

The logo for Goodwin Consulting Group (GCG) features the letters 'GCG' in a bold, serif font. The 'G' and 'G' are red, while the 'C' is black. The letters are positioned above two horizontal red lines.

GOODWIN CONSULTING GROUP

**CITY OF ONTARIO  
COMMUNITY FACILITIES DISTRICTS  
ONTARIO RANCH NON-BONDED FACILITIES CFDS**

**CFD TAX ADMINISTRATION REPORT  
FISCAL YEAR 2022-23**

**September 8, 2022**

***City of Ontario***  
***Ontario Ranch Non-Bonded Facilities CFDs***  
***CFD Tax Administration Report***

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# ***I. INTRODUCTION***

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## **City of Ontario Community Facilities Districts**

On November 30, 1999, the City of Ontario (the “City”) completed the annexation of an 8,000-acre agricultural area in the southern portion of the City. That area, known today as Ontario Ranch, is planned for substantial new development including over 47,000 new homes and 16 million square feet of retail and industrial land uses. In recent years, many new housing projects, retail sites, and business parks in Ontario Ranch have begun to develop. The City estimates that full buildout in Ontario Ranch may take 20 years or more.

This new development requires the City to provide additional public services and facilities. To finance these additional services and facilities, the City has formed Mello-Roos Community Facilities Districts (“CFDs”) on each new project that develops within Ontario Ranch. All new developments within Ontario Ranch are required to form a CFD that pays for public services. Typically, residential projects will also form a CFD that pays for a portion of the public infrastructure that serves each project. Historically, non-residential developments in Ontario Ranch have not used CFDs to finance public infrastructure. This CFD Tax Administration Report (“Report”) provides information regarding the City’s CFDs within Ontario Ranch that are authorized to fund facilities but have not issued bonds yet as of June 1, 2022 (the “Ontario Ranch Non-Bonded Facilities CFDs”). All references to CFDs in the remainder of this report refer to the Ontario Ranch Non-Bonded Facilities CFDs, specifically.

Each CFD can potentially be authorized to fund a different set of services and facilities. However, the City typically authorizes special taxes in the Ontario Ranch Non-Bonded Facilities CFDs to pay for street and bridge improvements, domestic and recycled water distribution facilities, sewer and storm drainage facilities, and other public infrastructure improvements for the benefit of residents within each CFD. In addition, under limited circumstances the special tax revenues generated in the CFDs can be used to directly fund police protection services, fire protection and suppression services, ambulance and paramedic services, maintenance and lighting of parks, parkways, streets, roads, and open space, flood and storm protection services, and maintenance and operation of any real property or other tangible property with an estimated useful life of five or more years that is owned by the City for residents within each CFD. A specific list of authorized services and facilities for each CFD may be found in the Resolution of Intention to Establish a Community Facilities District for each CFD.

## **The Mello-Roos Community Facilities Act of 1982**

The California State Legislature (the “Legislature”) approved the Mello-Roos Community Facilities Act of 1982 that provides for the levy of a special tax within a defined geographic area (i.e., a community facilities district) if such a levy is approved by two-thirds of the qualified electors in the area. Community facilities districts can generate funding for a broad range of facilities and eligible services. These services include police protection services, fire protection and suppression services, library services, recreation program services, flood and storm protection services, street lighting services, and maintenance of roads, parks, parkways, and open space.

Special taxes can be allocated to property in any reasonable manner other than on an ad valorem basis.

A community facilities district is authorized to issue tax-exempt bonds that are secured by land within the district. If a parcel does not pay the special tax levied on it, a public agency can foreclose on the parcel and use the proceeds of the foreclosure sale to ensure that bondholders receive interest and principal payments on the bonds. Because bonds issued by a community facilities district are land-secured, there is no risk to a public agency's general fund or taxing capacity. In addition, because the bonds are tax-exempt, they typically carry an interest rate that is lower than conventional construction financing.

## ***II. PURPOSE OF REPORT***

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This Report presents findings from research and financial analysis performed by Goodwin Consulting Group, Inc. to determine the fiscal year 2022-23 special tax levy for the Ontario Ranch Non-Bonded Facilities CFDs. The Report is intended to provide information to interested parties regarding these CFDs, including the special taxes to be levied in fiscal year 2022-23, the status of development in each CFD, and information regarding special tax delinquencies within each CFD.

The remainder of the Report is organized as follows:

- **Section III** lists the individual CFDs in which special taxes have been levied in fiscal year 2022-23, and also provides information on the status of construction in each CFD.
- **Section IV** identifies the financial obligations, in particular, the Special Tax Requirements for the CFDs for fiscal year 2022-23.
- **Section V** provides a summary of the methodologies used to apportion special taxes among parcels in each CFD.
- **Section VI** describes delinquencies in payment of the special taxes in prior fiscal years.
- **Section VII** provides information regarding state reporting requirements applicable to the CFDs.

### **III. STATUS OF CFDs**

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The City of Ontario continues to form new CFDs in Ontario Ranch as new developments are proposed and move through the planning process. However, not all of these CFDs have levied special taxes as of fiscal year 2022-23. The special tax levy for a CFD commences once a building permit has been issued for new construction of a residential unit or a non-residential building in a CFD.

The table below summarizes the Ontario Ranch Non-Bonded Facilities CFDs that have levied special taxes as of fiscal year 2022-23. The table also shows whether all of the anticipated units and/or non-residential buildings have been issued building permits. The summary tables in Appendix A show the amounts levied in each CFD for fiscal year 2022-23. See the maps included in Appendix C for the specific boundaries of each CFD.

**Status of CFDs  
Fiscal Year 2022-23**

<b>CFD No.</b>	<b>CFD Name</b>	<b>First FY Levied</b>	<b>CFD Built Out*</b>
42	West Haven	2020-21	Yes

*\* Indicates that all anticipated residential units and/or non-residential square footage have had building permits issued as of May 1, 2022.*

#### ***IV. FISCAL YEAR 2022-23 SPECIAL TAX REQUIREMENTS***

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The special tax for each of the Ontario Ranch Non-Bonded Facilities CFDs is levied according to the methodology set forth in the Rate and Method of Apportionment of Special Tax (the “RMA”) for that CFD. The RMAs were each adopted as an exhibit to the Resolution of Formation for a given CFD. While each RMA may contain different terms, they always require that the special tax levied be equal to the Special Tax Requirement for that CFD. Generally, the Special Tax Requirement means the amount necessary in any fiscal year (i) to pay principal and interest on bonds, (ii) to pay periodic costs on bonds, (iii) to pay the administrative expenses of the CFD, (iv) to replenish any reserve fund for the bonds, (v) to pay directly for acquisition or construction of facilities, or the cost of services, to the extent that the inclusion of such amounts does not increase the special tax levy on Final Mapped Property or Undeveloped Property in that CFD, and (vi) to provide an amount equal to special tax delinquencies based on the historical delinquency rate for the special taxes as determined by the CFD Administrator. For fiscal year 2022-23, the Special Tax Requirements were based on estimated costs for each CFD provided by the City. The tables in Appendix B show the Special Tax Requirement for each of the Ontario Ranch Non-Bonded Facilities CFDs.

## **V. SPECIAL TAX LEVIES**

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### **Special Tax Categories**

Pursuant to the adopted RMAs, all property within each CFD is assigned to a special tax category. The categories are specific to the individual CFD, but typically RMAs will include categories for development status, land use types, ownership, and building square footage. The various special tax categories each have a maximum special tax rate per unit or per acre. Additionally, the category will determine the priority in which each parcel will be taxed. A general description of the categories is included below, but terms may differ slightly due to minor differences between the CFDs.

The RMAs define Taxable Property as all parcels within the boundaries of a CFD that are not exempt from the Special Tax. Each fiscal year, parcels of Taxable Property are classified as Developed Property, Final Mapped Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property. Developed Property is further categorized into different land use types and square footage ranges which are specific to each CFD. In some CFDs, Final Mapped Property and Undeveloped Property are further categorized by the tract number they are located within.

- Developed Property means for each fiscal year, all Taxable Property, exclusive of Final Mapped Property, Taxable Property Owner Association Property, and Taxable Public Property, for which a building permit or other applicable permit for new construction was issued before May 1 of the prior fiscal year. Thus, assuming no other classification takes precedence, all parcels of Taxable Property for which building permits for new construction were issued before May 1, 2022, are classified as Developed Property and are subject to the special tax levy for that CFD for fiscal year 2022-23.
- Final Mapped Property means, for each Fiscal Year, all Taxable Property, exclusive of Developed Property, Taxable Property Owner Association Property, and Taxable Public Property, which as of January 1 of the previous fiscal year was located within a final subdivision map. Thus, assuming no other classification takes precedence, all parcels of Taxable Property which were located within a final subdivision map as of January 1, 2022 are classified as Final Mapped Property for fiscal year 2022-23.
- Taxable Public Property means, for each fiscal year, all parcels owned by a public agency that are not exempt from the special tax. The RMAs generally set a limit on the amount of acreage of Public Property in each CFD that will be exempt from the special tax, and any subsequent public property will be classified as Taxable Public Property.
- Taxable Property Owner Association Property means, for each fiscal year, all parcels owned by a property owner association as of January 1 of the prior fiscal year that are not exempt from the special tax. The RMAs generally set a limit on the amount of acreage of Property Owner Association Property in each CFD that will be exempt from the special tax, and any subsequent property owner association property will be classified as Taxable Property Owner Association Property.



- Finally, Undeveloped Property means, for each fiscal year, all Taxable Property not classified as Developed Property, Final Mapped Property, Taxable Public Property, or Taxable Property Owner Association Property.

## **Maximum Special Tax Rates**

Section C of each RMA describes the Assigned Special Tax rates that apply to each parcel of Developed Property. The Maximum Special Tax rates applicable to all categories of property in the CFDs are also set forth in Section C of the RMAs. However, the RMAs specify that the Assigned Special Tax on Developed Property shall be analyzed prior to the issuance of bonds. The CFD Administrator shall use the Price Point Study to calculate the Total Tax Burden applicable to all Units, which shall not exceed 1.95% of the Minimum Sale Price of such Units. The Assigned Special Tax shall be reduced to the extent necessary to cause the Total Tax Burden that shall apply to Units within such Land Use Class(es) not to exceed 1.95% of the Minimum Sale Price of such Units. Each Assigned Special Tax reduction for a Land Use Class shall be calculated by the CFD Administrator separately, and it shall not be required that such reduction be proportionate among Land Use Classes. In connection with any reduction in the Assigned Special Tax, the Backup Special Tax shall also be reduced by the CFD Administrator based on the percentage reduction in Maximum Special Tax revenues within the Tentative Tract Map area(s) where the Assigned Special Tax reductions occurred. This process was carried out for each CFD prior to the issuance of bonds in that CFD. The tables in Appendix A show the final Assigned Special Tax rates for each CFD, including any required reductions.

For Developed Property, the Maximum Special Tax rate is determined by calculating the greater of the applicable Assigned Special Tax rate and the applicable Backup Special Tax rate. Generally for residential land use types, the Assigned Special Tax rates can vary based on the square footage of the Unit in question. For other types of property, the Assigned Special Tax rates are typically applied on a per-acre basis.

In each CFD, the Backup Special Tax rates are set based on the expected land uses in that CFD at the time the CFD is formed. The Backup Special Tax rates may be recalculated in the future if the expected land uses within the CFD change. However, once a parcel has been classified as Developed Property, its Backup Special Tax shall not change.

The percentage of the maximum special tax that will be levied on each land use category in fiscal year 2022-23 is determined by the method of apportionment included in Section D of each RMA. The tables in Appendix A identify the maximum annual special taxes that can be levied on property in the CFDs.

## **Apportionment of Special Taxes**

The amount of Special Tax levied on each parcel in a given CFD each fiscal year will be determined by application of Section D of that RMA. Pursuant to this section, the special tax will be levied as follows:

- (1) First, the special tax will be levied proportionately on each parcel of Developed Property up to 100% of the applicable Assigned Special Tax.
- (2) If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, then the special tax shall be levied proportionately on each parcel of Final Mapped Property up to 100% of the Maximum Special Tax for Final Mapped Property.
- (3) If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the special tax shall be levied proportionately on each parcel of Undeveloped Property up to 100% of the Maximum Special Tax for Undeveloped Property.
- (4) If additional monies are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the levy of the special tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such parcel.
- (5) If additional monies are needed to satisfy the Special Tax Requirement after the first four steps have been completed, then the special tax shall be levied proportionately on each parcel of Taxable Property Owner Association Property up to 100% of the Maximum Special Tax for Taxable Property Owner Association Property.
- (6) If additional monies are needed to satisfy the Special Tax Requirement after the first five steps have been completed, then the special tax shall be levied proportionately on each parcel of Taxable Public Property up to 100% of the Maximum Special Tax for Taxable Public Property.

The actual special tax rates and the number of units of Taxable Property for fiscal year 2022-23 are shown in the tables in Appendix A.

## ***VI. SPECIAL TAX DELINQUENCIES***

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The special taxes for the CFDs are collected via the annual secured property tax bills issued by San Bernardino County. Annually, around July 1 of each year, the San Bernardino County Auditor-Controller's Office reports on the special taxes that are delinquent. Appendix D of this report shows the parcels and unpaid amounts from prior years that have been reported by the County as delinquent.

These delinquencies shall be collected through San Bernardino County's collection process. The Special Tax Requirements for fiscal year 2022-23 have not been increased as a result of the fiscal year 2021-22 delinquencies.

## ***VII. STATE REPORTING REQUIREMENTS***

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### **Assembly Bill No. 1666**

On July 25, 2016, Governor Jerry Brown signed Assembly Bill No. 1666, adding Section 53343.2 to the California Government Code (“GC”). The bill enhances the transparency of community facilities districts by requiring that certain reports be accessible on a local agency’s web site. Pursuant to Section 53343.2, a local agency that has a web site shall, within seven months after the last day of each fiscal year of the district, display prominently on its web site the following information:

Item (a): A copy of an annual report, if requested, pursuant to GC Section 53343.1. The report required by Section 53343.1 includes CFD budgetary information for the prior fiscal year and is only prepared by a community facilities district at the request of a person who resides in or owns property in the community facilities district. If the annual report has not been requested to be prepared, then a posting to the web site would not be necessary.

Item (b): A copy of the report provided to the California Debt and Investment Advisory Commission (“CDIAC”) pursuant to GC Section 53359.5. Under Section 53359.5, local agencies must provide CDIAC with the following: (i) notice of proposed sale of bonds; (ii) annual reports on the fiscal status of bonded districts; and (iii) notice of any failure to pay debt service on bonds, or of any draw on a reserve fund to pay debt service on bonds.

Item (c): A copy of the report provided to the State Controller’s Office pursuant to GC Section 12463.2. This section refers to the parcel tax portion of a local agency’s Financial Transactions Report that is prepared for the State Controller’s Office annually. Note that school districts are not subject to the reporting required by GC Section 12463.2.

### **Assembly Bill No. 1483**

On October 9, 2019, Governor Gavin Newsom signed Assembly Bill No. 1483, adding Section 65940.1 to the California Government Code. The law requires that a city, county, or special district that has an internet website, maintain on its website a current schedule of fees, exactions, and affordability requirements imposed by the public agency on all housing development projects. Pursuant to Section 65940.1, the definition of an exaction includes a special tax levied pursuant to the Mello-Roos Community Facilities Act.

Assembly Bill No. 1483 defines a housing development project as consisting of (a) residential units only; or (b) mixed-use developments consisting of residential and non-residential land uses with at least two-thirds of the square footage designated for residential use; or (c) transitional housing or supportive housing. Assembly Bill No. 1483 also requires a city, county, or special district to update this information on their website within 30 days of any changes made to the information.

## **Senate Bill No. 165**

On September 18, 2000, former Governor Gray Davis signed Senate Bill 165 which enacted the Local Agency Special Tax and Bond Accountability Act. In approving the bill, the Legislature declared that local agencies need to demonstrate to the voters that special taxes and bond proceeds are being spent on the facilities and services for which they were intended. To further this objective, the Legislature added Sections 50075.3 and 53411 to the California Government Code setting forth annual reporting requirements relative to special taxes collected and bonds issued by a local public agency. Pursuant to the Sections 50075.3 and 53411, the “chief fiscal officer” of the public agency will, by January 1, 2002, and at least once a year thereafter, file a report with the City setting forth (i) the amount of special taxes that have been collected and expended; (ii) the status of any project required or authorized to be funded by the special taxes; (iii) if bonds have been issued, the amount of bonds that have been collected and expended; and (iv) if bonds have been issued, the status of any project required or authorized to be funded from bond proceeds

## **APPENDIX A**

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### ***Summaries of Fiscal Year 2022-23 Special Tax Levies***

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**City of Ontario**  
**Community Facilities District No. 42**  
**(West Haven)**  
**Fiscal Year 2022-23 Special Tax Levy Summary**

<b>Land Use</b>	<b>Residential Floor Area (Sq. Ft.)</b>	<b>Number of Units / Acres</b>	<b>FY 2022-23 Assigned / Maximum Special Tax (1)</b>	<b>FY 2022-23 Actual Special Tax</b>	<b>FY 2022-23 Special Tax Levy</b>
Developed Property:					
Single Family Property	<1,901	37	\$2,453.00 per Unit	\$2,453.00 per Unit	\$90,761.00
Single Family Property	1,901-2,100	21	\$2,542.00 per Unit	\$2,542.00 per Unit	\$53,382.00
Single Family Property	2,101-2,300	22	\$2,709.00 per Unit	\$2,709.00 per Unit	\$59,598.00
Single Family Property	2,301-2,500	0	\$2,886.00 per Unit	\$2,886.00 per Unit	\$0.00
Single Family Property	2,501-2,700	22	\$3,063.00 per Unit	\$3,063.00 per Unit	\$67,386.00
Single Family Property	2,701-2,900	29	\$3,237.00 per Unit	\$3,237.00 per Unit	\$93,873.00
Single Family Property	2,901-3,100	34	\$3,411.00 per Unit	\$3,411.00 per Unit	\$115,974.00
Single Family Property	3,101-3,300	31	\$3,584.00 per Unit	\$3,584.00 per Unit	\$111,104.00
Single Family Property	3,301-3,500	0	\$3,758.00 per Unit	\$3,758.00 per Unit	\$0.00
Single Family Property	>3,500	0	\$3,832.00 per Unit	\$3,832.00 per Unit	\$0.00
Other Property		0.00	\$33,755.00 per Acre	\$33,755.00 per Acre	\$0.00
Non-Residential Property		0.00	\$33,755.00 per Acre	\$33,755.00 per Acre	\$0.00
Final Mapped Property		0.00	\$33,755.00 per Acre	\$0.00 per Acre	\$0.00
Undeveloped Property		0.00	\$33,755.00 per Acre	\$0.00 per Acre	\$0.00
<b>Total Fiscal Year 2022-23 Special Tax Levy</b>		<b>196</b>	<b>Units</b>		<b>\$592,078.00</b>
		<b>196</b>	<b>Parcels</b>		

(1) For Developed Property, the Assigned Special Tax is shown. For Final Mapped Property and Undeveloped Property, the Maximum Special Tax is shown.

## **APPENDIX B**

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*Fiscal Year 2022-23  
Special Tax Requirements*

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**City of Ontario  
Community Facilities District No. 42  
(West Haven)**

**Special Tax Requirement for Fiscal Year 2022-23**

<u>Debt Service</u>	
Interest Due March 1, 2023	\$0.00
Interest Due September 1, 2023	\$0.00
Principal Due September 1, 2023	<u>\$0.00</u>
Total Debt Service	\$0.00
 <u>Administrative Costs</u>	
District Administration	\$82,585.00
Tax Consultant/Professional Services	<u>\$6,659.00</u>
Total Administrative Expenses	\$89,244.00
 <u>Delinquencies</u>	
	\$0.00
 <u>Direct Funding of Facilities</u>	
	\$502,834.00
 <u>Rounding Adjustment</u>	
	\$0.00
 <b>Special Tax Requirement for Fiscal Year 2022-23</b>	
	<b>\$592,078.00</b>

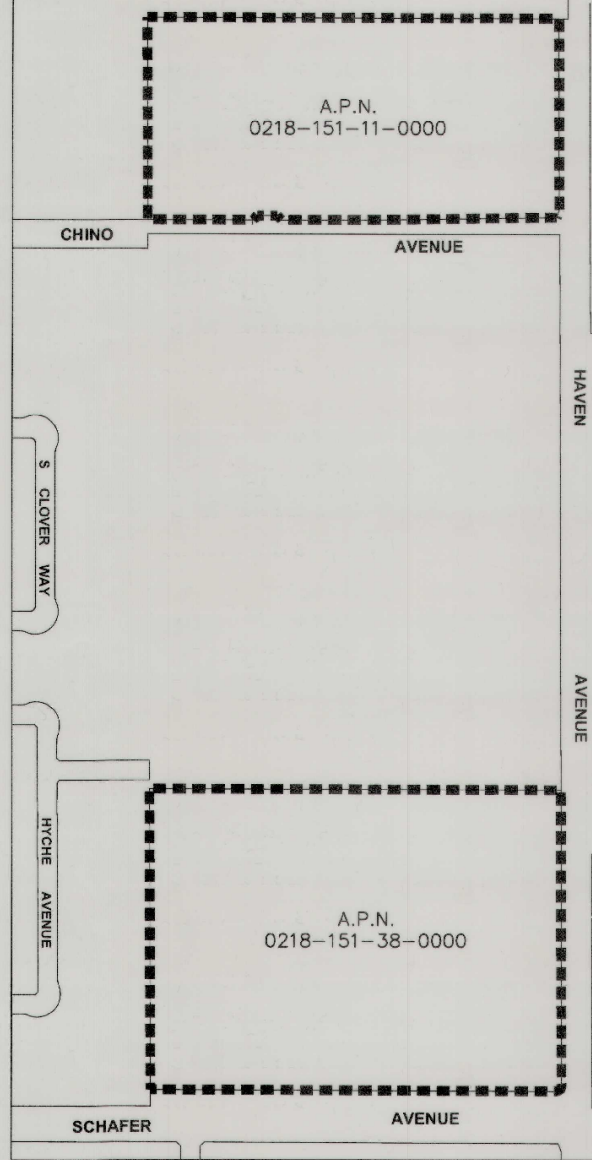
## **APPENDIX C**

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### ***Boundary Maps of Community Facilities Districts***

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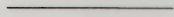
PROPOSED BOUNDARIES OF  
CITY OF ONTARIO  
COMMUNITY FACILITIES DISTRICT NO. 42  
(WEST HAVEN)  
COUNTY OF SAN BERNARDINO  
STATE OF CALIFORNIA



Assessor Parcel Numbers within the  
Boundaries of City of Ontario  
Community Facilities District No. 42  
(West Haven):  
0218-151-11-0000  
0218-151-38-0000

Reference is hereby made to the Assessor  
maps of the County of San Bernardino for  
a description of the lines and dimensions  
of each lot and parcel.

LEGEND

	Proposed Boundaries of City of Ontario Community Facilities District No. 42 (West Haven)
	Assessor Parcel Line



Prepared by David Taussig & Associates, Inc.

(1) Filed in the office of the Clerk of the City of Ontario  
this 18<sup>th</sup> day of July, 2018.

Sheila Mautz, Asst. City Clerk  
Sheila Mautz, Clerk of the City of Ontario,  
California

(2) I hereby certify that the within map showing the  
proposed boundaries of City of Ontario Community  
Facilities District No. 42 (West Haven), County of San  
Bernardino, State of California, was approved by the  
City Council of the City of Ontario at a regular meeting  
thereof, held on the 17<sup>th</sup> day of  
July, 2018, by its Resolution No.  
2018-100.

Sheila Mautz, Asst. City Clerk  
Sheila Mautz, Clerk of the City of Ontario,  
California



San Bernardino County Recorder's Certificate

This map has been filed under Document Number  
2018-0269922, this 24<sup>th</sup> day of  
July, 2018, at 2:09 p.m., in Book  
87 of Maps of Assessment and Community  
Facilities Districts at page 94, in the office of  
the county recorder in the County of San Bernardino,  
State of California, at the request of the City of Ontario  
in the amount of \$ 9.00.

Bob Dutton  
Assessor-Recorder  
County of San Bernardino

By Sheila Mautz

Recorded in Official Records,  
County of San Bernardino  
Date: 2018-062622  
7/24/2018 2:39 PM

Deputy Recorder

## **APPENDIX D**

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### ***Delinquent Special Taxes for Individual Assessor's Parcels***

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**Ontario CFD No. 42 (West Haven)**  
**Delinquency Information**  
**As of July 20, 2022**

<b>APN</b>	<b>Fiscal Year</b>	<b>Total Unpaid Amount</b>
0218-023-27-0000	2021-22	\$1,792.00
<b>Parcels Delinquent in Fiscal Year 2021-22</b>		
		<b>1</b>
<b>Total Fiscal Year 2021-22 Amount Delinquent</b>		<b>\$1,792.00</b>
<b>Fiscal Year 2021-22 Special Tax Levy</b>		<b>\$329,009.00</b>
<b>Percentage Delinquent</b>		<b>0.54%</b>
<b>Prior Year Delinquencies</b>		<b>\$0.00</b>
<b>Total Delinquent Special Tax</b>		<b>\$1,792.00</b>

*Goodwin Consulting Group, Inc.*

*9/8/2022*

## **APPENDIX E**

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*Fiscal Year 2022-23  
Special Tax Levies for  
Individual Assessor's Parcels*

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**City of Ontario**  
**Community Facilities District No. 42**  
**(West Haven)**  
**Fiscal Year 2022-23 Special Tax Levy**

Assessor's Parcel Number	Issuance of Building Permit	Land Use Class	Residential			Street Address	Tract No.	Lot No.	FY 2022-23
			Lot Acreage	Floor Area (Sq. Ft.)	Number of Units				Actual Special Tax
0218 - 023 - 68 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 023 - 69 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 023 - 70 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 023 - 71 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 023 - 72 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 023 - 73 - 0000	No					--	--	--	\$0.00
0218 - 023 - 74 - 0000	No					--	--	--	\$0.00
0218 - 023 - 77 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 023 - 78 - 0000	No					--	--	--	\$0.00
0218 - 023 - 79 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 023 - 80 - 0000	No					--	--	--	\$0.00
0218 - 024 - 01 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 02 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 03 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 04 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 05 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 06 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 07 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 08 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 09 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 10 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 11 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 12 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 13 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 14 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 15 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 16 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 17 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 18 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 19 - 0000	Yes	Single Family Property		2,846	1	--	18027	--	\$3,237.00
0218 - 024 - 20 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 21 - 0000	Yes	Single Family Property		3,047	1	--	18027	--	\$3,411.00
0218 - 024 - 22 - 0000	Yes	Single Family Property		3,237	1	--	18027	--	\$3,584.00
0218 - 024 - 23 - 0000	No					--	--	--	\$0.00
0218 - 035 - 01 - 0000	No					--	--	--	\$0.00
0218 - 035 - 02 - 0000	No					--	--	--	\$0.00
0218 - 272 - 01 - 0000	Yes	Single Family Property		1,583	1	--	18026	1	\$2,453.00
0218 - 272 - 02 - 0000	Yes	Single Family Property		2,532	1	--	18026	2	\$3,063.00
0218 - 272 - 03 - 0000	Yes	Single Family Property		2,227	1	--	18026	3	\$2,709.00
0218 - 272 - 04 - 0000	Yes	Single Family Property		2,532	1	--	18026	4	\$3,063.00
0218 - 272 - 05 - 0000	Yes	Single Family Property		2,227	1	--	18026	5	\$2,709.00
0218 - 272 - 06 - 0000	Yes	Single Family Property		2,532	1	--	18026	6	\$3,063.00
0218 - 272 - 07 - 0000	Yes	Single Family Property		2,227	1	--	18026	7	\$2,709.00
0218 - 272 - 08 - 0000	Yes	Single Family Property		2,532	1	--	18026	8	\$3,063.00
0218 - 272 - 09 - 0000	Yes	Single Family Property		2,227	1	--	18026	9	\$2,709.00
0218 - 272 - 10 - 0000	Yes	Single Family Property		2,532	1	--	18026	10	\$3,063.00
0218 - 272 - 11 - 0000	Yes	Single Family Property		2,227	1	--	18026	11	\$2,709.00
0218 - 272 - 12 - 0000	Yes	Single Family Property		2,532	1	--	18026	12	\$3,063.00
0218 - 272 - 13 - 0000	Yes	Single Family Property		2,227	1	--	18026	13	\$2,709.00
0218 - 272 - 14 - 0000	Yes	Single Family Property		2,532	1	--	18026	14	\$3,063.00
0218 - 272 - 15 - 0000	Yes	Single Family Property		2,227	1	--	18026	15	\$2,709.00
0218 - 272 - 16 - 0000	Yes	Single Family Property		1,583	1	--	18026	16	\$2,453.00
0218 - 272 - 17 - 0000	Yes	Single Family Property		2,532	1	--	18026	17	\$3,063.00
0218 - 272 - 18 - 0000	Yes	Single Family Property		1,927	1	--	18026	18	\$2,542.00
0218 - 272 - 19 - 0000	Yes	Single Family Property		1,583	1	--	18026	19	\$2,453.00
0218 - 272 - 20 - 0000	Yes	Single Family Property		2,227	1	--	18026	20	\$2,709.00
0218 - 272 - 21 - 0000	Yes	Single Family Property		2,532	1	--	18026	21	\$3,063.00
0218 - 272 - 22 - 0000	Yes	Single Family Property		2,227	1	--	18026	22	\$2,709.00
0218 - 272 - 23 - 0000	Yes	Single Family Property		2,532	1	--	18026	23	\$3,063.00
0218 - 272 - 24 - 0000	Yes	Single Family Property		1,583	1	--	18026	24	\$2,453.00
0218 - 272 - 25 - 0000	Yes	Single Family Property		1,927	1	--	18026	25	\$2,542.00
0218 - 272 - 26 - 0000	Yes	Single Family Property		1,583	1	--	18026	26	\$2,453.00
0218 - 272 - 27 - 0000	Yes	Single Family Property		2,532	1	--	18026	27	\$3,063.00
0218 - 272 - 28 - 0000	Yes	Single Family Property		1,768	1	--	18026	28	\$2,453.00
0218 - 272 - 29 - 0000	Yes	Single Family Property		2,227	1	--	18026	29	\$2,709.00



**City of Ontario**  
**Community Facilities District No. 42**  
**(West Haven)**  
**Fiscal Year 2022-23 Special Tax Levy**

Assessor's Parcel Number	Issuance of Building Permit	Land Use Class	Residential			Street Address	Tract No.	Lot No.	FY 2022-23
			Lot Acreage	Floor Area (Sq. Ft.)	Number of Units				Actual Special Tax
0218 - 272 - 30 - 0000	Yes	Single Family Property		1,768	1	--	18026	30	\$2,453.00
0218 - 272 - 31 - 0000	Yes	Single Family Property		1,927	1	--	18026	31	\$2,542.00
0218 - 272 - 32 - 0000	Yes	Single Family Property		2,227	1	--	18026	32	\$2,709.00
0218 - 272 - 33 - 0000	Yes	Single Family Property		1,583	1	--	18026	33	\$2,453.00
0218 - 272 - 34 - 0000	Yes	Single Family Property		1,768	1	--	18026	34	\$2,453.00
0218 - 272 - 35 - 0000	Yes	Single Family Property		1,927	1	--	18026	35	\$2,542.00
0218 - 272 - 36 - 0000	Yes	Single Family Property		1,583	1	--	18026	36	\$2,453.00
0218 - 272 - 37 - 0000	Yes	Single Family Property		1,768	1	--	18026	37	\$2,453.00
0218 - 272 - 38 - 0000	Yes	Single Family Property		1,927	1	--	18026	38	\$2,542.00
0218 - 272 - 39 - 0000	Yes	Single Family Property		2,227	1	--	18026	39	\$2,709.00
0218 - 272 - 40 - 0000	Yes	Single Family Property		1,927	1	--	18026	40	\$2,542.00
0218 - 272 - 41 - 0000	Yes	Single Family Property		1,768	1	--	18026	41	\$2,453.00
0218 - 272 - 42 - 0000	Yes	Single Family Property		1,927	1	--	18026	42	\$2,542.00
0218 - 272 - 43 - 0000	Yes	Single Family Property		2,532	1	--	18026	43	\$3,063.00
0218 - 272 - 44 - 0000	Yes	Single Family Property		1,768	1	--	18026	44	\$2,453.00
0218 - 272 - 45 - 0000	Yes	Single Family Property		1,583	1	--	18026	45	\$2,453.00
0218 - 272 - 46 - 0000	Yes	Single Family Property		1,768	1	--	18026	46	\$2,453.00
0218 - 272 - 47 - 0000	Yes	Single Family Property		1,927	1	--	18026	47	\$2,542.00
0218 - 272 - 48 - 0000	Yes	Single Family Property		2,532	1	--	18026	48	\$3,063.00
0218 - 272 - 49 - 0000	Yes	Single Family Property		2,227	1	--	18026	49	\$2,709.00
0218 - 272 - 50 - 0000	Yes	Single Family Property		1,768	1	--	18026	50	\$2,453.00
0218 - 272 - 51 - 0000	Yes	Single Family Property		2,532	1	--	18026	51	\$3,063.00
0218 - 272 - 52 - 0000	Yes	Single Family Property		1,927	1	--	18026	52	\$2,542.00
0218 - 272 - 53 - 0000	Yes	Single Family Property		2,227	1	--	18026	53	\$2,709.00
0218 - 272 - 54 - 0000	Yes	Single Family Property		1,768	1	--	18026	54	\$2,453.00
0218 - 272 - 55 - 0000	Yes	Single Family Property		1,927	1	--	18026	55	\$2,542.00
0218 - 272 - 56 - 0000	Yes	Single Family Property		2,227	1	--	18026	56	\$2,709.00
0218 - 272 - 57 - 0000	No					--	--	--	\$0.00
0218 - 272 - 58 - 0000	No					--	--	--	\$0.00
0218 - 272 - 59 - 0000	No					--	--	--	\$0.00
0218 - 272 - 60 - 0000	No					--	--	--	\$0.00
0218 - 272 - 61 - 0000	No					--	--	--	\$0.00
0218 - 272 - 62 - 0000	No					--	--	--	\$0.00
0218 - 272 - 63 - 0000	No					--	--	--	\$0.00
0218 - 272 - 64 - 0000	No					--	--	--	\$0.00
0218 - 273 - 01 - 0000	Yes	Single Family Property		1,768	1	--	18026	57	\$2,453.00
0218 - 273 - 02 - 0000	Yes	Single Family Property		1,583	1	--	18026	58	\$2,453.00
0218 - 273 - 03 - 0000	Yes	Single Family Property		2,227	1	--	18026	59	\$2,709.00
0218 - 273 - 04 - 0000	Yes	Single Family Property		1,927	1	--	18026	60	\$2,542.00
0218 - 273 - 05 - 0000	Yes	Single Family Property		1,768	1	--	18026	61	\$2,453.00
0218 - 273 - 06 - 0000	Yes	Single Family Property		1,583	1	--	18026	62	\$2,453.00
0218 - 273 - 07 - 0000	Yes	Single Family Property		1,927	1	--	18026	63	\$2,542.00
0218 - 273 - 08 - 0000	Yes	Single Family Property		2,227	1	--	18026	64	\$2,709.00
0218 - 273 - 09 - 0000	Yes	Single Family Property		1,768	1	--	18026	65	\$2,453.00
0218 - 273 - 10 - 0000	Yes	Single Family Property		1,583	1	--	18026	66	\$2,453.00
0218 - 273 - 11 - 0000	Yes	Single Family Property		2,532	1	--	18026	67	\$3,063.00
0218 - 273 - 12 - 0000	Yes	Single Family Property		2,227	1	--	18026	68	\$2,709.00
0218 - 273 - 13 - 0000	Yes	Single Family Property		1,583	1	--	18026	69	\$2,453.00
0218 - 273 - 14 - 0000	Yes	Single Family Property		2,532	1	--	18026	70	\$3,063.00
0218 - 273 - 15 - 0000	Yes	Single Family Property		2,227	1	--	18026	71	\$2,709.00
0218 - 273 - 16 - 0000	Yes	Single Family Property		1,768	1	--	18026	72	\$2,453.00
0218 - 273 - 17 - 0000	Yes	Single Family Property		1,583	1	--	18026	73	\$2,453.00
0218 - 273 - 18 - 0000	Yes	Single Family Property		1,927	1	--	18026	74	\$2,542.00
0218 - 273 - 19 - 0000	Yes	Single Family Property		1,927	1	--	18026	75	\$2,542.00
0218 - 273 - 20 - 0000	Yes	Single Family Property		2,532	1	--	18026	76	\$3,063.00
0218 - 273 - 21 - 0000	Yes	Single Family Property		1,583	1	--	18026	77	\$2,453.00
0218 - 273 - 22 - 0000	Yes	Single Family Property		1,768	1	--	18026	78	\$2,453.00
0218 - 273 - 23 - 0000	Yes	Single Family Property		1,927	1	--	18026	79	\$2,542.00
0218 - 273 - 24 - 0000	Yes	Single Family Property		2,532	1	--	18026	80	\$3,063.00
0218 - 273 - 25 - 0000	Yes	Single Family Property		1,768	1	--	18026	81	\$2,453.00
0218 - 273 - 26 - 0000	Yes	Single Family Property		2,227	1	--	18026	82	\$2,709.00
0218 - 273 - 27 - 0000	Yes	Single Family Property		1,927	1	--	18026	83	\$2,542.00
0218 - 273 - 28 - 0000	Yes	Single Family Property		1,768	1	--	18026	84	\$2,453.00
0218 - 273 - 29 - 0000	Yes	Single Family Property		2,227	1	--	18026	85	\$2,709.00
0218 - 273 - 30 - 0000	Yes	Single Family Property		2,532	1	--	18026	86	\$3,063.00

**City of Ontario**  
**Community Facilities District No. 42**  
**(West Haven)**  
**Fiscal Year 2022-23 Special Tax Levy**

Assessor's Parcel Number	Issuance of Building Permit	Land Use Class	Residential			Street Address	Tract No.	Lot No.	FY 2022-23 Actual Special Tax
			Lot Acreage	Floor Area (Sq. Ft.)	Number of Units				
0218 - 273 - 31 - 0000	Yes	Single Family Property		1,927	1	--	18026	87	\$2,542.00
0218 - 273 - 32 - 0000	Yes	Single Family Property		1,768	1	--	18026	88	\$2,453.00
0218 - 273 - 33 - 0000	Yes	Single Family Property		2,227	1	--	18026	89	\$2,709.00
0218 - 273 - 34 - 0000	Yes	Single Family Property		1,927	1	--	18026	90	\$2,542.00
0218 - 273 - 35 - 0000	Yes	Single Family Property		1,768	1	--	18026	91	\$2,453.00
0218 - 273 - 36 - 0000	Yes	Single Family Property		1,927	1	--	18026	92	\$2,542.00
0218 - 273 - 37 - 0000	Yes	Single Family Property		1,583	1	--	18026	93	\$2,453.00
0218 - 273 - 38 - 0000	Yes	Single Family Property		2,532	1	--	18026	94	\$3,063.00
0218 - 273 - 39 - 0000	Yes	Single Family Property		1,768	1	--	18026	95	\$2,453.00
0218 - 273 - 40 - 0000	Yes	Single Family Property		1,583	1	--	18026	96	\$2,453.00
0218 - 273 - 41 - 0000	Yes	Single Family Property		2,532	1	--	18026	97	\$3,063.00
0218 - 273 - 42 - 0000	Yes	Single Family Property		1,583	1	--	18026	98	\$2,453.00
0218 - 273 - 43 - 0000	Yes	Single Family Property		1,927	1	--	18026	99	\$2,542.00
0218 - 273 - 44 - 0000	Yes	Single Family Property		2,532	1	--	18026	100	\$3,063.00
0218 - 273 - 45 - 0000	Yes	Single Family Property		1,768	1	--	18026	101	\$2,453.00
0218 - 273 - 46 - 0000	Yes	Single Family Property		1,927	1	--	18026	102	\$2,542.00
0218 - 273 - 47 - 0000	No					--	--	--	\$0.00
0218 - 273 - 48 - 0000	No					--	--	--	\$0.00

<b>Total Special Tax Levy for FY 2022-23</b>	<b>\$592,078.00</b>
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