

**UNANIMOUS APPROVAL  
of Annexation to a Community Facilities District  
and Related Matters**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**Annexation No. 3**

County of San Benito  
Resource Management Agency  
2301 Technology Parkway  
Hollister, CA 95023

To the Clerk of the Board of Supervisors:

This constitutes the Unanimous Approval (the "Unanimous Approval") of JAMES P. DASSEL AND KATHLEEN C. DASSEL, TRUSTEES OF THE DASSEL FAMILY REVOCABLE LIVING TRUST, the record owner(s) (the "Property Owner") of the fee title to the real property identified below (the "Property") contemplated by Section 53339.3 et seq. of the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"), to the annexation of the Property to the "County of San Benito Community Facilities District No. 2018-1 (Residential Services)" (the "CFD"), and it states as follows:

**1. Property Owner.** This Unanimous Approval is submitted by the Property Owner, who hereby certifies as being the record owner(s) of fee title to the Property. The Property Owner has supplied to the County current evidence of its ownership of fee title to the Property.

**2. Approval of Annexation.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the annexation of the Property to the CFD. The CFD was formed to finance the municipal services, which are incorporated herein by this reference ("Services") described in Exhibit A hereto and made a part hereof. In such connection, Property Owner has reviewed the list of the Services and hereby agrees, consents, and approves to the Services and the Annexation of the Property to the CFD for the benefit of the County and the CFD.

**3. Approval of Special Tax and the Services.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the levy of special taxes ("Special Taxes") on the Property to finance the Services. The Special Taxes will be levied according to the Rate and Method of Apportionment of Special Taxes for the CFD for Tax Zone No. 6, attached hereto as Exhibit B and made a part hereof ("Rate and Method"). Exhibit B describes the maximum tax rates for the Services. In such connection, the property owner consents and approves of the Rate and

Method and understands that such taxes shall be levied against the Property.

**4. Approval of the Appropriations Limit.** This Unanimous Approval constitutes the unanimous approval and unanimous vote by the Property Owner in favor of the appropriations limit established for the CFD.

**5. Waivers and Vote.** The Property Owner hereby confirms that this Unanimous Approval constitutes its unanimous approval and unanimous vote as described herein and as contemplated by Section 53339.3 *et seq.* of the Act and for purposes of the California Constitution Article XIII A and XIII C. In lieu of approval by a public hearing, ballot and election, if any, the Property Owner intends for this Unanimous Approval to constitute its ballot and election and waiver of a public hearing. Further, the Property Owner hereby waives all other rights with respect to the annexation of the Property and the other matters covered in this Unanimous Approval.

**6. Recordation of Notice of Special Tax Lien.** The Notice of Special Tax Lien for the CFD was recorded in the Office of the County Recorder of the County of San Benito, State of California on October 1, 2018, at 2:29 p.m., as Document No. 2018-0009027.

The Property Owner hereby understands and agrees, consents, and approves to the County Clerk, or County designee, to execute and cause to be recorded in the office of the County Recorder of the County of San Benito a Notice of Special Tax Lien for the CFD as required by Section 3117.5 of the California Streets and Highways Code. The Notice of Special Tax Lien shall include the Rate and Method as an exhibit thereto.

**7. County Warranted.** The Property Owner warrants to the County that the presentation of this Unanimous Approval, any votes, consents, or waivers contained herein, and other actions mandated by the County for the annexation of the Property to the CFD shall not constitute or be construed as events of default or delinquencies under any existing or proposed financing documents entered into or to be entered into by the Property Owner for the Property, including any "due-on-encumbrance" clauses under any existing security instruments secured by the Property.

**8. Due Diligence and Disclosures.** The Property Owner agrees to comply with Section 53341.5 of the Act with respect to disclosures about the Special Taxes to purchasers of the Property or any part of it.

**9. Agreements.** The Property Owner further agrees to execute such additional or supplemental agreements as may be reasonably required by the County to provide for any of the actions and conditions described in this Unanimous Approval, including any cash deposit required to pay for the County's costs in annexing the Property to the CFD.

**10. The Property.** The Property is identified below, and such Property Owner approves, consents, and agrees that Property will be subject to the CFD upon the recordation of Notice of Special Tax Lien attached hereto as Exhibit C. The map demonstrating the annexed Property area is entitled "Annexation Map No. 3 of County of San Benito Community Facilities District No. 2018-1 (Residential Services)" and is attached hereto as Exhibit D.

**Assessor's Parcel Numbers:** 012-190-141; 012-190-142

**Property Address:** 333 Mission Vineyard Road, San Juan Bautista, CA 95045


**Acres:** 30.5

By executing this Unanimous Approval, the Property Owner agrees to all of the above.

**Annexation No. 3**

**Tax Zone No. 6**

**Property Owner:** James P. Dassel and Kathleen C. Dassel  
Trustees of the Dassel Family Revocable Living Trust  
333 Mission Vineyard Road  
San Juan Bautista, CA 95045

By: 

Name: JAMES P. DASSEL

Title: TRUSTEE

Date: 11/30/21

By: 

Name: KATHLEEN C. DASSEL

Title: Trustee

Date: 11-30-2021

Note:

1. Signatures of property owners must be notarized
2. Proof of Authorization is required to sign for Corporations, Limited Liability Companies, Trusts, etc.

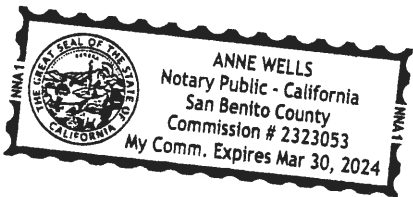
A notary public or other officer completing this certificate verifies only the identity of the individual who signed the document to which this certificate is attached, and not the truthfulness, accuracy, or validity of that document.

STATE OF CALIFORNIA )  
COUNTY OF San Benito )

On 11-30-2021, before me, Anne Wells, Notary Public, personally appeared James P. Dassel and Kathleen C. Dassel, who proved to me on the basis of satisfactory evidence to be the person(s) whose name(s) is/are subscribed to the within instrument and acknowledged to me that he/she/they executed the same in his/her/their authorized capacity(ies), and that by his/her/their signature(s) on the instrument the person(s), or the entity upon behalf of which the person(s) acted, executed the instrument.

I certify under PENALTY OF PERJURY under the laws of the State of California that the foregoing paragraph is true and correct.

WITNESS my hand and official seal.



(Seal)

Signature Anne Wells

## **EXHIBIT A**

### **COUNTY OF SAN BENITO Community Facilities District No. 2018-1 (Residential Services)**

#### **DESCRIPTION OF SERVICES**

##### **Services:**

The services to be funded, in whole or in part, by the community facilities district (the "District") include all direct and incidental costs related to providing for the maintenance of public infrastructure within the area of the District, the future annexation area, and areas adjacent to or in the vicinity of such areas. More specifically, the services shall include, but not be limited to (i) police, fire, and related paramedic services of the County of San Benito required to sustain the public safety service delivery capability for emergency and non-emergency services, including related facilities, equipment, vehicles, fire apparatus, services, supplies, and personnel; (ii) recreation program services and library services; (iii) maintenance and lighting of parks, parkways, streets, roads, and open space; (iv) flood and storm protection services; as well as the provision of other public services authorized to be funded under Section 53313 of the California Government Code. The District may fund any of the following related to the services described in the preceding sentence: obtaining, constructing, furnishing, operating, and maintaining equipment, apparatus or facilities related to providing the services and/ or equipment, apparatus, facilities, or fixtures in areas to be maintained, paying the salaries and benefits of personnel necessary or convenient to provide the services, payment of insurance costs and other related expenses and the provision of reserves for repairs and replacements and for the future provision of services. It is expected that the services will be provided by the County, either with its own employees or by contract with third parties, or any combination thereof.

The services to be financed by the District are in addition to those provided in the territory of the District before the date of creation of the District and will not supplant services already available within that territory when the District is created.

##### **Administrative Expenses:**

The administrative expenses to be funded by the District include the direct and indirect expenses incurred by the County in carrying out its duties with respect to the District (including, but not limited to, the levy and collection of the special taxes), including the fees and expenses of attorneys, any fees of the County of San Benito related to the District or the collection of special taxes, an allocable share of the salaries of the County staff directly related thereto and a proportionate amount of the County's general administrative overhead related thereto, any amounts paid by the County from its general fund with respect to the District or the services authorized to be financed by the District, and expenses incurred by the County in undertaking action to foreclose on properties for which the payment of special taxes is delinquent, and all other costs and expenses of the County in any way related to the District.

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**Other:**

The incidental expenses that may be funded by the District include, in addition to the administrative expenses identified above, the payment or reimbursement to the County of all costs associated with the establishment and administration of the District.

**EXHIBIT B**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**RATE AND METHOD OF APPORTIONMENT  
TAX ZONE NO. 6**

The Special Tax shall be levied in Tax Zone No. 6 in accordance with the Rate and Method of Apportionment of Special Tax for County of San Benito Community Facilities District No. 2018-1 (Residential Services) pursuant to the rate for Tax Zone No. 6 set forth in Attachment No. 1 thereto. The Rate and Method of Apportionment of Special Tax is attached hereto and incorporated herein by this reference.

**COUNTY OF SAN BENITO**  
**Community Facilities District No. 2018-1**  
**(Residential Services)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

A Special Tax shall be levied and collected in County of San Benito Community Facilities District No. 2018- 1 (Residential Services) (the "District") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**I. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Accessory Unit"** means a secondary residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a Unit of Single Family Detached Property.

**"Acreage" or "Acre"** means that acreage shown on the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the District Administrator based upon the applicable condominium plan, final map, or parcel map. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and geographic information systems (GIS).

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of the District: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the County or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the County or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the District. Administrative Expenses shall also include costs related to the formation of the District and of annexing territory to the District as well as any amounts advanced by the County for any administrative purposes of the District and an allocable share of the salaries of County staff and an allocable portion of County overhead costs relating to the foregoing, or costs of the County in any way related to the establishment or administration of the District.

**“Annual Services Costs”** means the amounts required to fund services authorized to be funded by the District.

**“Annual Special Tax Requirement”** means that amount with respect to each Tax Zone as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) the Contingent Special Tax Requirement, if applicable, (4) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, and (5) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**“Assessor’s Data”** means Acreage or other Parcel information contained in the records of the County Assessor.

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

**“Assessor’s Parcel Map”** means an official map of the Assessor of the County designating parcels by Assessor’s Parcel Number.

**“Board”** means the Board of Supervisors of the County, acting as the legislative body of the District.

**“Contingent Special Tax”** means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Contingent Special Tax Requirement.

**“Contingent Special Tax Requirement”** means that amount with respect to each Tax Zone as required in any Fiscal Year if the HOA is unable to pay the costs of services incurred or otherwise payable.

**“County”** means the County of San Benito, California.

**“Developed Property”** means for each Fiscal Year, all Taxable Property for which a building permit was issued on or before June 1 of the prior Fiscal Year.

**“District”** means the County of San Benito Community Facilities District No. 2018-1(Residential Services).

**“District Administrator”** means an official of the County, or designee or agent or consultant, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.

**“Exempt Property”** means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section V below.

**“Finance Director”** means the official of the County who is the chief financial officer or other comparable officer of the County or designee thereof.

**“Fiscal Year”** means the period from July 1st of any calendar year through June 30th of the following calendar year.

**“Homeowner’s Association” or “HOA”** means any homeowner’s association established to provide specific services within a Tax Zone.

**“Maximum Special Tax Rate”** means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

**“Multifamily Residential Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor’s Parcel Number, are offered for rent to the general public, and cannot be purchased by individual homebuyers.

**“Parcel”** means a lot or parcel with a parcel number assigned by the Assessor of the County. **“Proportionately”** means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax Rate authorized to be levied in that Fiscal Year is equal for all Assessor’s Parcels.

**“Public Property”** means property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way making the property unusable for any other purpose has been granted to the federal government, the State of California, the County, the County, or any local government or other public agency.

**“Single Family Attached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor’s Parcel Numbers assigned to them (except for a duplex triplex, or fourplex unit, which may share a Parcel with another duplex, triplex or fourplex Unit(s)), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code Section 4125.

**“Single Family Detached Property”** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

**“Special Tax”** means the amount levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property to fund the Annual Special Tax Requirement.

**“Tax Escalation Factor”** means the percentage change from the previous year ending in April of the Consumer Price Index, All Urban Consumers (CPI-U), for the San Francisco-Oakland-San Jose area. In the case where the annual change in the specified Consumer Price Index is negative, the annual percentage increase shall be equal to zero.

**“Tax Zone”** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. All of the Taxable Property within the District at the time of its formation is within the Tax Zone specified in Section III. Additional Tax Zones may be created when Taxable Property is annexed to the District, and a separate Maximum Special Tax shall be identified for Taxable Property within the new Tax Zone at the time of such annexation. The Assessor’s Parcels included within a new Tax Zone when such Parcels are annexed to the District shall be identified by Assessor’s Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels.

**“Taxable Property”** means all Parcels for which a building permit was issued prior to the June 1 preceding the Fiscal Year for which the Special Tax is being levied and located within the boundaries of the District, which is not otherwise Exempt Property.

**“Unanimous Approval Form”** means that form executed by the record owner of fee title to a Parcel or Parcels of Taxable Property annexed into the District that constitutes the property owners approval and unanimous vote in favor of annexing into the District and the levy of Special Tax against his/her Parcel or Parcels pursuant to this Rate and Method of Apportionment of Special Tax.

**“Unit”** means an individual single-family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Unit that shares a Parcel with a Unit of Single Family Detached Property shall not be considered a separate Unit for purposes of calculating the Special Tax.

## **II. DETERMINATION OF TAXABLE PARCELS**

On or about July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor’s Parcel Numbers for the current Fiscal Year for all Taxable Property within the District. If any Assessor’s Parcel Numbers are no longer valid from the previous Fiscal Year, the District Administrator shall determine the new Assessor’s Parcel Number(s) that are in effect for the current Fiscal Year. To the extent an Assessor’s Parcel Number(s) or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor’s Parcels Number(s) pursuant to Section III. The District Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property; (iii) the number of Units each Parcel contains; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

### III. ANNUAL SPECIAL TAX- METHOD OF APPORTIONMENT

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel of Developed Property within each Tax Zone of the District by the method shown below.

First. Determine the Annual Special Tax Requirement.

Second. Levy the Special Tax on each Parcel of Developed Property Proportionately, up to the Maximum Special Tax Rate described in the following tables to satisfy the Annual Special Tax Requirement.

**TABLE 1**  
**MAXIMUM SPECIAL TAX RATES - TAX ZONE NO. 1 (BRIGANTINO)**  
**FISCAL YEAR 2018/19**

| Property Type          | Rate       | Per  |
|------------------------|------------|------|
| Single Family Detached | \$1,465.00 | Unit |

**TABLE 2**  
**MAXIMUM SPECIAL TAX RATES - TAX ZONE NO.2 (BENNETT RANCH)**  
**FISCAL YEAR 2018/19**

| Property Type          | Rate       | Per  |
|------------------------|------------|------|
| Single Family Detached | \$1,692.45 | Unit |

**TABLE 3**  
**MAXIMUM SPECIAL TAX RATES - TAX ZONE NO. 1 (THE BLUFFS)**  
**FISCAL YEAR 2018/19**

| Property Type          | Special Tax Rate | Contingent Special Tax | Per  |
|------------------------|------------------|------------------------|------|
| Single Family Detached | \$762.37         | \$887.44               | Unit |

On each July 1, commencing on July 1, 2019, and thereafter, the Maximum Special Tax Rate each Tax Zone shall be increased the Tax Escalation Factor.

A different Maximum Special Tax Rate may be identified in Tax Zones added to the District as a result of future annexations.

#### **IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS**

The Special Tax may not be prepaid.

#### **V. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act. Any Taxable Property acquired by a public entity for non-public use development shall be subject to the Special Tax.

#### **VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT**

The County reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Maximum Special Tax Rates. In addition, the interpretation and application of any section of this document shall be at the County's discretion. Interpretations may be made by the Board by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

#### **VII. MANNER AND DURATION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the County may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within the District to fund the Annual Special Tax Requirement in perpetuity.

#### **VIII. APPEAL OF SPECIAL TAX LEVY**

Any property owner may file a written appeal of the Special Tax with the District Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process all Special Taxes levied must be paid on or before the payment date established when the levy was made.

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The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The District Administrator shall review the appeal, meet with the appellant if the District Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the District Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the Board requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive, and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

**ATTACHMENT 1**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**MAXIMUM SPECIAL TAX RATES  
TAX ZONE 6 – BASE YEAR FY 2021/22**

| <b>Property Type</b>            | <b>Rate</b> | <b>Per</b> |
|---------------------------------|-------------|------------|
| Single Family Detached Property | \$943.12    | Unit       |

On each July 1, commencing on July 1, 2022, and thereafter, the Maximum Special Tax Rate Tax Zone 6 shall be increased the Tax Escalation Factor.

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**EXHIBIT C**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**NOTICE OF SPECIAL TAX LIEN**

[attached]

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

Clerk of the Board of Supervisors  
County of San Benito  
481 Fourth Street, 1<sup>st</sup> Floor  
Hollister, CA 95023

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**NOTICE OF SPECIAL TAX LIEN**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**Annexation No. 3**

Pursuant to the requirements of Sections 3114.5 and 3117.5 of the Streets and Highways Code of California and the Mello-Roos Community Facilities Act of 1982, as amended, section 53311, *et. seq.*, of the California Government Code (the "Act"), the undersigned clerk of the legislative body of the County of San Benito Community Facilities District No. 2018-1 (Residential Services) (the "CFD"), County of San Benito, State of California, hereby gives notice that a lien to secure payment of a special tax, which special tax the County of San Benito (the "County") is authorized to levy, is hereby imposed on the property described herein. The special tax secured by this lien is authorized to be levied for the purpose of paying for costs of the public services authorized to be funded by the CFD, as described in Exhibit A to the Notice of Special Tax Lien heretofore recorded in the Office of the County Recorder of the County of San Benito, State of California on October 1, 2018 as Document No. 2018-009027, and said special tax is to be levied according to the Rate and Method of Apportionment of Special Tax set forth in Exhibit B to the Notice of Special Tax Lien, to which reference is hereby made and the provisions of which are hereby incorporated herein in full by this reference.

This Notice of Special Tax Lien reflects the addition of the territory of the CFD. The territory and future voluntary annexation area included in the original CFD is set forth in the map of the CFD heretofore recorded on August 30, 2018, at 3:15 o'clock p.m. in the San Benito County Recorder's Office at Book 1 of Maps of Assessment and Community Facilities Districts at Page 75, to which map reference is hereby made, as such map has been supplemented in connection with subsequent annexations. The territory which is

added from the voluntary annexation area is that certain "Annexation Map No 3. to Community Facilities District No. 2018-1 (Residential Services)" heretofore recorded on [ ] as Document Number [ ] in Book [ ] of Assessment and Community Facilities Districts at Page [ ] in the Office of the County Recorder of the County of San Benito, State of California.

The territory to be added to the CFD, which is included in this Notice of Special Tax Lien, shall be placed in Tax Zone No. 6 as such term is defined in the Rate and Method of Apportionment of Special Tax applicable to the CFD, as supplemented to date (the "Existing RMA"). Tax Zone No. 6 is being established in connection with Annexation No. 3 to the CFD.

The assessor's tax parcel(s) numbers of all parcels or any portion thereof which are included in this Notice of Special Tax Lien, together with the name(s) of the owner(s) thereof, as they appear on the latest secured assessment roll as of the date of recording hereof or as are otherwise known to the County are as set forth in Exhibit A hereto, and by such reference hereby made a part hereof.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Director of the County of San Benito Resource Management Agency, 2301 Technology Parkway, Hollister, CA 95023.

Dated: As of \_\_\_\_\_, 20\_\_

By: \_\_\_\_\_  
Joe Paul Gonzalez, County Clerk  
County of San Benito

**EXHIBIT A**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**Annexation No. 3**

**ASSESSOR'S PARCEL NUMBERS AND OWNERS OF LAND**

Assessor's Parcel No(s).

Name(s) of Property Owners

012-190-041  
012-190-042

Dassel Family Revocable Living Trust  
Dassel Family Revocable Living Trust

**EXHIBIT B**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**RATE AND METHOD OF APPORTIONMENT  
TAX ZONE NO. 6**

The Special Tax shall be levied in Tax Zone No. 5 in accordance with the Rate and Method of Apportionment of Special Tax for County of San Benito Community Facilities District No. 2018-1 (Residential Services) pursuant to the rate for Tax Zone No. 6 set forth in Attachment No. 1 thereto. The Rate and Method of Apportionment of Special Tax is attached hereto and incorporated herein by this reference.

**COUNTY OF SAN BENITO**  
**Community Facilities District No. 2018-1**  
**(Residential Services)**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

A Special Tax shall be levied and collected in County of San Benito Community Facilities District No. 2018-1 (Residential Services) (the "District") each Fiscal Year, in an amount determined by the application of the procedures described below. All of the Taxable Property (as defined below) in the District, unless exempted by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**I. DEFINITIONS**

The terms used herein shall have the following meanings:

**"Accessory Unit"** means a secondary residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a Unit of Single Family Detached Property.

**"Acreage" or "Acre"** means that acreage shown on the Assessor's Parcel Map or in the Assessor's Data for each Assessor's Parcel. In the event that the Assessor's Parcel Map or Assessor's Data shows no acreage, the Acreage for any Assessor's Parcel shall be determined by the District Administrator based upon the applicable condominium plan, final map or parcel map. If the preceding maps for a land area are not available, the Acreage of such land area may be determined utilizing available spatial data and geographic information systems (GIS).

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Act of the State of California.

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of the District: the costs of computing the Annual Special Tax Requirement and the annual Special Tax and of preparing the annual Special Tax collection schedules; the costs of collecting the Special Taxes, including any charges levied by the County Auditor's Office, Tax Collector's Office or Treasurer's Office; the costs of the County or designee in complying with the disclosure requirements of the California Government Code (including the Act), including public inquiries regarding the Special Taxes; the costs of the County or designee related to an appeal of the Special Tax; and the costs of commencing and pursuing to completion any foreclosure action arising from delinquent Special Taxes in the District. Administrative Expenses shall also include costs related to the formation of the District and of annexing territory to the District as well as any amounts advanced by the County for any administrative purposes of the District and an allocable share of the salaries of County staff and an allocable portion of County overhead costs relating to the foregoing, or costs of the County in any way related to the establishment or administration of the District.

**“Annual Services Costs”** means the amounts required to fund services authorized to be funded by the District.

**“Annual Special Tax Requirement”** means that amount with respect to each Tax Zone as required in any Fiscal Year to pay: (1) the Administrative Expenses, (2) the Annual Services Costs, (3) the Contingent Special Tax Requirement, if applicable, (4) any amount required to establish or replenish any reserve or replacement fund established in connection with the District, and (5) reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year.

**“Assessor’s Data”** means Acreage or other Parcel information contained in the records of the County Assessor.

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

**“Assessor's Parcel Map”** means an official map of the Assessor of the County designating parcels by Assessor's Parcel number.

**“Board”** means the Board of Supervisors of the County, acting as the legislative body of the District.

**“Contingent Special Tax”** means that amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Contingent Special Tax Requirement.

**“Contingent Special Tax Requirement”** means that amount with respect to each Tax Zone as required in any Fiscal Year if the HOA is unable to pay the costs of services incurred or otherwise payable.

**“County”** means the County of San Benito, California.

**“Developed Property”** means for each Fiscal Year, all Taxable Property for which a building permit was issued on or before June 1 of the prior Fiscal Year.

**“District”** means the County of San Benito Community Facilities District No. 2018-1 (Residential Services).

**“District Administrator”** means an official of the County, or designee or agent or consultant, responsible for determining the Annual Special Tax Requirement and providing for the levy and collection of Special Taxes each Fiscal Year.

**“Exempt Property”** means all property located within the boundaries of the District which is exempt from the Special Tax pursuant to Section V below.

**“Finance Director”** means the official of the County who is the chief financial officer or other comparable officer of the County or designee thereof.

**"Fiscal Year"** means the period from July 1st of any calendar year through June 30th of the following calendar year.

**"Homeowner's Association" or "HOA"** means any homeowner's association established to provide specific services within a Tax Zone.

**"Maximum Special Tax Rate"** means the maximum Special Tax authorized for levy in any Fiscal Year that may apply to Taxable Property as described in Section III.

**"Multifamily Residential Property"** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit has been issued for construction of a residential structure with five or more Units that share a single Assessor's Parcel Number are offered for rent to the general public, and cannot be purchased by individual homebuyers.

**"Parcel"** means a lot or parcel with a parcel number assigned by the Assessor of the County. "Proportionately" means that the ratio of the actual Special Tax levied in any Fiscal Year to the Maximum Special Tax Rate authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels.

**"Public Property"** means property within the boundaries of the District owned by, irrevocably offered or dedicated to, or for which an easement for purposes of public or private road right-of-way making the property unusable for any other purpose has been granted to the federal government, the State of California, the County, the County, or any local government or other public agency.

**"Single Family Attached Property"** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit or use permit was issued for construction of a residential structure consisting of two or more Units that share common walls, have separate Assessor's Parcel Numbers assigned to them (except for a duplex triplex, or fourplex unit, which may share a Parcel with another duplex, triplex or fourplex Unit(s)), and may be purchased by individual homebuyers (which shall still be the case even if the Units are purchased and subsequently offered for rent by the owner of the Unit), including such residential structures that meet the statutory definition of a condominium project contained in Civil Code Section 4125.

**"Single Family Detached Property"** means, in any Fiscal Year, all Parcels of Developed Property for which a building permit was issued for construction of a Unit that does not share a common wall with another Unit.

**"Special Tax"** means the amount levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Annual Special Tax Requirement.

**"Tax Escalation Factor"** means the percentage change from the previous year ending in April of the Consumer Price Index, All Urban Consumers (CPI-U), for the San Francisco-Oakland-San Jose area. In the case where the annual change in the specified Consumer Price Index is negative, the annual percentage increase shall be equal to zero.

**"Tax Zone"** means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this Rate and Method of Apportionment. All of the Taxable Property within the District at the time of its formation is within the Tax Zone specified in Section III. Additional Tax Zones may be created when Taxable Property is annexed to the District, and a separate Maximum Special Tax shall be identified for Taxable Property within the new Tax Zone at the time of such annexation. The Assessor's Parcels included within a new Tax Zone when such Parcels are annexed to the District shall be identified by Assessor's Parcel number in the Unanimous Approval Form that is signed by the owner(s) of the Parcels.

**"Taxable Property"** means all Parcels for which a building permit was issued prior to the June 1 preceding the Fiscal Year for which the Special Tax is being levied and located within the boundaries of the District, which is not otherwise Exempt Property.

**"Unanimous Approval Form"** means that form executed by the record owner of fee title to a Parcel or Parcels of Taxable Property annexed into the District that constitutes the property owners approval and a unanimous vote in favor of annexing into the District and the levy of Special Tax against his/her Parcel or Parcels pursuant to this Rate and Method of Apportionment of Special Tax.

**"Unit"** means an individual single-family detached or attached home, townhome, condominium, apartment, or other residential dwelling unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure. An Accessory Unit that shares a Parcel with a Unit of Single Family Detached Property shall not be considered a separate Unit for purposes of calculating the Special Tax.

## **II. DETERMINATION OF TAXABLE PARCELS**

On or about July 1 of each Fiscal Year, the District Administrator shall determine the valid Assessor's Parcel Numbers for the current Fiscal Year for all Taxable Property within the District. If any Assessor's Parcel Numbers are no longer valid from the previous Fiscal Year, the District Administrator shall determine the new Assessor's Parcel Number(s) that are in effect for the current Fiscal Year. To the extent an Assessor's Parcel Number(s) or Parcels of Taxable Property are subdivided, consolidated or otherwise reconfigured, the Special Tax rates shall be assigned to the new Assessor's Parcels Number(s) pursuant to Section III. The District Administrator shall also determine: (i) the Tax Zone within which each Parcel is located; (ii) which Parcels are Developed Property; (iii) the number of Units each Parcel contains; and (iv) the Annual Special Tax Requirement for the Fiscal Year.

**III. ANNUAL SPECIAL TAX- METHOD OF APPORTIONMENT**

All Taxable Property shall be subject to a Special Tax defined as follows.

The Special Tax shall be levied each Fiscal Year by the District Administrator. The Annual Special Tax Requirement shall be apportioned to each Parcel of Developed Property within each Tax Zone of the District by the method shown below.

**First.** Determine the Annual Special Tax Requirement.

**Second.** Levy the Special Tax on each Parcel of Developed Property Proportionately, up to the Maximum Special Tax Rate described in the following tables to satisfy the Annual Special Tax Requirement.

**TABLE 1  
MAXIMUM SPECIAL TAX RATES- TAX ZONE NO. 1 (BRIGANTINO)  
FISCAL YEAR 2018/19**

| Property Type          | Rate       | Per  |
|------------------------|------------|------|
| Single Family Detached | \$1,465.00 | Unit |

**TABLE 2  
MAXIMUM SPECIAL TAX RATES- TAX ZONE NO.2 (BENNETT RANCH)  
FISCAL YEAR 2018/19**

| Property Type          | Rate       | Per  |
|------------------------|------------|------|
| Single Family Detached | \$1,692.45 | Unit |

**TABLE 3  
MAXIMUM SPECIAL TAX RATES- TAX ZONE NO. 1 (THE BLUFFS)  
FISCAL YEAR 2018/19**

| Property Type          | Special Tax Rate | Contingent Special Tax | Per  |
|------------------------|------------------|------------------------|------|
| Single Family Detached | \$762.37         | \$887.44               | Unit |

A different Maximum Special Tax Rate may be identified in Tax Zones added to the District as a result of future annexations.

On each July 1, commencing on July 1, 2019, the Maximum Special Tax Rate for each Tax Zone shall be subject to increase by the Tax Escalation Factor.

#### **IV. FORMULA FOR PREPAYMENT OF SPECIAL TAX OBLIGATIONS**

The Special Tax may not be prepaid.

#### **V. EXEMPTIONS**

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Taxes shall be levied on Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act. Any Taxable Property acquired by a public entity for non-public use development shall be subject to the Special Tax.

#### **VI. INTERPRETATION OF RATE AND METHOD OF APPORTIONMENT**

The County reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning the Maximum Special Tax Rates. In addition, the interpretation and application of any section of this document shall be at the County's discretion. Interpretations may be made by the Board by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

#### **VII. MANNER AND DURATION OF SPECIAL TAX**

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes, provided that the County may directly bill the Special Tax, may collect the Special Tax at a different time or in a different manner if needed to meet the financial obligations of the District, and may collect delinquent Special Taxes through foreclosure or other available methods.

A Special Tax shall continue to be levied and collected within the District to fund the Annual Special Tax Requirement in perpetuity.

#### **VIII. APPEAL OF SPECIAL TAX LEVY**

Any property owner may file a written appeal of the Special Tax with the District Administrator claiming that the amount or application of the Special Tax is not correct. The appeal must be filed not later than one calendar year after having paid the Special Taxes that are disputed, and the appellant must be current in all payments of Special Taxes. In addition, during the term of the appeal process all Special Taxes levied must be paid on or before the payment date established when the levy was made.

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The appeal must specify the reasons why the appellant claims the Special Taxes are in error. The District Administrator shall review the appeal, meet with the appellant if the District Administrator deems necessary, and advise the appellant of its determination.

If the property owner disagrees with the District Administrator's decision relative to the appeal, the owner may then file a written appeal with the Board whose subsequent decision shall be final and binding on all interested parties. If the decision of the District Administrator or subsequent decision by the Board requires the Special Taxes to be modified or changed in favor of the property owner, no cash refund shall be made for prior years' Special Taxes, but an adjustment shall be made to credit future Special Taxes.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal action by such owner.

**ATTACHMENT 1**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

**SPECIAL TAX RATES  
ANNEXATION NO. 1  
TAX ZONE 4 – BASE YEAR FY 2020/21**

| <b>Property Type</b>            | <b>Rate</b> | <b>Per</b> |
|---------------------------------|-------------|------------|
| Single Family Detached Property | \$751.67    | Unit       |

**MAXIMUM SPECIAL TAX RATES  
ANNEXATION NO. 2  
TAX ZONE 5 – BASE YEAR FY 2021/22**

| <b>Property Type</b>            | <b>Rate</b> | <b>Per</b> |
|---------------------------------|-------------|------------|
| Single Family Detached Property | \$1,183.10  | Unit       |

**MAXIMUM SPECIAL TAX RATES  
ANNEXATION NO. 3  
TAX ZONE 6 – BASE YEAR FY 2021/22**

| <b>Property Type</b>            | <b>Rate</b> | <b>Per</b> |
|---------------------------------|-------------|------------|
| Single Family Detached Property | \$943.12    | Unit       |

On each July 1, commencing on July 1, 2019, and thereafter, the Maximum Special Tax Rate for each Tax Zone shall be increased by the Tax Escalation Factor.

On each July 1, commencing on July 1, 2022, and thereafter, the Maximum Special Tax Rate for Tax Zone 6 shall be increased by the Tax Escalation Factor.

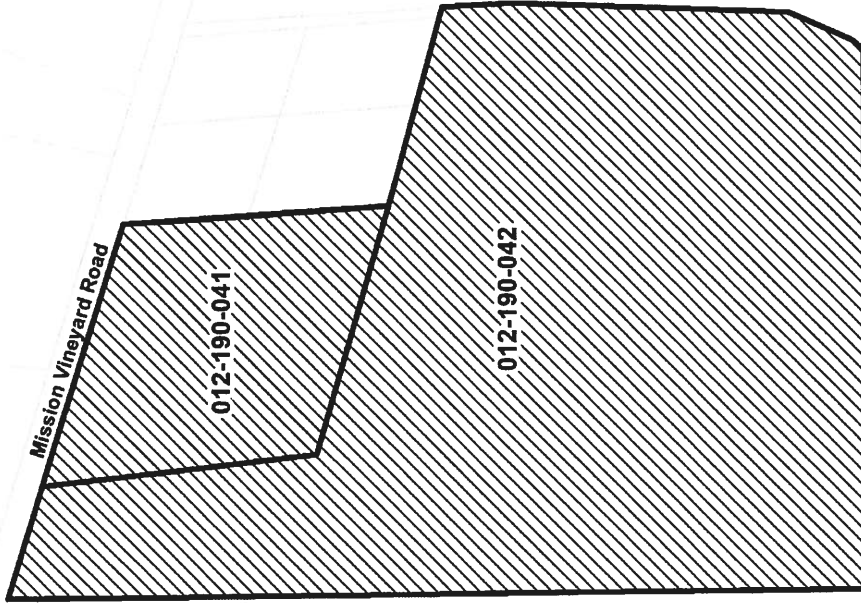
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**EXHIBIT D**

**ANNEXATION MAP NO. 3 OF**

**COUNTY OF SAN BENITO  
Community Facilities District No. 2018-1  
(Residential Services)**

[attached]



**CLERK'S MAP FILING STATEMENT**

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO, STATE OF CALIFORNIA, THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2021

CLERK OF THE BOARD \_\_\_\_\_

**CLERK'S MAP CERTIFICATE**

I DO HEREBY CERTIFY THAT THE WITHIN MAP SHOWING TERRITORY PROPOSED TO BE ANNEXED INTO COMMUNITY FACILITIES DISTRICT NO. 2018-1 (RESIDENTIAL SERVICES), COUNTY OF SAN BENITO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF SUPERVISORS OF THE COUNTY OF SAN BENITO AT A MEETING THEREOF HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2021, BY ITS RESOLUTION NO. \_\_\_\_\_.

CLERK OF THE BOARD \_\_\_\_\_

**RECORDER'S CERTIFICATE**

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2021 AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_ IN BOOK \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS AT PAGE \_\_\_\_\_, IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN BENITO, STATE OF CALIFORNIA.

COUNTY RECORDER, COUNTY OF SAN BENITO \_\_\_\_\_

NOTE: REFERENCE IS HEREBY MADE TO THE MAPS AND DEEDS OF RECORD IN THE OFFICE OF THE ASSESSOR OF THE COUNTY OF SAN BENITO FOR A DETAILED DESCRIPTION OF THE LINES AND DIMENSIONS OF ANY PARCELS SHOWN HEREIN. THOSE MAPS SHALL GOVERN FOR ALL DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH PARCELS. EACH PARCEL IS IDENTIFIED IN SAID MAPS BY ITS DISTINCTIVE ASSESSOR'S PARCEL NUMBER.

**Legend**



Proposed Boundaries of CFD No. 2018-1 Annexation No. 3 (Tax Zone 6)

County Parcels

Assessor's Parcel Number:

012-190-041

012-190-042

**ANNEXATION MAP NO. 3 (TAX ZONE 6) OF COMMUNITY FACILITIES DISTRICT NO. 2018-1 (RESIDENTIAL SERVICES) OF THE COUNTY OF SAN BENITO, STATE OF CALIFORNIA**

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