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# FISCAL YEAR 2023-2024 ADMINISTRATION REPORT

CITY OF BRAWLEY  
COMMUNITY FACILITIES DISTRICT NO. 2005-1  
(VICTORIA PARK)

JUNE 8, 2023

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# **FISCAL YEAR 2023-2024 ADMINISTRATION REPORT**

Community Facilities District No. 2005-1  
(Victoria Park)

**Prepared for:**  
**City of Brawley**  
400 Main Street  
Brawley, California 92227

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2023-2024**

## **INTRODUCTION**

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA to determine the special tax requirement for Community Facilities District No. 2005-1 ("CFD No. 2005-1") of the City of Brawley ("the City") for fiscal year 2023-2024.

CFD No. 2005-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public facilities and services. Pursuant to the Rate and Method of Apportionment for CFD No. 2005-1, the Special Tax is an annual Special Tax that shall be levied as long as necessary to (i) pay for maintenance of parks, parkways, and open space, and (ii) pay for police and fire protection services. CFD No. 2005-1 is not authorized to sell bonds.

A map showing the property in CFD No. 2005-1 is included in Appendix A.

The authorized services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2023-2024, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2005-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied as long as necessary to meet the Special Tax Requirement. The RMA is included in Appendix B.

This report is organized into the following sections:

### **Section I**

Section I provides an update of the development status of property within CFD No. 2005-1.

### **Section II**

Section II analyzes the previous year's special tax levy.

### **Section III**

Section III determines the financial obligations of CFD No. 2005-1 for fiscal year 2023-2024.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2023-2024 special taxes for each classification of property is included.

**I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE**

**A Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into two separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

**Table 1: Community Facilities District No. 2005-1  
Developed Property Classifications**

Land Use Class	Description
1	Single Family Property
2	Non-Residential Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit for new construction was issued as of January 1 of the previous Fiscal Year shall be considered Developed Property. For example, all property in CFD No. 2005-1 for which building permits were issued as of January 1, 2022, will be classified as Developed Property in fiscal year 2023-2024.

**B Development Update**

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of Brawley's building permit records indicated that no new building permits within CFD 2005-1 were issued between January 1, 2022 and January 1, 2023. As of January 1, 2023, building permits had been issued for 134 single family units within CFD No. 2005-1. The table below indicates the cumulative Developed Property within CFD No. 2005-1.

**Table 2: Fiscal Year 2023-2024  
Cumulative Developed Property**

Class	Land Use	Number of Units / Acres
1	Single Family Property	134 units
2	Non-Residential Property	0 acres

**II FISCAL YEAR 2022-2023 SPECIAL TAX LEVY**

The aggregate special tax levy for fiscal year 2022-2023 equaled \$70,178. As of May 8, 2023, all \$70,178 in special taxes had been collected by the County.

**III FISCAL YEAR 2023-2024 SPECIAL TAX REQUIREMENT**

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2005-1 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 levy, as determined by the CFD Administrator.

For fiscal year 2023-2024, the funds required from CFD No. 2005-1 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the fiscal year 2023-2024 special tax requirement has been limited to \$73,013.92, the amount that can be collected through the levy of the maximum special tax.

**IV METHOD OF APPORTIONMENT**

**A Maximum Special Taxes**

The amount of special taxes that CFD No. 2005-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The Maximum Special Taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

Please note, pursuant to the Rate and Method of Apportionment, no special tax shall be levied on Undeveloped Property.

**B Apportionment of Annual Special Taxes**

The annual special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment.

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor’s Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$73,013.92 which is equal to the special tax requirement. The fiscal year 2023-2024 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

**Table 3: FY 2023-2024 Annual Special Taxes for Developed Property**

Land Use Class	Description	FY 2023-2024 Maximum Special Tax	FY 2023-2024 Actual Special Tax
1	Single Family Property	\$544.88 per unit	\$544.88 per unit
2	Non-Residential Property	\$3,314.99 per acre	\$0.00 per acre

A list of the actual special tax levied against each parcel in CFD No. 2005-1 is included in Appendix C.



# **APPENDIX A**

Fiscal Year 2023-2024  
Administration Report

City of Brawley  
Community Facilities District No. 2005-1  
(Victoria Park)



## **BOUNDARY MAP**

**City of Brawley  
Community Facilities District No. 2005-1  
(Victoria Park)**

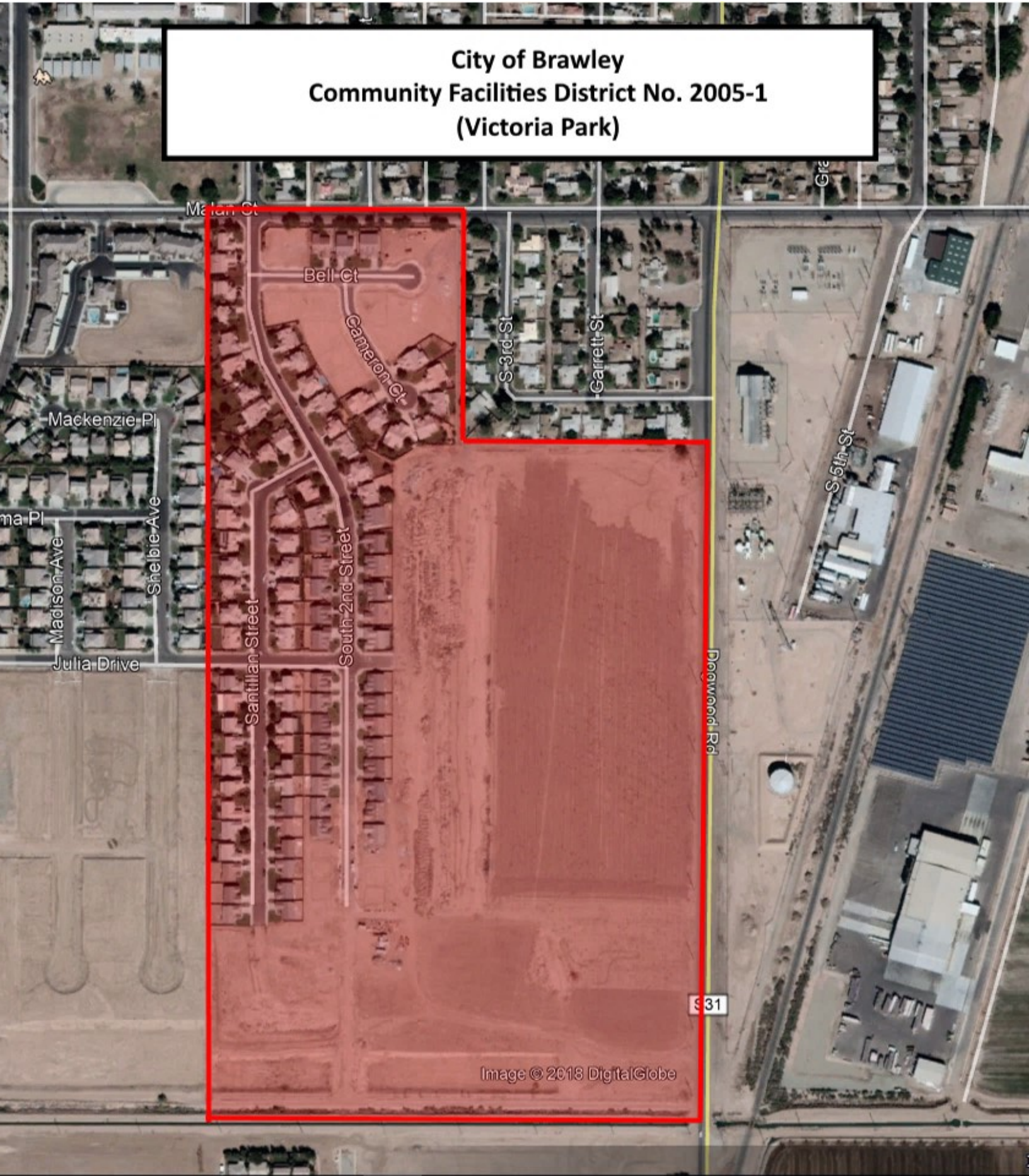


Image © 2018 DigitalGlobe

# **APPENDIX B**

Fiscal Year 2023-2024  
Administration Report

City of Brawley  
Community Facilities District No. 2005-1  
(Victoria Park)



## **RATE AND METHOD OF APPORTIONMENT**

**RATE AND METHOD OF APPORTIONMENT FOR  
CITY OF BRAWLEY  
COMMUNITY FACILITIES DISTRICT NO. 2005-1  
(VICTORIA PARK)**

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Brawley Community Facilities District No. 2005-1 (Victoria Park) ("CFD No. 2005-1") and collected each Fiscal Year commencing in Fiscal Year 2005-2006, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2005-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acre or Acreage"** means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

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

**"Administrative Expenses"** means the costs associated with the determination of the amount of the Special Tax, collection of the Special tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2005-1. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.

**"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.

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

"**CFD No. 2005-1**" means Community Facilities District No. 2005-1 (Victoria Park) of the City.

"**City**" means the City of Brawley.

"**Council**" means the City Council of the City, acting as the legislative body of CFD No. 2005-1.

"**County**" means the County of Imperial.

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

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

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

"**Maximum Special Tax**" with respect to an Assessor's Parcel for a Fiscal Year means the Maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.

"**Non-Residential Property**" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.

"**Property Owner Association**" means a private entity that owns and maintains property incidental to the development within CFD No. 2005-1 for the common use of its members, as determined by the CFD Administrator.

"**Property Owner Association Property**" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2005-1 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year. Notwithstanding this definition any Assessor's Parcel upon which a dwelling unit is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Developed Property.

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

"**Public Property**" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2005-1 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2005-1 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility

easement making impractical its utilization for other than the purpose set forth in the easement.

**"Single Family Property"** means all Assessor's Parcels of Developed Property for which building permits have been issued for residential units.

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

**"Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 2005-1 to: (i) pay for maintenance of parks, parkways, and open space; (ii) pay for police and fire protection; and (iii) pay Administrative Expenses; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

**"State"** means the State of California.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 2005-1 which are not exempt from the Special Tax pursuant to law or Section E below.

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

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2005-1 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Property shall be assigned to Land Use Class 1. Non-Residential Property shall be assigned to Land Use Class 2 and taxed based on the Acreage of the Assessor's Parcel.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2005-2006 for each Land Use Class is shown below in Table 1.

**TABLE 1**

**Maximum Special Taxes for Developed Property  
For Fiscal Year 2005-2006  
Community Facilities District No. 2005-1**

<b>Land Use Class</b>	<b>Description</b>	<b>Maximum Special Tax</b>
1	Single Family Property	\$381.51 per unit
2	Non-Residential Property	\$2,321 per Acre

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2006, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel.

For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

**2. Undeveloped Property**

No Special Tax shall be levied on Undeveloped Property.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2005-2006 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued

be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2005-1.

**E. EXEMPTIONS**

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

**F. APPEALS AND INTERPRETATIONS**

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

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

**G. MANNER OF COLLECTION**

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2005-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

**H. TERM OF SPECIAL TAX**

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

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# **APPENDIX C**

Fiscal Year 2023-2024  
Administration Report

City of Brawley  
Community Facilities District No. 2005-1  
(Victoria Park)



**SPECIAL TAX ROLL  
FISCAL YEAR 2023-2024**

## Appendix C

City of Brawley  
CFD No. 2005-1  
FY 2023-2024 Special Tax Roll

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<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2023-2024 SPECIAL TAX</u>
048-271-021-000	1	\$544.88
048-271-022-000	1	\$544.88
048-271-023-000	1	\$544.88
048-271-024-000	1	\$544.88
048-271-025-000	1	\$544.88
048-271-026-000	1	\$544.88
048-271-027-000	1	\$544.88
048-271-028-000	1	\$544.88
048-271-029-000	1	\$544.88
048-271-030-000	1	\$544.88
048-271-031-000	1	\$544.88
048-271-032-000	1	\$544.88
048-271-033-000	1	\$544.88
048-271-034-000	1	\$544.88
048-271-035-000	1	\$544.88
048-271-036-000	1	\$544.88
048-271-037-000	1	\$544.88
048-271-038-000	1	\$544.88
048-271-039-000	1	\$544.88
048-271-040-000	1	\$544.88
048-271-041-000	1	\$544.88
048-271-042-000	1	\$544.88
048-271-043-000	1	\$544.88
048-271-044-000	1	\$544.88
048-271-045-000	1	\$544.88
048-271-046-000	1	\$544.88
048-271-047-000	1	\$544.88
048-271-048-000	1	\$544.88
048-271-049-000	1	\$544.88
048-271-050-000	1	\$544.88
048-271-051-000	1	\$544.88
048-271-052-000	1	\$544.88
048-271-053-000	1	\$544.88
048-271-054-000	1	\$544.88
048-271-055-000	1	\$544.88
048-271-056-000	1	\$544.88
048-271-057-000	1	\$544.88
048-271-058-000	1	\$544.88
048-271-059-000	1	\$544.88
048-271-060-000	1	\$544.88
048-274-001-000	1	\$544.88

## Appendix C

City of Brawley  
CFD No. 2005-1  
FY 2023-2024 Special Tax Roll

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<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2023-2024 SPECIAL TAX</u>
048-274-002-000	1	\$544.88
048-274-003-000	1	\$544.88
048-274-004-000	1	\$544.88
048-274-005-000	1	\$544.88
048-274-006-000	1	\$544.88
048-274-007-000	1	\$544.88
048-274-008-000	1	\$544.88
048-274-009-000	1	\$544.88
048-274-010-000	1	\$544.88
048-274-011-000	1	\$544.88
048-274-012-000	1	\$544.88
048-274-013-000	1	\$544.88
048-275-001-000	1	\$544.88
048-275-002-000	1	\$544.88
048-275-003-000	1	\$544.88
048-275-004-000	1	\$544.88
048-275-005-000	1	\$544.88
048-275-006-000	1	\$544.88
048-275-007-000	1	\$544.88
048-275-008-000	1	\$544.88
048-275-009-000	1	\$544.88
048-275-010-000	1	\$544.88
048-275-011-000	1	\$544.88
048-275-012-000	1	\$544.88
048-275-013-000	1	\$544.88
048-275-014-000	1	\$544.88
048-275-015-000	1	\$544.88
048-275-016-000	1	\$544.88
048-275-017-000	1	\$544.88
048-275-018-000	1	\$544.88
048-401-001-000	1	\$544.88
048-401-002-000	1	\$544.88
048-401-003-000	1	\$544.88
048-401-004-000	1	\$544.88
048-401-005-000	1	\$544.88
048-401-006-000	1	\$544.88
048-401-007-000	1	\$544.88
048-401-008-000	1	\$544.88
048-401-009-000	1	\$544.88
048-401-010-000	1	\$544.88
048-401-011-000	1	\$544.88

## Appendix C

City of Brawley  
CFD No. 2005-1  
FY 2023-2024 Special Tax Roll

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<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2023-2024 SPECIAL TAX</u>
048-401-012-000	1	\$544.88
048-401-061-000	1	\$544.88
048-401-062-000	1	\$544.88
048-401-063-000	1	\$544.88
048-401-064-000	1	\$544.88
048-401-065-000	1	\$544.88
048-401-066-000	1	\$544.88
048-401-067-000	1	\$544.88
048-401-068-000	1	\$544.88
048-401-069-000	1	\$544.88
048-402-001-000	1	\$544.88
048-402-002-000	1	\$544.88
048-402-003-000	1	\$544.88
048-402-004-000	1	\$544.88
048-402-005-000	1	\$544.88
048-402-006-000	1	\$544.88
048-402-007-000	1	\$544.88
048-402-008-000	1	\$544.88
048-402-009-000	1	\$544.88
048-402-010-000	1	\$544.88
048-402-011-000	1	\$544.88
048-402-012-000	1	\$544.88
048-402-013-000	1	\$544.88
048-402-014-000	1	\$544.88
048-402-015-000	1	\$544.88
048-402-016-000	1	\$544.88
048-402-017-000	1	\$544.88
048-402-018-000	1	\$544.88
048-402-019-000	1	\$544.88
048-402-020-000	1	\$544.88
048-402-021-000	1	\$544.88
048-402-022-000	1	\$544.88
048-402-023-000	1	\$544.88
048-402-024-000	1	\$544.88
048-402-025-000	1	\$544.88
048-402-026-000	1	\$544.88
048-402-027-000	1	\$544.88
048-402-028-000	1	\$544.88
048-402-029-000	1	\$544.88
048-402-030-000	1	\$544.88
048-402-031-000	1	\$544.88

## Appendix C

City of Brawley  
CFD No. 2005-1  
FY 2023-2024 Special Tax Roll

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<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2023-2024 SPECIAL TAX</u>
048-403-001-000	1	\$544.88
048-403-002-000	1	\$544.88
048-403-003-000	1	\$544.88
048-403-004-000	1	\$544.88
048-403-005-000	1	\$544.88
048-403-006-000	1	\$544.88
048-403-007-000	1	\$544.88
048-403-008-000	1	\$544.88
048-403-009-000	1	\$544.88
048-403-010-000	1	\$544.88
048-403-011-000	1	\$544.88
<b>Total Number of Parcels Taxed</b>		<b>134</b>
<b>Total FY 2023-2024 Special Tax</b>		<b>\$73,013.92</b>



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