

# California Tax Disclosure Report

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*This report satisfies  
the seller's obligation, pursuant  
to Civil Code Section 1102.6b, to  
disclose all special tax and/or  
assessment districts affecting  
the subject property*

**California Tax Data**  
[www.californiataxdata.com](http://www.californiataxdata.com)

**This Report Prepared Especially For:**

**LandAmerica Commonwealth Title**

**Address : (Legal Desc.) 1.47 ACRES M/L IN LOT 15 MB 360/018 TR 25361**

***Your #1 Source for Property Tax Information**  
(Including Mello-Roos and 1915 Act Disclosures)*

# PROPERTY TAX DISCLOSURE REPORT FOR:

Property Address: (Legal Desc.) 1.47 ACRES M/L IN LOT 15 MB 360/018 TR 25361

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# NOTICE OF SPECIAL TAX AND ASSESSMENT

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

Assessor's Parcel Number: 673800006  
Property Address or Legal Description: legal-1.47 ACRES M/L IN LOT 15 MB 360/018 TR 25361  
Report Date: 9/5/2008

**THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR PURCHASING THIS PROPERTY.**

## 1. MELLO-ROOS COMMUNITY FACILITIES DISTRICTS

Mello-Roos Community Facilities Districts ("CFD") provide a method of financing certain public capital facilities and services especially in developing areas and areas undergoing rehabilitation. Public improvements funded by Mello-Roos CFDs may include, but are not limited to, roads, schools, water, sewer and storm drain facilities. Public services funded by Mello-Roos CFDs may include, but are not limited to, police and fire protection services, recreation program services, and flood or storm protection services. Mello-Roos CFDs commonly fund the construction of public improvements through the issuance of bonds. A special tax lien is placed on property within the district for the annual payment of principal and interest as well as administrative expenses. Typically, the annual special tax continues until the bonds are repaid, or until special taxes are no longer needed. In most instances but not all, the special tax is collected with regular property taxes.

This property is within the Mello-Roos CFD(s) listed below and is subject to a special tax, that will appear on your property tax bill. This special tax is in addition to the regular property taxes and any other charges and benefit assessments that will be listed on the property tax bill. This special tax may not be imposed on all parcels within the city or county where the property is located. This special tax is used to provide public facilities or services that are likely to particularly benefit the property.

The maximum tax rate, the maximum tax rate escalator, and the authorized facilities which are being paid for by the special taxes and by the money received from the sale of bonds which are being repaid by the special taxes, and any authorized services are indicated below. These facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.

**THIS PROPERTY IS SUBJECT TO MELLO-ROOS COMMUNITY FACILITIES DISTRICT SPECIAL TAX LIEN(S).**

### 1.1 City of Rancho Mirage - (760) 324-4511 - Community Facilities District No. 1 (Police & Fire)

**Current Levy. \$317.98      Maximum Tax Rate. \$317.98.**

**Ending Year.** The special tax will be levied each year until all the authorized facilities are built and all special tax bonds are repaid. Special taxes that pay for ongoing services may be levied indefinitely. The maximum special tax for this parcel may increase if additional improvements are constructed or the use of the parcel changes (e.g., the property use changes from undeveloped to developed, residential to commercial, etc.).

**Maximum Tax Rate Escalator.** The Maximum Tax Rate amount will increase by Consumer Price I per year.

**Authorized Facilities.** There are no specific facilities being funded by this special tax.

**Authorized Services.** The special taxes may be used to pay for costs of the following services: police and fire services.

**Special Circumstances.** None

# NOTICE OF SPECIAL TAX AND ASSESSMENT (continued)

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

Assessor's Parcel Number: 673800006  
Property Address or Legal Description: legal-1.47 ACRES M/L IN LOT 15 MB 360/018 TR 25361  
Report Date: 9/5/2008

## 2. 1915 BOND ACT ASSESSMENT DISTRICTS

1915 Bond Act assessment districts provide a method of financing certain public capital facilities. Public improvements funded by 1915 Bond Act districts may include, but are not limited to, roads, sewer, water and storm drain systems, and street lighting. 1915 Bond Act assessment districts commonly fund the construction of public improvements through the issuance of bonds. A special assessment lien is placed on property within the assessment district. The lien amount is calculated according to the specific benefit that individual property receives from the improvements and is amortized over a period of years. 1915 Bond Act assessments can be prepaid at any time. In most instances but not all, the assessment is collected with regular property taxes.

Properties within a 1915 Bond Act assessment district are subject to annual assessment installments (a Mello-Roos Community Facilities District special tax and the 1915 Bond Act Assessment District annual assessment installments are hereinafter collectively referred to as "Special Liens"), which are in addition to the regular property taxes and any other charges and benefit assessments that will be listed on the property tax bill. The assessment district issues bonds to finance the acquisition or construction of certain public improvements that are of direct and special benefit to property within the assessment district. The bonds will be repaid from annual assessment installments on property within the assessment district. The special assessment is used to provide public facilities that are likely to particularly benefit the property.

**THIS PROPERTY IS NOT SUBJECT TO IMPROVEMENT BOND ACT OF 1915 SPECIAL ASSESSMENT LIEN(S).**

**MELLO-ROOS COMMUNITY FACILITIES DISTRICT SPECIAL TAXES AND THE 1915 BOND ACT ASSESSMENT DISTRICT ANNUAL ASSESSMENT INSTALLMENTS ARE HEREINAFTER COLLECTIVELY REFERRED TO AS "SPECIAL LIENS." IF SPECIAL LIENS DESCRIBED ABOVE ARE NOT PAID WHEN DUE, FORECLOSURE PROCEEDINGS MAY BE INITIATED AT ANY TIME, AFTER PROPERTY TAXES BECOME DELINQUENT. YOUR PROPERTY MAY BE SOLD FOR THE DELINQUENT AMOUNTS, EARLIER THAN WITH REGULAR PROPERTY TAXES.**

**YOU SHOULD TAKE THE SPECIAL LIENS DESCRIBED ABOVE AND THE BENEFITS RECEIVED FROM THE PUBLIC FACILITIES AND PUBLIC SERVICES (IF APPLICABLE) FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.**

THE INFORMATION PROVIDED IN THIS REPORT WAS PREPARED BY NATIONAL TAX DATA, INC. dba CALIFORNIA TAX DATA ("CTD") AND IS SUBJECT TO THE TERMS AND CONDITIONS CONTAINED HEREIN. THE PURPOSE OF THIS REPORT IS TO ASSIST THE SELLER IN FULFILLING HIS OR HER LEGAL DISCLOSURE REQUIREMENT PURSUANT TO CALIFORNIA CIVIL CODE § 1102.6B. THIS REPORT WAS COMPILED USING INFORMATION OBTAINED FROM THE COUNTY, VARIOUS GOVERNMENTAL AGENCIES AND THIRD PARTIES. CTD IS NOT RESPONSIBLE FOR ANY INACCURACIES OR OMISSION IN THE PUBLIC RECORDS OF THE COUNTY, VARIOUS GOVERNMENTAL AGENCIES OR FOR INFORMATION PROVIDED BY THIRD PARTIES. **THIS REPORT IS NOT A SUBSTITUTE FOR A TITLE REPORT OR TITLE INSURANCE AND MAY NOT BE RELIED UPON AS SUCH.**

YOU MAY OBTAIN ADDITIONAL INFORMATION OR DOCUMENTATION REGARDING THE CREATION OF THE DISTRICT(S) LISTED ABOVE, AND MORE PRECISELY HOW THE CHARGES ARE COMPUTED, AND HOW THE PROCEEDS WILL BE USED, BY CALLING THE CONTACT PHONE NUMBER LISTED ABOVE. THERE MAY BE A CHARGE FOR THE DOCUMENTS NOT TO EXCEED THE ESTIMATED REASONABLE COST OF PROVIDING THE DOCUMENTS.

## NOTICE OF SPECIAL TAX AND ASSESSMENT (continued)

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS:

Assessor's Parcel Number: 673800006  
Property Address or Legal Description: legal-1.47 ACRES M/L IN LOT 15 MB 360/018 TR 25361  
Report Date: 9/5/2008

### BUYER'S CONFIRMATION OF RECEIPT:

I (WE) ACKNOWLEDGE THAT I (WE) HAVE RECEIVED A COPY OF THIS NOTICE. I (WE) UNDERSTAND THAT I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT AFTER RECEIVING THIS NOTICE FROM THE OWNER OR AGENT SELLING THE PROPERTY. THE CONTRACT MAY BE TERMINATED WITHIN THREE DAYS IF THE NOTICE WAS RECEIVED IN PERSON OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL BY GIVING WRITTEN NOTICE OF THAT TERMINATION TO THE OWNER OR AGENT SELLING THE PROPERTY.

Date: \_\_\_\_\_ Transferee's Signature (Buyer): \_\_\_\_\_

Date: \_\_\_\_\_ Transferee's Signature (Buyer): \_\_\_\_\_

## NOTICE OF SUPPLEMENTAL PROPERTY TAX BILL

In accordance with Section 1102.6(c) of the California Civil Code, it is the sole responsibility of the seller of any real property, or his or her agent, to deliver to the prospective purchaser a disclosure notice of the following:

**California property tax law requires the Assessor to revalue real property at the time the ownership of the property changes. Because of this law, you may receive one or two supplemental tax bills, depending on when your loan closes.**

**The supplemental tax bills are not mailed to your lender. If you have arranged for your property tax payments to be paid through an impound account, the supplemental tax bills will not be paid by your lender. It is your responsibility to pay these supplemental bills directly to the Tax Collector.**

**If you have any question concerning this matter, please call your local Tax Collector's Office.**

As stated above, California law requires that the Assessor re-appraise property upon a change of ownership or the completion of new construction. This re-appraisal results in a supplemental tax assessment which is based on the difference between the new value and the old value of the property, multiplied by the property's Ad Valorem tax rate. The resulting Supplemental Tax amount is then pro-rated, based upon the number of months remaining in the fiscal year in which the event occurred.

The number of tax bills which will be issued also depends on the date the event occurred. If the change of ownership or new construction is completed between January 1<sup>st</sup> and May 31<sup>st</sup>, the result will be two supplemental assessments levied on two supplemental tax bills. If the event occurs between June 1<sup>st</sup> and December 31<sup>st</sup>, then only one supplemental bill will be issued.

For a complete explanation and estimation of the supplemental tax bills affecting this parcel you can go to [www.californiataxdata.com](http://www.californiataxdata.com) and order a complete Notice of Supplemental Tax Report.

## **SPECIAL ALERT**

### **New Mandatory Transfer Fee Disclosure Required 1/1/08**

#### **1. Private Transfer Fee**

This is commonly known as a "Private Transfer Tax". It is a fee imposed by a private entity such as a property developer, home builder, or homeowner association, when a property within a certain type of subdivision is sold or transferred. A private transfer fee may also be imposed by an individual property owner. Private transfer fees are different from city or county Documentary Transfer Taxes. Private Transfer Fees may apply in addition to government Documentary Transfer Taxes that are due upon sale or transfer of the property.

California Civil Code Section 1098 defines a "Transfer Fee" as "any fee payment requirement imposed within a covenant, restriction, or condition contained in any deed, contract, security instrument, or other document affecting the transfer or sale of, or any interest in, real property that requires a fee be paid upon transfer of the real property." Certain existing fees such as governmental fees, court ordered fees, mechanic lien fees, common interest development fees, etc. are specially excluded from the definition of "Transfer Fee"

**To determine if the property is subject to a Transfer Fee, OBTAIN COPIES OF ALL THE EXCEPTIONS LISTED ON THE PRELIMINARY (TITLE) REPORT FROM THE TITLE COMPANY AND READ THEM TO DETERMINE IF ANY TRANSFER FEES ARE APPLICABLE. Please be aware that private transfer fees may be difficult to identify by simply reading the title report.**

**Effective January 1, 2008, Civil Code Section 1102.6e requires the Seller to notify the Buyer of whether a private transfer fee applies and if present, to disclose certain specific information about the fee.**

**Content of Disclosure.** Civil Code Section 1102.6e requires the Seller to disclose specific information about any Transfer Fee that may affect the property. Please refer to the legal code or to the C.A.R Form NTF (11/07), provided by the California Association of Realtors, for a standard format to use in making the Transfer Fee Disclosure if you elect to investigate and make this disclosure personally.

**How to Determine the Existence of a Transfer Fee.** If a Transfer Fee does exist affecting the property, the document creating the fee may be on file with the County Recorder as a notice recorded against the property and should be disclosed in the preliminary (title) report on the property. However, the preliminary (title) report will merely disclose the existence of the documents affecting title, not the content of the documents. The title of a document may also not be sufficient to disclose that a transfer fee is included in its terms. Accordingly Seller should (a) request the title company which issued the preliminary (title) report to provide copies of the documents shown as "exceptions," and (b) review each document to determine if it contains a transfer fee.

#### **2. Documentary Transfer Taxes**

This is a government tax imposed by a city or county when a property within the jurisdiction is sold or transferred. (It is commonly known as a "Real Estate Transfer Tax".) It is NOT the same as a private transfer fee, which may be imposed by a private entity such as a property developer, home builder, or homeowner association. However, it is a similar fee due upon closing, calculated based on a percentage of the purchase price.

**Transfer Tax Defined.** Under California Revenue and Taxation Code Sections 11911-11929, counties and cities are authorized to impose a tax on the transfer of property located within their jurisdiction. The tax is commonly known by various names, including the Documentary Transfer Tax, or Real Property Transfer Tax, or Real Estate Transfer Tax (hereinafter, the "Transfer Tax").

**How Much?** The tax is due at closing and payable through escrow. This tax does not expire. All future sales of this property will be charged this tax at close of escrow. The amount of the transfer tax is based on the value or sale prices of the property that is transferred. The county rate is one dollar and ten cents (\$1.10) for each one thousand dollars (\$1.000) of value. The rate for non-charter ("general law") cities is one-half of the county rate and is credited against the county tax due. Charter cities may impose a transfer tax at a rate higher than the county rate.

For any city or county in California, the Transfer Tax rate ("Tax Rate Table") is available at no charge from many sources, most conveniently on the website of the California Local Government Finance Almanac (sponsored by the California League of Cities): <http://www.californiacityfinance.com/PropTransfTaxRates.pdf>

To estimate the transfer tax for the property, multiply the Property's estimated sales price (in thousands of dollars) by the amount shown in the Tax Rate Table for the city and county in which the property is located.

**Who Pays?** The law states that, "the Transfer Tax must be paid by the person who makes, signs or issues any document subject to the tax, or for whose use or benefit the document is made, signed or issued." In practice, this means that the payment of the Transfer Tax is customarily made by the Seller or the Buyer, or shared by both, depending on the jurisdiction in which the transferred property is located.

**Are there any exemptions?** The California Revenue and Taxation Code, which provides the statutory authority for counties to impose the transfer tax, specifically exempts from the transfer tax the following transactions:

1. Instruments in writing given to secure a debt.
2. Transfers whereby the federal or any state government, or agency, instrumentality or political subdivision thereof, acquires title to realty.
3. Transfers made to effect a plan of reorganization or adjustment (i) confirmed under the Federal Bankruptcy Act, (ii) approved in certain equity receivership proceedings or (iii) whereby a mere change in identity, form or place of organization is effected.
4. Certain transfers made to effect an order of the Securities and Exchange Commission relating to the Public Utility Holding Company Act of 1935.
5. Transfers of an interest in a partnership (or, beginning January 1, 2000, an entity treated as a partnership for federal income tax purposes) that holds realty, if (i) the partnership is treated as continuing under IRC § 708 and (ii) the continuing partnership continues to hold the realty.
6. Certain transfers in lieu of foreclosure.
7. Transfers, divisions or allocations of community, quasi-community or quasi-marital property between spouses pursuant to, or in contemplation of, a judgment under the Family Code.
8. Transfers by the State of California, or any political subdivision, agency or instrumentality thereof, pursuant to an agreement whereby the purchaser agrees to immediately reconvey the realty to the exempt agency.
9. Transfers by the State of California, or any political subdivision, agency or instrumentality thereof, to certain nonprofit corporations.
10. Transfers pursuant to certain *inter vivos* gifts or inheritances.

## DESCRIPTION OF MELLO-ROOS COMMUNITY FACILITIES DISTRICT(S) Community Facilities District No. 1 City of Rancho Mirage

### ▶ **Summary**

Community Facilities District No. 1 was established pursuant to the Mello-Roos Community Facilities Act of 1982. Qualified electors authorized the district in 1990 to pay for certain facilities and/or services that benefit the district. A special tax is levied on properties in the district to pay the cost of facilities and/or services as well as administrative expenses.

### ▶ **What facilities does it pay for?**

There are no specific facilities being funded by this special tax.

### ▶ **What services does this pay for?**

The special taxes may be used to pay for costs of the following services: police and fire services.

### ▶ **How is the annual levy calculated?**

Each parcel is assigned a maximum special tax, which is typically based on development status, property use, and/or size of improvements. The actual annual special tax is based on the interest and principal due on the bonds for the current fiscal year, services costs, if any, and administrative expenses. However, the actual annual special tax cannot exceed the applicable maximum special tax.

### ▶ **Can the annual levy increase?**

The maximum special tax for services for the district increases in an amount that shall not exceed twice the annual increase in the Consumer Price Index each fiscal year, while the actual annual special tax may vary with the needs of the district provided that the amount does not exceed the maximum special tax.

### ▶ **How long will it be on the tax bill?**

There is no specified termination date for the special tax levied to pay for facilities and/or services.

### ▶ **Foreclosure Proceedings**

The CFD has the right (and if bonds are issued, the obligation) to foreclose on property when the special taxes are delinquent for more than 90 days. Additionally, any costs of collection and penalties must be paid by the delinquent property owner.

### ▶ **Contact Information**

City of Rancho Mirage  
69-825 Highway 111  
Rancho Mirage, CA  
phone: (760) 770-3207

### ▶ **Consultant Information**

### BREAKDOWN OF THE 2007-2008 PROPERTY TAX BILL

This report is an estimate of the original secured property tax bill charges for the above-mentioned property using information obtained from the County on a given date. Changes made by the County or the underlying public agencies levying charges against this property after the date of this report may not be reflected in this report.

#### Basic Prop 13 Levy

<b>1. Basic Levy Proposition 13 Mandate</b> County of Riverside (951) 955-6200	<b>Prop 13</b> General Service	<b>\$7,225.57</b>
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#### Voter Approved Ad Valorem Taxes

<b>2. Bond and Indebtedness fund, 1992-A</b> County of Riverside (951) 955-1110	<b>General Obligation Bond</b> Capital Facilities	<b>\$395.09</b>
<b>3. Improvement District Nos. 53, 54, 55 &amp; 58 Debt Service</b> Coachella Valley Water District (760) 398-2651	<b>General Obligation Bond</b> Capital Facilities	<b>\$295.52</b>
<b>4. General Obligation Bonds, Election of 2004</b> Riverside Community College District (909) 382-4021	<b>General Obligation Bond</b> School Facilities	<b>\$144.15</b>

**Basic Prop 13 Levy & Voter Approved Ad Valorem Taxes: \$8,060.33**  
**Estimated Tax Rate: 1.116%**

#### Direct Assessments

<b>5. Community Facilities District No. 1 (Police &amp; Fire)</b> City of Rancho Mirage (760) 770-3207	<b>Community Facilities District - Pay As You Go</b> Police and Fire	<b>\$317.98</b>
<b>6. Fire Protection</b> City of Rancho Mirage (760) 770-3207	<b>Fire Suppression Assessment</b> Fire Protection	<b>\$34.70</b>
<b>7. Improvement District No. 80 Sewer &amp; Water Availability</b> Coachella Valley Water District (760) 398-2651	<b>Sewer or Water Charge</b> Water & Sewer Service	<b>\$30.00</b>
<b>8. Landscaping District</b> City of Rancho Mirage (760) 770-3207	<b>Landscaping &amp; Lighting Maintenance District</b> Landscape Maintenance	<b>\$19.40</b>
<b>9. City Wide Park Tax</b> City of Rancho Mirage (760) 770-3207	<b>Landscaping &amp; Lighting District - Park Maintenance</b> Parks & Recreation	<b>\$15.16</b>
<b>10. Fire Excise Tax</b> City of Rancho Mirage (760) 770-3207	<b>Fire Suppression Assessment</b> Fire Protection	<b>\$7.90</b>
<b>11. Mosquito Abatement District</b> Coachella Valley Mosquito Abatement District (760) 398-0119	<b>Vector Control District</b> Mosquito Abatement	<b>\$4.12</b>

**Total Direct Assessment Charges: \$429.26**  
**Total 2007-2008 Amount: \$8,489.59**

## DESCRIPTION OF PROPERTY TAX CHARGES

### **Basic 1% Levy**

The Basic 1% Levy is the primary property tax charge levied by the County on behalf of government agencies. As a result of the passage of Proposition 13 in 1978 (Article XIII A of the California State Constitution), the basic levy is limited to 1% of the property's net assessed value. Proceeds from this tax are divided by the County and used to help fund nearly every function the state, county, city and other local municipal agencies provide. All other charges that appear on the tax bill vary by district and county.

### **General Obligation Bond**

A General Obligation Bond may be issued by a county, city, school or other special district upon 2/3 majority approval of the qualified voters. A General Obligation Bond is a municipal bond that is issued in order to finance the acquisition and construction of public capital facilities and real property. Equipment purchases and the cost of operation and maintenance cannot be financed with a General Obligation Bond. The debt is paid over time from the levy of ad valorem taxes (based on the assessed value of the parcels). General Obligation Bonds are backed by the full faith and credit of the public agency that issued the bonds.

### **Community Facilities District - Pay As You Go**

A Mello-Roos Community Facilities District - Pay-As-You-Go, known as a CFDPAYG, is a special tax district formed by a local government (a city, county, special district, etc...) in order to finance certain designated ongoing services which benefit the properties within the CFDPAYG. In a "Pay-As-You-Go" district no bonds are issued because there is no need for up front capital, fees are collected annually to pay for ongoing services performed by the district.

### **Fire Suppression Assessment**

A Fire Suppression Assessment is a special assessment created pursuant to Government Code Section 50048 et seq., upon majority approval of the property owners during an assessment balloting procedure. A Fire Suppression Assessment may be levied by a local government (a city, county, special district, etc...) in order to finance certain services that benefit the properties within the district.

### **Sewer or Water Charge**

A Sewer Use Fee or a Water Use Fee is a fee created pursuant to the Health and Safety Code Section 5470 et seq. upon majority approval of the property owners during an assessment balloting procedure. A fee may be created by a local government (a city, county, special district, etc...) in order to finance to pay for sewer and/or water maintenance and operation. The fees may be billed directly, but in some cases are collected annually as a separate line item on the County property tax bills for each of the parcels within the service area.

### **Landscaping & Lighting Maintenance District**

A Lighting and Landscape Maintenance District is a special assessment district created pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500 et seq.) upon majority approval of the property owners during an assessment balloting procedure. These Districts may be formed by a local government (a city, county, special district, etc...) in order to finance certain services that benefit the properties within the district. The District must provide special benefit to the properties within the district in order to levy special assessments. The District will include the ability to issue municipal bonds to finance improvements pursuant to the Improvement Bond Act of 1915 (Streets and Highways Code Section 8500 et seq.) however this is not common.

### **Landscaping & Lighting District - Park Maintenance**

A 1972 Act Landscaping and Lighting District is a special assessment district created pursuant to the Landscaping and Lighting Act of 1972 (Streets and Highways Code Section 22500 et seq.) upon majority approval of the property owners during an assessment balloting procedure. A 1972 Act Landscaping and Lighting District may be formed by a local government (a city, county, special district, etc...) in order to finance certain services that benefit the properties within the district. A 1972 Act Landscaping and Lighting District must provide special benefit to the properties within the district in order to levy special assessments. A 1972 Act Landscaping and Lighting District will include the ability to issue municipal bonds to finance improvements pursuant to the Improvement Bond Act of 1915 (Streets and Highways Code Section 8500 et seq.) however this is not common.

### **Vector Control District**

A Vector Control District is a special assessment district created pursuant to the Health and Safety Code Section 2270 et seq., in order to collect costs of a local government (a city, county, special district, etc...) related to vector control. One-time abatements include a notice to the property owner prior to abatement followed by a public hearing. Upon abatement, if the amount owing remains delinquent, a recorded lien is placed on the parcel for the abatement amount, which may include a surcharge that is usually 10% of the amount or is an administrative charge based on actual administrative costs. Ongoing abatements are established upon majority approval of the property owners during an assessment balloting procedure.

## Terms, Conditions and Limitations

This report and the determinations made herein were prepared by California Tax Data, Inc. ("CTD"). Only the buyer (and his/her agent) and the seller (and his/her agent) may use or rely on this report. The determinations made in this report are time-sensitive. Therefore, the information in this report may be considered accurate only as of the date shown herein. Governmental actions occurring after the date of this report are not disclosed, and CTD is under no duty to update this report when or if new tax information is released or becomes available. The sole purposes of this report are to (a) make preliminary determinations regarding whether current secured tax rolls contain Mello-Roos Community Facilities District Special Taxes or 1915 Bond Act Special Assessments against the subject property, and (b) assist the seller in fulfilling his/her duty to comply with California Civil Code §1102.6b. This report is not a substitute for a title report or title insurance and may not be relied upon as such.

This report is for the exclusive benefit and reliance of the specific buyer and specific seller mentioned herein and there shall be no third party beneficiaries. This report may not be used in any subsequent transaction affecting the subject property. This report is void and not guaranteed if it has not been paid for within 30 days after the close of escrow.

This Report addresses special tax assessment matters only. It does not address matters related to (a) title or title defects, (b) earthquake zones, flood zones, fire zones or other natural hazard zones, (c) survey or geologic issues, (d) land use or zoning, (e) the California Subdivided Lands Act or the Subdivision Map Act, (f) compliance with other federal, state or local laws, ordinances or restrictions that may apply to the property, such as the Americans with Disabilities Act and building codes, (g) restrictions affecting the use, occupancy or development of the property imposed by any state, local or federal governmental agency, including without limitation, flood control districts, the California Coastal Commission, joint power districts, water districts, agencies or school districts, (h) any permits of any nature that may be required for the current or anticipated future use of the property, or (i) any other legal concerns that might affect the property.

CTD has prepared this report solely based upon records and information provided by various governmental and private agencies. CTD has assumed that these records and information are accurate and complete, and CTD has not conducted any independent verification of their accuracy or completeness. CTD hereby disclaims all liability and shall not be responsible for any inaccuracies or omissions in the public records or information supplied by the various governmental and private agencies supplying information to CTD.

In order to prepare this report, either the seller (or his/her agent) or the buyer (or his/her agent) supplied CTD with the Assessors Parcel Number ("APN") for the subject property. CTD has not verified the accuracy of the APN. This report was prepared based upon such APN, and CTD shall not be responsible or liable for any losses, liabilities or damages resulting from an incorrect APN.

**BY ACCEPTING OR USING THIS REPORT, THE BUYER AND SELLER HEREBY AGREE TO BE BOUND BY ALL OF THE TERMS, CONDITIONS, AND LIMITATIONS OF LIABILITY STATED HEREIN.**