#### **RESOLUTION NO. 2024-124**

# RESOLUTION OF THE CITY COUNCIL OF THE CITY OF MARINA ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF THE CITY OF MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (THE DUNES WEST SIDE SERVICES) CERTIFYING THE RESULTS OF ELECTIONS HELD WITHIN THE DISTRICT

WHEREAS, the City Council called and duly held an election on November 6, 2024 within the boundaries of the City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services) ("Community Facilities District No. 2024-1" or the "District") pursuant to a resolution establishing the District adopted by the City Council on November 6, 2024, for the purpose of presenting to the qualified electors within the District, Propositions A and B, attached hereto as Exhibit A; and

**WHEREAS**, there has been presented to this City Council a certificate of the City Clerk of the City of Marina (the "City Clerk") canvassing the results of the election within the District, a copy of which is attached hereto as Exhibit B;

## NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Marina as follows:

<u>SECTION 1</u>. Each of the above recitals is true and correct and is adopted by the legislative body of the District.

SECTION 2. Propositions A and B presented to the qualified electors of the District, as set forth in Exhibit A hereto, were approved by more than two-thirds of the votes cast at an election held on November 6, 2024 and each of Propositions A and B has carried. The City Council, acting as the legislative body of the District, is hereby authorized to levy on the land within the District the special tax described in Proposition A as set forth in Exhibit A hereto for the purposes described therein.

SECTION 3. The City Clerk is hereby directed to record in the Office of the Monterey County Recorder within fifteen days of the date hereof a notice of special tax lien with respect to the District, in the form required by Streets and Highways Code Section 3114.5, a form of which is attached hereto as Exhibit C. The City Clerk and other appropriate officers of the City are authorized to make all necessary revisions, additions and deletions to the form of notice of special tax lien attached hereto as necessary to finalize such notice for recordation.

SECTION 4. This Resolution shall be effective upon its adoption.

Anita Sharp, Deputy City Clerk

PASSED AND ADOPTED at a regular meeting of the city council of the city of marina on the 6<sup>th</sup> day of November 2024, by the following vote:

AYES, COUNCIL MEMBERS: McAdams, McCarthy, Biala, Delgad NOES, COUNCIL MEMBERS: None ABSTAIN, COUNCIL MEMBERS: None	do
ABSENT, COUNCIL MEMBERS: None	
	Bruce C. Delgado, Mayor
ATTEST:	

#### **EXHIBIT A**

#### CITY OF MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (THE DUNES WEST SIDE SERVICES)

#### SPECIAL TAX ELECTION

# JANUARY 10, 2024 (or sooner, upon receipt of all ballots)

You are entitled to cast \_\_\_\_\_ votes.

To vote, stamp a cross (+ or X) in the voting square after the word "NO". All marks otherwise made are forbidden. All distingui and make the ballot void.	
If you wrongly mark, tear, or deface this ballot, return it to the obtain another.	ne Registrar of Voters and
PROPOSITION A: Shall City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services), to finance certain services and administrative expenses, be authorized to levy annual special taxes at the following rates:	YES
In any Tax Zone, between \$1,844.51 - \$2,305.63 per parcel of single-family residential property;	NO
In Tax Zone 2, \$18,974.36 per acre (non-residential or undeveloped property) excluding Parcel D (APN 031-251-074) from the special tax if undeveloped or developed only with hotel and ancillary uses;	
In Tax Zone 3, \$6,442.00 per acre (non-residential property) and \$1,500 per acre (undeveloped property);	
each increased annually by 4% or less, in perpetuity, and expected to initially raise \$1,002,155 annually, as provided in City Council of the City of Marina Resolution No. 2024-101, as amended?	
PROPOSITION B: For each year commencing with Fiscal Year 2024-25, shall the appropriations limit, as defined by subdivision (h) of Section 8 of Article XIII B of the California	YES
Constitution, for the District be an amount equal to \$50,000,000, increased annually in accordance with California law?	NO

#### **EXHIBIT B**

# CERTIFICATE OF THE CITY CLERK AS TO THE RESULTS OF THE CANVASS OF THE ELECTION RETURNS

STATE OF CALIFORNIA	)
COUNTY OF MONTEREY	) ss. )
examined the returns of the Special District No. 2024-1 (The Dunes With Chambers of the City of Marina, 25, 2024 in accordance with the results of Marina on November (copy of the Resolution as required ballot in the form required by the elector (_) ballots were returned.	ty Clerk of the City of Marina, do hereby certify that I have fal Tax Election for the City of Marina Community Facilities Vest Side Services). The election was held in the City Council 211 Hillcrest Avenue, Marina, California 93933, on November olution establishing the District adopted by the City Council of 6, 2024 (the "Resolution"), and the undersigned has received a by Government Code Section 53326(a). I personally issued a Resolution to the authorized representative of each qualified urned.
Proposition A	YES:
Proposition B	NO: YES: NO:
ГОТАL NUMBER OF VOTES C	
Dated this 6 <sup>th</sup> day of Nover	<del></del>
	Anita Sharp Deputy City Clerk of the City of Marina

#### **EXHIBIT C**

#### FORM OF NOTICE OF SPECIAL TAX LIEN

[See Attached]

### Recording Requested By and When Recorded Mail To:

Stradling Yocca Carlson & Rauth LLP 660 Newport Center Drive, Suite 1600 Newport Beach, California 92660 Attn: Vanessa S. Legbandt, Esq.

This document is exempt from the payment of a recording fee pursuant to Government Code Section 6103.

#### NOTICE OF SPECIAL TAX LIEN FOR THE CITY OF MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (THE DUNES WEST SIDE SERVICES)

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned, Deputy City Clerk of the City of Marina, acting in its capacity as the legislative body of the City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services) (the "District"), State of California, hereby gives notice that a lien to secure payment of a special tax is hereby imposed by the City Council of the City of Marina, State of California, sitting as the legislative body of the District (the "City Council") on the District.

The special tax secured by this lien is authorized to be levied for the purpose of financing all or a portion of the costs of the types of services permitted pursuant to Section 53313 of the Government Code and Ordinance No. \_\_\_\_ of the City of Marina, which shall include, but not be limited to, street maintenance; sidewalk maintenance; curb and gutter maintenance; decorative lighting maintenance; storm drain maintenance; publicly accessible park and landscape maintenance; and maintenance of publicly accessible public restroom facilities (collectively, the "Services"), and administrative expenses to be incurred in connection with financing the Services and forming and administering the District.

The special tax is authorized to be levied within the District, which District has now been officially formed, and the lien of the special tax is a continuing lien that shall secure each annual levy of the special tax and that shall continue in force and effect until 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 is as set forth in Appendix A attached hereto and incorporated herein by this reference. The obligation of parcels within the District to pay special taxes may not be prepaid.

Notice is further given that upon the recording of this notice in the office of the County Recorder, the obligation to pay the special tax levy shall become a lien upon all nonexempt real property within the District in accordance with Section 3115.5 of the Streets and Highway Code.

	sessor's tax parcel numbers of the real property included special tax are as set forth in Appendix B attached hereto
Assessment and Community Facilities Distr	map of the District recorded in Book of Maps of ricts, at Page No, as Instrument No on County Recorder of the County of Monterey, State of dary map of the District.
purchasers of real property subject to this	the current and estimated future tax liability of owners or special tax lien, interested persons should contact the rest Avenue, Marina, California 93933, telephone number
	Anita Sharp, Deputy City Clerk of the City of Marina, acting in its capacity as the legislative body of the City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services)

#### APPENDIX A

#### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX FOR CITY OF MARINA COMMUNITY FACILITIES DISTRICT NO. 2024-1 (THE DUNES WEST SIDE SERVICES)

[See Attached]

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#### EXHIBIT B

#### City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services)

#### RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax applicable to each Assessor's Parcel in the City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services) shall be levied and collected according to the tax liability determined by the Administrator through the application of the appropriate amount or rate for Taxable Property, as described below. All of the property in CFD No. 2024-1, unless exempted by law or by the provisions of Section E below, shall be taxed for the purposes, to the extent, and in the manner herein provided, including property subsequently annexed to the CFD, unless a separate Rate and Method of Apportionment of Special Tax is adopted for the annexation area.

#### A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

- "Accessory Unit" means a second residential unit of limited size (e.g., granny cottage, second unit) that shares a Parcel with a single-family detached unit.
- "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 or other recorded County parcel map.
- "Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 (commencing with Section 53311), Part 1, 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 administration of the CFD: the costs of computing the Special Tax and preparing the annual Special Tax collection schedules (whether by the City, a designee thereof, or both); costs of collecting the Special Taxes; costs associated with preparing Special Taxes; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City for any other administrative purposes of the CFD, including attorney's fees, costs associated with annexations to the CFD, and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.
- "Administrator" means an official of the City, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Tax
- "Assessor's Parcel" or "Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

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- "Assessor's Parcel Map" means an official map of the County Assessor designating parcels by Assessor's Parcel Number.
- "Assessor's Parcel Number" means a unique number assigned to an Assessor's Parcel by the County Assessor for purposes of identifying a property.
- "Authorized Services" means the public services authorized to be funded by the CFD as set forth in the documents adopted by the City Council at CFD Formation.
- "CFD" or "CFD No. 2024-1" means the City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services).
- "CFD Formation" means the date on which the Resolution of Formation to form the CFD was adopted by the City Council.
- "City" means the City of Marina.
- "City Council" means the City Council of the City of Marina, acting as the legislative body of the CFD.
- "County" means the County of Monterey.
- "Developed Property" means, in any Fiscal Year, all Parcels of Taxable Property for which a use permit or building permit for new construction of a residential or non-residential structure (which shall not include a permit issued solely for construction of the foundation if another permit remains to be issued for vertical construction of the building) was issued prior to June 1 of the preceding Fiscal Year.
- "Escalation Factor" means, in any Fiscal Year, the lesser of (i) the percentage increase, if any, in the Construction Cost Index for the San Francisco region in the twelve (12)-month period ending June 1 of the prior Fiscal Year, as published in the Engineering News Record (or other comparable source if the Engineering News Record is discontinued or otherwise not available), or (ii) four percent (4.0%). If, in any Fiscal Year, it is determined that the Construction Cost Index decreased in the prior Fiscal Year, the Escalation Factor shall be zero, and there shall be no corresponding decrease in the Maximum Special Taxes calculated pursuant to Section C below.
- **"Final Map"** means a final map approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410, et seq.) that creates individual lots on which a building permit can be issued for construction of Residential Units without further subdivision of the lots.
- "Fiscal Year" means the period starting on July 1 and ending on the following June 30.
- "Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, that can be levied in any Fiscal Year.

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"Non-Residential Property" means, in any Fiscal Year, all Parcels of Developed Property that are not Single Family Detached Property, Single Family Attached Property, Owners Association Property, Public Property, or Parcel D, except as otherwise set forth in the definition of Parcel D below.

"Owners Association" means a homeowners association or property owners association that provides services to, and collects assessments, fees, dues, or charges from, property within the CFD

"Owners Association Property" means, in any Fiscal Year, all Parcels within the CFD that are owned in fee or by easement by the Owners Association, not including any such property that is located directly under a residential structure.

"Parcel D" means the Parcel identified in Fiscal Year 2024-25 by Assessor's Parcel Number 031-251-074-000 and labeled as "Parcel D" in Attachment 1 hereto. Such Parcel shall remain classified as Parcel D and shall be exempt from the levy of the Special Tax unless and until such time as a building permit is issued for a use other than a hotel or ancillary hotel uses, as determined by the City. In the Fiscal Year following the issuance of such a building permit, and in all following Fiscal Years, the Parcel shall be categorized, as appropriate, as Single Family Detached Property, Single Family Attached Property, or Non-Residential Property, as applicable, and a Special Tax shall be levied on the Parcel pursuant to this RMA.

"Proportionately" means, for Developed Property, that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Developed Property. For Undoveloped Property, "Proportionately" means that the ratio of the actual annual Special Tax levied in any Fiscal Year to the Maximum Special Tax authorized to be levied in that Fiscal Year is equal for all Assessor's Parcels of Undeveloped Property.

"Public Property" means, in any Fiscal Year: (i) all Parcels within the boundaries of the CFD that are owned by or irrevocably offered for dedication to the federal government, the State of California, the City, the Successor Agency to the Marina Redevelopment Agency, or any other public agency; provided, however, that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act (as such section may be amended or replaced) shall be taxed and classified in accordance with its use; or (ii) all Parcels within the boundaries of the CFD that are encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

"Residential Unit" means an individual single-family detached unit, an individual residential unit within a duplex, halfplex, triplex, fourplex, townhome, five/work or condominium structure, or an individual apartment unit. An Accessory Unit that shares a Parcel with a single-family detached unit shall not be considered a separate Residential Unit for purposes of this RMA.

"RMA" means this Rate and Method of Apportionment of Special Tax.

"Single Family Attached Property" means, in any Fiscal Year, all Parcels of Developed Property in Tax Zone 2 for which a building permit was issued for construction of a residential structure consisting of two or more Residential Units that share common walls.

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"Single Family Detached Property" means, in any Fiscal Year, all Parcels of Developed Property in Tax Zone 2 for which a building permit was issued for construction of a Residential Unit that does not share a common wall with another Residential Unit.

"Special Tax" means any tax levied within the CFD to pay the Special Tax Requirement.

"Special Tax Requirement" means the amount of revenue needed in any Fiscal Year to pay for:
(i) Authorized Services, (ii) establishment of reserves, (iii) Administrative Expenses, and (iv) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred in prior Fiscal Years.

"Taxable Property" means all Assessor's Parcels within the boundaries of the CFD that are not exempt from the Special Tax pursuant to law or Section E below.

"Tax Zone" means a mutually exclusive geographic area within which the Special Tax may be levied pursuant to this RMA. The three Tax Zones in the CFD are identified in Attachment 1 hereto.

"Tax Zone 1" means the area identified as Tax Zone 1 in Attachment 1 of this RMA.

"Tax Zone 2" means the area identified as Tax Zone 2 in Attachment 1 of this RMA.

"Tax Zone 3" means the area identified as Tax Zone 3 in Attachment 1 of this RMA.

"Undeveloped Property" means, in any Fiscal Year, all Parcels of Taxable Property in the CFD that are not Developed Property other than Parcel D, which shall not be subject to the Special Tax levy on Undeveloped Property.

#### B. DATA FOR ANNUAL TAX LEVY

Each Fiscal Year, the Administrator shall identify the current Assessor's Parcel Numbers for all Parcels of Taxable Property within the CFD. The Administrator shall also determine: (i) whether each Parcel of Taxable Property is Developed Property or Undeveloped Property, (ii) in which Tax Zone each Assessor's Parcel is located, (iii) whether each Parcel of Developed Property in Tax Zone 2 or Tax Zone 3 is Single Family Detached Property, Single Family Attached Property, or Non-Residential Property, (iv) whether a building permit has been issued for development of Parcel D and, if so, the expected use of the Parcel based on the building permit, and (v) the Special Tax Requirement for the then-current Fiscal Year.

In any Fiscal Year, if it is determined that (i) a Final Map or parcel map for a portion of property in the CFD was recorded after the last date upon which the Assessor will incorporate the newly-created Parcels into the then current tax roll, (ii) because of the date the Final Map or parcel map was recorded, the Assessor does not yet recognize the new Parcels created by the Final Map or parcel map, and (iii) one or more of the newly-created Parcels meets the definition of Developed Property, the Administrator shall calculate the Special Tax for the property affected by recordation of the Final Map or parcel map by determining the Special Tax that applies separately to each

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newly-created Parcel, then applying the sum of the individual Special Taxes to the Parcel that was subdivided by recordation of the Final Map or parcel map.

#### C. MAXIMUM SPECIAL TAXES

#### 1. Developed Property, Tax Zone 1

The Maximum Special Tax for each Parcel of Developed Property in Tax Zone 1 for Fiscal Year 2024-25 is the Maximum Special Tax identified for the Parcel in Attachment 2 of this RMA. On July 1, 2025 and each July 1 thereafter, the Maximum Special Tax amounts in Attachment 2 shall be adjusted by the Escalation Factor. The Maximum Special Tax assigned to each Parcel shall continue to apply to the Parcel regardless of changes in configuration, Acreage, or Assessor's Parcel Number. If two or more Parcels are combined, the Maximum Special Taxes assigned to such Parcels shall also be combined. If a Parcel is subdivided, the Administrator shall determine the appropriate allocation of the Maximum Special Tax to the new Parcels created by the subdivision based on the land uses that are constructed or anticipated to be constructed on each new Parcel.

#### 2. Undeveloped Property, Tax Zone 1

The Maximum Special Tax for each Parcel of Undeveloped Property in Tax Zone 1 for Fiscal Year 2024-25 is the Maximum Special Tax identified for the Parcel in Attachment 2 of this RMA. On July 1, 2025 and each July 1 thereafter, the Maximum Special Tax amounts in Attachment 2 shall be adjusted by the Escalation Factor.

#### 3. Developed Property, Tax Zone 2

The Maximum Special Tax for a Parcel of Developed Property in Tax Zone 2 shall be determined by reference to Table 1 below.

Table 1
Maximum Special Tax
Developed Property in Tax Zone 2

Land Use Category	Maximum Special Tax Fiscal Year 2024-25 *	
Single Family Detached Property	\$2,305.63 per Residential Unit	
Single Family Attached Property	\$1,959.79 per Residential Unit	
Non-Residential Property	\$18,974.36 per Acre	
Parcel D	\$0 per Acre	

<sup>\*</sup> On July 1, 2025, and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by the Escalation Factor.

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#### 4. Undeveloped Property, Tax Zone 2

The Maximum Special Tax for Undeveloped Property in Tax Zone 2 for Fiscal Year 2024-25 is \$18,974.36 per Acre, which amount shall, on July 1, 2025 and each July 1 thereafter, be adjusted by the Escalation Factor.

#### 5. Developed Property, Tax Zone 3

The Maximum Special Tax for a Parcel of Developed Property in Tax Zone 3 shall be determined by reference to Table 2 below.

Table 2 Maximum Special Tax Developed Property in Tax Zone 3

Land Use Category	Maximum Special Tax Fiscal Year 2024-25 *
Single Family Detached Property	\$2,305.63 per Residential Unit
Single Family Attached Property	\$2,075.07 per Residential Unit
Non-Residential Property	\$6,442.00 per Acre

<sup>\*</sup> On July 1, 2025, and on each July 1 thereafter, all figures shown in Table 1 above shall be increased by the Escalation Factor.

#### 6. Undeveloped Property, Tax Zone 3

The Maximum Special Tax for Undeveloped Property in Tax Zone 3 for Fiscal Year 2024-25 is \$1,500 per Acre, which amount shall, on July 1, 2025 and each July 1 thereafter, be adjusted by the Escalation Factor.

#### D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAXES

Each Fiscal Year, the Administrator shall determine the Special Tax Requirement for that Fiscal Year and levy the Special Tax on all Parcels of Taxable Property as follows:

- The Special Tax shall be levied Proportionately on each Parcel of Developed Property in all three Tax Zones up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied is equal to the Special Tax Requirement.
- Step 2. If additional revenue is needed after Step 1, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property in Tax Zone 1 up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied, when combined with the amount levied pursuant to Step 1, is equal to the Special Tax Requirement.

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- Step 3. If additional revenue is needed after Step 2, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Property in Tax Zone 2 up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied, when combined with the amount levied pursuant to Steps 1 and 2, is equal to the Special Tax Requirement.
- Step 4. If additional revenue is needed after Step 3, the Special Tax shall be levied Proportionately on each Parcel of Undeveloped Proporty in Tax Zone 3 up to 100% of the Maximum Special Tax for each Parcel for such Fiscal Year until the amount levied, when combined with the amount levied pursuant to Steps 1, 2 and 3, is equal to the Special Tax Requirement.

The Special Tax for the CFD shall be collected at the same time and in the same manner as ordinary ad valorem property taxes provided, however, that the City may (under the authority of Government Code Section 53340) collect Special Taxes at a different time or in a different manner in necessary to meet the financial obligations of the CFD, and the Special Tax shall be equally subject to foreclosure if delinquent. The Special Tax shall be levied in perpetuity as necessary to pay the Special Tax Requirement.

#### E. EXEMPTIONS

Notwithstanding any other provision of this RMA, no Special Tax shall be levied on Parcels of Public Property or Owners Association Property, except as otherwise provided in the Act. In addition, no Special Tax shall be levied on Parcel D unless and until the Parcel is reclassified as Single Family Detached Property, Single Family Attached Property, or Non-Residential Property.

#### F. INTERPRETATION OF SPECIAL TAX FORMULA

The City reserves the right to make minor administrative and technical changes to this document that do not materially affect the rate and method of apportioning Special Taxes. In addition, the interpretation and application of any section of this document shall be left to the City's discretion. Interpretations may be made by the City by resolution of the City Council for purposes of clarifying any vagueness or ambiguity in this RMA.

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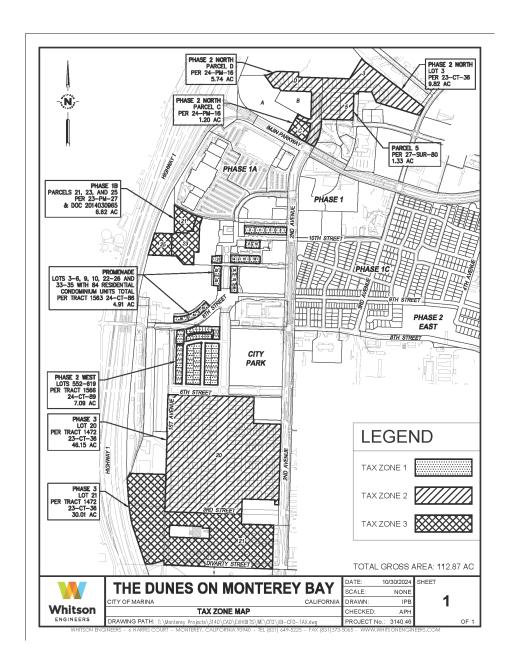
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#### ATTACHMENT 1

City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services)

Identification of Tax Zones

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#### ATTACHMENT 2

City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services)

Tax Zone 1 Maximum Special Tax by Parcel

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#### ATTACHMENT 2

#### City of Marina Community Facilities District No. 2024-1 (The Dunes West Side Services)

Tax Zone 1 Maximum Special Tax by Parcel

Fiscal Year 2024-25	Fiscal Year 2024-25
Assessor's	Maximum
Parcel No.	Special Tax
031-284-001-000	\$2,305.63
031-284-002-000	\$2,305.63
031-284-003-000	\$2,305.63
031-284-004-000	\$2,305.63
031-284-005-000	\$2,305.63
031-284-006-000	\$2,305.63
031-284-007-000	\$2,305.63
031-284-008-000	\$2,305.63
031-284-009-000	\$2,305.63
031-284-010-000	\$2,305.63
031-284-011-000	\$2,305.63
031-284-012-000	\$2,305.63
031-284-013-000	\$1,959.79
031-284-014-000	\$1,959.79
031-284-015-000	\$1,959.79
031-284-016-000	\$1,959.79
031-284-017-000	\$1,959.79
031-284-018-000	\$1,959.79
031-284-019-000	\$1,959.79
031-284-020-000	\$1,959.79
031-284-021-000	\$1,959.79
031-284-022-000	\$1,959.79
031-284-023-000	\$1,959.79
031-284-024-000	\$1,959.79
031-284-025-000	\$1,959.79
031-284-026-000	\$1,959.79
031-284-027-000	\$1,959.79
031-284-028-000	\$1,959.79
031-284-029-000	\$1,959.79
031-284-030-000	\$1,959.79
031-284-031-000	\$1,959.79
031-284-032-000	\$1,959.79
031-284-033-000	\$2,305.63

Fiscal Year 2024-25	Fiscal Year 2024-25
Assessor's	Maximum
Parcel No.	Special Tax
031-284-034-000	\$2,305.63
031-284-035-000	\$2,305.63
031-284-036-000	\$2,305.63
031-284-037-000	\$2,305.63
031-284-038-000	\$2,305.63
031-284-039-000	\$2,305.63
031-284-040-000	\$2,305.63
031-284-041-000	\$2,305.63
031-284-042-000	\$2,305.63
031-284-043-000	\$2,305.63
031-284-044-000	\$2,305.63
031-284-045-000	\$2,305.63
031-284-046-000	\$2,305.63
031-284-047-000	\$2,305.63
031-284-048-000	\$2,305.63
031-284-049-000	\$2,305.63
031-284-050-000	\$2,305.63
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031-284-059-000	\$2,305.63
031-284-060-000	\$2,305.63
031-284-061-000	\$2,305.63
031-284-062-000	\$2,305.63
031-284-063-000	\$2,305.63
031-284-064-000	\$2,305.63
031-284-065-000	\$2,305.63
031-284-066-000	\$2,305.63
031-284-067-000	\$2,305.63
031-284-068-000	\$2,305.63
031-285-001-000	\$2,075.07
031-285-002-000	\$1,844.51
031-285-003-000	\$1,844.51
031-285-004-000	\$2,075.07
031-285-006-000	\$2,075.07
031-285-007-000	\$1,844.51

Fiscal Year 2024-25	Fiscal Year 2024-25
Assessor's	Maximum
Parcel No.	Special Tax
031-285-008-000	\$2,075.07
031-285-009-000	\$1,844.51
031-285-010-000	\$2,075.07
031-285-012-000	\$2,075.07
031-285-013-000	\$1,844.51
031-285-014-000	\$1,844.51
031-285-015-000	\$2,075.07
031-286-001-000	\$2,075.07
031-286-002-000	\$2,075.07
031-286-003-000	\$2,075.07
031-286-004-000	\$2,075.07
031-286-005-000	\$2,075.07
031-286-006-000	\$2,075.07
031-286-008-000	\$2,075.07
031-286-009-000	\$2,075.07
031-286-010-000	\$2,075.07
031-286-011-000	\$2,075.07
031-286-012-000	\$2,075.07
031-286-013-000	\$2,075.07
031-286-015-000	\$2,075.07
031-286-016-000	\$2,075.07
031-286-017-000	\$2,075.07
031-286-018-000	\$2,075.07
031-286-019-000	\$2,075.07
031-286-020-000	\$2,075.07
031-296-001-000	\$2,075.07
031-296-002-000	\$1,844.51
031-296-003-000	\$2,075.07
031-296-004-000	\$1,844.51
031-296-005-000	\$2,075.07
031-296-007-000	\$2,075.07
031-296-008-000	\$1,844.51
031-296-009-000	\$2,075.07
031-296-010-000	\$1,844.51
031-296-011-000	\$2,075.07
031-296-013-000	\$2,075.07
031-296-014-000	\$1,844.51
031-296-015-000	\$2,075.07
031-296-016-000	\$1,844.51
031-296-017-000	\$2,075.07
031-296-019-000	\$2,075.07
	,

Fiscal Year 2024-25	Fiscal Year 2024-25
Assessor's	Maximum
Parcel No.	Special Tax
031-296-020-000	\$1,844.51
031-296-021-000	\$2,075.07
031-296-022-000	\$1,844.51
031-296-023-000	\$2,075.07
031-297-001-000	\$2,075.07
031-297-002-000	\$2,075.07
031-297-003-000	\$2,075.07
031-297-005-000	\$2,075.07
031-297-006-000	\$2,075.07
031-297-007-000	\$2,075.07
031-297-008-000	\$2,075.07
031-297-010-000	\$2,075.07
031-297-011-000	\$2,075.07
031-297-012-000	\$2,075.07
031-297-014-000	\$2,075.07
031-297-015-000	\$1,844.51
031-297-016-000	\$2,075.07
031-297-017-000	\$1,844.51
031-297-018-000	\$2,075.07
031-298-001-000	\$2,075.07
031-298-002-000	\$1,844.51
031-298-003-000	\$2,075.07
031-298-004-000	\$1,844.51
031-298-005-000	\$2,075.07
031-298-007-000	\$2,075.07
031-298-008-000	\$2,075.07
031-298-009-000	\$2,075.07
031-298-011-000	\$2,075.07
031-298-012-000	\$1,844.51
031-298-013-000	\$2,075.07
031-298-014-000	\$1,844.51
031-298-015-000	\$2,075.07
031-298-017-000	\$2,075.07
031-298-018-000	\$1,844.51
031-298-019-000	\$2,075.07
031-298-020-000	\$1,844.51
031-298-021-000	\$2,075.07

<sup>\*</sup> On July 1, 2025, and each July 1 thereafter, all dollar amounts shown above shall be adjusted by the Escalation Factor, as defined by the RMA.

#### APPENDIX B

#### NAME OF OWNER AND ASSESSOR'S PARCEL NUMBERS WITHIN THE DISTRICT

### Name of Owner: Shea Homes Limited Partnership Assessor Parcel Numbers:

031-296-001-0000	031-296-002-0000	031-296-003-0000	031-296-004-0000
031-296-005-0000	031-296-007-0000	031-296-008-0000	031-296-009-0000
031-296-010-0000	031-296-011-0000	031-296-013-0000	031-296-014-0000
031-296-015-0000	031-296-016-0000	031-296-017-0000	031-296-019-0000
031-296-020-0000	031-296-021-0000	031-296-022-0000	031-296-023-0000
031-297-001-0000	031-297-002-0000	031-297-003-0000	031-297-005
031-297-006	031-297-007	031-297-008	031-297-010-0000
031-297-011-0000	031-297-012-0000	031-297-014-0000	031-297-015-0000
031-297-016-0000	031-297-017-0000	031-297-018-0000	031-298-001-0000
031-298-002-0000	031-298-003-0000	031-298-004-0000	031-298-005-0000
031-298-007-0000	031-298-008-0000	031-298-009-0000	031-298-011-0000
031-298-012-0000	031-298-013-0000	031-298-014-0000	031-298-015-0000
031-298-017-0000	031-298-018-0000	031-298-019-0000	031-298-020-0000
031-298-021-0000	031-285-001-0000	031-285-002-0000	031-285-003-0000
031-285-004-0000	031-285-006-0000	031-285-007-0000	031-285-008-0000
031-285-009-0000	031-285-010-0000	031-285-012-0000	031-285-013-0000
031-285-014-0000	031-285-015-0000	031-286-001-0000	031-286-002-0000
031-286-003-0000	031-286-004-0000	031-286-005-0000	031-286-006-0000
031-286-008-0000	031-286-009-0000	031-286-010-0000	031-286-011-0000
031-286-012-0000	031-286-013-0000	031-286-015-0000	031-286-017-0000
031-286-018-0000	031-286-019-0000	031-286-020-0000	031-284-001-000
031-284-002-000	031-284-003-000	031-284-004-000	031-284-005-000
031-284-006-000	031-284-007-000	031-284-008-000	031-284-009-000
031-284-010-000	031-284-011-000	031-284-012-000	031-284-013-000
031-284-014-000	031-284-015-000	031-284-016-000	031-284-017-000
031-284-018-000	031-284-019-000	031-284-020-000	031-284-021-000
031-284-022-000	031-284-023-000	031-284-024-000	031-284-025-000
031-284-026-000	031-284-027-000	031-284-028-000	031-284-029-000
031-284-030-000	031-284-031-000	031-284-032-000	031-284-033-000
031-284-034-000	031-284-035-000	031-284-036-000	031-284-037-000
031-284-038-000	031-284-039-000	031-284-040-000	031-284-041-000
031-284-042-000	031-284-043-000	031-284-044-000	031-284-045-000
031-284-046-000	031-284-047-000	031-284-048-000	031-284-049-000
031-284-050-000	031-284-051-000	031-284-052-000	031-284-053-000
031-284-054-000	031-284-055-000	031-284-056-000	031-284-057-000
031-284-058-000	031-284-059-000	031-284-060-000	031-284-061-000
031-284-062-000	031-284-063-000	031-284-064-000	031-284-065-000
031-284-066-000	031-284-067-000	031-284-068-000	

### Name of Owner: Marina Community Partners, LLC Assessor Parcel Numbers:

031-251-074-000 031-221-021-000 031-282-048-000 031-221-022-000 031-251-075-000 031-282-044-000 031-282-062-000

Name of Owner: Successor Agency to the Marina Redevelopment Agency Assessor Parcel Number:

031-251-005-000

Name of Owner: Dunes Development LP Assessor Parcel Number:

031-251-073-000