

**LARRY WALKER**
Auditor/Controller – Recorder

P Counter

**RECORDING REQUESTED BY AND
WHEN RECORDED, PLEASE RETURN TO:**J. Renee Bastian
Clerk of the Board of Supervisors
County of San Bernardino
385 North Arrowhead Avenue, 2nd Floor
San Bernardino, CA 92415-0130

Doc#: 2002-0435816

Titles: 1 Pages: 9

Fees 0.00
Taxes 0.00
Other 0.00
PAID 50.00

SPACE ABOVE THIS LINE FOR RECORDER'S USE

NOTICE OF SPECIAL TAX LIEN**COMMUNITY FACILITIES DISTRICT NO. 2002-2
(CENTRAL VALLEY FPD- FIRE PROTECTION SERVICES)
COUNTY OF SAN BERNARDINO**

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned, as the Clerk of the Board of Supervisors of the County of San Bernardino (the "County"), hereby gives notice that a lien is hereby imposed upon the parcels listed in Exhibit A attached hereto to secure payment of a special tax which the Board of Supervisors of the County is authorized to levy. The special tax secured by this lien is authorized to be levied for the purpose of financing a portion of the cost of fire protection services and the administrative expenses to be incurred by the County in the course of administering Community Facilities District No. 2002-2 (Central Valley FPD – Fire Protection Services) ("CFD No. 2002-2").

The special tax is authorized to be levied within CFD No. 2002-2, which was formed by action of the Board of Supervisors and the approval of the qualified electors of CFD No. 2002-2 on August 6, 2002, and the lien of the special tax is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment, and manner of collection of the authorized special tax for CFD No. 2002-2 is shown on Exhibit B attached hereto (consisting of pages 1-5, inclusive). The conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax canceled and the procedures for calculating the amount required for prepayment of the special tax are set forth in Section H of Exhibit B.

Notice is further given that upon the recording of this notice in the office of the San Bernardino County Recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within CFD No. 2002-2 in accordance with Section 3115.5 of the Streets and Highways Code.

Reference is made to the Boundary Map of CFD No. 2002-2 (the "Boundary Map"), recorded on August 20, 2002, in the Book 74 of Maps of Assessment and Community Facilities Districts, at page 81, as Instrument No. 2002-0435769 in the office of the San Bernardino County Recorder. All of the property which is subject to this special tax lien is situated within the boundary of CFD No. 2002-2 as shown on the Boundary Map.

For further information concerning the current and estimated future special tax liability of owners or purchasers of real property within CFD No. 2002-2 and subject to this special tax lien, interested persons should contact the Special Districts Department, 157 West Fifth Street, Second Floor, San Bernardino, CA 92415, telephone (909) 387-5950.

DATED: August 7, 2002

J. RENEE BASTIAN
Clerk of the Board of Supervisors

By: J. Renee Bastian

EXHIBIT A

List of Parcels Subject to the Special Tax

The following is the list of parcels, which, as of the date of recordation of this Notice of Special Tax Lien, are subject to the special tax obligation of CFD No. 2002-2. This list is subject to modification without recordation of any further instrument, in accordance with the terms and conditions of the Rate and Method of Apportionment, attached to this Notice of Special Tax Lien as Exhibit B.

The general location and exterior boundary of the listed parcels of CFD No. 2002-2 are shown on the Boundary Map referred to above on page 2 of this Notice of Special Tax Lien.

	<u>Parcel Description</u>	<u>Owner</u>	<u>Acres</u>
A.	Parcels established by Parcel Map 15639, recorded on December 11, 2001, in Book 194 of Parcel Maps, at pages 28 through 32, inclusive, official records of the San Bernardino County Recorder:		
	1. Parcel 1	CCG Ontario, LLC	28.70
	2. Parcel 2	CCG Ontario, LLC	25.67
	3. Parcel 3	CCG Ontario, LLC	46.08
	4. Parcel 4	The Burlington Northern and Sante Fe Railway Company	29.99
	5. Parcel 5	The Burlington Northern and Sante Fe Railway Company	25.20
	6. Parcel 6	The Burlington Northern and Sante Fe Railway Company	25.20
	7. Parcel 7	BN Leasing Corporation	25.01
B.	Parcels established by Parcel Map 15118, recorded on April 30, 2002, in Book 195 of Parcel Maps, at pages 41 through 46, inclusive, official records of the San Bernardino County Recorder:		
	1. Parcel 1	CCG Ontario, LLC	22.63
	2. Parcel 2	CCG Ontario, LLC	27.27
	3. Parcel 3	CCG Ontario, LLC	23.09
	4. Parcel 4	David F. Bolger Trust	10.00
	4. Parcel 5	CCG Ontario, LLC	9.05
	5. Parcel 6	Watson Inland, LLC	10.30
	6. Parcel 7	Watson Inland, LLC	9.78
	7. Parcel 8	Watson Inland, LLC	8.99
	8. Parcel 9	Watson Inland, LLC	4.64
	9. Parcel 10	CCG Ontario, LLC, and Catellus Commercial Group, LLC	9.77

10.	Parcel 11	CCG Ontario, LLC, and Catellus Commercial Group, LLC	30.13
11.	Parcel 12	CCG Ontario, LLC	18.93
12.	Remainder Parcel	Catellus Commercial Group, LLC	131.61

EXHIBIT B

**RATE AND METHOD OF APPORTIONMENT FOR
COUNTY OF SAN BERNARDINO
COMMUNITY FACILITIES DISTRICT NO. 2002-2
(CENTRAL VALLEY FPD--FIRE PROTECTION SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the County of San Bernardino Community Facilities District No. 2002-2 (Central Valley FPD--Fire Protection Services) ("CFD No. 2002-2") and collected each Fiscal Year commencing in Fiscal Year 2002-03, in an amount determined by the Board, through the application of the Rate and Method of Apportionment as described below. All of the real property in CFD No. 2002-2, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"**Acre or Acreage**" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map. Notwithstanding the foregoing, the Acreage of an Assessor's Parcel that is coterminous with parcel 10 or parcel 12 of Parcel Map No. 15118 shall be the amount shown in the table below under the heading Taxable Acreage. If the Assessor's Parcel for parcel 10 and/or 12 is not coterminous with such parcel, the CFD Administrator shall allocate the Acreage indicated in the table to all applicable Assessor's Parcels, with the intent of excluding from taxation that portion of such parcels that are not buildable.

PARCEL	MAP NO.	PARCEL SIZE	NON-BUILDABLE AREA	TAXABLE ACREAGE
10	15118	9.77 acres	4.65 acres	5.12 Acres
12	15118	18.93 acres	0.33 acres	18.60 Acres

"**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. 2002-2: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the County or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the County, CFD No. 2002-2 or any designee thereof of complying with County, CFD No. 2002-2 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 County, CFD No. 2002-2 or any designee thereof related to an appeal of the Special Tax; and the County's

annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the County or CFD No. 2002-2 for any other administrative purposes of CFD No. 2002-2, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure, or otherwise addressing the disposition of delinquent Special Taxes.

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

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's parcel number.

"Board" means the Board of Supervisors of the County.

"CFD Administrator" means the Director of the Special Districts Department, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2002-2" means the County of San Bernardino Community Facilities District No. 2001-2 (Central Valley FPD--Fire Protection Services).

"County" means the County of San Bernardino.

"Developed Property" means, for each Fiscal Year, all Taxable Property, for which a building permit for new construction was issued after January 1, 2001 and prior to March 1 of the prior Fiscal Year.

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

"Maximum Special Tax" means the Maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel within CFD No. 2002-2.

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

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2002-2 that was owned by a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

"Public Property" means, for each Fiscal Year, any property within CFD No. 2002-2 that is owned by, irrevocably offered for dedication to, or dedicated to the federal government, the State, the County, or any other public agency as of June 30 of the prior Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. To ensure that property is classified as Public Property in the first Fiscal Year after it is acquired by, irrevocably offered for dedication to, or dedicated to a public agency, the property owner

shall notify the CFD Administrator in writing of such acquisition, offer, or dedication not later than June 30 of the Fiscal Year in which the acquisition, offer, or dedication occurred.

"**Special Tax**" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property within CFD No. 2002-2 to fund the Special Tax Requirement.

"**Special Tax Requirement**" means that amount required in any Fiscal Year for CFD No. 2002-2 to: (i) pay for the costs of extended fire protection services, including staffing, training, equipment, and facilities maintenance and operation, primarily to serve the area within and annexable to CFD 2002-2; (ii) pay Administrative Expenses; (iii) pay for reasonably anticipated Special Tax delinquencies based on the historical delinquency rate for CFD No. 2002-2 as determined by the CFD Administrator; less (iv) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

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

"**Taxable Property**" means all of the Assessor's Parcels within the boundaries of CFD No. 2002-2 which are not exempt from the Special Tax pursuant to law or Section E below.

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

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2002-2 shall be classified as Developed Property or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX

1. DEVELOPED PROPERTY

The Fiscal Year 2002-03 Maximum Special Tax shall equal \$565 per Acre. On each July 1, commencing July 1, 2003 the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

2. UNDEVELOPED PROPERTY

The Special Tax shall not be levied on Undeveloped Property.

D. APPORTIONMENT OF THE ANNUAL SPECIAL TAX

Commencing with Fiscal Year 2002-03 and for each following Fiscal Year, the Board shall determine the Special Tax Requirement and shall levy the Special Tax Proportionately on

each Assessor's Parcel of Developed Property at up to 100% of the Maximum Special Tax as needed to satisfy the Special Tax Requirement.

E. EXEMPTIONS

No Special Tax shall be levied on Public Property or Property Owner Association Property.

F. APPEALS AND INTERPRETATIONS

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

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2002-2 may directly bill the Special Tax, may collect the Special Tax 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. PREPAYMENT OF SPECIAL TAX

The obligation of an Assessor's Parcel to pay the Special Tax may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property or Undeveloped Property for which a building permit has been issued, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay. Within 30 days of receipt of such written notice, the CFD Administrator shall notify such owner of the prepayment amount of such Assessor's Parcel. The CFD Administrator may charge a reasonable fee for providing this service.

The Special Tax Prepayment Amount is defined as follows:

$$P = PVT + F$$

The variables are defined as follows:

P = Special Tax Prepayment Amount
PVT = Present Value of Special Tax
F = Administrative Fees and Expenses

"Present Value of Special Tax" means the sum of the present values of the Special Tax applicable to the subject Assessor's Parcel in the current Fiscal Year not yet received by the County plus the Maximum Special Tax applicable to the subject Assessor's Parcel in each remaining Fiscal Year subsequent to the Fiscal Year in which the prepayment is made through the term of the Special Tax, using a discount rate equivalent to the current interest rate being paid to public agencies by LAIF. In the event that this fund no longer exists, then the CFD Administration shall determine a reasonably comparable discount rate.

"LAIF" means the State of California's Local Agency Investment Fund.

"Administrative Fees and Expenses" means the costs of computing the Special Tax Prepayment Amount, the costs of investing the prepayment proceeds, and the costs of recording any notices to evidence the prepayment and the redemption, as calculated by the CFD Administrator.

The Special Tax Prepayment Amount less the Administrative Fees and Expenses shall be deposited into the appropriate fund as determined by the CFD Administrator.

With respect to any Assessor's Parcel that is prepaid in accordance with this Section, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of the Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

J. TERM OF SPECIAL TAX

The Special Tax shall be levied for a period not to exceed fifty years commencing with Fiscal Year 2002-03.

K:\Clients2\SanBernCounty\mello\firecfdrma\RMA3.doc