CITY OF OXNARD

Fiscal Year 2021/22 Annual Report For:

Community Facilities District No. 4 (Seabridge at Mandalay Bay)

February 2022

Prepared by:



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1. DISTRICT ANALYSIS

1.1 District

The City of Oxnard (the "City") established Community Facilities District No. 4 (Seabridge at Mandalay Bay) (the "CFD") in 2004 to pay for the cost and expense of providing public services throughout the CFD. The authorized services, including incidental expenses, to be provided by the CFD include:

- (1) Police protection services, including, but not limited to, enforcement of codes relating to the waterways within and adjoining the CFD and the harbor which is essential to the use and enjoyment of the waterways within the CFD; and,
- (2) Maintenance of parks, parkways and open space, channels, flood and storm protection facilities, public boat docks, dredging and remediation costs, including but not limited to waterways within and adjoining the CFD and the harbor which is essential to the use and enjoyment of the waterways within the CFD.

This CFD directly overlaps with Community Facilities District No. 3 (Seabridge at Mandalay Bay).

Parcels in the CFD are subject to the CFD special tax levy in perpetuity.

1.2 Levy

The City levied the CFD's 2021/22 annual Special Tax on 542 parcels totaling \$655,014.16. The annual Special Tax reflects the 2018 voter approved Measure F which reduced the Maximum Special Tax by 17% beginning in Fiscal Year 2019/20.

Pursuant to the CFD's Rate and Method of Apportionment, the City first levies taxable parcels up to 100% of the Expected Special Tax. If additional funds are required for the CFD, the City will levy parcels up to 100% of the Maximum Special Tax. The City levied taxable parcels at 50.44% of the respective Expected Special Tax for 2021/22 by providing a \$350,000.00 Special Tax levy credit. The credit was applied to reduce the existing fund balance of approximately \$2.9M. NBS recommends the City continue to issue similar levy credits in future years or expend surplus funds on maintenance projects as needed in order to continue to reduce the fund balance.

The CFD's Expected Special Tax and Maximum Special Tax rates escalate annually by 2%.

1.3 Delinquencies

As of December 10, 2021 the delinquency rate for the Fiscal Year 2020/21 Special Tax was 0.10%. NBS will continue to monitor delinquencies and recommend delinquency management actions as needed.

NBS

Amanda Welker, Administrator Adina McCargo, Project Manager Pablo Perez, Client Services Director



2. SENATE BILL 165

Senate Bill 165, filed with the Secretary of State on September 19, 2000, enacted the Local Agency Special Tax and Bond Accountability Act (the "Act"). This Act requires that any local special tax or local bond measure subject to voter approval contain a statement indicating the specific purposes of the special tax, requires that the proceeds of the special tax be applied to those purposes, requires the creation of an account into which the proceeds shall be deposited, and requires an annual report containing specified information concerning the use of the proceeds. The Act only applies to any local special tax measure or local bond measure adopted on or after January 1, 2001, in accordance with Section 50075.1 of the California Government Code.

Some of the requirements of the Act are handled at the formation of the CFD and others are handled through annual reports. This section of this report intends to comply with Section 50075.1 of the California Government Code that states:

"The chief fiscal officer of the levying or issuing local agency shall file a report with its governing body no later than January 1, 2002, and at least once a year thereafter. The annual report shall contain all of the following:

- (a) The amount of funds collected and expended.
- (b) The status of any project required or authorized to be funded as identified in subdivision (a) of Section 50075.1."

Community Facilities District No. 4 Seabridge at Mandalay Bay (Services) November 23, 2004

2.1 Purpose of Special Tax

The Special Tax is collected to maintain the improvements from the bond Issue of Community Facilities District No. 3 and for police services.

2.2 Collections & Expenditures

Date of	6/30/2020	Total Amount	6/30/2021	Expended	Service
Formation	Balance	Collected	Balance	Amount	Status
11/23/2004	\$3,679,730.24	\$386,780.83	\$2,964,406.95	\$1,102,104.12	

3. LEVY ANALYSIS

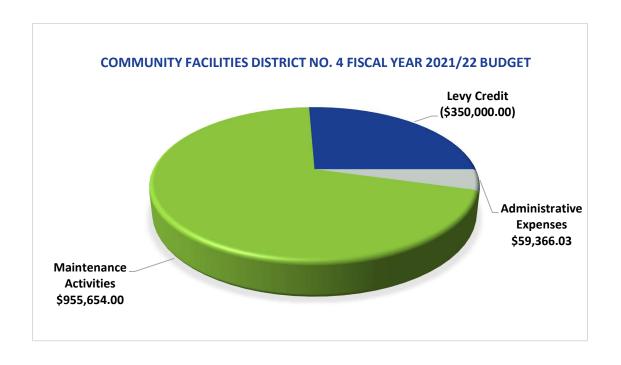
3.1 CFD No. 4 Levy Summary

The City can only levy developed parcels within the CFD above their respective expected Maximum Special Tax if the Contingent Special Tax Requirement is greater than zero. The Contingent Special Tax Requirement is the amount required to pay for dredging the harbor entrance if the United States Army Corps of Engineers no longer provides that service, or to pay for the maintenance of water circulation through the canals if required because of the Mandalay Bay power plant closure. Currently, the levy and collection of the Contingent Special Tax is not required.

At the time of the CFD's formation, the Expected Special Tax rate was approximately 12% less than the Maximum Special Tax rate with an annual inflator of 2% on both rate types. With the passage of Measure F in November of 2018, the Maximum Special Tax Rate was lowered to match the Expected Special Tax Rate .

A summary of the total levy and breakdown of the levy components for Fiscal Year 2021/22 are shown in the table and chart below.

Parcel Count	FY 2021/22 Expected Special Tax	FY 2021/22 Maximum Special Tax	FY 2021/22 Levy
542	\$1,318,385.45	\$1,318,385.45	\$655,014.16



3.2 Special Tax Spread

The total levy and Applied Special Tax rates for Fiscal Year 2021/22 are shown in the table below.

Land Use Class	Land Use ⁽¹⁾⁽²⁾	Rate Type	Waterfront/ Non- Waterfront	Parcel Count	FY 2021/22 Applied Rates	Total FY 2021/22 Special Tax Levy
1	SFD > or = 3,500 s.f.	Unit	Waterfront	61	\$1,663.68	\$101,484.48
2	SFD 3,100 - 3,499 s.f.	Unit	Waterfront	42	1,529.32	64,231.44
3	SFD < 3,100 s.f.	Unit	Waterfront	11	1,436.72	15,803.92
4	SFD > or = 3,100 s.f.	Unit	Non-Waterfront	18	1,427.08	25,687.44
5	SFD 2,700 - 3,099 s.f.	Unit	Non-Waterfront	103	1,247.76	128,519.28
6	SFD < 2,700 s.f.	Unit	Non-Waterfront	41	1,140.70	46,768.70
7	SFA > or = 1,800 s.f.	Unit	Non-Waterfront	44	898.22	39,521.68
8	SFA 1,400 - 1,799 s.f.	Unit	N/A	162	728.52	118,020.24
9	SFA 1,000 - 1,399 s.f.	Unit	N/A	45	624.68	28,110.60
10	SFA < 1,000 s.f.	Unit	N/A	8	529.92	4,239.36
11	Non-Residential	Floor Area	N/A	6	0.28274	43,559.80
Mixed Use	Varies	Unit/ Floor Area	Varies	1	Varies	49,067.22
Totals:			6: 1.5 :: 1.4:	542		\$665,014.16

^{(1) &}quot;SFD" means Single Family Detached; "SFA" means Single Family Attached.

3.3 Expected Special & Applied Tax Rates

The Fiscal Year 2021/22 Applied Special Tax rates compared to the Expected Special Tax Rate are shown in the table below.

				FY 2021/22 Expected	Percent of
Land Use			FY 2021/22	Special Tax	Expected Special
Class	Parcel Count	Rate Type	Applied Rate	Rate	Tax
1	61	Unit	\$1,663.68	\$3,298.23	50.44%
2	42	Unit	1,529.32	3,031.87	50.44%
3	11	Unit	1,436.72	2,848.28	50.44%
4	18	Unit	1,427.08	2,829.18	50.44%
5	103	Unit	1,247.76	2,473.67	50.44%
6	41	Unit	1,140.70	2,261.43	50.44%
7	44	Unit	898.22	1,780.70	50.44%
8	162	Unit	728.52	1,444.30	50.44%
9	45	Unit	624.68	1,238.42	50.44%
10	8	Unit	529.92	1,050.59	50.44%

⁽²⁾ Residential property land use has an applied rate per unit whereas non-residential land use rate is multiplied by floor area.

Land Use Class	Parcel Count	Rate Type	FY 2021/22 Applied Rate	FY 2021/22 Expected Special Tax Rate	Percent of Expected Special Tax
11	6	Floor Area	0.28274	0.56053	50.44%
Mixed Use	1	Unit/ Floor Area	Varies	Varies	50.44%
Totals:	542				

3.4 Expected Special Tax Rates

The Fiscal Year 2021/22 Expected Special Tax rates compared to the prior year are shown in the table below.

Land Use Class	FY 2020/21 Parcel Count	FY 2021/22 Parcel Count	FY 2020/21 Expected Special Tax Rate	FY 2021/22 Expected Special Tax Rate ⁽¹⁾	Percent Change
1	61	61	\$3,233.56	\$3,298.23	2.00%
2	42	42	2,972.42	3,031.87	2.00%
3	11	11	2,792.43	2,848.28	2.00%
4	18	18	2,773.71	2,829.18	2.00%
5	103	103	2,425.17	2,473.67	2.00%
6	41	41	2,217.09	2,261.43	2.00%
7	44	44	1,745.79	1,780.70	2.00%
8	162	162	1,415.98	1,444.30	2.00%
9	45	45	1,214.15	1,238.42	2.00%
10	8	8	1,030.00	1,050.59	2.00%
11	6	6	0.549539	0.56053	2.00%
Mixed Use	1	1	Varies	Varies	2.00%
Totals:	542	542			

⁽¹⁾ The Fiscal Year 2021/22 Expected Special Tax Rate is equal to the 2021/22 Maximum Special Tax Rate as a result of the voter-approved rate changes in Measure F.

3.5 Applied Tax Rates

The Fiscal Year 2021/22 Applied Tax rates compared to the prior year are shown in the table below.

Land Use Class	FY 2020/21 Parcel Count	2021/22 Parcel Count	FY 2020/21 Applied Rate	FY 2021/22 Applied Rate	Percent Change
1	61	61	\$862.08	\$1,663.68	92.98%
2	42	42	792.46	1,529.32	92.98%
3	11	11	744.46	1,436.72	92.98%
4	18	18	739.48	1,427.08	92.98%
5	103	103	646.56	1,247.76	92.98%

Land Use Class	FY 2020/21 Parcel Count	2021/22Parcel Count	FY 2020/21 Applied Rate	FY 2021/22 Applied Rate	Percent Change
6	41	41	591.08	1,140.70	92.98%
7	44	44	465.42	898.22	92.99%
8	162	162	377.50	728.52	92.98%
9	45	45	323.68	624.68	92.99%
10	8	8	274.60	529.92	92.97%
11	6	6	0.146509	0.28274	92.98%
Mixed Use	1	1	Varies	Varies	92.98%
Totals:	542	542			

4. FINANCIAL STATUS

4.1 Maintenance Fund Balance

6/30/2020 Balance	FY 2020/21 Special Tax Levy Collections	FY 2020/21 Expended Amount	6/30/2021 Balance	Service Status
\$3,679,730.74	\$386,780.83	\$1,102,104.12	\$2,964,406.95	Ongoing

4.2 Delinquency Status

At the time of this report, two parcels were delinquent in the April 2021 installment payment of the Fiscal Year 2020/21 Special Tax. NBS recommends reminder letters be mailed to delinquent property owners. The Delinquency Summary for all years can be found in Appendix B of this report.

5. BOUNDARY MAP



APPENDIX A: RATE & METHOD OF APPORTIONMENT The following pages show the Rate and Method of Apportionment for the CFD.

RATE AND METHOD OF APPORTIONMENT FOR COMMUNITY FACILITIES DISTRICT NO. 4 (SEABRIDGE AT MANDALAY BAY) OF THE CITY OF OXNARD

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Community Facilities District No. 4 (Seabridge at Mandalay Bay) of the City of Oxnard ("CFD No. 4") and collected each Fiscal Year commencing in Fiscal Year 2004-2005, in an amount determined by the Council through the application of the appropriate Special Tax for "Developed Property" and "Undeveloped Property" as described below. All of the real property in CFD No. 4, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. **DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, 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. 4: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the City, CFD No. 4 or any designee thereof of complying with City, CFD No. 4 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 4 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 4 for any other administrative purposes of CFD No. 4, 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 in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

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

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

"CFD No. 4" means Community Facilities District No. 4 (Seabridge at Mandalay Bay) of the City.

"City" means the City of Oxnard.

"Contingent Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 4 to: (i) pay directly for dredging the harbor entrance, but only if such services are no longer provided by the United States Army Corps of Engineers, as determined by the CFD Administrator; and/or (ii) pay directly for maintaining water circulation through the canals, but only if such services are required due to the closure of the Mandalay Bay power plant and adequate funding is not available from other sources, as determined by the CFD Administrator.

"Council" means the City Council of the City, acting as the legislative body of CFD No. 4.

"County" means the County of Ventura.

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

"Expected Special Tax" means the Special Tax anticipated to be levied on each Assessor's Parcel of Developed Property to meet the Special Tax Requirement, as determined in accordance with Sections C and D below.

"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 or Table 2.

"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.

"Non-Residential Floor Area" for any Non-Residential Property means the total square footage of the building(s) located on such 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 sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for a non-residential use.

October 11, 2004 City of Oxnard Community Facilities District No. 4 (Seabridge at Mandalay Bay) Page 2

- "Non-Waterfront Property" means all Assessor's Parcels of Single Family Detached Property that are not classified as Waterfront Property.
- "Occupied Residential Property" means all Assessor's Parcels of Residential Property which have been sold to, or occupied by, the initial occupant.
- "Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 4 that was owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, as of January I of the previous Fiscal Year.
- "Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property.
- "Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 4 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 4 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.
- "Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.
- "Residential Floor Area" for any Residential Property means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for each dwelling unit prior to it being classified as Occupied Residential Property.
- "Single Family Attached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for attached residential units.
- "Single Family Detached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for detached residential units.
- "Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement and the Contingent Special Tax Requirement.
- "Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 4 to: (i) pay directly for landscaping, canal maintenance, storm drain filtration maintenance,

and code enforcement services; (ii) pay Administrative Expenses; less (iii) 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. 4 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.

"Waterfront Property" means all Assessor's Parcels of Single Family Detached Property that, as determined by the CFD Administrator (i) are contiguous to open water or channels of water, or (ii) have a minimum distance to open water or channels of water of no more than 50 feet and are contiguous to parkway or open space parcels that are contiguous to open water or channels of water.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 4 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. Residential Property shall be assigned to Land Use Classes 1 through 10 based on the location, type of structure, and Residential Floor Area. Non-Residential Property shall be assigned to Land Use Class 11.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2004-2005 for each Land Use Class is shown below in Table 1.

TABLE 1

Maximum Special Taxes for Developed Property For Fiscal Year 2004-2005 Community Facilities District No. 4

Land Use Class	Description	Waterfront / Non-Waterfront	Residential Floor Area	Maximum Special Tax
1	Single Family Detached Property	Waterfront	≥3,500 SF	\$3,746 per unit
2	Single Family Detached Property	Waterfront	3,100 – 3,499 SF	\$3,443 per unit
3	Single Family Detached Property	Waterfront	< 3,100 SF	\$3,235 per unit
4	Single Family Detached Property	Non-Waterfront	≥3,100 SF	\$3,213 per unit
5	Single Family Detached Property	Non-Waterfront	2,700 – 3,099 SF	\$2,810 per unit
6	Single Family Detached Property	Non-Waterfront	< 2,700 SF	\$2,568 per unit
7	Single Family Attached Property	NA	≥ 1,800 SF	\$2,022 per unit
8	Single Family Attached Property	NA	1,400 – 1,799 SF	\$1,640 per unit
9	Single Family Attached Property	NA	1,000 – 1,399 SF	\$1,407 per unit
10	Single Family Attached Property	NA	< 1,000 SF	\$1,193 per unit
11	Non-Residential Property	NA	NA	\$0.6366 per square foot of Non-Residential Floor Area

b. Expected Special Tax

The Expected Special Tax for Fiscal Year 2004-2005 for each Land Use Class is shown below in Table 2.

TABLE 2

Expected Special Taxes for Developed Property For Fiscal Year 2004-2005 Community Facilities District No. 4

Land Use Class	Description	Waterfront / Non-Waterfront	Residential Floor Area	Expected Special Tax
j	Single Family Detached Property	Waterfront	≥ 3,500 SF	\$3,282 per unit
2	Single Family Detached Property	Waterfront	3,100 - 3,499 SF	\$3,017 per unit
3	Single Family Detached Property	Waterfront	<3,100 SF	\$2,834 per unit
4	Single Family Detached Property	Non-Waterfront	≥ 3,100 SF	\$2,815 per unit
5	Single Family Detached Property	Non-Waterfront	2,700 – 3,099 SF	\$2,462 per unit
6	Single Family Detached Property	Non-Waterfront	< 2,700 SF	\$2,250 per unit
7	Single Family Attached Property	NA	≥1,800 SF	\$1,771 per unit
8	Single Family Attached Property	NA	1,400 – 1,799 SF	\$1,437 per unit
9	Single Family Attached Property	NA	1,000 – 1,399 SF	\$1,232 per unit
10	Single Family Attached Property	NA	< 1,000 SF	\$1,046 per unit
11	Non-Residential Property	NA	NA	\$0.5064 per square foot of Non-Residential Floor Area

c. <u>Increase in the Maximum Special Tax and Expected Special Tax</u>

On each July 1, commencing on July 1, 2005, the Maximum Special Tax and the Expected Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

d. Multiple Land Use Classes

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

2. Undeveloped Property

a. Maximum Special Tax

The Fiscal Year 2004-2005 Maximum Special Tax for Undeveloped Property shall be \$26,352 per Acre.

b. <u>Increase in the Maximum Special Tax</u>

On each July 1, commencing on July 1, 2005, the Maximum Special Tax for Undeveloped Property shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2004-2005 and for each following Fiscal Year, the Council shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement and the Contingent Special Tax Requirement, if any. The Special Tax shall be levied each Fiscal Year as follows:

<u>First:</u> The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Expected Special Tax as needed to satisfy the Special Tax Requirement;

<u>Second</u>: If additional monies are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If the Contingent Special Tax Requirement is greater than zero, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax as needed to satisfy the Special Tax Requirement and the Contingent Special Tax Requirement.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 4.

E. EXEMPTIONS

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

F. APPEALS AND INTERPRETATIONS

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

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

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, that CFD No. 4 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

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

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APPENDIX B: DELINQUENCY SUMMARY REPORT The following pages show the CFD's Delinquency Summary, as of December 10, 2021.

Delinquency Summary Report

As of: 12/10/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 4 - Sea	bridge at Mandalay	Bay CFD No. 4							
	08/01/2006 Billing:								
	12/10/2006	\$671,934.06	\$671,934.06	\$0.00	0.00%	155	151	0	0.00%
	04/10/2007	\$671,934.06	\$671,934.06	\$0.00	0.00%	155	151	0	0.00%
	Subtotal:	\$1,343,868.12	\$1,343,868.12	\$0.00	0.00%	310	302	0	0.00%
	08/01/2007 Billing:								
	12/10/2007	\$685,371.83	\$685,371.83	\$0.00	0.00%	432	431	0	0.00%
	04/10/2008	\$685,371.83	\$685,371.83	\$0.00	0.00%	432	431	0	0.00%
	Subtotal:	\$1,370,743.66	\$1,370,743.66	\$0.00	0.00%	864	862	0	0.00%
	08/01/2008 Billing:								
	12/10/2008	\$695,660.24	\$695,660.24	\$0.00	0.00%	472	472	0	0.00%
	04/10/2009	\$695,660.24	\$695,660.24	\$0.00	0.00%	472	472	0	0.00%
	Subtotal:	\$1,391,320.48	\$1,391,320.48	\$0.00	0.00%	944	944	0	0.00%
	08/01/2009 Billing:								
	12/10/2009	\$714,853.48	\$714,853.48	\$0.00	0.00%	501	501	0	0.00%
	04/10/2010	\$714,853.48	\$713,054.17	\$1,799.31	0.25%	501	500	1	0.20%
	Subtotal:	\$1,429,706.96	\$1,427,907.65	\$1,799.31	0.13%	1,002	1,001	1	0.10%
	08/01/2010 Billing:								
	12/10/2010	\$714,811.92	\$714,811.92	\$0.00	0.00%	501	501	0	0.00%
	04/10/2011	\$714,811.92	\$714,811.92	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$1,429,623.84	\$1,429,623.84	\$0.00	0.00%	1,002	1,002	0	0.00%
	08/01/2011 Billing:								
	12/10/2011	\$496,184.24	\$496,184.24	\$0.00	0.00%	501	501	0	0.00%
	04/10/2012	\$496,184.24	\$496,184.24	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$992,368.48	\$992,368.48	\$0.00	0.00%	1,002	1,002	0	0.00%
	08/01/2012 Billing:								
	12/10/2012	\$490,183.09	\$490,183.09	\$0.00	0.00%	501	501	0	0.00%
	04/10/2013	\$490,183.09	\$490,183.09	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$980,366.18	\$980,366.18	\$0.00	0.00%	1,002	1,002	0	0.00%

Delinquency Summary Report

As of: 12/10/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 4 - Seab	oridge at Mandalay	Bay CFD No. 4							
0	8/01/2013 Billing:								
	12/10/2013	\$487,219.65	\$487,219.65	\$0.00	0.00%	501	501	0	0.00%
	04/10/2014	\$487,219.65	\$487,219.65	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$974,439.30	\$974,439.30	\$0.00	0.00%	1,002	1,002	0	0.00%
0	8/01/2014 Billing:								
	12/10/2014	\$493,271.73	\$493,271.73	\$0.00	0.00%	501	501	0	0.00%
	04/10/2015	\$493,271.73	\$493,271.73	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$986,543.46	\$986,543.46	\$0.00	0.00%	1,002	1,002	0	0.00%
0	8/01/2015 Billing:								
	12/10/2015	\$503,135.89	\$503,135.89	\$0.00	0.00%	501	501	0	0.00%
	04/10/2016	\$503,135.89	\$503,135.89	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$1,006,271.78	\$1,006,271.78	\$0.00	0.00%	1,002	1,002	0	0.00%
0	8/01/2016 Billing:								
	12/10/2016	\$593,311.46	\$593,311.46	\$0.00	0.00%	501	501	0	0.00%
	04/10/2017	\$593,311.46	\$593,311.46	\$0.00	0.00%	501	501	0	0.00%
	Subtotal:	\$1,186,622.92	\$1,186,622.92	\$0.00	0.00%	1,002	1,002	0	0.00%
0	8/01/2017 Billing:								
	12/10/2017	\$755,676.09	\$755,676.09	\$0.00	0.00%	542	542	0	0.00%
	04/10/2018	\$755,676.09	\$755,676.09	\$0.00	0.00%	542	542	0	0.00%
	Subtotal:	\$1,511,352.18	\$1,511,352.18	\$0.00	0.00%	1,084	1,084	0	0.00%
0	8/01/2018 Billing:								
	12/10/2018	\$754,170.40	\$754,170.40	\$0.00	0.00%	542	542	0	0.00%
	04/10/2019	\$754,170.40	\$754,170.40	\$0.00	0.00%	542	542	0	0.00%
	Subtotal:	\$1,508,340.80	\$1,508,340.80	\$0.00	0.00%	1,084	1,084	0	0.00%
0	8/01/2019 Billing:								
	12/10/2019	\$497,495.97	\$497,495.97	\$0.00	0.00%	542	542	0	0.00%
	04/10/2020	\$497,495.97	\$497,495.97	\$0.00	0.00%	542	542	0	0.00%
	Subtotal:	\$994,991.94	\$994,991.94	\$0.00	0.00%	1,084	1,084	0	0.00%

Delinquency Summary Report

As of: 12/10/2021

District	Due Date	Billed Amount	Paid Amount	Delinquent Amount	Delinquent Amount %	Billed Installments	Paid Installments	Delinquent Installments	Delinquent Installments %
CFD 4 - Seal	bridge at Mandalay	Bay CFD No. 4							
	08/01/2020 Billing:								
	12/10/2020	\$172,296.28	\$172,296.28	\$0.00	0.00%	542	542	0	0.00%
	04/10/2021	\$172,296.28	\$171,945.69	\$350.59	0.20%	542	540	2	0.37%
	Subtotal:	\$344,592.56	\$344,241.97	\$350.59	0.10%	1,084	1,082	2	0.18%
CFD 4	Total:	\$17,451,152.66	\$17,449,002.76	\$2,149.90	0.01%	14,470	14,457	3	0.02%
Agency Gra	nd Total:	\$17,451,152.66	\$17,449,002.76	\$2,149.90	0.01%	14,470	14,457	3	0.02%

APPENDIX C: FINAL BUDGET FOR FISCAL YEAR 2021/22

The following page shows the CFD's 2021/22 Final Budget.

City of Oxnard Seabridge at Mandalay Bay CFD No. 4 Final Budget for Fiscal Year 2021/22

Category/Item	FY 2021/22	FY 2020/21	Increase / (Decrease)
Maintenance	\$955,654.00	\$787,770.00	\$167,884.00
Admin. Expenses	59,366.03	56,810.65	2,555.38
Miscellaneous	(350,005.87)	(499,988.09)	149,982.22
Grand Total:	\$665,014.16	\$344,592.56	\$320,421.60
Total Accounts:	542	542	0

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APPENDIX D: FISCAL YEAR 2021/22 SPECIAL TAX ROLL

The following pages show the CFD's 2021/22 Final Billing Detail.

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-241-015	5	\$2,473.67	\$1,247.76
188-0-241-025	5	\$2,473.67	\$1,247.76
188-0-241-035	6	\$2,261.43	\$1,140.70
188-0-241-045	5	\$2,473.67	\$1,247.76
188-0-241-055	5	\$2,473.67	\$1,247.76
188-0-241-065	5	\$2,473.67	\$1,247.76
188-0-241-075	5	\$2,473.67	\$1,247.76
188-0-241-085	5	\$2,473.67	\$1,247.76
188-0-241-095	5	\$2,473.67	\$1,247.76
188-0-241-105	5	\$2,473.67	\$1,247.76
188-0-241-115	5	\$2,473.67	\$1,247.76
188-0-241-125	6	\$2,261.43	\$1,140.70
188-0-241-135	5	\$2,473.67	\$1,247.76
188-0-241-145	6	\$2,261.43	\$1,140.70
188-0-241-155	5	\$2,473.67	\$1,247.76
188-0-241-165	5	\$2,473.67	\$1,247.76
188-0-241-175	5	\$2,473.67	\$1,247.76
188-0-241-185	6	\$2,261.43	\$1,140.70
188-0-241-195	5	\$2,473.67	\$1,247.76
188-0-241-205	6	\$2,261.43	\$1,140.70
188-0-241-215	5	\$2,473.67	\$1,247.76
188-0-241-225	5	\$2,473.67	\$1,247.76
188-0-241-235	5	\$2,473.67	\$1,247.76
188-0-241-245	6	\$2,261.43	\$1,140.70
188-0-241-255	5	\$2,473.67	\$1,247.76
188-0-241-265	6	\$2,261.43	\$1,140.70
188-0-241-275	6	\$2,261.43	\$1,140.70
188-0-241-285	5	\$2,473.67	\$1,247.76
188-0-242-015	6	\$2,261.43	\$1,140.70
188-0-242-025	5	\$2,473.67	\$1,247.76
188-0-242-035	6	\$2,261.43	\$1,140.70
188-0-242-045	5	\$2,473.67	\$1,247.76
188-0-242-055	5	\$2,473.67	\$1,247.76
188-0-242-065	5	\$2,473.67	\$1,247.76
188-0-242-075	6	\$2,261.43	\$1,140.70
188-0-242-085	5	\$2,473.67	\$1,247.76
188-0-242-095	5	\$2,473.67	\$1,247.76
188-0-242-105	5	\$2,473.67	\$1,247.76
188-0-242-115	5	\$2,473.67	\$1,247.76
188-0-242-125	6	\$2,261.43	\$1,140.70
188-0-242-135	5	\$2,473.67	\$1,247.76
188-0-242-145	5	\$2,473.67	\$1,247.76

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-242-155	5	\$2,473.67	\$1,247.76
188-0-242-165	6	\$2,261.43	\$1,140.70
188-0-242-175	5	\$2,473.67	\$1,247.76
188-0-242-185	6	\$2,261.43	\$1,140.70
188-0-242-195	5	\$2,473.67	\$1,247.76
188-0-242-205	6	\$2,261.43	\$1,140.70
188-0-242-215	5	\$2,473.67	\$1,247.76
188-0-242-225	5	\$2,473.67	\$1,247.76
188-0-242-235	6	\$2,261.43	\$1,140.70
188-0-242-245	6	\$2,261.43	\$1,140.70
188-0-242-255	5	\$2,473.67	\$1,247.76
188-0-242-265	5	\$2,473.67	\$1,247.76
188-0-242-275	6	\$2,261.43	\$1,140.70
188-0-242-285	5	\$2,473.67	\$1,247.76
188-0-243-015	6	\$2,261.43	\$1,140.70
188-0-243-025	5	\$2,473.67	\$1,247.76
188-0-243-035	6	\$2,261.43	\$1,140.70
188-0-243-045	5	\$2,473.67	\$1,247.76
188-0-243-055	5	\$2,473.67	\$1,247.76
188-0-243-065	5	\$2,473.67	\$1,247.76
188-0-243-075	6	\$2,261.43	\$1,140.70
188-0-243-085	5	\$2,473.67	\$1,247.76
188-0-243-095	5	\$2,473.67	\$1,247.76
188-0-243-105	5	\$2,473.67	\$1,247.76
188-0-243-115	5	\$2,473.67	\$1,247.76
188-0-243-125	6	\$2,261.43	\$1,140.70
188-0-243-135	5	\$2,473.67	\$1,247.76
188-0-243-145	6	\$2,261.43	\$1,140.70
188-0-243-155	5	\$2,473.67	\$1,247.76
188-0-243-165	6	\$2,261.43	\$1,140.70
188-0-243-175	5	\$2,473.67	\$1,247.76
188-0-243-185	6	\$2,261.43	\$1,140.70
188-0-243-195	5	\$2,473.67	\$1,247.76
188-0-243-205	6	\$2,261.43	\$1,140.70
188-0-243-215	5	\$2,473.67	\$1,247.76
188-0-243-225	6	\$2,261.43	\$1,140.70
188-0-243-235	5	\$2,473.67	\$1,247.76
188-0-243-245	5	\$2,473.67	\$1,247.76
188-0-243-255	5	\$2,473.67	\$1,247.76
188-0-243-265	6	\$2,261.43	\$1,140.70
188-0-243-275	5	\$2,473.67	\$1,247.76
188-0-243-285	5	\$2,473.67	\$1,247.76

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-243-295	6	\$2,261.43	\$1,140.70
188-0-243-305	5	\$2,473.67	\$1,247.76
188-0-244-015	3	\$2,848.28	\$1,436.72
188-0-244-025	2	\$3,031.87	\$1,529.32
188-0-244-035	2	\$3,031.87	\$1,529.32
188-0-244-045	2	\$3,031.87	\$1,529.32
188-0-244-055	3	\$2,848.28	\$1,436.72
188-0-244-065	3	\$2,848.28	\$1,436.72
188-0-244-075	2	\$3,031.87	\$1,529.32
188-0-244-085	2	\$3,031.87	\$1,529.32
188-0-244-095	3	\$2,848.28	\$1,436.72
188-0-244-105	2	\$3,031.87	\$1,529.32
188-0-244-115	3	\$2,848.28	\$1,436.72
188-0-244-125	2	\$3,031.87	\$1,529.32
188-0-244-135	2	\$3,031.87	\$1,529.32
188-0-244-145	3	\$2,848.28	\$1,436.72
188-0-244-155	2	\$3,031.87	\$1,529.32
188-0-244-165	2	\$3,031.87	\$1,529.32
188-0-244-175	2	\$3,031.87	\$1,529.32
188-0-244-185	3	\$2,848.28	\$1,436.72
188-0-244-195	2	\$3,031.87	\$1,529.32
188-0-244-205	2	\$3,031.87	\$1,529.32
188-0-244-215	2	\$3,031.87	\$1,529.32
188-0-245-015	3	\$2,848.28	\$1,436.72
188-0-245-025	2	\$3,031.87	\$1,529.32
188-0-245-035	2	\$3,031.87	\$1,529.32
188-0-245-045	3	\$2,848.28	\$1,436.72
188-0-245-055	2	\$3,031.87	\$1,529.32
188-0-245-065	3	\$2,848.28	\$1,436.72
188-0-245-075	2	\$3,031.87	\$1,529.32
188-0-245-085	3	\$2,848.28	\$1,436.72
188-0-245-095	2	\$3,031.87	\$1,529.32
188-0-250-075	11	\$12,017.76	\$6,061.98
188-0-250-205	11	\$514.56	\$259.54
188-0-250-225	11	\$8,981.93	\$4,530.66
188-0-250-285	11	\$27,886.93	\$14,066.72
188-0-260-035	1	\$3,298.23	\$1,663.68
188-0-260-045	2	\$3,031.87	\$1,529.32
188-0-260-055	1	\$3,298.23	\$1,663.68
188-0-260-065	2	\$3,031.87	\$1,529.32
188-0-260-075	1	\$3,298.23	\$1,663.68
188-0-260-085	1	\$3,298.23	\$1,663.68

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-260-095	2	\$3,031.87	\$1,529.32
188-0-260-105	2	\$3,031.87	\$1,529.32
188-0-260-115	1	\$3,298.23	\$1,663.68
188-0-260-125	1	\$3,298.23	\$1,663.68
188-0-260-135	1	\$3,298.23	\$1,663.68
188-0-260-145	2	\$3,031.87	\$1,529.32
188-0-271-015	4	\$2,829.18	\$1,427.08
188-0-271-025	5	\$2,473.67	\$1,247.76
188-0-271-035	4	\$2,829.18	\$1,427.08
188-0-271-045	4	\$2,829.18	\$1,427.08
188-0-271-055	4	\$2,829.18	\$1,427.08
188-0-271-065	5	\$2,473.67	\$1,247.76
188-0-271-075	4	\$2,829.18	\$1,427.08
188-0-271-085	4	\$2,829.18	\$1,427.08
188-0-271-095	5	\$2,473.67	\$1,247.76
188-0-271-105	4	\$2,829.18	\$1,427.08
188-0-271-115	4	\$2,829.18	\$1,427.08
188-0-271-125	4	\$2,829.18	\$1,427.08
188-0-271-135	5	\$2,473.67	\$1,247.76
188-0-271-145	5	\$2,473.67	\$1,247.76
188-0-271-155	4	\$2,829.18	\$1,427.08
188-0-271-165	5	\$2,473.67	\$1,247.76
188-0-271-175	5	\$2,473.67	\$1,247.76
188-0-271-185	4	\$2,829.18	\$1,427.08
188-0-271-195	5	\$2,473.67	\$1,247.76
188-0-271-205	4	\$2,829.18	\$1,427.08
188-0-271-215	4	\$2,829.18	\$1,427.08
188-0-271-225	5	\$2,473.67	\$1,247.76
188-0-271-235	4	\$2,829.18	\$1,427.08
188-0-271-245	4	\$2,829.18	\$1,427.08
188-0-271-255	5	\$2,473.67	\$1,247.76
188-0-271-265	4	\$2,829.18	\$1,427.08
188-0-271-275	5	\$2,473.67	\$1,247.76
188-0-271-285	4	\$2,829.18	\$1,427.08
188-0-271-295	4	\$2,829.18	\$1,427.08
188-0-272-015	1	\$3,298.23	\$1,663.68
188-0-272-025	1	\$3,298.23	\$1,663.68
188-0-272-025	2	\$3,031.87	\$1,529.32
188-0-272-045	1	\$3,298.23	\$1,663.68
188-0-272-055	2	\$3,031.87	\$1,529.32
188-0-272-065	1	\$3,298.23	\$1,663.68
188-0-272-075	2	\$3,031.87	\$1,529.32

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-272-085	1	\$3,298.23	\$1,663.68
188-0-272-095	1	\$3,298.23	\$1,663.68
188-0-272-105	1	\$3,298.23	\$1,663.68
188-0-272-115	2	\$3,031.87	\$1,529.32
188-0-272-205	11	\$19,567.54	\$9,870.24
188-0-280-015	9	\$1,238.42	\$624.68
188-0-280-025	9	\$1,238.42	\$624.68
188-0-280-035	8	\$1,444.30	\$728.52
188-0-280-045	9	\$1,238.42	\$624.68
188-0-280-055	9	\$1,238.42	\$624.68
188-0-280-065	8	\$1,444.30	\$728.52
188-0-280-075	8	\$1,444.30	\$728.52
188-0-280-085	8	\$1,444.30	\$728.52
188-0-280-095	8	\$1,444.30	\$728.52
188-0-280-105	9	\$1,238.42	\$624.68
188-0-280-115	9	\$1,238.42	\$624.68
188-0-280-125	8	\$1,444.30	\$728.52
188-0-280-135	9	\$1,238.42	\$624.68
188-0-280-145	9	\$1,238.42	\$624.68
188-0-280-155	9	\$1,238.42	\$624.68
188-0-280-165	9	\$1,238.42	\$624.68
188-0-280-175	8	\$1,444.30	\$728.52
188-0-280-185	9	\$1,238.42	\$624.68
188-0-280-195	9	\$1,238.42	\$624.68
188-0-280-205	8	\$1,444.30	\$728.52
188-0-280-215	8	\$1,444.30	\$728.52
188-0-280-225	8	\$1,444.30	\$728.52
188-0-280-235	8	\$1,444.30	\$728.52
188-0-280-245	9	\$1,238.42	\$624.68
188-0-280-255	9	\$1,238.42	\$624.68
188-0-280-265	8	\$1,444.30	\$728.52
188-0-280-275	9	\$1,238.42	\$624.68
188-0-280-285	9	\$1,238.42	\$624.68
188-0-280-295	9	\$1,238.42	\$624.68
188-0-280-305	9	\$1,238.42	\$624.68
188-0-280-315	8	\$1,444.30	\$728.52
188-0-280-325	9	\$1,238.42	\$624.68
188-0-280-335	9	\$1,238.42	\$624.68
188-0-280-345	8	\$1,444.30	\$728.52
188-0-280-355	8	\$1,444.30	\$728.52
188-0-280-365	8	\$1,444.30	\$728.52
188-0-280-375	8	\$1,444.30	\$728.52

City of Oxnard Seabridge at Mandalay Bay CFD No. 4

Final Billing Detail Report for Fiscal Year 2021/22

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-280-385	9	\$1,238.42	\$624.68
188-0-280-395	9	\$1,238.42	\$624.68
188-0-280-405	8	\$1,444.30	\$728.52
188-0-280-415	9	\$1,238.42	\$624.68
188-0-280-425	9	\$1,238.42	\$624.68
188-0-280-435	9	\$1,238.42	\$624.68
188-0-280-445	9	\$1,238.42	\$624.68
188-0-280-455	8	\$1,444.30	\$728.52
188-0-280-465	9	\$1,238.42	\$624.68
188-0-280-475	9	\$1,238.42	\$624.68
188-0-280-485	8	\$1,444.30	\$728.52
188-0-280-495	8	\$1,444.30	\$728.52
188-0-280-505	8	\$1,444.30	\$728.52
188-0-280-515	8	\$1,444.30	\$728.52
188-0-280-525	9	\$1,238.42	\$624.68
188-0-280-535	9	\$1,238.42	\$624.68
188-0-280-545	8	\$1,444.30	\$728.52
188-0-280-555	9	\$1,238.42	\$624.68
188-0-280-565	9	\$1,238.42	\$624.68
188-0-291-025	1	\$3,298.23	\$1,663.68
188-0-291-035	1	\$3,298.23	\$1,663.68
188-0-291-045	1	\$3,298.23	\$1,663.68
188-0-291-055	1	\$3,298.23	\$1,663.68
188-0-291-065	1	\$3,298.23	\$1,663.68
188-0-291-075	2	\$3,031.87	\$1,529.32
188-0-291-085	1	\$3,298.23	\$1,663.68
188-0-291-095	1	\$3,298.23	\$1,663.68
188-0-291-105	1	\$3,298.23	\$1,663.68
188-0-291-115	1	\$3,298.23	\$1,663.68
188-0-291-125	1	\$3,298.23	\$1,663.68
188-0-291-135	1	\$3,298.23	\$1,663.68
188-0-291-145	2	\$3,031.87	\$1,529.32
188-0-291-155	1	\$3,298.23	\$1,663.68
188-0-291-165	1	\$3,298.23	\$1,663.68
188-0-291-175	1	\$3,298.23	\$1,663.68
188-0-291-185	2	\$3,031.87	\$1,529.32
188-0-292-015	5	\$2,473.67	\$1,247.76
188-0-292-025	6	\$2,261.43	\$1,140.70
188-0-292-035	5	\$2,473.67	\$1,247.76
188-0-292-045	5	\$2,473.67	\$1,247.76
188-0-292-055	5	\$2,473.67	\$1,247.76
188-0-292-065	6	\$2,261.43	\$1,140.70

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-292-075	5	\$2,473.67	\$1,247.76
188-0-292-085	5	\$2,473.67	\$1,247.76
188-0-292-095	6	\$2,261.43	\$1,140.70
188-0-292-105	5	\$2,473.67	\$1,247.76
188-0-292-115	6	\$2,261.43	\$1,140.70
188-0-292-125	5	\$2,473.67	\$1,247.76
188-0-292-135	5	\$2,473.67	\$1,247.76
188-0-292-145	5	\$2,473.67	\$1,247.76
188-0-292-155	5	\$2,473.67	\$1,247.76
188-0-292-165	6	\$2,261.43	\$1,140.70
188-0-292-175	5	\$2,473.67	\$1,247.76
188-0-292-185	5	\$2,473.67	\$1,247.76
188-0-292-195	5	\$2,473.67	\$1,247.76
188-0-292-205	5	\$2,473.67	\$1,247.76
188-0-293-015	6	\$2,261.43	\$1,140.70
188-0-293-025	5	\$2,473.67	\$1,247.76
188-0-293-035	5	\$2,473.67	\$1,247.76
188-0-293-045	6	\$2,261.43	\$1,140.70
188-0-293-055	5	\$2,473.67	\$1,247.76
188-0-293-065	5	\$2,473.67	\$1,247.76
188-0-293-075	5	\$2,473.67	\$1,247.76
188-0-293-085	6	\$2,261.43	\$1,140.70
188-0-293-095	5	\$2,473.67	\$1,247.76
188-0-293-105	5	\$2,473.67	\$1,247.76
188-0-293-115	6	\$2,261.43	\$1,140.70
188-0-293-125	5	\$2,473.67	\$1,247.76
188-0-293-135	5	\$2,473.67	\$1,247.76
188-0-293-145	6	\$2,261.43	\$1,140.70
188-0-293-155	5	\$2,473.67	\$1,247.76
188-0-293-165	5	\$2,473.67	\$1,247.76
188-0-293-175	5	\$2,473.67	\$1,247.76
188-0-293-185	5	\$2,473.67	\$1,247.76
188-0-293-195	5	\$2,473.67	\$1,247.76
188-0-293-205	6	\$2,261.43	\$1,140.70
188-0-293-215	5	\$2,473.67	\$1,247.76
188-0-293-225	5	\$2,473.67	\$1,247.76
188-0-293-235	5	\$2,473.67	\$1,247.76
188-0-293-245	5	\$2,473.67	\$1,247.76
188-0-293-255	5	\$2,473.67	\$1,247.76
188-0-293-265	6	\$2,261.43	\$1,140.70
188-0-293-275	5	\$2,473.67	\$1,247.76
188-0-300-015	1	\$3,298.23	\$1,663.68

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-300-025	2	\$3,031.87	\$1,529.32
188-0-300-035	1	\$3,298.23	\$1,663.68
188-0-300-045	1	\$3,298.23	\$1,663.68
188-0-300-055	2	\$3,031.87	\$1,529.32
188-0-300-065	1	\$3,298.23	\$1,663.68
188-0-300-075	2	\$3,031.87	\$1,529.32
188-0-300-085	1	\$3,298.23	\$1,663.68
188-0-300-095	1	\$3,298.23	\$1,663.68
188-0-300-105	1	\$3,298.23	\$1,663.68
188-0-300-115	2	\$3,031.87	\$1,529.32
188-0-300-125	1	\$3,298.23	\$1,663.68
188-0-300-135	1	\$3,298.23	\$1,663.68
188-0-300-145	1	\$3,298.23	\$1,663.68
188-0-300-155	2	\$3,031.87	\$1,529.32
188-0-300-165	1	\$3,298.23	\$1,663.68
188-0-300-175	1	\$3,298.23	\$1,663.68
188-0-300-185	1	\$3,298.23	\$1,663.68
188-0-300-195	1	\$3,298.23	\$1,663.68
188-0-300-205	1	\$3,298.23	\$1,663.68
188-0-300-215	2	\$3,031.87	\$1,529.32
188-0-300-225	1	\$3,298.23	\$1,663.68
188-0-300-235	1	\$3,298.23	\$1,663.68
188-0-300-245	1	\$3,298.23	\$1,663.68
188-0-300-255	1	\$3,298.23	\$1,663.68
188-0-300-265	1	\$3,298.23	\$1,663.68
188-0-300-275	1	\$3,298.23	\$1,663.68
188-0-300-285	2	\$3,031.87	\$1,529.32
188-0-300-295	1	\$3,298.23	\$1,663.68
188-0-300-305	1	\$3,298.23	\$1,663.68
188-0-300-315	2	\$3,031.87	\$1,529.32
188-0-300-325	1	\$3,298.23	\$1,663.68
188-0-300-335	1	\$3,298.23	\$1,663.68
188-0-300-345	2	\$3,031.87	\$1,529.32
188-0-300-355	1	\$3,298.23	\$1,663.68
188-0-300-365	1	\$3,298.23	\$1,663.68
188-0-300-375	1	\$3,298.23	\$1,663.68
188-0-300-385	1	\$3,298.23	\$1,663.68
188-0-300-395	1	\$3,298.23	\$1,663.68
188-0-300-405	1	\$3,298.23	\$1,663.68
188-0-300-415	1	\$3,298.23	\$1,663.68
188-0-300-425	2	\$3,031.87	\$1,529.32
188-0-300-435	2	\$3,031.87	\$1,529.32

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-300-445	1	\$3,298.23	\$1,663.68
188-0-310-045	11	\$17,387.64	\$8,770.66
188-0-310-055	Mixed Use	\$97,274.54	\$49,067.22
188-0-320-015	8	\$1,444.30	\$728.52
188-0-320-025	7	\$1,780.70	\$898.22
188-0-320-035	8	\$1,444.30	\$728.52
188-0-320-045	8	\$1,444.30	\$728.52
188-0-320-055	7	\$1,780.70	\$898.22
188-0-320-065	8	\$1,444.30	\$728.52
188-0-320-075	8	\$1,444.30	\$728.52
188-0-320-085	8	\$1,444.30	\$728.52
188-0-320-095	8	\$1,444.30	\$728.52
188-0-320-105	7	\$1,780.70	\$898.22
188-0-320-115	8	\$1,444.30	\$728.52
188-0-320-125	8	\$1,444.30	\$728.52
188-0-320-135	7	\$1,780.70	\$898.22
188-0-320-145	8	\$1,444.30	\$728.52
188-0-320-155	8	\$1,444.30	\$728.52
188-0-320-165	7	\$1,780.70	\$898.22
188-0-320-175	8	\$1,444.30	\$728.52
188-0-320-185	8	\$1,444.30	\$728.52
188-0-320-195	7	\$1,780.70	\$898.22
188-0-320-205	8	\$1,444.30	\$728.52
188-0-320-215	8	\$1,444.30	\$728.52
188-0-320-225	8	\$1,444.30	\$728.52
188-0-320-235	8	\$1,444.30	\$728.52
188-0-320-245	7	\$1,780.70	\$898.22
188-0-320-255	8	\$1,444.30	\$728.52
188-0-320-265	8	\$1,444.30	\$728.52
188-0-320-275	7	\$1,780.70	\$898.22
188-0-320-285	8	\$1,444.30	\$728.52
188-0-320-295	8	\$1,444.30	\$728.52
188-0-320-305	7	\$1,780.70	\$898.22
188-0-320-315	8	\$1,444.30	\$728.52
188-0-320-325	8	\$1,444.30	\$728.52
188-0-320-335	7	\$1,780.70	\$898.22
188-0-320-345	8	\$1,444.30	\$728.52
188-0-320-355	8	\$1,444.30	\$728.52
188-0-320-365	8	\$1,444.30	\$728.52
188-0-320-375	8	\$1,444.30	\$728.52
188-0-320-385	7	\$1,780.70	\$898.22
188-0-320-395	8	\$1,444.30	\$728.52

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-320-405	8	\$1,444.30	\$728.52
188-0-320-415	7	\$1,780.70	\$898.22
188-0-320-425	8	\$1,444.30	\$728.52
188-0-330-015	8	\$1,444.30	\$728.52
188-0-330-025	7	\$1,780.70	\$898.22
188-0-330-035	8	\$1,444.30	\$728.52
188-0-330-045	8	\$1,444.30	\$728.52
188-0-330-055	7	\$1,780.70	\$898.22
188-0-330-065	8	\$1,444.30	\$728.52
188-0-330-075	8	\$1,444.30	\$728.52
188-0-330-085	8	\$1,444.30	\$728.52
188-0-330-095	8	\$1,444.30	\$728.52
188-0-330-105	7	\$1,780.70	\$898.22
188-0-330-115	8	\$1,444.30	\$728.52
188-0-330-125	8	\$1,444.30	\$728.52
188-0-330-135	7	\$1,780.70	\$898.22
188-0-330-145	8	\$1,444.30	\$728.52
188-0-330-155	8	\$1,444.30	\$728.52
188-0-330-165	7	\$1,780.70	\$898.22
188-0-330-175	8	\$1,444.30	\$728.52
188-0-330-185	8	\$1,444.30	\$728.52
188-0-330-195	7	\$1,780.70	\$898.22
188-0-330-205	8	\$1,444.30	\$728.52
188-0-330-215	8	\$1,444.30	\$728.52
188-0-330-225	8	\$1,444.30	\$728.52
188-0-330-235	8	\$1,444.30	\$728.52
188-0-330-245	7	\$1,780.70	\$898.22
188-0-330-255	8	\$1,444.30	\$728.52
188-0-330-265	8	\$1,444.30	\$728.52
188-0-330-275	7	\$1,780.70	\$898.22
188-0-330-285	8	\$1,444.30	\$728.52
188-0-330-295	8	\$1,444.30	\$728.52
188-0-330-305	7	\$1,780.70	\$898.22
188-0-330-315	8	\$1,444.30	\$728.52
188-0-330-325	8	\$1,444.30	\$728.52
188-0-330-335	7	\$1,780.70	\$898.22
188-0-330-345	8	\$1,444.30	\$728.52
188-0-330-355	8	\$1,444.30	\$728.52
188-0-330-365	8	\$1,444.30	\$728.52
188-0-330-375	8	\$1,444.30	\$728.52
188-0-330-385	7	\$1,780.70	\$898.22
188-0-330-395	8	\$1,444.30	\$728.52

City of Oxnard Seabridge at Mandalay Bay CFD No. 4

Final Billing Detail Report for Fiscal Year 2021/22

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-330-405	8	\$1,444.30	\$728.52
188-0-330-415	7	\$1,780.70	\$898.22
188-0-330-425	8	\$1,444.30	\$728.52
188-0-340-015	7	\$1,780.70	\$898.22
188-0-340-025	8	\$1,444.30	\$728.52
188-0-340-035	8	\$1,444.30	\$728.52
188-0-340-045	7	\$1,780.70	\$898.22
188-0-340-055	8	\$1,444.30	\$728.52
188-0-340-065	8	\$1,444.30	\$728.52
188-0-340-075	7	\$1,780.70	\$898.22
188-0-340-085	8	\$1,444.30	\$728.52
188-0-340-095	8	\$1,444.30	\$728.52
188-0-340-105	7	\$1,780.70	\$898.22
188-0-340-115	8	\$1,444.30	\$728.52
188-0-340-125	8	\$1,444.30	\$728.52
188-0-340-135	8	\$1,444.30	\$728.52
188-0-340-145	8	\$1,444.30	\$728.52
188-0-340-155	7	\$1,780.70	\$898.22
188-0-340-165	8	\$1,444.30	\$728.52
188-0-340-175	8	\$1,444.30	\$728.52
188-0-340-185	7	\$1,780.70	\$898.22
188-0-340-195	8	\$1,444.30	\$728.52
188-0-340-205	8	\$1,444.30	\$728.52
188-0-340-215	7	\$1,780.70	\$898.22
188-0-340-225	8	\$1,444.30	\$728.52
188-0-340-235	8	\$1,444.30	\$728.52
188-0-340-245	7	\$1,780.70	\$898.22
188-0-340-255	8	\$1,444.30	\$728.52
188-0-340-265	8	\$1,444.30	\$728.52
188-0-340-275	8	\$1,444.30	\$728.52
188-0-340-285	8	\$1,444.30	\$728.52
188-0-340-295	7	\$1,780.70	\$898.22
188-0-340-305	8	\$1,444.30	\$728.52
188-0-340-315	8	\$1,444.30	\$728.52
188-0-340-325	7	\$1,780.70	\$898.22
188-0-340-335	8	\$1,444.30	\$728.52
188-0-340-345	8	\$1,444.30	\$728.52
188-0-340-355	7	\$1,780.70	\$898.22
188-0-340-365	8	\$1,444.30	\$728.52
188-0-340-375	8	\$1,444.30	\$728.52
188-0-340-385	7	\$1,780.70	\$898.22
188-0-340-395	8	\$1,444.30	\$728.52

Slight variances may occur due to rounding

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-340-405	8	\$1,444.30	\$728.52
188-0-340-415	8	\$1,444.30	\$728.52
188-0-340-425	8	\$1,444.30	\$728.52
188-0-350-065	10	\$1,050.59	\$529.92
188-0-350-075	9	\$1,238.42	\$624.68
188-0-350-085	9	\$1,238.42	\$624.68
188-0-350-095	9	\$1,238.42	\$624.68
188-0-350-105	9	\$1,238.42	\$624.68
188-0-350-115	10	\$1,050.59	\$529.92
188-0-350-125	10	\$1,050.59	\$529.92
188-0-350-135	9	\$1,238.42	\$624.68
188-0-350-145	9	\$1,238.42	\$624.68
188-0-350-155	9	\$1,238.42	\$624.68
188-0-350-165	9	\$1,238.42	\$624.68
188-0-350-175	10	\$1,050.59	\$529.92
188-0-350-235	8	\$1,444.30	\$728.52
188-0-350-245	9	\$1,238.42	\$624.68
188-0-350-255	8	\$1,444.30	\$728.52
188-0-350-265	8	\$1,444.30	\$728.52
188-0-350-275	8	\$1,444.30	\$728.52
188-0-350-285	8	\$1,444.30	\$728.52
188-0-350-295	9	\$1,238.42	\$624.68
188-0-350-305	9	\$1,238.42	\$624.68
188-0-350-315	8	\$1,444.30	\$728.52
188-0-350-325	8	\$1,444.30	\$728.52
188-0-350-335	8	\$1,444.30	\$728.52
188-0-350-345	8	\$1,444.30	\$728.52
188-0-350-355	9	\$1,238.42	\$624.68
188-0-350-365	8	\$1,444.30	\$728.52
188-0-350-375	10	\$1,050.59	\$529.92
188-0-350-385	10	\$1,050.59	\$529.92
188-0-350-395	10	\$1,050.59	\$529.92
188-0-350-405	10	\$1,050.59	\$529.92
188-0-350-415	9	\$1,238.42	\$624.68
188-0-350-425	8	\$1,444.30	\$728.52
188-0-350-435	8	\$1,444.30	\$728.52
188-0-350-445	8	\$1,444.30	\$728.52
188-0-350-455	8	\$1,444.30	\$728.52
188-0-361-015	8	\$1,444.30	\$728.52
188-0-361-025	7	\$1,780.70	\$898.22
188-0-361-035	8	\$1,444.30	\$728.52
188-0-361-045	8	\$1,444.30	\$728.52

Slight variances may occur due to rounding

APN	Land Use Class	Max Tax Rate	Levy Total
188-0-361-055	7	\$1,780.70	\$898.22
188-0-361-065	8	\$1,444.30	\$728.52
188-0-361-075	8	\$1,444.30	\$728.52
188-0-361-085	8	\$1,444.30	\$728.52
188-0-361-095	8	\$1,444.30	\$728.52
188-0-361-105	8	\$1,444.30	\$728.52
188-0-361-115	8	\$1,444.30	\$728.52
188-0-362-015	8	\$1,444.30	\$728.52
188-0-362-025	7	\$1,780.70	\$898.22
188-0-362-035	8	\$1,444.30	\$728.52
188-0-362-045	8	\$1,444.30	\$728.52
188-0-362-055	7	\$1,780.70	\$898.22
188-0-362-065	8	\$1,444.30	\$728.52
188-0-362-075	8	\$1,444.30	\$728.52
188-0-362-085	8	\$1,444.30	\$728.52
188-0-362-095	8	\$1,444.30	\$728.52
188-0-362-105	8	\$1,444.30	\$728.52
188-0-362-115	8	\$1,444.30	\$728.52
188-0-363-015	8	\$1,444.30	\$728.52
188-0-363-025	7	\$1,780.70	\$898.22
188-0-363-035	8	\$1,444.30	\$728.52
188-0-363-045	8	\$1,444.30	\$728.52
188-0-363-055	7	\$1,780.70	\$898.22
188-0-363-065	8	\$1,444.30	\$728.52
188-0-363-075	8	\$1,444.30	\$728.52
188-0-363-085	8	\$1,444.30	\$728.52
188-0-363-095	8	\$1,444.30	\$728.52
188-0-363-105	8	\$1,444.30	\$728.52
188-0-363-115	8	\$1,444.30	\$728.52
188-0-364-015	8	\$1,444.30	\$728.52
188-0-364-025	7	\$1,780.70	\$898.22
188-0-364-035	8	\$1,444.30	\$728.52
188-0-364-045	8	\$1,444.30	\$728.52
188-0-364-055	7	\$1,780.70	\$898.22
188-0-364-065	8	\$1,444.30	\$728.52
188-0-364-075	8	\$1,444.30	\$728.52
188-0-364-085	8	\$1,444.30	\$728.52
188-0-364-095	8	\$1,444.30	\$728.52
542 Accounts		\$1,318,385.45	\$665,014.16