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5000 Birch Street, Suite 3000
Newport Beach, CA 92660

October 19, 2020

Ms. Mayra Widmann
County of Imperial
940 West Main Street, Suite 208
El Centro, CA 92243

Re: Legislation Requirements / Yearly Fiscal Status Reports

Dear Ms. Widmann:

Pursuant to Assembly Bill No. 1666, the County of Imperial must, within seven months after the last day of each fiscal year (starting January 31, 2017), prominently display on its website the following for each CFD:

- 1) Copy of the annual report for that fiscal year pursuant to Section 53343.1
 - Section 53343.1 requires CFDs formed after January 1, 1992 to prepare an annual report including specific information, but only if requested by an interested party
 - To the best of our knowledge, such report has never been requested for any County CFD
- 2) Copy of the enclosed Mello-Roos Yearly Fiscal Status Reports
- 3) Copy of the reports provided to the State Controller's Office pursuant to Assembly Bill No. 2109 (see below for reporting requirements)

Pursuant to Assembly Bill No. 2109, the County of Imperial must, within seven months after the last day of each fiscal year (starting January 31, 2017), report specific information with respect to each CFD to the State Controller's Office. DTA will prepare such reports for each CFD for your review within the week. The State Controller's Office has provided a form that includes the following:

- 1) Type and rate of parcel tax imposed
- 2) Number of parcels subject to the parcel tax
- 3) Number of parcels exempt from the parcel tax
- 4) Sunset date of parcel tax, if any
- 5) Amount of revenue received from the parcel tax
- 6) Manner in which the revenue received from the parcel tax is being used

In addition, enclosed please find the Yearly Fiscal Status Reports for the following Special Tax Bonds, which were submitted electronically to the California Debt and Investment Advisory Commission on October 19, 2020:

- 1) Mello-Roos Yearly Fiscal Status Report: CFD No. 98-1 Series 1999
- 2) Mello-Roos Yearly Fiscal Status Report: CFD No. 2002-1 Series 2002
- 3) Mello-Roos Yearly Fiscal Status Report: CFD No. 2006-1 Series 2007

As mentioned previously, the enclosed Yearly Fiscal Status Reports must be prominently displayed on the County of Imperial's website pursuant to Assembly Bill No. 1666 by January 31, 2021.

Should you have any questions or concerns, please contact me at (800) 969 4DTA.

Sincerely,

A handwritten signature in black ink that reads "Andrea Roess". The signature is written in a cursive, flowing style.

Andrea Roess
Managing Director

County of Imperial

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

Fiscal Year **2019-20**

Parcel Tax Name **County of Imperial CFD No. 98-1**

A. The Type and Rate of Parcel Tax Imposed (Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input type="checkbox"/> All Property			
<input type="checkbox"/> All Residential			
<input type="checkbox"/> Single-Family			
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

County of Imperial

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

☐ Other (Specify)

☐ All Non-Residential

☒ Commercial

\$0.7501	Per Square Foot of Building	Permit issued in 2003
\$0.7959	Per Square Foot of Building	Permit issued in 2008

☒ Industrial

\$0.4678	Per Square Foot of Building	Permit issued before 2000
\$0.4769	Per Square Foot of Building	Permit issued in 2000
\$0.4999	Per Square Foot of Building	Permit issued in 2003
\$0.5084	Per Square Foot of Building	Permit issued in 2004
\$0.5183	Per Square Foot of Building	Permit issued in 2005
\$0.5305	Per Square Foot of Building	Permit issued in 2008
\$0.5305	Per Square Foot of Building	Permit issued in 2010
\$0.5344	Per Square Foot of Building	Permit issued in 2014
\$0.5366	Per Square Foot of Building	Permit Issued in 2015
\$0.5366	Per Square Foot of Building	Permit Issued in 2016

☐ Institutional

☐ Recreational

☐ Other (Specify)

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

☐ Unimproved /
Undeveloped

☒ Other (Specify)

\$1,483.10	Per Acre	Approved Property

Approved Property

County of Imperial
Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)

Parcel Tax Name

County of Imperial CFD No. 98-1

B. The Number of Parcels Subject to the Parcel Tax

55

C. The Number of Parcels Exempt from the Parcel Tax

6

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

06/30/2049

E. The Amount of Revenue Received from the Parcel Tax (Annually)

\$680,778.98

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input checked="" type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input checked="" type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input checked="" type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of Imperial

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

Fiscal Year **2019-20**

Parcel Tax Name **County of Imperial CFD No. 02-01**

A. The Type and Rate of Parcel Tax Imposed (Please Check and Complete All Box(es) that Apply)

Parcel Tax Type	Parcel Tax Rate		Notes
	Dollar Amount	Base	
<input checked="" type="checkbox"/> All Property	\$579.00	Per Acre	Developed Property Zone 1
<input type="checkbox"/> All Residential			
<input type="checkbox"/> Single-Family			
<input type="checkbox"/> Multi-Family			
<input type="checkbox"/> Condominiums			
<input type="checkbox"/> Mobile Homes			

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

☐ Other (Specify)

☐ All Non-Residential

☐ Commercial

☐ Industrial

☐ Institutional

☐ Recreational

☐ Other (Specify)

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

<input checked="" type="checkbox"/> Unimproved / Undeveloped	\$30.52	Per Acre	Undeveloped Property Zone 1
<input type="checkbox"/> Other (Specify) <div style="border: 1px solid black; height: 15px; width: 150px; margin-top: 5px;"></div>			

County of Imperial
Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)

Parcel Tax Name

County of Imperial CFD No. 02-01

B. The Number of Parcels Subject to the Parcel Tax

19

C. The Number of Parcels Exempt from the Parcel Tax

14

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

06/30/2052

E. The Amount of Revenue Received from the Parcel Tax (Annually)

\$12,084.14

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input checked="" type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of Imperial

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

Fiscal Year **2019-20**

Parcel Tax Name **County of Imperial CFD No. 06-1, Special Tax A**

A. The Type and Rate of Parcel Tax Imposed

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type

☐ All Property

Parcel Tax Rate		Notes
Dollar Amount	Base	

☒ All Residential

\$528.34	Per Parcel (see building SF categories in Notes)	Res (Greater than or equal to 3,201)
\$509.94	Per Parcel (see building SF categories in Notes)	Res (3,001 to 3,200)
\$483.82	Per Parcel (see building SF categories in Notes)	Res (2,801 to 3,000)
\$463.52	Per Parcel (see building SF categories in Notes)	Res (2,501 to 2,800)
\$409.32	Per Parcel (see building SF categories in Notes)	Res (2,201 to 2,500)
\$364.82	Per Parcel (see building SF categories in Notes)	Res (Less than or equal to 2,200)

☐ Single-Family

☐ Multi-Family

☐ Condominiums

☐ Mobile Homes

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

☐

Other (Specify)

☐

All Non-Residential

☐

Commercial

☐

Industrial

☐

Institutional

☐

Recreational

☐

Other (Specify)

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

☐ Unimproved /
Undeveloped

☐ Other (Specify)

County of Imperial
Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)

Parcel Tax Name

County of Imperial CFD No. 06-1, Special Tax A

B. The Number of Parcels Subject to the Parcel Tax

304

C. The Number of Parcels Exempt from the Parcel Tax

4

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

06/30/2047

E. The Amount of Revenue Received from the Parcel Tax (Annually)

\$135,434.52

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input checked="" type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input checked="" type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

County of Imperial

Parcel Tax Reporting- Statistical Data (To Be Completed by Levying Entity)

Fiscal Year **2019-20**

Parcel Tax Name **County of Imperial CFD No. 06-1, Special Tax B**

A. The Type and Rate of Parcel Tax Imposed

(Please Check and Complete All Box(es) that Apply)

Parcel Tax Type

☐ All Property

Parcel Tax Rate		Notes
Dollar Amount	Base	

☒ All Residential

\$343.46	Per Parcel (see building SF categories in Notes)	Res (Greater than or equal to 3,201)
\$334.08	Per Parcel (see building SF categories in Notes)	Res (3,001 to 3,200)
\$318.84	Per Parcel (see building SF categories in Notes)	Res (2,801 to 3,000)
\$307.12	Per Parcel (see building SF categories in Notes)	Res (2,501 to 2,800)
\$276.64	Per Parcel (see building SF categories in Notes)	Res (2,201 to 2,500)
\$252.04	Per Parcel (see building SF categories in Notes)	Res (Less than or equal to 2,200)

☐ Single-Family

☐ Multi-Family

☐ Condominiums

☐ Mobile Homes

County of Imperial

Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)

☐ Other (Specify)

☐ All Non-Residential

☐ Commercial

☐ Industrial

☐ Institutional

☐ Recreational

☐ Other (Specify)

**Parcel Tax Reporting- Statistical Data
(To Be Completed by Levying Entity)**

☐ **Unimproved /
Undeveloped**

☐ **Other (Specify)**

County of Imperial
Parcel Tax Reporting - Statistical Data
(To Be Completed by Levying Entity)

Parcel Tax Name

County of Imperial CFD No. 06-1, Special Tax B

B. The Number of Parcels Subject to the Parcel Tax

304

C. The Number of Parcels Exempt from the Parcel Tax

4

D. The Sunset Date of the Parcel Tax, if any. (MM/DD/YYYY)

Indefinite

E. The Amount of Revenue Received from the Parcel Tax (Annually)

\$90,351.20

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please Check All Box(es) Applicable or the Box(es) with the Closest Description that Apply)

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection and Fire Prevention
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping
<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control

<input type="checkbox"/>	Police Protection and Personal Safety
<input checked="" type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement