

## COMMUNITY FACILITIES DISTRICT REPORT

Fig Garden Fire Protection District

Community Facilities District  
No. 2014-01 (Public Services)  
(County of Fresno)

January 7, 2015

Public Finance  
Public Private Partnerships  
Urban Economics

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Newport Beach  
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**COMMUNITY FACILITIES DISTRICT REPORT  
MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982**

**COMMUNITY FACILITIES DISTRICT No. 2014-01  
OF THE FIG GARDEN FIRE PROTECTION DISTRICT (PUBLIC  
SERVICES) (COUNTY OF FRESNO)**

**Prepared for**

**FIG GARDEN FIRE PROTECTION DISTRICT  
4537 North Wishon Avenue  
Fresno, CA 93704**

**Prepared by**

**DAVID TAUSSIG & ASSOCIATES, INC.  
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San Francisco, CA 94109**

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## I. INTRODUCTION

WHEREAS, the Fig Garden Fire Protection District (hereinafter referred to as the “District”) did, pursuant to the provision of the “Mello-Roos Community Facilities Act of 1982,” being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (hereinafter referred to as the “Act”), and specifically Section 53321.5 thereof, expressly order the filing of a written “Report” with the legislative body of the proposed Fig Garden Fire Protection District Community Facilities District No. 2014-01 (Public Services) (County of Fresno), hereinafter referred to as:

“CFD No. 2014-01”; and,

WHEREAS, the Board has determined that the establishment of the Community Facilities District is consistent with and follows the Local Goals and Policies concerning the use of the Act that have been adopted by the District and are now in effect; and

WHEREAS, the Board of the Fig Garden Fire Protection District approved the Resolution of Intention to establish CFD No. 2014-01, to authorize the levy of a Special Tax to finance certain services and expenses within CFD No. 2014-01, and to request the preparation of a CFD Report to demonstrate the following:

- 1) A brief description of the public services by type which will be required to adequately meet the needs of CFD No. 2014-01;
- 2) An estimate of the fair and reasonable cost of providing the public services and an estimate of the incidental expenses related thereto; and

WHEREAS, the matters and information set forth in this report constitute a compilation of information otherwise on file and available for review by the Board at the date of adoption of Resolution No. 2014-04 on November 18, 2014.

NOW, THEREFORE, the Clerk of the Board of the Fig Garden Fire Protection District (the “District Board Clerk”), the authorized representative of the District, and the appointed responsible officer directed to prepare the CFD Report (the “Report”) or cause the Report to be prepared pursuant to the provisions of the Act, does hereby submit this Report.

## II. PROJECT DESCRIPTION

A description of CFD No. 2014-01 Boundaries is on file in the office of the District Board Clerk and a copy of the District Boundary Map is attached hereto as Appendix B and incorporated herein by reference. The District Boundaries are generally described as being that certain unincorporated territory in the County of Fresno, State of California, located in portions of Section 16 and Section 21, Township 13 South, Range 20 East, Mount Diablo Base and Meridian.

The CFD is generally bounded on the north by West Shaw Avenue between North Maroa Avenue to the east and North Palm Avenue to the west, on the west by North Palm Avenue between West Shaw Avenue to the north and the Herndon Canal to the south, on the south by the Herndon Canal between North Palm Avenue to the west and North Van Ness Avenue to the east, and also bounded on the south by East Griffith Way between North Van Ness Avenue to the west and North Maroa Avenue to the east, and generally bounded on the east by North Van Ness Avenue between the Herndon Canal to the south and East Griffith Way to the north, and also bounded on the east by North Maroa Avenue between East Griffith Way to the south and West Shaw Avenue to the north.

The Boundaries encompass an area of approximately 600 acres.

### III. DESCRIPTION AND ESTIMATED COST OF PUBLIC SERVICES

#### A. Description of Proposed Public Services

A community facilities district *may* finance any one or more of the following types of services: police protection services; fire protection and suppression services; ambulance and paramedic services; recreation program services, library services, maintenance services for elementary and secondary school sites and structures, operation and maintenance of museums and cultural facilities; maintenance of parks, parkways (including street lights), and open space; flood and storm protection services, including the operation and maintenance of storm drainage systems and sandstorm protection systems; services with respect to the removal or remedial action cleanup of hazardous substances. The proposed community facilities district shall provide and finance certain types of services, including (i) payment for the operation and maintenance of a fire station, (ii) building of a service fund for capital replacement, and (iii) payment of Administrative Expenses. More specifically, fire protection, fire suppression, ambulance and paramedic services, weed abatement, and open space, parks, and parkway services are authorized by CFD No. 2014-01.

The Authorized Services, as defined in the Rate and Method of Apportionment, Appendix A, may be financed only to the extent that such services are in addition to those services provided in the District prior to implementation of the Community Facilities District.

The District is the authorized public agency for providing fire suppression services to an approximately 600 acre unincorporated community of 731 primarily residential use lots and parcels, situated in an unincorporated island in the north central portion of the Fresno metropolitan area. The District's sole purpose is to obtain, furnish, operate, and maintain fire suppression equipment and services for the benefit of the properties and residents within its adopted boundaries. The District owns the Fig Garden Fire Station land and facilities located at 4537 N. Wishon Avenue that is also the site of the District Office, and all of the fire suppression and emergency medical equipment needed to operate the station on a 24-hour shift status.

However, the District has no employees and currently contracts with the City of Fresno (the "City") for all of its administrative, management, fire suppression, and emergency medical operations personnel under the Fig Garden – City of Fresno Fire Protection Services Agreement executed on September 9, 2005 (the "Services Agreement"). This Services Agreement is conditioned upon approval thereof by both the City Council and the Board of Directors of the District. In the event the existing special assessment expires and is not renewed, modified, or extended, the City shall be relieved of its duty to provide such services from the Fig Garden Fire Station.

Again, CFD No. 2014-01 shall only finance the above listed services only to the extent that they are in addition to existing public services provided within the boundaries of CFD No. 2014-01 before creation of the CFD and such authorized services may not supplant services already available within CFD No. 2014-01 at creation of said CFD. The Special Taxes required to finance the related annual costs of those public services will be apportioned as described in the Rate and Method of Apportionment of the Special Tax for CFD No. 2014-01.

**B. Estimated Costs of Proposed Public Services**

The intent of the CFD is to fund the anticipated revenue shortfall in providing the public services listed above. The maximum special taxes that could be levied presently would be \$530,000; however, this amount is subject to annual escalation. The actual amount to be levied will be determined by the District Board on an annual basis. It is anticipated that the cost of administering the CFD in its earlier years will be approximately \$5,000 - \$10,000 per year.

#### **IV. BONDED INDEBTEDNESS AND INCIDENTAL EXPENSES**

**A. Projected Bond Sales**

CFD No. 2014-01 is not authorized to sell bonds.

**B. Incidental Expenses to be Included in the Annual Levy of Special Taxes**

Pursuant to Section 53340 of the Act, the proceeds of any Special Tax may only be used to pay, in whole or part, the cost of providing public facilities, services, and incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the cost of planning and designing public facilities to be financed, including the cost of environmental evaluations of those facilities. As there is no intention or authorization for CFD No. 2014-01 to sell bonds, the incidental expenses to be funded through Special Taxes shall be limited to the costs associated with the creation of the CFD, determination of the amount of Special Taxes, collection of Special Taxes, payment of Special Taxes, or costs otherwise incurred in order to carry out the authorized purposes of the CFD. While the actual cost of administering CFD No. 2014-01 may vary, it is anticipated that the amount of Special Taxes that can be collected will be sufficient to fund the CFD's annual administrative expenses.

## V. RATE AND METHOD OF APPORTIONMENT

Pursuant to Section 53325.3 of the Act, the tax imposed in a CFD “is a special tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property.” The Special Tax “may be based on benefit received by parcels of real property, the cost of making facilities or authorized services available to each parcel or other reasonable basis as determined by the legislative body,” although the Special Tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution. The adopted Rate and Method of Apportionment (“RMA”), attached herewith as Appendix A, provides information sufficient to allow each property owner within CFD No. 2014-01 to estimate the maximum annual Special Tax he or she will be required to pay.

The RMA requires that all Assessor’s Parcels within CFD No. 2014-01 be categorized as Developed Property (further defined as either Residential Property or Non-Residential Property), Undeveloped Property, Property Owner Association Property, or Public Property. The principal assumption inherent in the calculation of Special Taxes as defined in the RMA is that the level of budgetary shortfall impacting the District is the *primary* result of Residential Development within the District. These determinations are based on an evaluation of the District’s recurring costs and revenues. No Special Taxes will be levied on Undeveloped Property, Property Owner Association Property, or Public Property.

Each Fiscal Year, the Special Tax levy shall be calculated in an amount sufficient to cover the costs required to meet the financial needs for the proposed public services, but not to exceed the maximum Special Tax for Residential and Non-Residential Property. The maximum Special Tax necessary to cover the public service shortfall generated by one dwelling unit is projected to be \$723 per year for the 2015-16 Fiscal Year. The maximum annual Special Tax that can be levied within the CFD on Developed Property shall increase annually by the greater of the change in the Blended Los Angeles Urban Consumer Price Index and San Francisco Urban Consumer Price Index during the twelve (12) months ending in December of the Fiscal Year prior to the Fiscal Year in which the Special Tax is being levied, or two-and-a-half percent (2.50%).

In order to establish the Maximum Special Tax rates for CFD No. 2014-01 as set forth in the Rate and Method of Apportionment, David Taussig & Associates, Inc. has relied on information regarding land-use types, geographic location, and Taxable Property provided to it by others. David Taussig & Associates, Inc. has not independently verified such data and disclaims responsibility for the impact of inaccurate data, if any, on the Rate and Method of Apportionment for CFD No. 2014-01, including the inability to meet the financial obligations within CFD No. 2014-01.

## **VI. BOUNDARIES OF COMMUNITY FACILITIES DISTRICT**

The boundaries of CFD No. 2014-01 include all land on which the Special Taxes may be levied. A reduced scale map showing the boundaries of CFD No. 2014-01 is provided as Appendix B. A full scale map is on file with the Fresno County Recorder's Office and was recorded on November 26, 2014 at 11:47 a.m. in the Fresno County Recorder's Office at Book 44 of Maps of Assessment and Community Facilities Districts at Pages 24, 25, and 26 (Instrument No. 2014-0134394), and there has been no change in the boundaries of the Community Facilities District since its formation, nor is any contemplated here.

## VII. GENERAL TERMS AND CONDITIONS

### A. Substitution of Services

The description of the public services, as set forth herein, is general in their nature. The final nature and location of the specific services to be funded by the CFD will be determined by the District Board. The actual services funded may show substitutes, in lieu or modifications to the proposed services that benefit the CFD, and any such substitution shall not be a change or modification in the proceedings as long as the services provided are of a type substantially similar to that as set forth in this Report.

### B. Appeals and Interpretations

Pursuant to Section F of the Rate and Method of Apportionment for CFD No. 2014-01, any landowner or resident who feels that the amount of the Special Tax levied on his Assessor's Parcel is in error may submit a written appeal to the CFD Administrator. The CFD Administrator shall review the appeal and if the CFD Administrator concurs, the amount of the Special Tax levied shall be appropriately modified through an adjustment to the Special Tax levy in the following Fiscal Year. No refunds shall be given. Interpretations may be made by the Board by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in the Rate and Method of Apportionment for CFD No. 2014-01.

<http://localhost/resources/home/Clients/Fig Garden FPD/CFD Report/FGFPD CFD Report v. 4.doc>

**ATTACHMENT A**

**COMMUNITY FACILITIES DISTRICT NO. 2014-01  
OF THE FIG GARDEN FIRE PROTECTION DISTRICT (PUBLIC SERVICES)  
(COUNTY OF FRESNO)**

**RATE AND METHOD OF APPORTIONMENT**

**RATE AND METHOD OF APPORTIONMENT FOR  
FIG GARDEN FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2014-01  
(PUBLIC SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in Fig Garden Fire Protection District Community Facilities District No. 2014-01 (Public Services) (County of Fresno) ("CFD No. 2014-01") and collected each Fiscal Year commencing in Fiscal Year 2015-16, in an amount determined by the District Board through the application of the appropriate Special Tax for "Developed Property," as described below. All of the real property in CFD No. 2014-01, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2014-01: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the District or any designee thereof or both); the costs of collecting the Special Taxes (whether by the District or otherwise); the costs to the District, CFD No. 2014-01, or any designee thereof of complying with CFD No. 2014-01 or obligated persons disclosure requirements associated with the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the District, CFD No. 2014-01, or any designee thereof related to an appeal of the Special Tax; and the District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2014-01 for any other administrative purposes of CFD No. 2014-01, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**"Assessor's Parcel"** means a lot or parcel shown on 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.

**"Authorized Services"** means those services eligible to be funded by CFD No. 2014-01, as defined in the Resolution of Formation.

**"Blended Consumer Price Index"** means the sum of the Los Angeles Urban Consumer Price Index and the San Francisco Urban Consumer Price Index, divided by two (2).

**"Board"** means the Board of the District, acting as the legislative body of CFD No. 2014-01.

**“CFD Administrator”** means an official of the District, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

**“CFD No. 2014-01”** means Fig Garden Fire Protection District Community Facilities District No. 2014-01 (Public Services) (County of Fresno).

**“County”** means the County of Fresno.

**“Developed Property”** means, for each Fiscal Year, all Assessor’s Parcels of Residential Property and Non-Residential Property for which a building permit has been issued on or after April 1, 2015.

**“District”** means the Fig Garden Fire Protection District.

**“Dwelling Unit”** means a building or portion thereof designed for and occupied in whole or part as a residence or sleeping place, either permanently or temporarily, by one family and its guests, with sanitary facilities and one (1) kitchen provided within the unit. Boarding or lodging houses, dormitories, and hotels shall not be defined as Dwelling Units unless the land use permit specifies a residential use.

**“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.

**“Los Angeles Urban Consumer Price Index”** means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the Los Angeles - Anaheim - Riverside Area, measured as of the month of December in the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the District of Los Angeles.

**“Maximum Special Tax”** means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor’s Parcel.

**“Non-Residential Floor Area”** means the total building square footage of the non-residential building(s) or the non-residential portion of a building with both residential and non-residential areas located on an Assessor’s Parcel of Developed Property, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two (2) sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor’s Parcel and/or to the appropriate records kept by the County Building Division, as reasonably determined by the County.

**“Non-Residential Property”** means, for each Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit was issued on or after April 1, 2015 for a non-residential use.

**“Property Owner Association Property”** means, for each Fiscal Year, any Assessor’s Parcel within the boundaries of CFD No. 2014-01 that is owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association.

**“Proportionately”** means that the ratio of the actual annual 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. 2014-01 that is owned by or irrevocably offered for dedication to the federal government, the State, the District or any other public agency; 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, as such section may be amended or replaced, shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 2014-01 that is encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

**“Rate and Method of Apportionment”** or **“RMA”** means this Rate and Method of Apportionment of Special Tax.

**“Residential Property”** means, for each Fiscal Year, all Assessor’s Parcels of Developed Property for which a building permit was issued on or after March 1, 2015 for purposes of constructing one or more residential Dwelling Units.

**“Resolution of Formation”** means the resolution establishing CFD No. 2014-01.

**“San Francisco Urban Consumer Price Index”** means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Francisco – Oakland - San Jose Area, measured as of the month of December in the calendar year that ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Consumer Price Index for the San Francisco – Oakland - San Jose Area.

**“Services”** means those services authorized to be financed by CFD No. 2014-01 pursuant to Section 53313 and Section 53313.5 of the Act. CFD No. 2014-01 shall finance Services only to the extent that they are in addition to those provided in the territory of CFD No. 2014-01 before the CFD was created and such Services may not supplant services already available within CFD No. 2014-01 when the CFD was created.

**“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 to be collected in any Fiscal Year for CFD No. 2014-01 to pay for certain costs as required to meet the needs of the CFD in that Fiscal Year. The costs to be covered shall be the direct costs for (i) Authorized Services, and (ii) Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, if any, as determined by the CFD Administrator. Under no circumstances shall the

Special Tax Requirement include debt service payments for debt financings by CFD No. 2014-01.

“**State**” means the State of California.

“**Taxable Property**” means all of the Assessor’s Parcels within the boundaries of CFD No. 2014-01 which are not exempt from the Special Tax pursuant to law or Section E below.

“**Undeveloped Property**” means, for each Fiscal Year, all property not classified as Developed Property, Non-Residential Property, Property Owner Association Property, or Public Property.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Assessor’s Parcels, as applicable within CFD No. 2014-01, shall be classified as Developed Property, Undeveloped Property, Property Owner Association Property, or Public Property. However, only Developed Property shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below. All Developed Property shall be assigned to Land Use Class 1 or 2.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2015-16 for Developed Property is shown below in Table 1. Under no circumstances shall a Special Tax be levied on additions to existing Dwelling Units.

**TABLE 1**

**Maximum Special Taxes for Developed Property  
For Fiscal Year 2015-16  
Community Facilities District No. 2014-01**

<b>Land Use Class</b>	<b>Land Use</b>	<b>Maximum Special Tax Per Dwelling Unit</b>
1	Residential Property	\$723 per Dwelling Unit
2	Non-Residential Property	\$0.22 per Sq. Ft. of Non-Residential Floor Area

b. 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 Taxes that can be levied for all Land Use Classes located on that Assessor's Parcel.

c. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2016, the Maximum Special Tax for Developed Property shall be increased annually by the greater of the change in the Blended Consumer Price Index during the twelve (12) months prior to December of the previous Fiscal Year, or two-and-a-half percent (2.50%).

**2. Undeveloped Property**

No Special Taxes shall be levied on Undeveloped Property.

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

Commencing with Fiscal Year 2015-16 and for each following Fiscal Year, the Board shall levy the annual Special Tax Proportionately for each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

**E. EXEMPTIONS**

In addition to Undeveloped Property being exempt from annual Special Taxes, no Special Tax shall be levied on Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Public Property or Property Owner

Association Property, such Assessor's Parcel shall, upon each reclassification, no longer be exempt from Special Taxes.

**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 thirty (30) days in which to appeal to the Board by filing a written notice of appeal with the clerk of the District, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant's disagreement with the CFD Administrator's determination. The CFD Administrator may charge the appellant a reasonable fee for processing the appeal.

The District may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the District will be final and binding as to all persons.

**G. MANNER OF COLLECTION**

The annual 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. 2014-01 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 in perpetuity as necessary to meet the Special Tax Requirement, unless no longer required to pay for Authorized Services as determined at the sole discretion of the Board.

**ATTACHMENT B**

**COMMUNITY FACILITIES DISTRICT NO. 2014-01  
OF THE FIG GARDEN FIRE PROTECTION DISTRICT (PUBLIC SERVICES)  
(COUNTY OF FRESNO)**

**BOUNDARY MAP**

PROPOSED BOUNDARIES OF  
FIG GARDEN FIRE PROTECTION DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2014-01  
COUNTY OF FRESNO  
STATE OF CALIFORNIA



(1) Filed in the office of the Secretary of the Fig Garden Fire Protection District this 18 day of November 2014.

*[Signature]*  
Secretary, Fig Garden Fire Protection District

Reference is hereby made to the Assessor maps of the County of Fresno for a description of the lines and dimensions of these parcels.



LEGEND

	Proposed Boundaries of Fig Garden Fire Protection District Community Facilities District No. 2014-01, City of Fresno, County of Fresno, California
	Assessor Parcel Line

(2) I hereby certify that the within map showing the proposed boundaries of Fig Garden Fire Protection District Community Facilities District No. 2014-01, County of Fresno, State of California, was approved by the Board of the Fig Garden Fire Protection District at a regular meeting thereof, held on this 18<sup>th</sup> day of November 2014, by its Resolution No. 2014-04.

*[Signature]*  
Secretary, Fig Garden Fire Protection District

(3) Filed this \_\_\_\_\_ day of \_\_\_\_\_, 2014, at the hour of \_\_\_\_\_ o'clock \_\_\_\_\_m, in Book \_\_\_\_\_ of Maps of Assessment and Community Facilities Districts at Page \_\_\_\_\_ and as Instrument No. \_\_\_\_\_ in the office of the County Recorder in the County of Fresno, State of California.

Paul Dictos, CPA  
Assessor-Recorder, County of Fresno  
By \_\_\_\_\_

Deputy  
Fee \_\_\_\_\_

Exempt recording requested,  
per CA Government Code §6103

PROPOSED BOUNDARIES OF  
 FIG GARDEN FIRE PROTECTION DISTRICT  
 COMMUNITY FACILITIES DISTRICT NO. 2014-01  
 COUNTY OF FRESNO  
 STATE OF CALIFORNIA

Assessor Parcels within  
 Fig Garden Fire Protection District  
 Community Facilities District No. 2014-01:

425-061-01	425-070-25	425-146-08	425-153-14	425-231-16	425-302-11	426-061-08	426-072-14	426-141-15	426-222-09
425-061-02	425-070-27	425-146-09	425-153-15	425-231-22	425-302-13	426-061-09	426-072-15	426-141-16	426-222-10
425-061-03	425-070-28	425-146-10	425-221-01	425-231-23	425-302-14	426-061-10	426-072-16	426-141-17	426-222-12
425-061-04	425-070-30	425-146-11	425-221-02	425-231-24	425-311-01	426-061-11	426-072-18	426-141-20	426-222-13
425-061-05	425-070-31	425-151-01	425-221-03	425-231-25	425-311-02	426-061-12	426-072-19	426-141-21	426-222-14
425-061-06	425-070-32	425-151-02	425-221-04	425-232-01	425-311-03	426-061-13	426-072-23	426-142-02	426-222-15
425-061-07	425-141-01	425-151-03	425-221-05	425-232-02	425-311-04	426-061-14	426-072-25	426-142-03	426-222-16
425-061-08	425-141-02	425-151-04	425-221-06	425-232-04	425-311-05	426-061-15	426-072-27	426-142-04	426-222-17
425-061-09	425-141-03	425-151-05	425-221-07	425-232-06	425-311-06	426-062-01	426-072-28	426-142-08	426-222-19
425-061-10	425-141-04	425-151-06	425-222-01	425-232-07	425-311-07	426-062-02	426-131-01	426-142-09	426-222-20
425-061-11	425-141-05	425-151-07	425-222-02	425-232-08	425-311-08	426-062-04	426-131-02	426-142-10	426-231-01
425-061-12	425-141-06	425-151-08	425-222-03	425-232-11	425-311-09	426-062-05	426-131-03	426-142-11	426-231-02
425-061-13	425-141-07	425-151-09	425-222-04	425-232-12	425-311-10	426-062-06	426-131-04	426-142-12	426-231-05
425-062-01	425-141-08	425-151-12	425-222-05	425-232-13	425-311-11	426-062-07	426-131-05	426-142-13	426-231-06
425-062-02	425-141-09	425-151-13	425-223-01	425-232-14	425-311-12	426-062-08	426-131-06	426-142-14	426-231-08
425-062-03	425-141-10	425-152-01	425-223-02	425-232-15	425-311-13	426-062-09	426-131-07	426-142-15	426-231-09
425-062-08	425-141-13	425-152-02	425-223-05	425-232-17	425-311-14	426-062-10	426-131-08	426-142-16	426-231-10
425-062-09	425-142-01	425-152-03	425-223-06	425-232-18	425-312-01	426-062-11	426-131-09	426-142-19	426-231-11
425-062-10	425-142-02	425-152-04	425-223-07	425-232-20	425-312-02	426-062-12	426-131-10	426-142-21	426-231-12
425-062-11	425-142-03	425-152-05	425-223-09	425-232-22	425-312-03	426-062-13	426-131-11	426-142-22	426-231-13
425-062-13	425-142-04	425-152-06	425-223-10	425-232-23	425-312-04	426-062-16	426-131-12	426-142-23	426-231-14
425-062-14	425-143-01	425-152-07	425-224-01	425-301-01	425-312-05	426-062-17	426-131-15	426-142-24	426-231-15
425-062-15	425-143-02	425-152-08	425-224-02	425-301-02	425-312-06	426-071-01	426-131-16	426-142-25	426-231-16
425-062-18	425-143-03	425-152-09	425-224-03	425-301-03	425-312-07	426-071-02	426-131-17	426-142-26	426-231-17
425-062-19	425-144-01	425-152-10	425-224-04	425-301-04	425-312-08	426-071-05	426-131-18	426-142-27	426-232-01
425-062-20	425-144-02	425-152-11	425-224-05	425-301-05	425-312-09	426-071-06	426-131-19	426-142-28	426-232-04
425-062-21	425-144-03	425-152-12	425-224-06	425-301-06	425-312-10	426-071-07	426-131-20	426-142-29	426-232-05
425-062-23	425-144-04	425-152-13	425-224-07	425-301-07	425-312-11	426-071-08	426-131-21	426-221-01	426-232-07
425-062-24	425-144-05	425-152-14	425-224-08	425-301-08	425-312-12	426-071-09	426-131-22	426-221-03	426-232-08
425-063-02	425-144-06	425-152-15	425-224-09	425-301-09	425-312-13	426-071-11	426-132-01	426-221-04	426-232-09
425-063-05	425-144-07	425-152-16	425-224-10	425-301-10	425-312-14	426-071-12	426-132-02	426-221-05	426-232-10
425-063-06	425-144-08	425-152-17	425-224-11	425-301-11	425-312-15	426-071-18	426-132-06	426-221-06	426-232-11
425-070-10	425-145-01	425-153-01	425-224-12	425-301-13	425-312-16	426-071-22	426-132-07	426-221-07	426-232-12
425-070-13	425-145-02	425-153-02	425-224-13	425-301-14	425-312-17	426-071-25	426-132-08	426-221-08	426-232-13
425-070-14	425-145-03	425-153-03	425-224-14	425-301-15	425-312-18	426-072-01	426-132-09	426-221-09	426-232-14
425-070-15	425-145-04	425-153-04	425-224-15	425-301-16	425-312-19	426-072-02	426-132-10	426-221-10	426-232-15
425-070-16	425-145-05	425-153-05	425-231-03	425-302-01	425-312-20	426-072-03	426-141-01	426-221-11	426-232-16
425-070-17	425-145-06	425-153-06	425-231-04	425-302-02	425-312-21	426-072-05	426-141-02	426-221-12	426-232-17
425-070-18	425-145-07	425-153-07	425-231-05	425-302-03	425-312-22	426-072-07	426-141-03	426-221-13	426-232-18
425-070-19	425-146-02	425-153-08	425-231-07	425-302-05	426-061-02	426-072-08	426-141-05	426-221-15	426-232-19
425-070-20	425-146-03	425-153-09	425-231-08	425-302-06	426-061-03	426-072-09	426-141-06	426-221-16	426-232-21
425-070-21	425-146-04	425-153-10	425-231-09	425-302-07	426-061-04	426-072-10	426-141-09	426-222-01	426-232-22
425-070-22	425-146-05	425-153-11	425-231-10	425-302-08	426-061-05	426-072-11	426-141-10	426-222-04	426-232-25
425-070-23	425-146-06	425-153-12	425-231-11	425-302-09	426-061-06	426-072-12	426-141-13	426-222-05	426-311-01
425-070-24	425-146-07	425-153-13	425-231-12	425-302-10	426-061-07	426-072-13	426-141-14	426-222-08	426-311-02

PROPOSED BOUNDARIES OF  
 FIG GARDEN FIRE PROTECTION DISTRICT  
 COMMUNITY FACILITIES DISTRICT NO. 2014-01  
 COUNTY OF FRESNO  
 STATE OF CALIFORNIA

Assessor Parcels within  
 Fig Garden Fire Protection District  
 Community Facilities District No. 2014-01 (continued):

426-311-03	426-322-20	434-072-01	434-112-01	434-122-15	434-173-05	434-234-04
426-311-04	426-322-21	434-072-02	434-112-02	434-122-16	434-173-06	434-234-05
426-311-05	426-322-22	434-072-03	434-112-04	434-123-01	434-173-07	434-234-06
426-311-06	426-322-23	434-072-04	434-112-05	434-123-02	434-173-08	434-234-07
426-311-07	426-322-24	434-072-05	434-112-06	434-123-03	434-173-09	425-070-26U
426-311-08	426-322-28	434-072-06	434-112-07	434-123-04	434-173-10	426-071-23T
426-311-09	426-322-29	434-072-07	434-112-08	434-123-07	434-174-01	426-132-05T
426-311-10	434-061-01	434-072-08	434-112-09	434-124-01	434-174-03	434-230-01T
426-311-11	434-061-02	434-072-09	434-112-10	434-124-02	434-174-05	
426-311-14	434-061-03	434-072-10	434-113-01	434-124-03	434-174-06	
426-311-15	434-061-04	434-072-11	434-113-02	434-124-04	434-174-07	
426-311-16	434-061-05	434-072-12	434-113-03	434-124-05	434-174-08	
426-311-20	434-061-06	434-072-13	434-113-04	434-124-06	434-174-09	
426-312-01	434-061-07	434-072-14	434-113-05	434-124-07	434-231-01	
426-312-02	434-061-08	434-073-01	434-113-06	434-124-08	434-231-02	
426-312-04	434-061-09	434-073-02	434-113-07	434-124-09	434-231-03	
426-312-05	434-061-10	434-073-03	434-113-08	434-124-10	434-231-04	
426-312-06	434-062-01	434-073-04	434-113-09	434-124-11	434-231-05	
426-312-07	434-062-02	434-073-05	434-113-10	434-124-12	434-231-06	
426-312-08	434-062-03	434-074-01	434-114-01	434-124-13	434-231-07	
426-312-09	434-062-04	434-074-02	434-114-04	434-124-14	434-231-08	
426-312-10	434-062-05	434-074-03	434-114-06	434-124-15	434-231-09	
426-321-01	434-062-06	434-074-04	434-114-07	434-124-16	434-231-10	
426-321-02	434-063-01	434-074-05	434-114-08	434-171-01	434-232-03	
426-321-04	434-063-02	434-074-06	434-114-11	434-171-02	434-232-04	
426-321-05	434-063-03	434-074-07	434-114-12	434-171-03	434-232-05	
426-321-06	434-063-04	434-074-08	434-114-13	434-171-04	434-232-06	
426-321-07	434-063-05	434-074-09	434-121-01	434-171-05	434-232-07	
426-321-08	434-063-06	434-074-10	434-121-02	434-171-06	434-232-08	
426-321-09	434-063-07	434-074-11	434-121-03	434-171-07	434-232-09	
426-321-10	434-063-08	434-074-12	434-121-04	434-171-08	434-232-10	
426-321-11	434-063-09	434-074-13	434-121-05	434-171-09	434-232-11	
426-321-12	434-063-10	434-074-14	434-121-06	434-172-02	434-232-14	
426-322-01	434-064-02	434-074-15	434-122-01	434-172-03	434-232-15	
426-322-02	434-064-03	434-074-16	434-122-02	434-172-04	434-233-01	
426-322-05	434-064-04	434-111-01	434-122-03	434-172-05	434-233-02	
426-322-09	434-064-05	434-111-02	434-122-04	434-172-06	434-233-03	
426-322-10	434-064-06	434-111-03	434-122-05	434-172-07	434-233-04	
426-322-11	434-064-07	434-111-04	434-122-08	434-172-08	434-233-05	
426-322-12	434-064-08	434-111-05	434-122-09	434-172-09	434-233-06	
426-322-13	434-071-01	434-111-06	434-122-10	434-172-10	434-233-07	
426-322-14	434-071-02	434-111-07	434-122-11	434-173-01	434-233-08	
426-322-16	434-071-03	434-111-08	434-122-12	434-173-02	434-234-01	
426-322-18	434-071-04	434-111-09	434-122-13	434-173-03	434-234-02	
426-322-19	434-071-07	434-111-10	434-122-14	434-173-04	434-234-03	