unavailable	7/1/1988	Indefinite	Unavailable
Mayten Fire Protection District	The assessment is levied to establish a stable source of funds within the Mayten Fire Protection District to obtain, furnish, operate and maintain fire suppression equipment and services, or for the purpose of paying the salaries and benefits of firefighting personnel or both, or for any other lawful purpose. (Note: The district did not provide election materials.)	\$25 per improved parcel and \$20 per unimproved parcel.	Government property is exempt.	\$16,500	Unavailable	Indefinite	No election held.
McCloud Community Services District	Shall the McCloud Community Services District levy a new special tax to replace the existing special tax enacted by the voters on June 3, 1997 commencing in fiscal year 2007-08 to provide fire protection, emergency response and ambulance services at the rates and for the land use categories specified in Resolution 04-2006? (Measure F, 11/7/2006.)	The tax rates set by Resolution 03-2006 are based on "Household Equivalents" (HE): \$65 per parcels with a Category 0-0.5 HE; \$131 per parcels with a Category 1-1 HE; \$262 per parcels with a Category 2-2 HE; \$393 per parcels with a Category 3-3 HE; \$524 per parcels with a Category 4-4 HE; \$655 per parcels with a Category 5-5 HE; and \$786 per parcels with a Category 6-6 HE. Commercial, industrial and residential parcels may appear in each category.	Unavailable	\$107,000	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SISKIYOU COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
McCloud Community Services District	Shall the McCloud Community Services District levy a special tax commencing in fiscal year 2007-08 to provide park and recreation services, to replace the existing special tax for such services approved by the voters of the district on June 3, 1997 at the rates and for the land use categories specified in Resolution 03-2006? (Measure E, 11/7/2006.)	The tax rates identified in Resolution No. 03-2006 are as follows: \$67 per undeveloped parcel; \$67 per single-family residential parcel; \$134 per duplex or "granny" residential parcel; \$67 per dwelling unit for multi-family residential parcel; and \$67 per commercial and industrial parcel. For commercial parcels with living units and/or rental rooms or RV spaces, the rate is \$67 per parcel, plus \$67 per living unit and an additional \$16.75 for each rental room and RV space.	Unavailable	\$40,000	7/1/2008	Indefinite	Unavailable
McCloud Community Services District	Shall the McCloud Community Services District levy a special tax of \$12.00 per parcel per year commencing in fiscal year 2012-13 to provide library services, to replace the existing special tax for such services approved by the voters of the district on June 3, 1997? (Election information was not provided by the district.)	\$12 per parcel.	Unavailable	\$5,900	Unavailable	Unavailable	Unavailable
Montague Fire Protection District	Shall the Montague Fire Protection District levy a special tax in an amount not to exceed twenty dollars (\$20.00) per year per improved parcel with structure, said tax to be used for fire protection within the district? (Measure A, 11/3/1987.)	\$20 annually per parcel.	Government property is exempt.	\$28,455	12/1/1987	Indefinite	66.84
Siskiyou County Service Area No. 4	Shall the Board of Supervisors of Siskiyou County on the Mount Shasta Vista Volunteer Fire Company County Services Area No. 4, levy a special tax? (Election held 11/4/2003.)	The tax rate set by Resolution 2003-106 is as follows: \$15 per improved parcel; \$9 per every 1-2 unimproved parcels; \$2 each over 2 parcels for every 3-4 parcels; \$1 each over 4 parcels for five or more parcels. (Example: An owner of five unimproved parcels would pay \$23.) The tax may be increased annually up to 4 percent, to adjust for the Consumer Price Index.	Tax shall not be levied on any property belonging to the state or federal governments or another local governmental agency. However, nothing shall preclude anyone subject to a possessory interest on such properties from being subject to the tax. Property on the Board roll is subject to the special tax.	Unavailable	11/6/2007	Indefinite	79.84

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SISKIYOU COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Siskiyou County Service Area No. 4 (Hammond Fire)	Shall the Board of Supervisors of Siskiyou County, on behalf of County Service Area No. 4, levy a special tax in the Hammond Fire and Emergency Response Zone in an amount for the first fiscal year not to exceed \$99.00 per year for improved parcels and \$94.00 per year for open land parcels; said tax thereafter to be increased each year by a percentage equal to the Consumer Price Index, All Urban Consumers, U.S. City Average, as measured in the month of April each year, except that said increase shall not exceed 4 percent in any year; and said tax to be used to obtain, furnish, operate, maintain fire suppression equipment, apparatus, and fire-related services for the protection of life and property in the Hammond Fire and Emergency Response Zone? (Measure K, 11/6/2007.)	Measure K specifies that the special tax shall be imposed at a rate of \$99 per improved parcel and \$94 per open land parcels. Possessory interests may be taxed. The tax may be increased annually up to 4 percent.	Government property is exempt.	\$20,000	7/1/1984	Indefinite	67.41

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO AND YOLO COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Davis Joint Unified School District	As stated in the district's Special Tax Report: "The Davis Joint Unified School District formed Davis Joint Unified School District Community Facilities District No. 1 on June 1, 1990 for the purpose of financing new and improved school facilities within the District. CFD #1 was formed after receiving over two-thirds support from registered voters in a special election held on November 7, 1989.	For fiscal year 2013-14, the tax rate was \$189.74 per "Special Tax Unit." The following units are assigned as follows: Single Family Homes: 1 unit, Mobile Homes: 0.5 units, Multi-Family Units: 0.5 units per dwelling unit, Commercial Property: 1 unit per each 1/4 acre or portion thereof, Industrial Property: 1 unit per each 1/4 acre or portion thereof, Agricultural Property: 1 unit for each residence. Vacant, Undeveloped, Non-Ag Property: 1 unit each	Senior citizens may obtain a 50 percent reduction, and low-income housing properties may qualify for a total exemption. Government property is also exempt.	\$4,226,109	6/1/1990	Unavailable	Unavailable
Davis Joint Unified School District	As stated in the district's Special Tax Report: "The Davis Joint Unified School District formed Davis Joint Unified School District Community Facilities District No. 2 on May 24, 1990 for the purpose of financing new and improved school facilities within the District. CFD #2 was formed after receiving over two-thirds support from property owners included within the Community Facilities District. The special tax proceeds from this CFD are being used primarily to finance school construction bonds. To date, seven series of bonds have been issued for an aggregate amount of \$61,445,000.	As of 5/31/2013, the tax rate is as follows: \$0.5664 per square foot of residential property, \$0.0849 per square foot of commercial property, \$0.0849 per square foot of industrial property, \$0 per undeveloped property	Government property is exempt from taxation, as is qualifying low-income parcels.	\$3,117,861	5/24/1990	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO AND YOLO COUNTIES

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Davis Joint Unified School District	Shall the Davis Joint Unified School District continue a local parcel tax to preserve existing classroom programs including math, science, English and music; key school-based personnel including librarians, nurses, counselors, school technology and reading specialists; and other programs such as athletics, drama, student nutrition and class size reduction for a period of 5 years not to exceed the Base Annual Tax of \$150.00 per unit for multi-dwelling parcels and \$320.00 per parcel for all other parcels? (Measure C, 3/6/2012.)	The following tax rates were levied in fiscal year 2013-14: \$327.04 per single-family residential parcels, \$153.30 per unit for multi-family residential parcels, \$153.30 per each mobile home, \$327.04 per commercial/industrial parcel, \$327.04 per institutional/miscellaneous parcel, \$327.04 per agricultural parcel. The tax may be increased annually to adjust for the Consumer Price Index for All Urban Consumers California.	Parcels owned and occupied by persons aged 65 years or older may apply for an exemption, as well as persons receiving Supplemental Security Income for disability, regardless of age. In 2013-14, there were 1,192 parcels claiming the senior exemption and 2 parcels claiming the SSI exemption, while 1,684 parcels were not taxable.	\$6,456,923	7/1/2012	6/30/2017	72.30
Davis Joint Unified School District	To offset the continued loss of significant state funding, shall the Davis Joint Unified School District be authorized to continue a special tax for a period of 4 years not to exceed the base annual rate of \$20.00 per dwelling unit for multi-dwelling parcels and \$204.00 per parcel for all other parcels, and levy up to an additional \$242.00 to cover State funding shortfalls ONLY if the November 2012 Temporary Taxes to Fund Education initiative does not pass? (Measure E, 11/6/2012.)	For fiscal year 2013-14, the tax rate was \$204 per parcel. The tax may be increased annually to adjust for the Consumer Price Index for All Urban Consumers California.	Properties exempt from ad valorem taxes shall be exempt from the special tax. Parcels owned and occupied by persons aged 65 years or older may apply for an exemption, as well as persons receiving Supplemental Security Income for disability, regardless of age. In 2013-14, there were 1,529 parcels claiming the senior exemption and 2 parcels claiming the SSI exemption, while 1,684 parcels were not taxable.	\$3,084,480	7/1/2013	6/30/2017	69.03

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Dixon	Shall the City of Dixon be authorized to levy a special tax solely on lands within the City's Community Facilities District No. 2003-1 (Valley Glen) (the "CFD") in accordance with the rate and method contained in the Resolution of Formation of the CFD adopted by the Council of the City on September 23, 2003, annually, commencing in the City's fiscal year 2004-2005, to pay for the storm drainage services for the CFD and to pay the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$300,000? (Election held 9/23/2003.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	100.00
City of Fairfield	Community Facilities District No. 1, formed April 1986, provides for the acquisition of real property and/or interests in real property having an estimated useful life of five years or longer for open-space purposes in the Rancho Solano, Rolling Hills, Paradise Valley/ Cement Ranch areas. (The city did not provide specific election-related information.)	For fiscal year 2013-14, the special tax is \$80 per unit for subdivided parcels with a certificate of occupancy.	Unavailable	\$287,015	Unavailable	Unavailable	Unavailable
City of Fairfield	Community Facilities District No. 2, formed July 1989, provides for the acquisition and maintenance of real property and interests having an estimated useful life of five years or longer for open space purposes in the North Cordella area. (The city did not provide specific election-related information.)	For fiscal year 2013-14, the special tax is: Class I, Occupied and Improved Lots – \$112.50 per lot for single-family residential parcels; \$72.50 per lot for multi-family residential parcels; and \$112.50 per lot for commercial and industrial parcels. Class II, Residential Lots Without Improvements – 66.7 percent of the amount collected for a Class I property per unit in any year multiplied by the total number of units permitted within the subdivided area. Class III, Unsubdivided Lands – 33.3 percent of the amount collected per unit for a Class I property in any year multiplied by the total number of units permitted within the unsubdivided acreage. The special tax for improved property increases annually by \$2.50, effective July 1, 1990.	Unavailable	\$353,308	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fairfield	<p>Community Facilities District No. 2004, formed March 2004, provides for the acquisition of lands and interests in lands of a term of not less than five years, including easements, rights of way, and other interests, deemed appropriate for use for purposes of public open space in, around, or adjacent to the City of Fairfield and the purchase, construction, expansion, improvement, or rehabilitation of any facilities with an estimated useful life of five years or longer which are appurtenant to such lands or interests in lands or which are necessary or convenient for the maintenance or use thereof, including, but not limited to, trails, fences and water supply for livestock. Any of the facilities to be constructed shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the City and officials thereof, including the City Engineer. Maintenance services for the facilities are also included, but not limited to, livestock grazing, landscaping, furnishing water for irrigation, spraying, fertilizing, cultivation, and trimming, treating for disease or injury, and the removal of trimmings, rubbish, debris and other solid waste. (The city did not provide specific election-related information.)</p> <p>The maximum special tax rate is: Class I, Residential – \$11.50 per dwelling unit for open space acquisition plus \$103.50 per dwelling unit for open space maintenance. Class I, Multi-Family Residential – \$7.50 per dwelling unit for open space acquisition plus \$67.50 per dwelling unit for open space maintenance. Class I, High-Density Residential – \$6.15 per dwelling unit for open space acquisition plus \$55.25 per dwelling unit for open space maintenance. Lower rates apply to subdivided and undeveloped property. The maximum special tax increases annually, beginning 7/1/2004, by \$0.20 for open space acquisition, and \$2.30 for open space maintenance.</p>	Unavailable	\$125,726	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fairfield	Community Facilities District No. 2006-1, formed November 2006, provides for police services, fire-protection and suppression services, and paramedic services of the City of Fairfield required to sustain the service delivery capability for emergency and non-emergency services to the CFD, including but not limited to (i) the costs of contracting for police, fire and paramedic services, (ii) the salaries and benefits of City staff, if City directly provides police services, fire-protection and suppression services, and/or paramedic services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, and (iv) City overhead costs associated with providing such services within the CFD. Also, provides park services required for the operation and maintenance of public parks for the CFD, including but not limited to (i) the costs of contracting for park maintenance services, (ii) the salaries and benefits of City staff, including maintenance staff, that directly provide park maintenance services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Act, and the (iv) City overhead costs associated with providing such services within the CFD. (The city did not provide specific election-related information.)	The maximum special tax is \$181 per planned residential parcel.	Government property; property used for public rights of way or other public purposes; property-owners' association property; affordable housing units; non-residential property; and undeveloped property are exempt.	\$122,923	7/1/2007	Indefinite	Unavailable
City of Fairfield	Community Facilities District No. 2007-1, formed June 2007, provides for the roadway improvements and utilities along Business Center Drive, the off-site traffic mitigation improvements for Suisun Valley Road and the Interstate 80 westbound ramps, Green Valley Road and the Interstate 80 westbound ramps and the widening of Green Valley Road at Business Center Drive. Also, includes the widening of Suisun Valley Road and the construction of detention and wetland facilities and relocation of detention basin facilities. (The city did not provide specific election-related information.)	In initial fiscal year 2007-08, the maximum special tax ranges from \$9,097-\$310,673, based upon the assessor's parcel number.	Government property (except taxable public property as defined); or common-space permanent open space parcels; certain public utility property; certain easement property; and property that have prepaid the special tax are exempt.	\$1,306,328	7/1/2007	6/30/2041	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fairfield	<p>Community Facilities District No. 2012-2, formed November 2012, provides for Public safety include the estimated and reasonable costs of providing police service, fire-protection and suppression service, and paramedic services, including but not limited to (i) the costs of contracting for police, fire, and paramedic service, (ii) the salaries and benefits of City staff, if City directly provides, fire-protection and suppression services, and/or paramedic services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Mello-Roos Community Facilities Act of 1982 and (iv) City overhead costs associated with providing such services with the CFD. Provides for Open Space Operation includes the estimated and reasonable costs of operating public open space lands including maintenance of improvements, fire-control measures, educational programs and park ranger services. The costs for these activities include but are not limited to (i) the costs of contracting for open space operation services, (ii) operation services, (iii) the expense related to equipment, apparatus, and supplies related to these services and authorized by the Mello-Roos Community Facilities Act of 1982 and (iv) City overhead costs associated with providing such services with the CFD. Provides for Park Maintenance and includes the estimated and reasonable costs of providing park maintenance, included but not limited to (i) the costs of contracting for park maintenance services, (ii) the salaries and benefits of City staff, including maintenance staff that directly provide park maintenance services and authorized by the Mello-Roos Community Facilities Act of 1982 and (iii) City overhead costs associated with providing such services with the CFD. (The city did not provide specific election-related information.)</p>	<p>For initial fiscal year 2012-13, the maximum special tax for developed property is: \$736.77 per dwelling unit for single-family residential parcels; \$503.28 per dwelling unit for multi-family residential parcels; \$489.68 per dwelling unit for high-density residential parcels; \$0.21 per gross square foot of building floor area for commercial parcels; \$0.07 per gross square foot of building floor area for office parcels; and \$0.02 per net square foot of lot area for industrial parcels. The tax rate for mixed-use property varies depending on the land use. The special tax increases in accordance with the CFD's annual escalation factor.</p>	<p>Government property; property-owners' association property; affordable housing units; assessor's parcels with public or utility easements; undeveloped property; and property designated by the city of CFD as having deed restrictions are exempt.</p>	Unavailable	7/1/2012	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Fairfield	Community Facilities District No. 3, formed July 1989, provides for the acquisition and maintenance of land for/and construction of roadway and freeway interchange improvements, public right of way, domestic water facilities, sewer facilities, storm drainage facilities, neighborhood and community parks and any other public facilities permissible under the Mello-Roos Community Facilities Act, which serve the Cordelia Specific Plan area. (The city did not provide specific election-related information.)	The special tax for Class I residential property is \$350 per unit. The special tax for improved property increases annually by \$2.50, effective July 1, 1990.	Unavailable	\$1,323,552	Unavailable	Unavailable	Unavailable
City of Fairfield	Community Facilities District No. 4A, formed March 2004, provides for the acquisition of lands and interest in lands of a term of not less than five years, including easements, rights of way and other interest deemed appropriate for use for purposes of public open space in, around, and adjacent to the City of Fairfield. (The city did not provide specific election-related information.)	The special tax is \$80 per unit for Class I property.	Class III property is exempt.	\$352,293	Unavailable	Unavailable	Unavailable
City of Suisun City	Shall the City of Suisun City, by and for its Community Facilities District No. 2 (Municipal Services) (the "CFD"), be authorized to annex Annexation No. 2 (Peterson Ranch - Tax Zones #3 and 4) to the CFD, as such territory is described in "A Resolution Submitting Annexation of Territory and Levy of Special Taxes to Qualified Electors" adopted by the City Council of the City of Suisun City on April 4, 2006. (Measure 1, 4/4/2006.)	For initial fiscal year 2005-06, the maximum special is: \$629.90 per unit for single-family detached properties; \$472.43 per unit for single-family attached properties; \$236.21 per unit for multi-family properties; \$629 per residential unit for live/work properties, plus \$629 per 1,000 sq. ft. of non-residential building and ancillary improvements; and \$629 per parcel or per 1,000 sq. ft. for non-residential parcels, whichever is greater. The tax increases annually for inflation.	Unavailable	Unavailable	Unavailable	Unavailable	100.00
City of Suisun City	The city's Community Facilities District 1 report states: "The type of public safety services to be financed by the CFD and pursuant to the Act shall consist of those direct and incidental expenses required for the providing of police services inside the boundaries of the CFD." CFD No. 1 (Peterson Ranch) finances public safety services. (Election held 7/2/2002.)	For fiscal year 2013-14, the special tax is: \$260.62 per single-family detached property; \$195.46 per single-family attached property; \$97.73 per multi-family residential parcel; and \$651.56 per 10,000 sq. ft. for non-residential parcels. The tax increases annually for inflation.	Unavailable	\$101,642	7/1/2002	Unavailable	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vacaville	The City of Vacaville imposes a special tax within Community Facilities District No. 1 (Gonsalves-Lookie), which was approved in a landowner election on 4/24/1987. (Note: The city did not provide election materials or the rate and apportionment methodology.)	Unavailable	Unavailable	\$311,562	Unavailable	Unavailable	Unavailable
City of Vacaville	The City of Vacaville imposes a special tax within Community Facilities District No. 2. (Note: The city did not provide election materials.)	For the initial fiscal year, the special tax rate is: \$1.30 per square foot for office space; \$1.39 per square foot for retail/commercial parcels; \$1.23 per square foot for industrial parcels; and \$3.94 per square foot for restaurant parcels. The tax increases annually, up to 5 percent, beginning in 1990-91.	Residential parcels; government property; and prepaid parcels are exempt.	\$345,151	7/1/1989	Unavailable	Unavailable
City of Vacaville	The description of services for CFD No. 10 (Cheyenne at Brown's Valley Police and Fire Services) reads: "Police, fire and related paramedical services (the "Services") of the City of Vacaville required to sustain the public safety service delivery capability for emergency and non-emergency services to new growth areas of the City of Vacaville, including related facilities, equipment, vehicles, fire apparatus, services, supplies, personnel and related administration." (Election held 1/24/2006.) (Note: The city did not provide election materials for the CFD.)	For initial fiscal year 2006-07, the maximum special tax is \$1,555.78 per developed single-family detached residential property. The tax increases annually for inflation.	Public property is exempt.	\$111,976	7/1/2006	Indefinite	Unavailable
City of Vacaville	The description of services for CFD No. 11 (Southtown Police and Fire Services) reads: "Fire Services – suppression and prevention, rescue services and equipment, land & buildings, cost of personnel and professional-contract services and services related thereto, including collection and accumulation of funds to pay for anticipated operating cost shortfalls, Law Enforcement – public protection and equipment, land & buildings, cost of personnel and professional contract services and services related thereto, including collection and accumulation of funds to pay for anticipated operating cost shortfalls." (Election held 1/24/2006.) (Note: The city did not provide election materials for the CFD.)	For initial fiscal year 2006-07, the maximum special tax is: \$1,500 per developed single-family detached residential property; \$1,313.26 per single-family attached developed residential property; and \$1,081.50 per unit for developed multi-family residential property. The tax increases annually for inflation.	Public property is exempt.	\$918,557	7/1/2006	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vacaville	The description of services for CFD No. 12 (Police and Fire Services) reads: "Fire Protection and Suppression and Ambulance Services – suppression and prevention, rescue and paramedic service and equipment, land and buildings, cost of personnel and professional contract services and services related thereto, including collection and accumulation of funds to pay for anticipated operating cost shortfalls and reserves for repair and replacement of facilities, improvements, vehicles and equipment. Police Protection Services – public protection services and equipment, land and buildings, cost of personnel and professional contract services and services related thereto, including collection and accumulation of funds to pay for anticipated operating cost shortfalls and reserves for repair and replacement of facilities, improvements, vehicles and equipment." (Election held 7/25/2006.) (Note: The city did not provide election materials for the CFD.)	For fiscal year 2007-08, the maximum special tax is: \$910 per single-family detached developed residential parcel; \$748 per single-family attached residential parcel; and \$575 per unit for multi-family developed residential parcels. The tax increases annually for inflation.	Public property is exempt.	\$114,591	7/1/2007	Indefinite	Unavailable
City of Vacaville	The description of services for CFD No. 8 (North Village Police and Fire Services) reads: "Police, fire and related paramedical services (the "Services") of the City of Vacaville required to sustain the public safety service delivery capability for emergency and non-emergency services to new growth areas of the City of Vacaville, including related facilities, equipment, vehicles, fire apparatus, services, supplies, personnel and related administration." (Election held 9/28/2004.) (Note: The city did not provide election materials for the CFD.)	The special tax is: \$288.33 per single-family detached residential parcel; \$245.08 per single-family attached residential parcel; and \$201.83 per unit for multi-family residential property. The tax increases annually for inflation.	Public property is exempt.	\$191,282	7/1/2005	Indefinite	Unavailable
City of Vacaville	The description of services for CFD No. 9 (Portofino Police and Fire Services) reads: "Police, fire and related paramedical services (the "Services") of the City of Vacaville required to sustain the public safety service delivery capability for emergency and non-emergency services to new growth areas of the City of Vacaville, including related facilities, equipment, vehicles, fire apparatus, services, supplies, personnel and related administration." (Election held 4/24/2005.) (Note: The city did not provide election materials for the CFD.)	The special tax is: \$790 per single-family detached residential parcel; and \$439 per single-family attached residential parcel. The tax increases annually for inflation.	Public property is exempt.	\$133,111	7/1/2005	Indefinite	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vallejo	<p>For the purpose of providing for municipal services (the "Services") as defined in its proceedings for the City of Vallejo, Community Facilities District No. 2002-1 (Mare Island Services) (the "CFD") shall the City of Vallejo be authorized to levy the Special Taxes, in accordance with the rate and method thereof approved in the proceedings for the CFD, payable solely from lands within the CFD, which Special Taxes shall be levied annually, commencing in the City's fiscal year 2002-2003, upon lands within the CFD to pay for the Services and the costs of the City in administering the CFD, and shall the annual appropriations limit of the CFD be established in the amount of \$6,000,000, all as provided by the City's Resolution of Formation for the CFD adopted May 7, 2002? (Election held 6/11/2002.)</p>	<p>For fiscal year 2013-14, the special tax is: \$2,688.68 per unit for developed residential parcels greater than 3,000 sq. ft.; \$2,504.78 per unit for developed residential parcels 2,601-3,000 sq. ft.; \$2,251.12 per unit for developed residential parcels 2,301-2,600 sq. ft.; \$2,029.18 per unit for developed residential parcels 2,001-2,300 sq. ft.; \$1,870.66 per unit for developed residential parcels 1,700-2,000 sq. ft.; \$1,743.84 per unit for developed residential parcels less than 1,700 sq. ft.; \$1,648.72 per unit for single-family attached units; \$1,395.06 per unit for multi-family units; \$4,265.46 per acre or \$0.45 per building square foot for non-residential, whichever is greater; \$426.43 per acre for golf course property; \$4,265.46 per acre or \$0.45 per building square foot for taxable public property, whichever is greater; and \$2,132.61 per acre for unused property. The special tax increases annually in an amount equal to 102 percent of the amount in effect in the prior fiscal year.</p>	<p>Government property is generally exempt. (For exceptions, refer to the rate and method of apportionment for details.)</p>	\$2,809,634	Unavailable	Unavailable	81.50
City of Vallejo	<p>Shall the parcels of land as described in Resolution No. 07-276 N.C., adopted by the City Council of the City of Vallejo on October 23, 2007, be annexed to Community Facilities District No. 2005-1A (Mare Island), City of Vallejo, County of Solano, State of California ("CFD 2005-1A"), and be subject to the special tax and to the obligations for bonded indebtedness to the same extent as all parcels of land already within Tax Zone #3 of CFD 2005-1A? (An election was held 12/18/2007, during which time more than two-thirds of the participating voters approved the tax.)</p>	<p>Special tax rates vary by Tax Zone and the square footage of improvements.</p>	<p>Public property, parcels owned by a public utility, parcels subject to easement, and parcels not entirely located within the CFD boundaries are exempt.</p>	\$285,006	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Vallejo	Shall the parcels of land as described in Resolution No. 07-277 N.C., adopted by the City Council of the City of Vallejo on October 23, 2007, be annexed to Community Facilities District No. 2005-1 B (Mare Island), City of Vallejo, County of Solano, State of California ("CFD 2005-1 B"), and be subject to the special tax to the same extent as all parcels of land already within Tax Zone #3 of CFD 2005-1 B? (An election was held 12/18/2007, during which time more than two-thirds of the participating voters approved the tax.)	Special tax rates vary by Tax Zone and the square footage of improvements.	Public property, parcels owned by a public utility, and parcels subject to easement; and parcels not entirely located within the CFD boundaries are exempt.	\$112,254	Unavailable	Unavailable	Unavailable
Cordelia Fire Protection District	Measure I reads: "Section IV (Purpose of Special Tax): The purpose of the special tax is to establish a stable source of supplementary revenue to the District for the specific purpose of meeting the costs of (1) providing services pursuant to Section 13862 of the California Health and Safety Code, including, but not limited to, fire protection, rescue, emergency medical, hazardous material emergency response, ambulance, any other services relating to the protection of lives and property and (2) exercising the other rights and powers granted to the District in Chapter 5 (commencing with Section 13860) of Part 2.7 of Division 12 of the California Health and Safety Code." (Measure I, 2002.)	The special tax is: \$260 per residential parcel; \$150 per vacant residential parcel; \$160 per vacant multi-family parcel; \$200 per vacant commercial parcel; \$350 per marina; \$350 per commercial sales/services parcel; \$160 per vacant industrial/manufacturing parcel; \$350 per industrial/manufacturing parcel; \$100 per agricultural parcel; \$200 per marsh land; \$100 per range land; and \$350 per recreational club.	Government property, parcels assessed at \$1,500 or less, uninhabited easements (as defined), and other parcels required to be exempt from special taxes by state law are exempt.	\$365,000	11/5/2002	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fairfield-Suisun Unified School District	Community Facilities District No.6 (Woodlake) shall consist of the construction and/or acquisition of public elementary and middle school facilities, including required costs of land acquisition and site development required to house students generated from the Paradise Valley area of the District. The Facilities shall include the attributable costs of engineering, design, planning, environmental approvals, plan checking and coordination, together with the expenses related to the issuance and sale of any special tax bonds, including financial advisory fees, underwriters' discount, appraisals, reserve fund, capitalized interest, bond counsel, special tax consultant, official statement printing and all other expenses incidental thereto. The Facilities shall be constructed pursuant to plans and specifications approved by the District. The Facilities may be constructed under one or more contracts, as approved by the District. The Facilities shall also include, as required, demolition and removal of existing unusable improvements, clearing, grubbing, grading and the installation of documentation, signs, signals, landscaping and related irrigation systems, and the making of conforming improvements to adjacent streets and other existing improvements.	For fiscal year 2012-13, the special tax is \$0.43 per square foot for developed residential parcels.	All commercial, industrial and government-owned property are exempt.	\$236,430	Unavailable	8/1/2028	Unavailable
Fairfield-Suisun Unified School District	Shall Community Facilities District No. 1 (Suisun City Schools) of the Fairfield-Suisun Unified School District ("CFD No. 1") with respect to the territory (commonly called the "Heritage Park Property") that is the subject of proceedings by the Fairfield-Suisun Unified School District for annexation to existing CFD No. 1 incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$10,800,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which will be used to acquire and construct public school facilities within CFD No. 1; shall a special tax payable solely from lands within CFD No. 1 be levied annually upon lands within CFD No. 1 to pay for the principal and interest upon such bonds; and shall the appropriations limit of said CFD No. 1 be established in the amount of \$21,600,000? (7/20/1989.)	For fiscal year 2012-13, the special tax is: \$0.20 per square foot for developed parcels.	Unavailable	\$387,279	Unavailable	12/1/2023	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fairfield-Suisun Unified School District	Shall Community Facilities District No. 2 (Rancho Solano) ("CFD No. 2") of the Fairfield-Suisun Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$7,200,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which will be used to acquire and construct public school facilities within CFD No. 2; shall a special tax payable solely from lands within CFD No. 2 be levied annually upon lands within CFD No. 2 to pay for the principal and interest upon such bonds; and shall the appropriations limit of said CFD No. 2 be established in the amount of \$14,400,000? (Election held 8/4/1987.)	For fiscal year 2012-13, the special tax is: \$200 per parcel for property located in Rancho Solano; and \$0.105 per square foot for property located in Rolling Hills.	All commercial, industrial and government-owned property are exempt.	\$408,540	Unavailable	Unavailable	100.00
Fairfield-Suisun Unified School District	Shall the Fairfield-Suisun Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$315,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 5 (New School Facilities) of the Fairfield-Suisun Unified School District, the proceeds of which will be used to acquire certain facilities; shall a special tax payable solely from lands within the District be levied annually, commencing in the District's fiscal year 1990-91, upon lands within the District to pay for the principal and interest upon such bonds and pay the costs of the District in administering the District; and shall the annual appropriations limit of the District be established in the amount of \$315,000,000? (5/31/1990.)	For fiscal year 2012-13, the special tax is \$0.25 per square foot of assessable space for residential parcels.	All commercial, industrial and government-owned property are exempt.	\$3,994,135	Unavailable	Unavailable	93.10

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Fairfield-Suisun Unified School District	Shall the Fairfield-Suisun Unified School District on behalf of Community Facilities District No.4 (Lawler Ranch) (the "CFD ") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$8,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the CFD, the proceeds of which will be used to acquire and construct public school facilities within the CFD; shall a special tax payable solely from lands within the CFD be levied annually upon lands within the CFD to pay for the principal and interest upon such bonds and pay the costs of the Fairfield-Suisun Unified School District in administering the CFD; and shall the appropriations limit of the CFD be established in the amount of \$16,000,000? (Election held 4/7/1989.)	For fiscal year 2012-13, the special tax is \$0.12 per square foot for residential parcels.	All commercial, industrial and government-owned property are exempt.	\$204,170	Unavailable	Unavailable	Unavailable
Greater Vallejo Recreation and Park District	To keep local parks/recreation facilities open/clean/safe with locally controlled funding that cannot be taken away by Sacramento; provide programs for children/teenagers/families/seniors; and prevent parks from becoming a haven for crime, shall Vallejo's independent park/recreation agency, Greater Vallejo Recreation District, levy \$48 per parcel, as specified in the voter pamphlet, annually for 6 years, with independent audits, exemptions for seniors, and all funds staying local? (Measure K, 5/8/2012.)	The special tax on any property located partially or wholly within the district is: \$48 per unit for single-family residential parcels; \$38.40 per unit for multi-family residential parcels; \$24 per unit for affordable multi-unit residential parcels; \$36 per mobile home; \$144 per acre for mobile home parks; \$48 per unit for residential undeveloped parcels larger than 1 acre; \$48 per acre for residential undeveloped parcels smaller than 1 acre; \$240 per acre for commercial developed parcels; \$144 per acre for commercial undeveloped parcels; \$192 per acre for industrial developed parcels; \$96 per acre for industrial undeveloped parcels; \$144 per acre for other developed parcels; and \$48 per acre for other undeveloped parcels. The maximum tax is \$5,000 per parcel.	Persons age 65 years and older who own and occupy a property may apply for an exemption.	\$2,569,000	7/1/2012	6/30/2018	67.90

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Travis Unified School District	Shall Community Facilities District No. 1 of the Travis Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of fifteen million (\$15,000,000) with interest at a rate or rates not to exceed the maximum interest permitted by law at the time of sale of bonds, the proceeds of which will be used to finance the acquisition of sites and facilities, the construction of school support facilities, the acquisition of equipment, and such modifications and additions to existing facilities as are necessary to meet student population needs within the boundaries of CFD No. 11; shall special tax payable solely from the lands within Community Facilities District No. with a maximum rate and method of apportionment as provided in Resolution 8, 1989-90, which is incorporated herein, pay the principal of and interest on such bonds be levied; and shall the appropriate limit of said Community Facilities District No. 1 be established in the amount of fifteen million dollars (\$15,000,000) annually? (Election was held 5/8/1990.)	The special tax is levied on all residential development. The district did not provide further details.	Unavailable	\$1,000,000	Unavailable	Unavailable	100.00
Travis Unified School District	Shall the Travis Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of not to exceed \$150,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No.2 (Gold Ridge) (the "CFD"), the proceeds of which bonds will be used to acquire and/or construct certain facilities and pay for the costs of issuing the bonds and related expenses; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the District's fiscal year 1998-99 upon lands within the CFD to pay for the principal and interest upon such bonds and certain services and pay the costs of the District in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$75,000,000? (Election held 10/13/1998.)	The special tax is levied on all residential development. The district did not provide further details.	Unavailable	\$1,300,000	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Vallejo City Unified School District	<p>Shall Community Facilities District No. 2 of the Vallejo City Unified School District incur an indebtedness and issue bonds in the maximum aggregate principal amount of thirty million dollars (\$30,000,000) with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which will be used to finance the construction of the Joseph H. Wardlaw Elementary School, a high school within the boundaries of CFD No. 2, facilities to serve intermediate school students from the northeast quadrant of the City of Vallejo, a second elementary school located within the boundaries of the Vallejo City Unified School district and support facilities to serve all students within the boundaries of the northeast quadrant of the City of Vallejo; shall a special tax payable solely from the lands within Community Facilities District No. 2, with a maximum rate and method of apportionment as provided in Resolution No. 1274, which is incorporated herein, to pay the principal of and interest on such bonds be levied; and shall the appropriations limit of said Community Facilities District No. 2 be established in the amount of sixty million dollars (\$60,000,000)? (Election held 4/18/1989.)</p>	<p>All single-family and multi-family residential parcels for which a building permit has been issued for construction shall be taxed up to a maximum of \$280 per 1,000 sq. ft. of building area as determined by the building permit. The special tax increases annually by 3 percent, beginning with the first fiscal year following the issuance of the first building permit until such time as the last bond has been issued for the District, as determined by the Governing Board. The maximum tax reduces to 85.7 percent of the maximum tax rate in effect at such time as the State of California Allocation Board allocates funds to the Vallejo Unified School District in the full amount required to purchase the designated high school site in the Northeast Quadrant of the School District. All commercial and/or industrial parcels for which a building permit has been issued for construction will be taxed up to maximum rate of \$30 per year per 1,000 sq. ft. of building area as determined by the building permit. The \$30 figure will not increase.</p>	Unavailable	\$3,488,115	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SOLANO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Vallejo City Unified School District	Shall Vallejo City Unified School District Community Facilities District No. 3 incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$40,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds, the proceeds of which will be used to finance all or part of the school facilities including an elementary school for approximately 808 students, a middle school for approximately 329 students, a high school for approximately 459 students, and seven removable classrooms (all as set forth in Exhibit A to Resolution No. 1391 adopted by the Board of the District on December 18, 1990, and incorporated herein by this reference); shall a special tax payable solely from lands within Community Facilities District No. 3 be levied annually upon lands within Community Facilities District No. 3 to pay the principal of and interest on such bonds; and shall the appropriations limit of said Community Facilities District No. 3 be established in the amount of \$40,000,000? (Measure A, 3/19/1991.)	Unavailable	Unavailable	\$683,125	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SONOMA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Petaluma City Schools	Petaluma City Schools imposes a special tax to fund the elementary schools within the district. (Measure C, 5/8/2007.)(Note: Both Measure C and Measure D generated a combined \$1.9 million annually.)	\$50 per parcel.	Persons age 65 years and older owning and occupying a parcel may apply for an exemption.	\$1,901,200	5/8/2007	Indefinite	75.90
Petaluma City Schools	To preserve funding for important educational programs in grades 7-12, keep school libraries open, maintain music and fine arts programs, maintain reduced class sizes, provide up-to-date computer and technology instruction, and attract and retain qualified and experienced teachers, shall the Petaluma Joint Union High School District continue its existing tax of \$50 per parcel without increasing taxes, with an exemption for seniors, and with all money staying in our community to benefit local schools? (Measure D, 5/8/2007.)(Note: Election materials were unavailable. Measure C and Measure D generated a combined \$1.9 million annually.)	\$75 per parcel.	Persons age 65 years and older owning and occupying a parcel may apply for an exemption.	See above	5/8/2007	Indefinite	75.30

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Ceres	Shall a Special Tax be levied within City of Ceres Community Facilities District No. 1 (Public Services) in the amount of \$201 per residential unit (as said term is defined in Exhibit B of Resolution No. 2001-198, adopted by the City Council of the City of Ceres on December 10, 2001, subject to the escalation factor therein referenced (for changes in the cost of living and changes in population) in an annual amount not to exceed 4%, to pay for the provision of police protection services, fire prevention and suppression services, ambulance and paramedic services, maintenance and repair of parks, parkways and open spaces, and appurtenances related thereto, and the costs of administering the district including, but not limited to, administrative, legal, and other related costs and expenses, secured by a continuing lien against all non-exempt real property in the district, as specified in Resolution No. 2001-198, and shall an appropriations limit be established for Community Facilities District No. 1, said appropriations limit consisting of the amount of all proceeds of the special tax collected annually and as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, as adjusted for changes in the cost of living and changes in population, not to exceed 4% per annum? (Election held 1/14/2002.)	The maximum special tax for the base fiscal year 2002-03 shall be: \$201 per residential unit. The tax rate may be increased annually by 4 percent.	Public property, undeveloped property, non-residential property and other non-developable private property shall be exempt from taxation.	\$460,439	7/1/2002	Indefinite	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Ceres	Shall a Special Tax be levied within the territory proposed for the City of Ceres Community Facilities District No. 2 (Public Services) in the amount of \$636.05 per residential unit (as said term is defined in Exhibit A of Resolution No. 2006-16, adopted by the City Council of the City of Ceres on January 23, 2006, subject to the escalation factor therein referenced (for changes in the cost of living and changes in population, \$636.05 for fiscal year 2005-06) in an annual amount not to exceed 4%, to pay for the provision of police protection services, fire prevention and suppression services, ambulance and paramedic services, maintenance and repair of parks, parkways and open spaces, and appurtenances related thereto, and the costs of administering the district including, but not limited to, administrative, legal, and other related costs and expenses, secured by a continuing lien against all non-exempt real property in Community Facilities District No. 2, as specified in Resolution No. 2006-16? (Election held 2/27/2006.)	The maximum special tax for the base fiscal year 2006-07 shall be: \$636.05 per residential unit. The tax rate may be increased annually by up to 4 percent, as determined by the Consumer Price Index.	Public property, undeveloped property, non-residential property and other non-developable private property shall be exempt from taxation.	\$60,927	7/1/2006	Indefinite	100.00
City of Modesto	A special tax applicable to each Assessor's Parcel in Community Facilities District No. 1998-2 (herein "CFD No. 1998-2") shall be levied and collected according to the tax liability determined by the City Council of the City of Modesto, through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 1998-2, unless exempted by law or by the provisions of Section F, shall be taxed for the imposes, to the extent, and in the manner herein provided, including property subsequently annexed to CFD No. 1998-2 unless a separate Rate and Method of Apportionment of Special Tax and Reimbursements is adopted for the annexation area.	For fiscal year 2013-14, the following tax rates were levied: Tax Area A - \$101.01 per single-family residential unit; Tax Area B - \$78.75 per single-family residential unit; \$627.47 per acre per multi-family residential parcels; and \$627.47 per acre per commercial/industrial parcel.	Properties exempt from taxation include public property or church property.	\$160,016	7/1/1999	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Modesto	Shall a special tax with a maximum rate, method of apportionment, and manner of collection as established in the Resolution of Formation to be considered at public hearing by the City Council of the City of Modesto on February 12, 2002, be levied within the territory proposed to be annexed to Community Facilities District No.2000-2(1) for the purposes of financing certain public facilities and services as provided in the Resolution? (Proposition A, 2/19/2002.)	For fiscal year 2013-14, the following tax rates were levied: \$1,756.57 per acre for developed properties and \$0 per acre for undeveloped properties. The special tax rate may be increased annually to adjust for the Construction Cost Index, up to 4 percent each year.	Unavailable	\$115,000	7/1/2001	Unavailable	Unavailable
City of Modesto	Shall a special tax with a maximum rate, method of apportionment, and manner of collection as established in the Resolution of Formation to be considered at public hearing by the City Council of the City of Modesto on September 10, 2002, be levied within the territory proposed to be annexed to Community Facilities District No. 1996-1 (9) for the purposes of financing certain public facilities and services as provided in the Resolution? (Proposition A, 9/10/1997.)	For fiscal year 2013-14, a special tax was imposed on single-family residential parcels at a rate of \$170.76 per unit. The special tax was not levied on other property types. The tax may be increased annually by the Construction Cost Index for the San Francisco Bay Area, up to 4 percent annually.	Unavailable	\$550,018	7/1/1997	Unavailable	100.00
City of Modesto	Shall an appropriations limit in the amount of \$1,000,000 per fiscal year be established for Community Facilities District No. 2002-1 (the "District") of the City of Modesto ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in the City's Resolution of Formation to be considered by the City Council of the City of Modesto at a public hearing to be held on February 26, 2002, be levied within the District in order to finance certain public facilities and services as set forth in the Resolution of Formation, including any incidental expenses related thereto? (Proposition A, 3/6/2002.)	For fiscal year 2013-14, the following tax rates were levied: \$2,142.56 per Zone 1 and \$2,142.56 per Zone 2. The special tax rate may be increased annually to adjust for the Construction Cost Index, up to 4 percent each year.	Unavailable	\$116,534	7/1/2001	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Modesto	<p>Shall City of Modesto Community Facilities District No. 2003-1 (Fairview Village) (the "Community Facilities District") incur an indebtedness and issue bonds in the maximum aggregate principal amount of \$25,000,000, with interest at a rate or rates not to exceed the maximum interest rate permitted by law, the proceeds of which will be used to finance the costs of planning, designing, constructing, acquiring, modifying, expanding, improving, furnishing, equipping or rehabilitating certain real and other tangible property with an estimated useful life of five years or longer, consisting of certain water system, wastewater system, storm drain system and bike trail improvements and appurtenances and appurtenant work and to finance the incidental expenses associated therewith, all as further provided in the resolution of the Council of the City of Modesto establishing the Community Facilities District (the "Resolution of Formation"), and shall special taxes with a rate and method of apportionment as provided in the Resolution of Formation be authorized to be levied, and shall the annual appropriations limit of Community Facilities District No. 2003-1 (Fairview Village) be established in the amount of \$25,000,000? (Election held 12/2/2003.)</p>	<p>For fiscal year 2013-14, the following tax rates were levied: Tax Zone 1 (Facilities Special Tax) – \$850.80 per developed property lot; and Tax Zone 1 (Maintenance Special Tax) – \$436.88 per developed property lot.</p>	<p>Property exempt from taxation includes public property.</p>	\$491,894	7/1/2005	6/30/2051	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Modesto	<p>Shall special taxes, with maximum rates, method of apportionment, and manner of collection as provided in Exhibit A to the City's Resolution No. 2004-199, entitled "A Resolution of the City Council of the City of Modesto of Formation, Establishing City of Modesto Community Facilities District No. 2004-1 (Village One #2), Authorizing the Levy of Special Taxes within the District, Preliminarily Establishing an Appropriations Limit for the District, and Calling an Election for the Purpose of Submitting the Levy of the Special Taxes and the Establishment of the Appropriations Limit to the Qualified Electors of the District" (the "Resolution of Formation"), adopted by the City Council of the City of Modesto on April 6, 2004, which is incorporated herein by this reference, be also levied within the territory proposed to be annexed to City of Modesto Community Facilities District No. 2004-1 (Village One #2) pursuant to the City's Resolution No. 2004-249, entitled "A Resolution of the City Council of the City of Modesto of Intention to Annex Territory to Community Facilities District No. 2004-1 (Village One #2) and to Authorize the Levy of Special Taxes therein (Annexation No. 2)" (the "Resolution of Intention to Annex") adopted by the City Council of the City of Modesto on May 11, 2004, for the purposes set forth in the Resolution of Formation? (Election held 6/22/2004.)</p>	<p>CFD 2004-1 (Village One #2) imposes both a special tax for facilities and a special tax for maintenance services. For fiscal year 2013-14, the following total special tax rates were levied: Developed Property - \$9,551.33 per acre for "Village Residential" parcels, \$14,815.06 per acre for multi-family parcels, and \$5,681.75 per commercial parcel; Undeveloped Property - \$1,243.09 per acre for "Village Residential" parcels, \$1,301.66 per acre for multi-family parcels, and \$692.87 per acre for commercial parcel. The special tax rate may be increased annually to adjust for the Construction Cost Index, up to 4 percent each year.</p>	<p>Property exempt from taxation includes public property.</p>	\$2,505,708	7/1/2004	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Modesto	Shall special taxes, with maximum rates, method of apportionment, and manner of collection as provided in Exhibit A to the City's Resolution No. 2007-584 entitled "A Resolution of the City Council of the City of Modesto of Formation, Establishing City of Modesto Community Facilities District No. 2007-2, Authorizing the Levy of Special Taxes within the District, Preliminarily Establishing an Appropriations Limit for the District, and Calling an Election for the Purpose of Submitting the Levy of the Special Tax and the Establishment of the Appropriations Limit to the Qualified Electors of the District ("Kiernan Business Park West") (the "Resolution of Formation"), adopted by the City Council on October 2, 2007, which is incorporated herein by this reference, be levied within the territory proposed to be annexed to City of Modesto Community Facilities District No. 2007-2 (Kiernan Business Park West) pursuant to the City Resolution No. 2009-081, entitled "A Resolution of Intention to Annex Territory to Community Facilities District No. 2007-2 (Kiernan Business Park West) and to authorize the levy of Special Taxes therein." (Annexation No. I) (the "Resolution of Intention to Annex") adopted by the City Council of the City of Modesto on February 24, 2009, for the purposes set for in the Resolution of Formation? (Proposition A, 4/7/2009,)	Tax rates within CFD 2007-2 (Kiernan Business Park West) vary by Assessor's Parcel Number.	Property exempt from taxation includes public property.	\$205,074	Unavailable	Unavailable	Unavailable
City of Oakdale	A special tax within the city's Community Facilities District No. 2003-1 in order to fund fire protection and suppression services, including costs of personnel and equipment replacement and maintenance, as provided by Resolution 2003-108.	\$144 per single family residential unit, \$102 per multi-family residential unit, and \$50 per 1,000 square feet of building for other property.	Public property is exempt.	\$305,110	7/1/2003	Indefinite	Unavailable
City of Oakdale	A special tax within the city's Community Facilities District No. 2007-1 for the purposes of providing funding for public safety services including fire services, law enforcement, code enforcement, and animal control.	\$414 per single-family residential unit, and \$276 per multi-family residential unit.	Public property is exempt.	\$37,786	7/1/2007	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oakdale	Shall the City of Oakdale incur an indebtedness and issue bonds in a maximum aggregate principal amount not to exceed \$2,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2004-1 (Bridle Ridge Phase 2) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses, subject to guaranteed annual audits; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2005-2006 upon lands within the CFD to pay for the principal and interest upon such bonds, and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$2,000,000? (Election held 8/2/2004.)	\$700 per single-family residential unit, \$4,240 per-acre for other developed property, and \$4,240 per-acre for undeveloped property.	Public Property Exemption for the first 13.65 acres within the CFD that becomes Public Property.	\$245,229	7/1/2005	6/30/2040	100.00
City of Oakdale	Shall the City of Oakdale incur an indebtedness and issue bonds in a maximum aggregate principal amount not to exceed \$3,500,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2005-1 (Bridle Ridge Phase 3) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses, subject to guaranteed annual audits; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2005-06 upon lands within the CFD to pay for the principal and interest upon such bonds, and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$3,500,000? (Election held 11/7/2005.)	\$700 per single family residential unit, \$560 per "other for-sale" residential unit, \$4790 per-acre for other developed property, and \$4,790 per-acre for other undeveloped property.	Public Property Exemption for the first 14.5 acres within the CFD that becomes Public Property.	\$125,700	7/1/2004	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Oakdale	Shall the City of Oakdale incur an indebtedness and issue bonds in a maximum aggregate principal amount not to exceed \$5,000,000 with interest at a rate or rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of Community Facilities District No. 2003-2 (Bridle Ridge) (the "CFD"), the proceeds of which bonds will be used for the specific purpose of acquiring and/or constructing certain facilities and pay for the costs of issuing the bonds and related expenses, subject to guaranteed annual audits; shall a special tax payable solely from lands within the CFD be levied annually, commencing in the City's fiscal year 2003-2004 upon lands within the CFD to pay for the principal and interest upon such bonds, and to pay the costs of the City in administering the CFD; and shall the annual appropriations limit of the CFD be established in the amount of \$5,000,000? (Election held 6/16/2003.)	\$700 per single-family residential unit, \$4,240 per-acre for other developed property, and \$4,240 per-acre for undeveloped property.	Public Property is exempt.	\$322,190	7/1/2003	6/30/2040	100.00
City of Turlock	Shall the City Council of the City of Turlock be authorized to issue up to \$6,000,000 in bonds, levy a special tax, and finance public facilities by and through its Community Facilities District No. 1 (Monte Vista Corridor), all as specified in its resolutions; and shall the appropriations limit for CFD 1 for fiscal year 2000-2001 be established in accordance therewith? (Election held 11/29/1999.)	Tax rates within CFD No. 1 (Monte Vista Corridor) vary by Assessor's Parcel Number, ranging from \$7,399 to \$133,654 per parcel for fiscal year 1999-00.	Tax-exempt parcels include public parcels identified at the formation of the CFD or created by subdivision of an original or successor parcel; any parcel that has prepaid its special taxes under Section 7 of the tax ordinance; and the tentative map parcels. A taxable parcel acquired by a public agency after formation of the CFD will not be classified as a tax-exempt parcel.	\$519,937	Unavailable	6/30/2031	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Turlock	Shall the City Council of the City of Turlock be authorized to levy a special tax on the Taxable Parcels within its Community Facilities District No. 2 (Services Mitigation) ("CFD No. 2") and finance a portion of the costs of certain specified services, together with incidental expenses by and through the proceeds of the special tax, all as specified in its resolutions pertaining thereto; and shall the appropriations limit for CFD 2 for fiscal year 2005-06 be established at \$420,000 in accordance therewith? (Election held 10/26/2004.)	CFD No. 2 (Services Mitigation) calls for a Phase Three Maximum Annual Special Tax Rate for fiscal year 2011-12 and thereafter at the following rates: \$600 per single-family residential parcel; \$470 per unit per multifamily residential parcel; \$470 per unit per duplex/triplex residential parcel; \$470 per unit per condominium/townhouse parcel; \$600 per unit per mixed-use parcel; \$470 per unit per mobile home park parcel. The Phase Three Maximum Annual Special Tax Rate shall be increased in each fiscal year beginning in 2014-2015 by the Tax Escalation Factor, or 2 percent annually.	Properties exempt from taxation include undeveloped parcels, and public property (as specified).	\$488,563	7/1/2007	Unavailable	100.00
Del Puerto Health Care District	A special tax is imposed within the Del Puerto Health Care District to provide ambulance service to the Patterson area. The tax was put before the voters as Measure A and approved. (Note: The district was unable to provide special tax documents.)	The special tax shall be imposed at the following rates: \$27 per residential unit for a single-family residence used as a permanent residence; \$15 per residential unit for income-producing residential properties; \$15 per occupied house trailer or occupied mobile home; \$50 per commercial, industrial, food-processing, church, and fraternal properties; \$100 per heavy industrial and food-processing parcels; \$0.10 per acre for irrigated combined dry and irrigated agriculture parcels; \$0.02 per acre for dry open land farming parcels.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$236,934	Unavailable	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Denair Fire Protection District	Shall Resolution 2006-07-2 entitled "A Resolution of the Board of Commissioners of the Denair Fire Protection District imposing a special tax to be levied by the district to fund hiring a full-time paid firefighter, updating fire equipment and increasing the appropriations limit of the district" be approved, and the special tax limits provided for therein be imposed? (Election held 3/6/2007.)	The tax rates identified in Resolution No. 2006-07-2 are: \$48 per dwelling unit for residential and residential farm properties; \$0.04 per square foot of building for commercial and industrial properties; \$18 per space for mobile home and trailer parks; \$48 per parcel for agricultural land; \$30 per parcel for vacant land; \$0.02 per square foot for poultry buildings; \$0.02 per square foot for dairy buildings. Beginning July 1, 2007, and every year thereafter, the maximum amount of the special tax shall be increased by 2 percent from the amount of the tax imposed for the previous fiscal year.	Properties exempt from taxation include church property and government property.	\$134,474	7/1/2006	Unavailable	Unavailable
Empire Union School District	Without increasing the existing voter-approved special tax for school facilities shall the Board of Trustees of the Empire Union School District be authorized, through its Community Facilities District No. 1987-1 to (i) amend the list of school facilities authorized to be constructed and improved; (2) increase the authorized maximum amount of bonded indebtedness by \$15,000,000; (3) permit bonds to mature through fiscal year 2031-2032; and increase the appropriations limit of Community Facilities District No. 1987-1 to \$5,500,000? (Measure H, 7/17/2001.)	The maximum special tax rate for fiscal year 1988-89 shall not exceed \$65 per special tax unit. Unit assignments vary by construction date and type of housing, for specific rate information refer to the rate and apportionment methodology.	Agricultural land without housing shall be exempt from taxation.	\$2,823,494	7/1/1987	6/30/2032	75.83

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Hughson Fire Protection District	Shall the Hughson Fire Protection District terminate its existing fire suppression assessment and in lieu thereof levy and assess against all taxable real property within the Hughson Fire Protection District, annually, beginning with the fiscal year commencing July 1, 1997, a special tax for the purpose of obtaining, furnishing, operating, and maintaining fire suppression equipment or apparatus and for the purpose of paying salaries and benefits of firefighting personnel, in an amount to be fixed annually in advance by the District's Board of Directors but not to exceed the following charges (as specified)? (Measure E, 6/3/1997.)	The following levies are imposed under Measure E: \$96 per multi-unit housing parcel (duplex, triplex, apartment buildings); \$72 per commercial or industrial parcel; \$72 per chicken or turkey ranch parcel; and \$24 per space at trailer or mobile home park parcels.	Unavailable	\$112,817	7/1/1997	Indefinite	78.07
Industrial Fire Protection District	Shall a Resolution entitled "A resolution of the Board of Directors of the Industrial Fire Protection District of Stanislaus County Providing for adoption of a special tax and an increase in the appropriations limit of the district" be adopted? (Election held 6/7/1983.)	The following levies are imposed under Industrial Fire Protection District Resolution No. 83-4: \$10 per parcel for residential vacant land (owners of adjacent land are charged once); \$18 per living unit for residential parcels; \$24 per residential income parcels, plus \$12 for each living unit in excess of two; \$10 per commercial vacant land (owners of adjacent land are charged once); \$30 per parcel or \$0.03 per square foot of building space for commercial and industrial parcels, whichever is greater; \$12 per space or living unit for trailer parks and mobile home parks; \$12 per unit for motel and hotel parcels; \$30 per industrial and miscellaneous mixed commercial parcels, or \$0.03 per square foot of buildings, whichever is greater, plus \$12 per mobile home space or living unit.	Government property is exempt from taxation.	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Industrial Fire Protection District	The Industrial Fire Protection District imposes a benefit assessment, which was approved by property owners on August 6, 1990. The assessment funds fire suppression, rescue, emergency medical, and public assistance services. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	The following levies are imposed pursuant to Industrial Fire Protection District Resolution No. 1990-1: \$36 per residential parcel; \$72 per residential income parcel (duplexes, triplexes, apartment buildings); \$100 per commercial and industrial parcel; \$18 per space per trailer/mobile home park; \$12 per vacant parcel.	Unavailable	\$153,169	Unavailable	Indefinite	Unavailable
Oakdale Rural Fire Protection District	Shall a resolution entitled: "A resolution of the Board of directors of the Oakdale Rural Fire protection District providing for the imposition of a special tax to fund hiring enough firefighters to staff two additional engines" be approved, and the special tax for which it provides to be imposed? (Measure M, 6/14/2005.)	For the 2005-06 fiscal year, the special tax shall be imposed at the following rates: \$165 per residence; \$20 per mobile home and miscellaneous structures; \$35 per poultry house; \$0.09 per square foot for commercial parcels; \$0.07 per square foot for industrial parcels.	All property (unless otherwise exempted by state or federal law) is subject to tax.	\$128,024	7/22/1983	Indefinite	Unavailable
Oakdale Rural Fire Protection District	The Oakdale Rural Fire Protection District imposes a special tax that was authorized by the voters in 1982. The district did not provide documents pertaining to this special tax.	Unavailable	Unavailable	\$1,057,324	7/1/2005	Indefinite	72.49

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Riverbank Unified School District	<p>Shall special taxes be levied annually on taxable property within Community Facilities District No. 1 to pay the cost of acquisition and construction of public facilities and to pay the principal of, and interest on, the bonds of the community facilities district issued and sold to construct, rehabilitate or acquire public facilities and costs incidental thereto, to replenish the reserve fund for such bonds, or to accumulate funds for future bond payments, and to pay expenses incidental thereto and to the levy and collection of such special taxes so long as such special taxes are needed to pay the principal of and interest on such bonds and for such other purposes, at the special tax rates and pursuant to the method of apportioning such special taxes; and Shall a bonded indebtedness in an aggregate principal amount not to exceed \$35 million be incurred by and for CFD No. 1, for a maximum term of not more than 40 years and with interest at a rate or rates not to exceed 12 percent per annum, or such other rate as may be the maximum interest rate permitted by law, for the purpose of providing public facilities within and for CFD No. 1, including the design, construction, equipping, modifying, maintaining, rehabilitating, leasing, acquiring, relocating or otherwise providing for such facilities and all expenses related thereto; and Shall an appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California Constitution, be established for CFD No. 1 in the amount of \$35 million as adjusted for changes in the cost of living and changes in population? (Proposition A, 6/18/1991.)</p>	<p>The following maximum special taxes on developed property within Community Facilities District No. 1, may be levied, beginning in fiscal year 1991-92: \$824 per single-family residential unit; \$412 per multi-family residential unit; and \$4,120 per acre for commercial and industrial parcels.</p>	<p>Unsold developed property and vacant parcels are exempt.</p>	\$235,867	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Salida Area Public Facilities Financing Authority	<p>The Salida Area Public Facilities Financing Agency is established to provide for the purchase, construction, expansion or rehabilitation of any real or tangible property with an estimated useful life of five (5) years or longer that is necessary to meet increased demands placed upon the public agency resulting from growth and development occurring within the district. The agency funds facility improvements at Modesto High School, Salida Elementary School District, Salida Sanitary District, Salida Fire District, and within Stanislaus County. (Note: The agency was unable to provide the sample ballot or other related election materials.)</p>	<p>The following tax rates were imposed in fiscal year 2013-14: \$1,076.66 per unit for single-family property with homes greater than 1,800 square feet; \$896.70 for single-family property with homes less than 1,800 square feet and lots greater than 5,000 square feet; \$560.52 for single-family property with homes less than 1,800 square feet and lots equal to or less than 5,000 square feet; \$119.46 per unit per multi-family residential parcel; \$910.49 per commercial or industrial parcels per acre or \$0.061 per square foot of improved space, whichever is greater. All special tax rates are subject to annual increases of 2 percent compounded from and after fiscal year 1993-94.</p>	Unavailable	\$246,000	7/1/1991	6/30/2031	Unavailable
Salida Fire Protection District	<p>Shall the Salida Fire Protection District enact an ordinance that reconfirms and validates a fire suppression assessment originally adopted by the Board of Directors of the District on August 1, 1990 under the provisions of Health & Safety Code section 13914 and Government Code sections 50078 et seq. ? (Measure K, 6/3/1997.)</p>	<p>The special tax reaffirmed Resolution No. 90-91-03, which sets the following rates: \$45 per single-family residential parcel; \$35 per unit per multi-family residential parcel; \$90 per parcels with commercial stores and shops; \$12 per room per hotel and motel parcels; \$15 per room per hospital parcel; \$1,500 per shopping center and mall parcel; \$600 per refrigerated warehouse; \$150 per mini-warehouse; \$300 per light-industrial manufacturing parcel; \$900 per heavy-industrial manufacturing parcel. (Note: The resolution imposes a vast number of rates, based upon Assessor Use Codes.)</p>	Unavailable	\$2,529,995	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Stanislaus Consolidated Fire Protection District	A property-related levy is imposed within the Stanislaus Consolidated Fire Protection District (Direct Charge Tax Code 53600). The district did not respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	\$410,202	Unavailable	Unavailable	Unavailable
Turlock Unified School District	The Turlock Unified School District imposes a special tax within its Community Facilities District (Direct Charge Tax Code 59400). The district did not respond to requests for information pursuant to the California Public Records Act.	Unavailable	Unavailable	\$6,439,198	Unavailable	Unavailable	Unavailable
West Stanislaus Fire Protection District	The Board of Directors of the West Stanislaus County Fire Protection ("District") has previously established a fire suppression assessment to be imposed throughout the District to fund fire suppression equipment and apparatus, as well as capital facilities, necessary to serve the public by the adoption of District Ordinance No. 96-01 and Resolution 96-04. (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the assessment was imposed at a base unit rate of \$4.42 and a rate per dwelling of \$88.62. The benefit units were assigned by each type of property (for details, see Ordinance 1996-01). The assessment shall be increased annually to adjust for changes in the Consumer Price Index.	Government property, utility property and railroad property are exempt.	\$308,179	Unavailable	Unavailable	No election held.
West Stanislaus Fire Protection District	The West Stanislaus County Fire Protection District ("District") has previously established a fire suppression assessment to be imposed throughout the District to include: the purchasing of fire suppression equipment, paying the salaries and benefit costs of firefighting personnel, and paying the cost for operating, maintaining and equipping fire suppression equipment, as well as capital facilities, necessary to serve the public by the adoption of Resolution 2003-10. A protest hearing was held 8/11/2003. (Note: The assessment provides funding for a general benefit.)	The assessment was established for fiscal year 2003-04 at a maximum rate of \$361.58 per benefit unit.	Government property, utility property and railroad property are exempt from taxation.	\$193,942	7/1/2003	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

STANISLAUS COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Westport Fire Protection District	<p>The Westport Fire Protection District imposes special taxes to finance district services. The measure was approved by more than two-thirds of the qualified electorate. (Measure B, 11/2/1982.)</p>	<p>The special tax is based on Assessor Use Codes, and varies significantly. Among the various rates applied: \$20 per dwelling unit, per parcel for residential parcels; \$500 per shopping center parcels; \$600 per parcel for residential properties with 30 units or more; \$0.03 per square foot of buildings for heavy industrial manufacturing parcels; and \$15 per parcel, plus \$0.50 per acre, for vacant parcels.</p>	<p>Properties exempt from taxation include church property and fraternal organizations.</p>	\$35,074	7/1/1983	Indefinite	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SUTTER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Live Oak	Shall Community Facilities District 2004-1 of the City of Live Oak be authorized to annually levy a special tax to finance fire, police, animal control, streetlights, parks & recreation, swimming pool and storm drainage (the "Municipal Services") to be collected in the same manner as ordinary ad valorem property taxes, sufficient to pay for the Municipal Services, all costs necessary to collect and administer the special taxes, administer Community Facilities District No. 2004-1 and replenish any reserve fund, or to pay directly for any authorized Municipal Services or to accumulate funds for that purpose? (Measure A, 2/18/2004.)	For initial fiscal year 2004-05, the maximum special tax is: \$825 per unit for single-family detached properties; \$330 per duplex unit for single-family attached properties; \$250 per triplex unit for single-family attached properties; \$165 per four-plex unit for single-family attached properties; \$100 per unit for single family-attached properties of five or more units; \$25 per unit for multi-family apartments; and \$180 per acre for commercial properties. The maximum special tax increases 5 percent annually.	Public property shall be exempt, unless a public entity acquire property for a non-public use.	\$526,635	7/1/2004	Indefinite	100.00
City of Live Oak	Shall Community Facilities District No. 92-1 of the City of Live Oak incur an indebtedness and be authorized to issue bonds in the maximum aggregate principal amount of not to exceed \$9,200,000 for a term of not to exceed forty (40) years or such longer term as is then permitted by law, with interest at a rate or rates to be established at such time as the bonds are sold in one or more series at fixed or variable interest rates, however not to exceed the rate of twelve percent (12 percent) per annum or such higher rate as is then permitted by law for such bonds, the proceeds of which will be used to equip, modify, maintain, rehabilitate, lease, acquire, relocate, construct or otherwise provide facilities and all necessary equipment and property therefor, as provided in Resolution 42-1992, of the City Council of the City of Live Oak; and shall a special tax be levied to pay the principal of and interest of such indebtedness and bonds and to otherwise pay to equip, modify, maintain, rehabilitate, lease, acquire, relocate, construct or otherwise provide such facilities as specified in Resolution 42-1992, of the City Council of the City of Live Oak; and shall an appropriations limit be established for Community Facilities District No. 92-1, said appropriations limit consisting of the amount of all proceeds of the special tax collected annually and as defined by Article XIIIB of the California Constitution, as adjusted for changes in the cost of living and changes in population? (Measure A, 5/27/1992.)	The maximum special tax is: \$1,000 per residential unit for which a building permit is issued in fiscal year 1991-92, payable at the time of issuance of the building permit or annual installments of \$100 (\$1,000 x 0.10) per year for 30 years; \$1,047.50 (\$1,000 x 1.0475) for a residential unit for which a building permit is issued in fiscal year 1992-93 after January 1, 1993, payable at the time of issuance of a building permit, or \$104.75 (\$1,047.50 x 0.10) per year for 30 years; and \$2,285 (\$2,190 + \$95) for a single-family residential unit for which a building permit is issued in fiscal year 1995-96, payable at the time of issuance of a building permit, or \$228.50 (\$2,285 x 0.10) per year for 30 years.	Property exempt from taxation includes government property, as specified.	\$125,763	7/1/1992	6/30/2032	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SUTTER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Live Oak	Shall the City of Live Oak be authorized to continue funding to provide for fire suppression and prevention, rescue, services and equipment; and for the further purpose of providing for street lighting maintenance, installation, repair, removal and replacement and for providing electric energy and services related thereto by replacing the current fire-suppression assessments and lighting-maintenance assessments with an annual special tax within The City of Live Oak commencing with fiscal year 1997/1998? (Measure EE, 11/4/1997.)	For initial fiscal year 1997-98, the maximum special tax is: Institutional – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, and \$0.03 per out building; Residential – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, and \$0.03 per out building; Agricultural – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, and \$0.01 per out building; Commercial – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, and \$0.03 per out building; Industrial – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, and \$0.03 per out building; and Dry Pasture – \$0.03 per square foot for primary building, \$0.03 per attachment to primary building, \$0.01 per out building, and \$0.01 per acre.	Unavailable	\$115,914	7/1/1998	Indefinite	71.01
City of Live Oak	Shall the City of Live Oak be authorized to continue funding to provide for fire suppression and prevention, rescue, services and equipment; and for the further purpose of providing for street lighting maintenance, installation, repair, removal and replacement and for providing electric energy and services related thereto by replacing the current fire suppression assessments and lighting maintenance assessments with an annual special tax within the City of Live Oak commencing with fiscal year 1997/1998? (Measure EE, 11/4/1997.)	The maximum special tax is: within 150 feet of street light – \$32 per lot for properties with a street frontage 0-80 feet, or \$40 per lot for properties with a street frontage of more than 80 feet; farther than 150 from but within 300 feet of street light – \$16 per lot for properties with a street frontage 0-80 feet, or \$24 per lot for properties with a street frontage of more than 80 feet; farther than 300 feet from street light – \$8 per lot.	Unavailable	\$54,480	7/1/1998	Indefinite	71.01

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SUTTER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Live Oak Cemetery District	The district imposes a benefit assessment to finance district services. The assessment is paid by residential property owners to the district for the right of burial within the district cemetery. The assessment went before property owners during a protest hearing in 1996, but a majority of the property owners did not protest the assessment. (Note: No further information was provided by the district. While the Lighting and Landscape Act of 1972 does allow the district to impose a benefit assessment, it is unclear if all property owners — past, present, or future — will receive a special benefit.)	\$23.52 per residential unit	Commercial and industrial properties are exempt. According to the district's Engineer's Report, business entities are not natural persons and should not be granted the "benefit of entitlement to burial" in the district. Government property is also exempt.	\$73,171	Unavailable	Unavailable	Unavailable
Meridian Fire Protection District	According to the district's Engineer's Report: "The purpose of this Benefit Assessment is to furnish a stable source of funds to supplement current property tax funding from the County of Sutter. Current funding is not sufficient to adequately obtain, furnish, operate and maintain fire-suppression equipment and services or for paying the salaries and benefits of firefighting personnel." A Proposition 218 all-mail ballot election was held 7/24/2001. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	\$0.8234 per benefit unit	Unavailable	\$49,503	Unavailable	Unavailable	81.43

APPENDIX II: CALIFORNIA'S PARCEL TAXES

SUTTER COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Sutter County Service Area "F"	Shall the County of Sutter be authorized to continue funding to provide fire and related services by replacing the current benefit assessments with a special tax as presented in Exhibit A of Resolution No. 97-56 within the County Service Area "F" commencing with the 1998-99 fiscal year? (Measure FF, 11/7/1997.)	The maximum special tax is: Institutional – \$0.0275 per square foot for primary building (including attachments) and \$0.0275 per square foot for out buildings; residential – \$0.02 per square foot for primary building (including attachments) and \$0.015 per out building; agricultural – \$0.02 per square foot for primary building (including attachments) and \$0.01 per out building; commercial – \$0.0275 per square foot for primary building (including attachments) and \$0.0275 per out building; industrial – \$0.0275 per square foot for primary building (including attachments) and \$0.0275 per square foot for primary building (including attachments) and \$0.0275 per out building; and dry pasture – \$0.0275 per square foot for primary building (including attachments), \$0.01 per out building and \$0.02 per acre.	Unavailable	\$270,000	7/1/1998	Indefinite	70.10
Yuba City Unified School District	Shall the Yuba City Unified School District Community Facilities District No. 1 be authorized to finance the construction, rehabilitation and modernization of existing and new school facilities by levying a tax at a maximum rate of \$4.59 per month for each existing residential unit or non-residential parcel adjusted for inflation, as described in Resolution No. BR-9091-90, which is incorporated herein, and a maximum rate for new development as described in said Resolution; and shall the District be authorized to issue bonds in the maximum amount of \$61,600,000 and establish an appropriations limit in the amount of the proceeds of such taxes, as described in said Resolution? (Election held 7/31/1990.)	For fiscal year 2013-14, the tax rate was applied at \$143 per special tax unit," which is calculated based upon the property type. The tax may be increased annually by \$4 per STU to adjust for inflation.	Qualifying senior citizens are exempt.	\$879,879	7/24/1990	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

TEHAMA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Rio Alto Water District	Shall the Board of Directors of the Rio Alto Water District be authorized to incur up to \$6,215,000 of indebtedness through its Community Facilities District No. 2011-1; levy a special tax, and finance public wastewater system improvements and incidental expenses through its CFD 2011-1, as specified in its resolution pertaining thereto, adopted on January 11, 2012; and shall the appropriations limit for CFD 2011-1 for fiscal year 2012-13 be established at \$650,000? (Measure A, 4/17/2012.)	The maximum annual special tax is \$289 per equivalent dwelling unit factor (EDU) for each parcel of taxable property within the district.	Government property is exempt.	\$410,669	7/1/2012	6/30/2056	71.76

APPENDIX II: CALIFORNIA'S PARCEL TAXES

TRINITY COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Greater Hayfork Valley Park and Recreation District	The district imposes special taxes on parcels of real property to fund any of the purposes of Government Code Section 53720 for the general support of the Greater Hayfork Valley Park and Recreation District. (Measure A, 1990.)	\$10 per parcel	Government properties are exempt.	\$25,000	7/1/1990	Indefinite	Unavailable
Hayfork Fire Protection District	Shall the Hayfork Fire Protection District impose a special tax of one hundred dollars (\$100) per year, on each parcel of property within the geographical boundaries of the Hayfork Fire Protection District as shown on the latest equalized tax roll and the area proposed for Annexation by the Hayfork Fire Protection District pursuant to Trinity Local Agency Formation Commission (LAFCO) Resolution No. LAFCO-06-02 to be used only for the special purpose of support of the Hayfork Fire Protection District and its mission of fire-protection, fire-prevention, and emergency medical services? (Measure F, 6/6/2006.)	The maximum special tax is \$100 per improved parcel and \$100 per unimproved parcel, capped at \$300 per owner.	Unavailable	Unavailable	12/1/2007	Indefinite	70.70
Mountain Community Medical Services District	For the purpose of providing rapid access to emergency medical services with a doctor on duty 24 hours per day, the Mountain Community Medical Services District shall augment revenue derived from providing other medical and health-related services by annually levying on parcels within the District's boundaries a special tax. (Measure T, 6/7/2011.)	The maximum special tax is: \$32 per undeveloped parcel; \$118 per dwelling unit; and \$118 per non-residential development.	Unavailable	Unavailable	12/1/2011	11/30/2016	72.00
Post Mountain Public Utilities District	According to district staff, Post Mountain PUD exists to provide fire-suppression and other services to approximately 100 residents. Voters approved an assessment approximately 20 years ago at a rate of \$24 per lot per year to fund a volunteer fire district. No other information was provided.	\$24 per lot	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Weaverville Fire Protection District	Shall the Ordinance (No. 80-01) of the Weaverville Fire District imposing a special tax for fire-protection and prevention only on property within the District, commencing with the fiscal year beginning July 1, 1981, in the following amounts? (Election held 11/4/1980.)	The maximum special tax is: \$15 per single-family residential parcel; \$30 per duplex residential parcel; \$45 per unit for multi-family residential parcels; \$45 per unit for commercial parcels; and \$5 per undeveloped parcel.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

TULARE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Three Rivers Memorial District	Shall the Three Rivers Memorial District be authorized to levy a special tax, on an annual basis, upon all persons owning assessable parcels of land within the Three Rivers Memorial District, at the rate of \$23 per parcel? (Measure C, 6/7/2005.)	\$23 per parcel	Unavailable	\$50,876	7/1/2005	Indefinite	Unavailable
Woodlake Fire Protection District	To prevent life-threatening delays in emergency and firefighting response and closure of the District fire station, shall the District increase the special tax by one-third (1/3), which increase is approximately one dollar per month for a single residence and proportionally higher on other forms of structures as outlined in Appendix A, which shall be dedicated exclusively for use by the Woodlake Fire Protection District, and which shall increase annually thereafter in the same percentage as the Consumer Price Index, thus maintaining a full-strength local fire department that insures rapid emergency response, protection of lives and property? (Measure Q, 11/7/2000.)	For initial fiscal year 2000-01, the maximum special tax is: \$50.58 per single-family residential parcel; \$110.16 per residential parcels with four dwelling units; \$360.14 per residential parcel with more than four dwelling units; \$159.36 per retail store; \$304.58 per supermarket; \$1,035.96 per warehouse; \$323.74 per financial business; and \$492.28 per hospital. For a complete list of rates, refer to the ballot materials.	Churches, cemetery districts, schools, public recreation facilities and government property are exempt.	\$236,783	Unavailable	Indefinite	75.70

APPENDIX II: CALIFORNIA'S PARCEL TAXES

TUOLUMNE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Mi-Wuk Sugar Pine Fire Protection District	<p>The district imposes an assessment on property owners to fund obtaining, furnishing, operating and maintaining fire-suppression, protection and emergency services equipment and apparatus; payment of salaries, benefits and other compensation to firefighting and fire-prevention personnel; training and administration of volunteer personnel performing fire-suppression, protection and emergency services; hazardous material response; disaster preparedness; community fire-prevention education and fire inspection. (Note: The assessment provides funding for a general benefit.)</p>	<p>For fiscal year 2013-14, the assessment is \$170 per single-family equivalent (SFE) unit. Based on the SFE factor, the special tax is: \$170 per single-family residential parcel (1 SFE); \$92.99 per unit for multi-family residential parcels (0.5470 SFE); \$342.02 per acre for commercial/industrial parcels (2.0119 SFE); \$299.52 per acre for office parcels (1.7619 SFE); \$293.27 per institutional parcel (1.7251 SFE); \$1,014.71 per acre for each storage parcel (5.9689 SFE); \$42 per vacant parcel (0.2500 SFE); \$0.493 per acre for agriculture/orchard and vineyard parcels (0.0029 SFE); \$0.442 per acre for agriculture/rice and flood irrigation parcels (0.0026 SFE); \$0.408 per acre for agriculture/pasture and row crops parcels (0.0024 SFE); \$0.442 per acre for agriculture/dairy, livestock, animal parcels (0.0026 SFE); and \$0.085 per acre for range land and open space parcels (0.0005 SFE). The assessment increases annually for inflation by the San Francisco Bay Area Consumer Price Index, up to 4 percent. If in any year inflation exceeds 4 percent, the district may adjust other years when inflation does not meet 4 percent.</p>	Unavailable	\$217,174	Unavailable	Indefinite	73.07

APPENDIX II: CALIFORNIA'S PARCEL TAXES

TUOLUMNE COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Tuolumne County Service Area No. 21: South County Ambulance Zone	Shall the charges on parcels and businesses, for the purpose of operating an ambulance service in the South County Ambulance Zone of County Service Area No. 21, as proposed by Resolution No. 45-12 of the Tuolumne County Board of Supervisors, be approved? (Measure G, 11/6/2012.)	For initial fiscal year 2013-14, the maximum special tax is: \$70 for improved residential parcels; \$70 per unit for multi-residential parcels; and \$70 per commercial parcel.	Unavailable	\$253,330	7/1/2013	6/30/2018	68.67
Twain Harte Community Services District	Shall Ordinance No. 81-3 of the Twain Harte Fire Protection District of Tuolumne County proposing a special tax for fire protection and prevention be approved? (Measure A, 6/9/1981.)	The maximum special tax is \$4.75 per unit of benefit. A property owner's tax rate is determined by multiplying the amount per unit of benefit by the number of units assigned to each type of property, as specified in the measure.	Unavailable	Unavailable	6/9/1981	Indefinite	76.90
Twain Harte Community Services District	The District imposed a benefit assessment upon properties within the district for purposes of funding fire and rescue services. The assessment was approved by voters March 19, 2002 during a Proposition 218 balloting procedure. (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, special tax is \$74.12 per single-family equivalent (SFE) unit, which are assigned to various property types (as discussed in the 2013-14 Engineer's Report). The special tax increases annually for inflation by the Consumer Price Index for the San Francisco Bay Area, up to 3 percent.	Unavailable	\$123,484	7/1/2002	Indefinite	Unavailable
Twain Harte Community Services District	The District imposed an assessment upon properties within the district for purposes of funding fire-protection and emergency-response services. The assessment was approved by property owners in an election held 7/14/2011. (Note: The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the assessment is: \$157.80 per single-family parcel; \$116.30 per unit for multi-family and condo parcels; \$1,079.98 per commercial/industrial parcel; and \$1,052.53 per office parcel. The special tax increases annually for inflation by the Consumer Price Index for the San Francisco Bay Area, up to 4 percent.	Unavailable	\$277,050	Unavailable	Indefinite	54.85

APPENDIX II: CALIFORNIA'S PARCEL TAXES

VENTURA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Bardsdale Cemetery District	Shall there be approved a special tax to be levied annually on the taxable real property within the Bardsdale Cemetery District in the amount of five dollars (\$5) per parcel of the purpose of providing additional funding for the continued operation and maintenance of the District? (Measure A, 11/3/1981.)	\$5 per parcel	Unavailable	Unavailable	7/1/1982	Indefinite	78.96
Blanchard / Santa Paula Library District	To enhance the current Special Assessment parcel tax, shall the Blanchard/Santa Paula Public Library District be authorized to enhance the previously authorized levy of a special assessment tax of \$25 by the amount of \$15 for a total amount of \$40 per year per parcel of land, developed and undeveloped, for an unspecified number of years, for the purposes of providing adequate and ongoing library services to residents of the District? (Measure B4, 3/2/2004.)	\$40 per parcel	Unavailable	Unavailable	7/1/2004	Indefinite	68.10
City of Fillmore	Shall the ordinance proposing a special tax of \$15 per parcel per year, to be used only for maintenance and operations of a community swimming pool be adopted? (Measure B5, 11/8/2005.)	The maximum special tax is \$15 per single-family residential property or condominium unit; apartment unit; non-residential property (per parcel); mobile home park for each land parcel; and per vacant land parcel.	Charitable, church and government property are exempt.	Unavailable	7/1/2006	Indefinite	67.40
City of Ojai	Imposes a \$35 parcel tax on single-family and non-residential properties, and a \$25 parcel tax on apartment units. Funds library services within the City of Ojai. (Measure R, 3/26/1996.) (Note: The City of Ojai was unable to provide a copy of the ballot description.)	The maximum special tax is: \$35 per single-family residential or condominium unit; \$25 per apartment unit; \$35 per non-residential parcel.	Charitable, church and government property are exempt.	\$100,000	7/1/1996	Indefinite	66.88
Fillmore-Piru Memorial District	The district imposes a \$5 tax on every parcel within the district to fund the veterans memorial building. District files are managed by the City of Fillmore. The city was unable to provide any information beyond the rate of the tax.	\$5 per parcel	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

VENTURA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Oak Park Unified School District	To protect neighborhood schools' academic excellence, enhance student success, reduce state budget cut impacts, help retain qualified teachers, limit class-size increases, provide up-to-date instructional materials, and preserve academic programs, shall Oak Park Unified School District renew — without increasing — its existing \$197 annual parcel tax for 8 years, with exemptions for homes owned/occupied by seniors, annual public audits, independent citizens' oversight, and no funds for administrator salaries? (Measure C, 6/3/2008.)	\$197 per parcel	Properties exempt from ad valorem taxes are exempt. Parcels owned and occupied by persons age 65 years or older may apply for an exemption.	\$909,670	7/1/2009	6/30/2017	82.83
Piru Cemetery District	(Note: This district imposes a special tax on parcels of property. Further information could not be obtained since the district failed to respond to a request for information pursuant to the California Public Records Act.)	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Ventura Unified School District	To maintain academic programs including science, math, reading, writing, arts and music, fund computer technology, and help avoid increased class sizes with funds that cannot be taken by the State and spent elsewhere: shall Ventura Unified School District levy a \$59 parcel tax for four years, so long as an independent citizens' oversight committee is required, all funds are spent on neighborhood schools, and no money is used for administrative salaries? (Measure Q, 11/6/2012.) (Note: The district failed to respond to requests for information pursuant to the California Public Records Act.)	\$59 per parcel	Unavailable	Unavailable	7/1/2013	6/30/2017	68.55

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Davis	Imposes a non-uniform special tax on parcels of property within the City of Davis to protect open space. The annual tax rate per parcel varies by use of property. The special tax was approved by voters on 11/7/2000, with more than two-thirds of registered voters supporting the proposal. (Note: The city did not provide the original sample ballot containing the question submitted to voters.)	For initial fiscal year 2001-02, the maximum tax rate is: \$24 per unit for single-family residential parcels; \$24 per unit for multi-family residential parcels; \$12 per unit for permanently affordable single-family parcels; \$8 per unit for permanently affordable multi-family parcels; \$10 per resident for group-living parcels; \$20 per 1,000 sq. ft. of improved building space up to 10,000 sq. ft.; \$6.40 per employee up to 30 employees; \$7.15 per 1,000 sq. ft. of improved building space up to a maximum of 10,000 square feet; and \$24 per parcel for vacant land.	Public property, low-income households, and common areas are exempt.	\$671,000	7/1/2001	6/30/2031	70.40
City of Davis	Shall Community Facilities District No. 1991-2, City of Davis, County of Yolo, State of California be authorized to finance all or a portion of the acquisition, construction, installation, furnishing, completion and implementation of certain real and other tangible property with an estimated useful life of five years or longer, which is to be acquired for and constructed by, in and for such Community Facilities District No. 1991-2, and which includes the acquisition of land, rights-of-way, easements, and rights-of-entry, and the construction, installation, improving and equipping of certain bridges, roadways overcrossings and transportation, sanitary sewer, storm drainage, utilities and water systems facilities and improvements, fire stations, police stations, recreational and City administrative facilities and improvements, and other public and community benefit facilities and improvements, bike and pedestrian pathways, overcrossings and under crossings and other facilities of a public nature and irrigation and grading improvements and the making of landscaping, greenbelt and park and ride and transit improvements, together with all appurtenances and appurtenant work and all related incidental expenses, by incurring bonded indebtedness in the maximum principal amount of \$44 million? (Election held July 17, 1991.)	For fiscal year 2013-14, the maximum special tax is: \$481.14 per unit for developed single-family residential parcels under 1,500 sq. ft.; \$543.22 per unit for developed single-family residential parcels more than 1,500 sq. ft. but less than 2,000 sq. ft.; \$605.30 per unit for developed single-family residential parcels more than 2,000 sq. ft.; \$603.56 per unit for developed multi-family residential parcels; and \$9,425 per acre for developed commercial property.	Certain exemptions apply.	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Davis	Shall Ordinance No. 2387, which extends for six years the existing Parks Maintenance Tax of \$49 per year on residential units and on non-residential units in amounts specified in the Ordinance, to fund maintenance of parks, street trees, greenbelts, bike paths, medians, public landscaping, urban wildlife and habitat, swimming pools, and recreational facilities to be adopted? (Measure D, 6/5/2012.)	For initial fiscal year 2012-13, the maximum special tax is: \$49 per unit for single-family residential parcels; \$49 per unit for multi-family residential parcels; \$20 per resident for group-living parcels; \$12.80 per employee up to 30 employees for industrial parcels; and \$14.30 per 1,000 sq. ft. of improved building space up to a maximum of 10,000 sq. ft. for commercial day-care providers.	Public property, low-income households, and common areas are exempt.	\$1,400,000	7/1/2012	6/30/2018	84.00
City of Davis	The City of Davis imposes a special tax on parcels of property to finance repayment of bonded indebtedness associated with acquisition and/or construction of public facilities for Community Facilities District No. 1990-4 (South Davis Area). The special tax was approved in an election held August 1, 1990. (Note: The City of Davis did not provide any further information.)	For fiscal year 2013-14, the maximum special tax rate is: \$236.74 per unit for developed single-family residential parcels; \$168.80 per unit for developed multi-family residential parcels; and \$3,480 per acre for developed retail property parcels.	Government property, properties exempt from taxation under the Mello-Roos Community Facilities Act of 1982, and other property specifically exempt from taxation by any other law are exempt.	Unavailable	Unavailable	Unavailable	Unavailable
City of Davis	The City of Davis imposes a special tax on parcels of property to finance repayment of bonded indebtedness associated with Community Facilities District No. 1990-2 (East Davis-Mace Ranch Area). (Note: The City of Davis did not provide ballot materials or any further information.)	For fiscal year 2013-14, the maximum special tax rate is: \$122.10 per unit for developed single-family residential parcels; \$85.44 per unit for developed multi-family residential parcels; \$340 per acre for developed industrial property; \$1,900 per acre for developed retail property; and \$1,320 per acre for developed business park property.	Government property, properties exempt from taxation under the Mello-Roos Community Facilities Act of 1982, and other property specifically exempt from taxation by any other law are exempt.	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Davis	The City of Davis imposes a special tax on parcels of property to finance repayment of bonded indebtedness associated with Community Facilities District No. 1990-3 (North Central Davis Area). The special tax was approved in an election held August 1, 1990. (Note: The City of Davis did not provide any further information.)	For fiscal year 2013-14, the maximum special tax rate is: \$288.70 per unit for developed single-family residential parcels; \$222.98 per unit for developed multi-family residential parcels; \$4,960 per acre for developed property service commercial parcels; and \$4,960 per acre for developed office property parcels.	Government property, properties exempt from taxation under the Mello-Roos Community Facilities Act of 1982, and other property specifically exempt from taxation by any other law are exempt.	Unavailable	Unavailable	Unavailable	Unavailable
City of Davis	The City of Davis imposes a special tax on parcels of property to finance repayment of bonded indebtedness associated with Community Facilities District No. 1990-5 (West Davis Area). The special tax was approved in an election held August 1, 1990. (Note: The City of Davis did not provide any further information.)	For fiscal year 2013-14, the maximum special tax rate is: \$43.62 per unit for developed single-family residential parcels; \$51.40 per unit for developed multi-family residential parcels; and \$640 per acre for developed office property parcels.	Government property, properties exempt from taxation under the Mello-Roos Community Facilities Act of 1982, and other property specifically exempt from taxation by any other law are exempt.	Unavailable	Unavailable	Unavailable	Unavailable
City of Davis	The City of Davis imposes a special tax on parcels to finance/refinance facilities associated with CFD 1999-2 (East Davis Mace Ranch Area II), including roadways and transportation, sanitary sewer and improvements, drainage facilities and improvements, water facilities and improvements, greenbelts, and easements and rights of way. (Note: The City of Davis did not provide any further information.)	For fiscal year 2013-14, the maximum special tax is: \$607.90 per unit for developed single-family residential parcels; and \$6,800 per acre for commercial property.	Public property, parcels that have pre-paid special taxes, and any parcel exempt from taxation under the Mello-Roos Act are exempt.	Unavailable	Unavailable	7/1/2042	Unavailable
City of West Sacramento	Shall an appropriations limit in the amount of \$1,000,000 per fiscal year be established for Community Facilities District No. 20 (Bridgeway Lakes II) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 04-58 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on August 18, 2004, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$12,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 8/18/2004.)	For fiscal year 2013-14, the special tax ranged from \$1,366.07-\$1,917.50 per parcel, depending on the land-use classification. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2018-19, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$722,620	7/1/2004	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	Shall an appropriations limit in the amount of \$1,000,000 per fiscal year be established for Community Facilities District No. 23 (Triangle Area) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 06-87 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on September 20, 2006, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$7,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 12/21/2006.)	For fiscal year 2013-14, the special tax is: \$11,822.21 for properties in Benefit Zone I; \$8,960.77 for properties in Benefit Zone M; and \$2,980.39 for properties in Benefit Zone R. The tax increases annually, calculated by multiplying a factor of 1.06 by the one-time special tax in each fiscal year after the base year.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$487,552	7/1/2006	6/30/2055	84.06
City of West Sacramento	Shall an appropriations limit in the amount of \$1,600,000 per fiscal year be established for Community Facilities District No. 16 (Bridgeway Lakes) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 02-105 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on December 11, 2002, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$16,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 12/18/2002.)	For fiscal year 2013-14, the special tax ranges from \$1,329.80-\$1,988.18 per parcel, depending on the land-use classification. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2017-18, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$992,464	7/1/2003	6/30/2038	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	Shall an appropriations limit in the amount of \$2,500,000 per fiscal year be established for Community Facilities District No. 10 (Gainsborough & The Classics) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum met, method of apportionment, and manner of collection as provided in Exhibit A to the City's Resolution No. 99-4 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on April 7, 1999, which is incorporated herein by this reference, be levied within the District in order to finance certain public facilities (the "Facilities") as set forth in the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$26,000,000 be incurred within the District in order to finance the Facilities? (Proposition A, 4/21/1999.)	For initial fiscal year 2013-14, the maximum special tax rate is \$1,189 per parcel. The tax increases annually by 2 percent.	Public property and property that has pre-paid special taxes are exempt.	\$1,928,558	7/1/1999	6/30/2050	Unavailable
City of West Sacramento	Shall an appropriations limit in the amount of \$250,000 per fiscal year be established for Community Facilities District No. 19 (River Ranch) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 03-76 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on August 13, 2003, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$3,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 8/20/2003.)	For fiscal year 2013-14, the maximum special tax is \$1,103.68 per developed parcel. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2017-18, the maximum annual special tax shall cease to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$204,181	7/1/2003	6/30/2038	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	Shall an appropriations limit in the amount of \$4,000,000 per fiscal year be established for Community Facilities District No. 26 (Yarborough) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 08-80 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on November 12, 2008, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$4,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 11/12/2008.)	For fiscal year 2013-14, the maximum special tax is \$454.52 per acre. The tax does not increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$324,147	7/1/2009	6/30/2054	100.00
City of West Sacramento	Shall an appropriations limit in the amount of \$400,000 per fiscal year be established for Community Facilities District No. 21 (Parlin Ranch) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 04-91 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on October 20, 2004, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$5,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 11/3/2004.)	For fiscal year 2013-14, the special tax ranges from \$1,025.42-\$1,177.88 per developed parcel, depending on when the property was developed; and \$1,397.06 per parcel for specified undeveloped parcels. The tax increases annually by 2 percent for the first 14 fiscal years after the initial fiscal year. After fiscal year 2018-19, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$242,997	7/1/2004	6/30/2040	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	Shall an appropriations limit in the amount of \$450,000 per fiscal year be established for Community Facilities District No. 24 (Bridgeway Lakes North) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 07-68 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on August 15, 2007, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$3,000,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 9/5/2007.)	For fiscal year 2013-14, the maximum special tax is: \$1,500.96 per single-family residential parcel; and \$1,281.68 per duet parcel. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2018-19, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$109,447	7/1/2008	6/30/2043	100.00
City of West Sacramento	Shall an appropriations limit in the amount of \$85,000 per fiscal year be established for Community Facilities District No. 18 (Southport Gateway Unit 4) (the "District") of the City of West Sacramento ("the City"), and shall a special tax with a maximum rate, method of apportionment, and manner of collection as provided in EXHIBIT A to the City's Resolution No. 03-66 (the "Resolution of Formation") adopted by the City Council of the City of West Sacramento on July 9, 2003, which is incorporated herein by this reference, be levied within the District in order to finance, in whole or in part, certain public facilities (the "Facilities") as set forth in EXHIBIT B to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of not to exceed \$900,000 be incurred within the District in order to finance such Facilities, including the incidental expenses thereof? (Proposition A, 7/16/2003.)	For fiscal year 2013-14, the special tax is \$1,146 per developed parcel. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2017-18, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$63,030	7/1/2003	6/30/2038	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	Shall the City of West Sacramento be authorized to levy a special tax at the rates and apportioned as described in Exhibit A to the Resolution of Formation (the "Resolution") for Community Facilities District No. 27 (Bridge District) (the "District") adopted by the City Council on February 3, 2010, which is incorporated herein by this reference, within the District to finance certain public facilities as set forth in Exhibit B to the Resolution, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$125,000,000 be incurred for the District, and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election held 5/4/2010.)	For fiscal year 2013-14, the special tax is \$0.247219 per square foot of land acreage for undeveloped parcels. Upon development, other rates will apply to developed parcels. The tax increases annually by 2 percent, applicable to both the developed special tax rate and the land special tax rate following the base year.	Public property, any parcel created through subdivision in which no special tax was initially imposed, and any parcel that has made a full prepayment of special taxes are exempt. Public parcels used in the same way as a private taxable parcel for residential or non-residential use is subject to tax.	\$1,059,134	7/1/2009	6/30/2069	100.00
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 11 (Southport Gateway), which provides infrastructure improvements, including the Daniel C. Palamadessi Bridge, various roadway improvements, wastewater system improvements, water system improvements, drainage system improvements, and park improvements. (Note: Election materials were not available.)	For fiscal year 2013-14, the maximum special tax is \$1,198.96 per developed parcel.	Public property and property that has pre-paid special taxes are exempt.	\$362,086	Unavailable	6/30/2050	Unavailable
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 12 (Raley Field), which provides roadway improvements, wastewater system improvements, and park improvements. (Note: Election materials were not available.)	For fiscal year 2013-14, the special tax ranged from \$1,111.84-\$238,599.56, depending on the property's parcel number and tax that was assigned. For detailed rates, see the district's rate and apportionment methodology. The special tax shall be levied and collected as long as there are outstanding bonds to pay annual costs.	Public property and property that has pre-paid special taxes are exempt.	\$295,722	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 14 (Newport Estates), which provides infrastructure improvements, including roadway improvements, wastewater system improvements, water system improvements, drainage system improvements, and park improvements. (Note: Election materials were not available.)	For fiscal year 2013-14, the special tax is \$1,095.46 for developed property (undeveloped parcels were not taxed). The tax increases annually by 2 percent through fiscal year 2013-14, after which the tax ceases to increase.	Public property and property that has pre-paid special taxes are exempt.	\$636,462	7/1/2001	6/30/2037	Unavailable
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 15 (Pheasant Hollow), which provides infrastructure improvements, including roadway improvements, wastewater system improvements, water system improvements, drainage system improvements, and park improvements. (Note: Election materials were not available.)	For fiscal year 2013-14, the special tax is \$1,119.18 per developed parcel. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2016-17, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$149,970	Unavailable	6/30/2037	Unavailable
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 17, which provides "in-tract" infrastructure improvements consisting generally of roadway, water, wastewater and drainage improvements as well as certain regional improvements, consisting primarily of the oversizing of water lines and providing land areas needed for a regional park site, school site and detention basin. (Note: Election materials were not available.)	For fiscal year 2013-14, the special tax is \$1,084.60 per developed single-family residential parcel; and \$465.64 per developed condominium. The tax increases annually by 2 percent for the first 14 fiscal years after the base year. After fiscal year 2018-19, the maximum special tax ceases to increase.	Public property, property that has pre-paid special taxes, association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$390,660	7/1/2003	6/30/2038	Unavailable
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 8 (Southport Industrial Park), which provides infrastructure improvements, including the Daniel C. Palamadessi Bridge, various roadway improvements, wastewater system improvements, water system improvements, drainage system improvements, park improvements, rail bridge, rail improvements, library facilities and school facilities. (Election held 12/9/1998) (Note: Election materials were not available.)	For fiscal year 2013-14, the maximum special tax is: \$5,726.35 per industrial parcel in Zone A; and \$7,886.07 per business park parcel in Zone B. The rate increases annually.	Public property, any parcel created through subdivision in which no special tax was initially imposed, and any parcel that has made a full prepayment of special taxes are exempt.	\$3,472,471	7/1/1999	6/30/2050	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of West Sacramento	The City of West Sacramento imposes a special tax to fund Community Facilities District No. 9, which provides infrastructure improvements, including arterial roadway improvements, wastewater system improvements, water system improvements, and park improvements. (Election held 11/18/1998.) (Note: Election materials were not available.)	For initial tax year 1999-00, the maximum special tax is \$21,738. The maximum special tax was calculated based on the construction of one building on one parcel. If the Staples parcel is ever subdivided, the maximum annual special tax shall be apportioned to the newly created successor parcels.	Public property and property that has pre-paid special taxes are exempt.	\$18,467	7/1/1999	6/30/2028	Unavailable
City of Woodland	Shall the City of Woodland be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation for Community Facilities District No. 2004-1 adopted by the City Council on June 22, 2004, which is incorporated herein by this reference, within the District to finance certain public facilities as set forth in Exhibit A to the Resolution, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$112,500,000 be incurred for the district and shall an appropriations limit be established for the District in the amount of the special taxes collected? (Election held 6/22/2004.)	The special tax levied on 4/7/2004 is: \$1,975 per residential unit for properties zoned R-3; \$1,900 per residential unit for properties zoned R-4; \$1,700 per residential unit for properties zoned R-5; \$1,400 per residential unit for properties zoned R-8; \$1,400 per residential unit for properties zoned as duplex or half-plexes; \$667 per residential unit for properties zoned as affordable units; \$10,000 per acre for properties zoned R-15; \$9,200 per acre for properties zoned R-20; and \$9,200 per acre for properties zoned R-25.	Public property, parcels that have pre-paid special taxes, parcels developed with non-residential land uses, parcels of affordable multi-family property, and parcels that do not have development rights are exempt.	Unavailable	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
City of Woodland	Shall the City of Woodland, on behalf of the City of Woodland Spring Lake Maintenance Community Facilities District, subject to the accountability measures provided in the resolutions entitled "A resolution of Formation of the City Council of the City of Woodland to Establish City of Woodland Spring Lake Maintenance Community Facilities District, To Establish and Appropriations Limit Therefore, and Authorized the Levy of a Special Tax Therein, and to Submit the Establishment of an Appropriations Limit and the Levy of a Special Tax to the Qualified Electors Thereof"; and shall a special tax with a rate and method of apportionment as provided in the Resolution of Formation be levied annually on lands within the District to pay for the facilities, the costs of the services authorized to be funded by the District incidental expenses and other purposes described in the Resolution of Formation, including the payment of incidental expenses, and the costs of the City of Woodland in administering the District? (Election held 3/22/2005.)	For fiscal year 2013-14, the maximum special tax is: \$177.38 per dwelling unit for residential property; \$147.17 per dwelling unit for multi-family residential property; \$540.02 per acre for non-residential property; \$1,081.36 per acre for approved property; and \$209.35 per acre for undeveloped property. The tax is increases annually for inflation.	Public property and parcels with public or utility easements that are not developable are exempt.	\$317,672	Unavailable	Indefinite	100.00
Clarksburg Fire Protection District	The Clarksburg Fire Protection District imposes a property-related levy on property owners within the district. The District was unable to provide further information pursuant to the California Public Records Act because the records were in storage. Documents relating to the levy were generated in the 1990s.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
East Davis County Fire Protection District	The district has imposed a benefit assessment for fire-related services since property owners approved an assessment in 1985. The assessment was subsequently increased in 1997 by a vote of the property owners. Ordinance 1985-1 states the purpose of the assessment is to "establish a source of funds to obtain, furnish, operate, and maintain fire-suppression equipment and services or for the purpose of paying the salaries and benefits of firefighting personnel or both, whether or not fire-suppression services are actually used." (The most recent date the assessment was increased by property owners was 5/17/2007.) (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	For fiscal year 2007-08, the maximum special tax is: \$240 per residence; \$75 per non-residential structure (to a maximum of \$400 per parcel); \$1 per acre (to a maximum of \$600 per parcel); \$50 per small vacant parcel 25 acres or smaller; \$300 per gas well; and \$600 per business. The increases annually, up to 3 percent or by the Consumer Price Index for the San Francisco Bay Area, whichever is less.	Unavailable	Unavailable	Unavailable	Indefinite	Unavailable
Esparto Fire Protection District	Ordinance 97-2 states the purpose of the assessment is to "establish and maintain a stable source of supplementary funds to obtain, furnish, operate, and maintain fire suppression equipment and services, or for the purpose of paying the salaries and benefits of firefighting personnel or both, whether or not fire suppression services are actually used." A protest hearing was held 5/26/1997. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	For fiscal year 1997-98 and each year thereafter, the maximum special tax: \$35 per residential property; \$50 for any business property smaller than 5,000 sq. ft.; \$150 for any business property larger than 5,000 sq. ft.; \$150 per gas well; \$5 per property of 0-10 acres; \$0.40 per acre for irrigated acreage; \$0.20 per acre for dry acreage; and \$0.10 per range land acre.	Unavailable	\$60,000	Unavailable	Indefinite	91.06
Spring Lake Fire Protection District	The district levies a fire-suppression assessment, and completed an Engineer's Report on 3/13/1997 to "bring the district into compliance with Proposition 218." Specifically, the report states that the assessment is to "establish and maintain a stable source of supplementary funds to obtain, furnish, operate and maintain fire-suppression equipment and services, whether or not fire-suppression services are actually used." (Note: This levy is a benefit assessment for fire-suppression services. Typically, fire-suppression services provide a general societal benefit and are generally financed by special taxes pursuant to Proposition 218.)	The maximum special tax is: \$75 per residential property; \$0.60 per acre; \$75 per light hazard business property; \$125 per ordinary hazard business property; \$175 per extra hazard business property; \$200 per gas well parcel; \$75 per church parcel; and \$25 per vacant parcel.	Unavailable	\$54,000	Unavailable	Indefinite	No election held.

For more information, visit www.caltaxfoundation.org/center-for-special-taxes.

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YOLO COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Yolo County Service Area (Wild Wings)	To acquire, maintain, operate, and improve the Wild Wings Golf Course, shall the Wild Wings County Service Area levy a special tax not to exceed (a) \$900 on each residential parcel from the certification of this election and CSA acquisition of the golf course, whichever is later, through June 30, 2009; and (b) \$1,700 annually on each residential parcel, effective July 1, 2009, subject to cost-of-living adjustments not to exceed 4 percent annually thereafter? (Measure O, 3/10/2009.)	For initial fiscal year 2009-10, the special tax is \$1,700 per residential parcel. The tax increases annually for cost of living, up to 4 percent.	Unavailable	Unavailable	7/1/2009	Indefinite	75.90
Zamora Fire Protection District	Ordinance 97-2 states the purpose of the assessment is to "establish and maintain a stable source of supplementary funds to obtain, furnish, operate, and maintain fire-suppression equipment and services, or for the purpose of paying the salaries and benefits of firefighting personnel or both, whether or not fire-suppression services are actually used." A protest hearing was held 5/26/1997. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)	For fiscal year 1997-98, maximum special tax is: \$35 per single-family residence; \$50 per duplex; \$15 per outbuilding (\$15 maximum); \$50 per labor camp; \$0.30 per acre; \$150 per gas well; \$50 per small-risk business and commercial; \$150 per large-risk business and commercial; \$35 per church; and \$5 per vacant lot and minimum charge.	Unavailable	\$16,526	Unavailable	Indefinite	83.89

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Camptonville Community Services District	Ordinance No. 00-02 imposes an annual special tax in the amount of \$40 for an unimproved parcel and \$50 for an improved parcel within the territorial boundaries of the Camptonville Community Services District, the revenue from which shall be exclusively dedicated for fire-protection services. Shall Ordinance No. 00-02 be approved? (Measure U, 11/7/2000.)	The maximum special tax is: \$40 per unimproved parcel; and \$50 per improved parcel. The tax increases annually by a resolution of the Board of Directors based on: 1) the Consumer Price Index; 2) Social Security cost-of-living Index; 3) the State of California Appropriations Limit.	Unavailable	Unavailable	7/1/2001	Unavailable	Unavailable
Dobbins-Oregon House Fire Protection District	Shall the existing annual benefit assessment be supplemented by \$4.50 per unit, with the number of units being determined in the same manner as units of benefit are determined pursuant to District Ordinance No. 1986-01, to be levied as a special tax with the revenues being dedicated to fire protection and rescue activities of the District? (Measure W, 11/5/2002.)	The special tax is \$4.50 per benefit unit, as assigned. The benefit unit increases annually by the Consumer Price Index, the Social Security cost-of-living Index, and the State of California Appropriations Limit.	Unavailable	Unavailable	Unavailable	Unavailable	73.86
Foothill Fire Protection District	The Foothill Fire Protection District imposes an assessment to provide funding for fire-suppression and protection services and fire-response equipment. (Measure B, 11/4/1986.) (Note: Detailed language of the assessment and election materials were not available. The assessment provides funding for a general benefit.)	For fiscal year 2013-14, the maximum special tax is \$32 per benefit unit. (Note: The district did not provide detailed information for how the units of benefit are assigned.)	Unavailable	\$194,484	Unavailable	Unavailable	Unavailable
Loma Rica/Browns Valley Community Services District	Shall the Loma Rica/Browns Valley Community Services District increase its special tax to \$0.06 per square foot on taxable structures (with a minimum tax of \$24 and a maximum tax of \$200 per structure), the special tax to be assessed and collected with the Yuba County general taxes commencing with the fiscal year 2005/2006, and thereafter, and the proceeds of such tax to be used for the purposes authorized by the Community Services District Law? (Measure F, 8/30/2005.)	The maximum special tax is \$0.06 per square foot with a minimum tax of \$24 per structure and a maximum tax of \$200 per structure.	Agricultural buildings (such as barns and tool sheds) and detached garages more than 20 feet from residential property are exempt.	Unavailable	7/1/2005	Indefinite	86.40

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Olivehurst Public Utility District	Established in 1991 by laws pertaining to California Government Code Section 50078, a benefit assessment for fire-suppression services was imposed within the California Heartlands Service Zone to finance fire-personnel retention, equipment maintenance, and operation of fire-suppression equipment. The district did not provide a copy of the 1991 benefit assessment information.	\$88.52 per parcel	Unavailable	\$4,515	7/1/1991	Indefinite	Unavailable
Olivehurst Public Utility District	Shall the Olivehurst Public Utility District be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation for the Olivehurst Public Utilities District Plumas Lake Community Facilities District No. 2005-2 (Park Maintenance) adopted by the Board on September 15, 2005, which is incorporated herein by reference, within the Plumas Lake CFD 2005-2 to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall an appropriations limit be established for the Park Maintenance CFD No. 2005-2 in the amount of the special taxes collected? (Election held 9/15/2005.)	The maximum special tax is: \$220 per unit for single-family residential parcels; \$165 per unit for multi-family residential parcels; \$220 per acre for large-lot parcels; and \$220 per acre for undeveloped property.	Public parcels, non-residential parcels, such as commercial, office, retail, industrial, etc., privately owned parcels that are non-developable, such as common areas, wetlands, and open space are exempt.	Unavailable	7/1/2005	Indefinite	100.00
Olivehurst Public Utility District	Shall the Olivehurst Public Utility District be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation for the Olivehurst Public Utilities District Plumas Lake Community Facilities District No. 2002-1 adopted by the Board on November 21, 2002, which is incorporated herein by reference, within the Plumas Lake CFD 2002-1 to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$27,000,000 be incurred for the Plumas Lake CFD 2002-1, and shall an appropriations limit be established for the Plumas Lake CFD 2002-1 in the amount of the special taxes collected? (Election held 11/21/2002.)	The maximum special tax is: \$600 per unit for single-family residential developed parcels; \$2,300 per acre for other developed taxable uses; \$600 per large lot single-family residential parcel, per approved unit; \$2,000 per acre for large lot other taxable uses; \$600 per single-family residential parcel, per acre for final map parcels; \$2,000 per acre for other taxable uses for final map parcels; and \$2,000 per acre for undeveloped property.	Public parcels, any parcel that has prepaid its special taxes, any parcel that is exempt from the special tax under the Act, certain privately owned parcels, including association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$1,952,400	Unavailable	6/30/2042	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Olivehurst Public Utility District	Shall the Olivehurst Public Utility District be authorized to levy a special tax at the rates and apportioned as described in Exhibit B to the Resolution of Formation for the Olivehurst Public Utilities District Plumas Lake Community Facilities District No. 2005-1 (Wheeler Ranch) adopted by the Board on September 15, 2005, which is incorporated herein by reference, within the Plumas Lake CFD 2005-1 to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto; and shall a bonded indebtedness in the amount of \$25,000,000 be incurred for the North Plumas Lake CFD 2005-1, and shall an appropriations limit be established for the North Plumas Lake CFD 2005-1 in the amount of the special taxes collected? (Election held 9/15/2005.)	The maximum special tax varies by development, from \$600-\$6,400 per unit/acre to \$6,400.	Public parcels, any parcel that has prepaid its special taxes, any parcel that is exempt from the special tax under the Act, certain privately owned parcels, such as association property, wetlands, detention basins, water-quality ponds, and open space are exempt.	\$1,677,350	7/1/2006	6/30/2042	100.00
Plumas Elementary School District	Shall a special tax be levied at the rates and apportioned as described in Exhibit B to the Resolution of Formation for the Plumas Elementary School District CFD No. 1 to be adopted by the Board 9/15/2013, which is incorporated herein by reference, within the CFD No. 1 to finance certain public facilities as set forth in Exhibit A to the Resolution of Formation, including any incidental expenses related thereto, and shall a bonded indebtedness in the amount of \$17.5 million be incurred for CFD No. 1, and shall appropriations limit be established for the CFD No. 1 in the amount of the special taxes to be collected? (Election held 9/15/2003.)	The maximum special tax for developed parcels is: \$320 per unit for single-family residential parcels; \$240 per unit for duplex/half-plex parcels; \$160 per unit for multi-family parcels; \$160 per unit for mobile home parcels; and \$160 per unit (residential only) for mixed-use parcels. The maximum special tax for final map parcels is: \$320 per approved unit for single-family residential parcels; \$240 per approved unit for duplex/half-plex parcels; and \$160 per approved unit for multi-family parcels. The maximum special tax for Tentative Map Parcels is: \$1,200 per acre for single-family residential parcels; and \$1,200 per acre for multi-family residential parcels.	Public parcels, parcels without a Tentative Map, zoned for agriculture with no residential improvements, parcels zoned for commercial or industrial use, parcels used solely for recreation, and/or open space uses, including but not limited to, golf courses and common open-space parcels, parcels that have been subject to the special tax as a developed parcel for 30 years, and parcels for which the special tax has been fully prepaid are exempt.	Unavailable	Unavailable	6/30/2053	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Plumas Elementary School District	Shall the Plumas Elementary School District Community Facilities District No. 2 be authorized to finance the construction and acquisition of school facilities by levying a special tax at the rate and apportioned as described in Resolution 2004-06 adopted by the District Board on January 26, 2005, which is incorporated herein by reference; and shall as appropriations limit be established for Community Facilities District No. 2 in the amount of the special taxes collected? (Election held 3/9/2005.)	The maximum special tax for developed parcels is: \$400 per unit for single-family residential parcels; \$300 per unit for duplex/half-plex parcels; \$200 per unit for multi-family parcels; \$200 per unit for mobile home parcels; and \$200 per unit (residential only) for mixed-use parcels. The maximum special tax for Final Map Parcels is: \$400 per approved unit for single-family residential parcels; \$300 per approved unit for duplex/half-plex parcels; and \$200 per approved unit for multi-family parcels. The maximum special tax for Tentative Map Parcels is: \$1,500 per acre for single-family residential parcels; and \$1,500 per acre for multi-family residential parcels. The maximum special tax for undeveloped parcels is \$1,500 per acre.	Public parcels, parcels without a tentative map, zoned for agriculture with no residential improvements, parcels zoned for commercial or industrial use, parcels used solely for recreation, and/or open space uses, including but not limited to, golf courses and common open-space parcels, parcels that have been subject to the special tax as a developed parcel for 30 years, and parcels for which the special tax has been fully prepaid are exempt.	Unavailable	Unavailable	Unavailable	100.00
Plumas Elementary School District	Shall the Plumas Elementary School District Community Facilities District No. 2 be authorized to levy a special tax for the purpose and at the rate and apportioned as described in Exhibit A and B to Resolution No. 2005-09 adopted by the Board of Trustees of the Plumas Unified School District on March 8, 2006, which resolution is incorporated herein by reference, within the territory identified on a map entitled "Annexation Map #1 of Plumas ESD Community Facilities District No. 2?" (Election held 4/26/2006.)	Unavailable	Unavailable	\$149,600	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Three Rivers Levee Improvement Authority	Shall the Three Rivers Levee Improvement Authority incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$25,000,000, with interest at a rate of rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Three Rivers Levee Improvement Authority Community Facilities District No. 2006-2 (South County Area - Overlay District), the proceeds of which will be used only to finance the costs of certain flood-control improvements as described in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of bond reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of such bonds to be issued and to replenish the reserves for the bonds, to pay for the costs of flood-control improvements directly, and to pay the costs of the Authority and the County of Yuba in administering the District; and shall the annual appropriations limit of the District be established in the amount of \$25,000,000? (Election held 4/3/2007.)	Rates vary by parcel, up to a maximum of \$2,031.	Unavailable	\$90,306	Unavailable	Unavailable	100.00
Three Rivers Levee Improvement Authority	Shall the Three Rivers Levee Improvement Authority incur an indebtedness and issue bonds in one or more series in the maximum aggregate principal amount of \$250,000,000, with interest at a rate of rates not to exceed the maximum interest rate permitted by law at the time of sale of such bonds on behalf of the Three Rivers Levee Improvement Authority Community Facilities District No. 2006-1 (South County Area), the proceeds of which will be used only to finance the costs of certain flood-control improvements as described in the Resolution of Formation of the District and the costs of issuing the bonds as well as the establishment of bond reserves; shall a special tax payable solely from lands within the District be levied annually upon lands within the District to be applied only to the payment of such bonds to be issued and to replenish the reserves for the bonds, to pay for the costs of flood-control improvements directly, and to pay the costs of the Authority and the County of Yuba in administering the District; and shall the annual appropriations limit of the District be established in the amount of \$250,000,000? (Election held 4/3/2007.)	Rates vary by parcel.	Unavailable	\$464,729	Unavailable	Unavailable	100.00

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Wheatland Fire Authority	<p>The Wheatland Fire Authority imposes a benefit assessment on property owners within the district to finance fire-prevention and fire-suppression services. The Authority is a joint powers authority between the City of Wheatland Fire Department and the Plumas-Brophy Fire Protection District. (Note: While Government Code Section 50078 authorizes a district to impose benefit assessments for fire-related services, such services are commonly associated with general benefits funded by special taxes.)</p>	<p>For fiscal year 2013-14, the maximum special tax is based upon the single-family equivalent benefit unit of \$52.96 (as identified in the Engineer's Report), as assigned: \$52.96 per unit for single-family residence parcels (properties larger than 1 acre are charged more); \$29.84 per unit for multi-family residential parcels; \$62.81 per acre for commercial/industrial parcels; \$179.57 per acre for office parcels; \$131.85 per institutional parcel; \$55.19 per acre for storage parcels; \$0.49 per acre for agricultural parcels (orchard and vineyard); \$0.44 per acre for agricultural parcels (rice and flood irrigation); \$0.40 per acre for agricultural parcels (pasture and row crop); \$0.43 per acre for agricultural parcels (dairy, livestock and animal); \$0.13 per acre for range land and open space parcels; and \$29.23 per vacant parcel.</p>	Unavailable	\$123,132	7/1/2006	Indefinite	66.71
Yuba County Service Area No. 2	Shall the existing annual property charges be replaced and increased by \$50 per parcel to be levied as a special tax which will be dedicated for the purpose of road construction and maintenance? (Measure P, 6/30/1999.)	The maximum special tax is: \$100 per unimproved parcel; and \$200 per improved parcel.	Unavailable	\$21,900	7/1/2000	Indefinite	Unavailable
Yuba County Service Area No. 52 (East Linda)	Yuba County Local Agency Formation Commission indicates that the Yuba County Service Area No. 52 provides services associated with storm-water drainage, structural fire protection, and paramedic response, various street maintenance services, and parks and recreational services. Documents from the Yuba County Auditor-Controller indicate the CSA maintains a property-related levy. Yuba County was unresponsive to requests for further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

APPENDIX II: CALIFORNIA'S PARCEL TAXES

YUBA COUNTY

JURISDICTION	DESCRIPTION	RATE	EXEMPTIONS	ESTIMATED REVENUE	EFFECTIVE DATE	SUNSET DATE	PERCENT IN SUPPORT
Yuba County Service Area No. 66 (Olivehurst and Plumas Lake)	Yuba County Local Agency Formation Commission indicates that the Yuba County Service Area No. 66 provides services associated with flood control, storm-water drainage, structural fire protection, and paramedic response, various street maintenance services, and park maintenance. Documents from the Yuba County Auditor-Controller indicate the CSA maintains a property-related levy. Yuba County was unresponsive to requests for further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Yuba County Service Area No. 69 (Olivehurst and Plumas Lake)	Yuba County Local Agency Formation Commission indicates that the Yuba County Service Area No. 69 provides services associated with storm-water drainage, structural fire protection, and paramedic response, various street maintenance services, and park maintenance. Documents from the Yuba County Auditor-Controller indicate the CSA maintains a property-related levy. Yuba County was unresponsive to requests for further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable
Yuba County Service Area No. 70 (Unincorporated Yuba County)	Yuba County Local Agency Formation Commission indicates that the Yuba County Service Area No. 66 provides law enforcement services within the unincorporated areas of Yuba County. Documents from the Yuba County Auditor-Controller indicate the CSA maintains a property-related levy. Yuba County was unresponsive to requests for further information pursuant to the California Public Records Act.	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable	Unavailable

\$23.21

ISBN 978-0-692-26492-8

5 2 3 2 1 >



9 780692 264928

