FISCAL YEAR

2026-2027

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ANNUAL SPECIAL TAX REPORT









COMMUNITY FACILITIES DISTRICT NO. 2017-1

FOR FISCAL YEAR ENDING JUNE 30, 2026

City of Azusa

Special Tax and Rate Information for Current Fiscal Year

This Section of the Report summarizes the various elements which make up the levy for the current fiscal year and may also discuss the maximum tax rates and or actual tax rates authorized for the current fiscal year.

Determinants of the Special Tax

The various components which determine the aggregate amount of the special tax that must be levied in order to ensure that authorized and necessary services, facilities and debt obligations of the CFD for the ensuing fiscal year are funded are described more fully below.

Aggregate Special Tax Levy Requirement

This CFD was formed in order to supplement a portion of the costs associated with providing additional public services to areas within the City of Azusa as a result of increased demand resulting from the development of new residential units located with boundaries of the CFD. The services to be partially funded from CFD special taxes generally relate to public safety services and include, but may not be limited to the following:

Public Safety Services: (i) fire protection and suppression services and (ii) police protection services.

The following Table shows the current year's special tax obligation which incorporates a portion of the costs of those services.

SPECIAL TAX LEVY REQUIREMENT	
Special Tax Levy Requirement	**Amount**
Administrative Expenses	$5,265.00
Eligible Public Services	$114,731.04
Gross Special Tax Requirement	$119,996.04
Less Special Tax Credit	$0.00
Total Special Tax Requirement	**$119,996.04**

Administrative Expenses

Total estimated administrative expenses associated with the financing district are shown below. These expenses have been allocated pro rata to the various facilities components. Such expenses include fees charged by banks, financial advisors, and other consultants, as well as the cost of district staff required to administer the District.

ADMINISTRATIVE EXPENSES	
Administrative Expense Item	**Services Amount**
Fiscal Agent	$0.00
CFD Admin (City Staff and Tax Consultant)	$2,655.00
County Tax Collection Fees	$56.20
Continuing Disclosure/Prepayments	$0.00
Arbitrage Rebate Computations	$0.00
External Auditing Fees	$2,510.00
Contingencies	$43.80
Total Administrative Expenses	**$5,265.00**

"CFD Administration" includes all activities of the City of Azusa Staff associated with annual administration of Community Facilities District No. 2017-1. This includes, but is not limited to, the estimated costs to administer the special tax levy, monitor collections, review delinquencies and disburse funds of the CFD. CFD Administration

also includes the cost of preparing the Special Tax Report and parcel tax information provided to the County of Los Angeles, in accordance with the fee structure described in the Agreement with Special District Financing & Administration.

"County Tax Collection Fees" refer to the County of Los Angeles processing fees to levy and collect tax installments on the County property tax bill and "Other Expenses" include non-recurring or extraordinary expenses and may also include a "contingency amount" to provide for unforeseen administrative costs that may be incurred in the current fiscal year.

Applicable Special Tax Rates

The Rate and Method of Apportionment ("RMA") provides for a Maximum Special Tax Rate to be levied against four types of residential development on a per dwelling unit basis. As the authorized use of the tax is to pay for certain public safety services and the costs of these services generally increase each year in accordance with the rate of inflation, the RMA also provides an adjustment that is tied to the Consumer Price Index as more specifically defined in the RMA. However, for Land Use Categories 1, 2 or 3, the annual adjustment will not be less than two percent (2%) nor will it exceed five percent (5%) and for Land Use Category 4, the annual adjustment will not be less than zero percent (0%) nor will it exceed five percent (5%).

The following table identifies the tax rates effective for the current tax year:

SPECIAL TAX RATES			
Land Use Category	**Initial Max**	**Current Max**	**% of Max**
1 - Single-Family Detached (SFD)	$353.00	$476.90	100%
2 - Single-Family Attached (SFA)	$318.00	$429.62	100%
3 - Multi-Family Apartments (MFA)	$283.00	$382.33	100%
4 - Townhomes within Project Area "A"	$225.00	$303.98	100%

Allocation of Special Taxes

Based on the development that has occurred in the CFD as of May 1st of the preceding fiscal year, the application of the special taxes in accordance with the provisions of the RMA resulted in the following tax allocation:

ALLOCATION OF SPECIAL TAXES			
Land Use Category	**Taxed Units**	**Tax Amount**	**% of Total Tax**
1 - Single-Family Detached (SFD)	0	$0.00	0.00%
2 - Single-Family Attached (SFA)	0	$0.00	0.00%
3 - Multi-Family Apartments (MFA)	290	$110,876.76	92.40%
4 - Townhomes within Project Area "A"	30	$9,118.80	7.60%
Total Allocation	**320**	**$119,995.56**	**100.00%**

Administrative Activities for Previous Fiscal Year

This Section summarizes various administrative actions or activities related to the District for the previous fiscal year and may also discuss information of obligations of the District with respect to any of its outstanding debt obligations.

Development Activity

The original CFD consisted of four distinct project areas which at the time of formation were all owned by the City of Azusa. Of those four areas two of them have been developed as residential units and the remaining two project areas consists of largely vacant or underutilized property awaiting redevelopment.

Policy Issues and Administrative Activities

The following activities and decisions occurred during the past year and have implications for either the calculation or the collection of special taxes.

Special Tax Appeals and Direct-Bills

No special tax appeals were submitted, and no direct-bills were either issued nor remain uncollected for the previous fiscal year.

Other Administrative Activities

There are no additional administrative actions or CFD annexations that occurred during the previous fiscal year.

District or Debt-Related Reporting Obligations

This Section contains information relevant to certain reporting requirements imposed by certain regulatory agencies.

CDIAC Report (California Debt and Investment Advisory Commission)

California Government Code requires that certain information be provided to CDIAC each October for bonds issued after January 1, 1993. Since CFD No. 2017-1 is only authorized to pay for services it is exempt from filing of these reports. The following Table summarizes the various reporting activities and required filings completed during the previous fiscal year.

SUMMARY OF REPORTING OBLIGATIONS

Reporting Component	Requirement [1]	Filing Date [2]	Reporting Period
FY Status Reports (GC 53389.5):			
Mello-Roos Reporting (CDIAC)	No		
Parcel Tax Report (GC 2463.20):			
Parcel Tax Reporting to SCO	Yes	Jan 30, 2027	FY 2025/26
CFD Annual Report (GC 53343.1):			
CFD Revenue & Expense Report	Yes	Oct 31, 2026	FY 2025/26
Transparency -ADTR (GC 8855(k)):	No		
Arbitrage Rebate Computations:	Not Applicable		
Annual Disclosure Reporting:	Not Applicable		

(1) Reporting requirements are determined pursuant to state and federal law as well as various covenants set forth in bond documents, if any.
(2) Reflects filing due dates and actual date that info was filed with CDIAC or posted on the EMMA website or at www.specialdistricttransparency.com/Azusa may be sooner than that shown.

District and Bond Reference Data

The Section contains historical information pertaining to the proceedings conducted to form the District and may also describe the boundaries of the District.

Special District Formation & Proceedings Summary

Information related to the location, and tax structure of the CFD as authorized under the Mello-Roos Act as well as a description of the general vicinity of the District is identified here.

Mello-Roos District Proceedings

The Mello-Roos Community Facilities Act (Act) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Senators Mello and Roos sponsored this Bill which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the California Government Code. The Act, as amended authorizes a local governmental agency, such as a city, school district or other qualified municipal agency, to form a Community Facilities District (CFD) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only, and is governed by the agency that formed it.

Special District Formation Summary

The following table shows formation proceeding information for the CFD:

SPECIAL DISTRICT FORMATION & DEBT AUTHORIZATION SUMMARY		
Proceedings Document/Action Item	Document/Item Number	Recordation Date
Resolution Adopting Local Goals and Policies	2017-C30	May 15, 2017
Resolution of Intention	2017-C31	May 15, 2017
Resolution of Election Results	2017-C42	Jun 19, 2017
Resolution of Formation	2017-C40	Jun 19, 2017
Special Tax Ordinance	2017-04	Jul 17, 2017
Boundary Map Recordation	2017-0539001	May 16, 2017
Notice of Special Tax (Original)	2017-0695794	Jun 22, 2017
Fund or Account Code	112.56	

Boundaries of CFD

The CFD will initially included approximately 6.14 gross acres of property located within four project areas that have or are intended to be redeveloped as either residential dwelling units or mixed-use property. The four areas to be developed, were previously referred to as Block 36, Block 37, A-2 (portion of Block 19) and A-3 (portion of Block 20), have been or are currently owned by the City of Azusa and at the prior direction of City Council have been or are currently being marketed for development and in some cases the City has entered into Exclusive Negotiation Agreements ("ENA") with several development entities.

Based on the presentations previously presented to City Council in 2016 and additional actions taken since that time, it is anticipated that residential development that may be developed on the four sites is as follows:

Project Area "A" (Portion of Block 19 or "A-3") - Of the four project areas, this development which is located at the southwest corner of Dalton Avenue and Ninth Street, is completed and was developed by the Olson Urban

Housing, LLC as thirty three-story townhomes. Of these units, eight were developed as two-bedroom units of approximately 1,330 square feet and the remaining 22 were developed as three-bedroom units of approximately 1,834 square feet.

Project Area "B" (Block 37) - This development is located at the northeast corner of San Gabriel Avenue and Sixth Street and at the time of formation was subject to an ENA with Charles Company. The development consists of nine contiguous assessor's parcels totaling approximately 1.29 gross acres and it is anticipated that it will be developed as a four-story mixed-use project consisting of sixty-six residential units and approximately 10,800 square feet of retail development. The proposed residential mix for this project will include studios, one, two and three bedroom units.

Project Area "C" (Block 36) - This development is located at the southwest corner of Foothill Boulevard and Alameda Avenue. The development is known as the Orchards and has been completed. It consists of a four-story, mixed-use development consisting of approximately 43,000 ground floor retail development to include restaurants and 163 residential dwelling units to be located on levels 2-4.

Project Area "D" (Portion of Block 20 or "A-2") - This development is located at the southeast corner of Azusa Avenue and Ninth Street and is currently subject to an ENA with Constanzo Investments, LLC. The development consists of six contiguous assessor's parcels totaling approximately 1.26 gross acres and it is consists of multi-story, mixed-use development to include 13,000 to 15,000 square feet of ground floor commercial space and approximately 60,000 to 70,000 square feet of residential development to be located above the commercial uses. All 127 residential units have been permitted.

Historical Delinquency Rates

The following table summarizes the most recent five years of special tax levies and delinquencies.

FIVE-YEAR HISTORICAL DELINQUENCY SUMMARY

Reporting Year	Levy Amount	Delinquent Amount	Delinquency Pct.
FY Ending June 30, 2022	$59,404.40	$0.00	0.00%
FY Ending June 30, 2023	$104,769.84	$21,197.58	20.23%
FY Ending June 30, 2024	$109,931.10	$0.00	0.00%
FY Ending June 30, 2025	$113,748.16	$288.14	0.25%
FY Ending June 30, 2026	$117,642.70	$5,903.19	5.02%

Appendix A

Rate and Method of Apportionment

The Rate and Method of Apportionment is incorporated herein as Appendix A and appears on the following pages:

CITY OF AZUSA
COMMUNITY FACILITIES DISTRICT NO. 2017-1
(PUBLIC SAFETY SERVICES)

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

A Special Tax as hereinafter defined applicable to each Assessor's Parcel in Community Facilities District No. 2017-1 ("CFD No. 2017-1" or "CFD") shall be levied and collected each Fiscal Year commencing in Fiscal Year 2017-18, in an amount determined by the City Council acting in its capacity as the legislative body of CFD No. 2017-1, through the application of the appropriate Special Tax rate, as described below.

All Developed Property in CFD No. 2017-1 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:

"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 (commencing with Section 53311), 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. 2017-1: 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, the CFD or any designee thereof of complying with City or CFD disclosure requirements; the costs associated with responding to public inquiries regarding the Special Taxes; the costs of the City, the CFD 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 the CFD for any other administrative purposes of CFD No. 2017-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Administrator" means the person or firm designated by the City to administer the Special Taxes according to this Rate and Method of Apportionment of Special Tax.

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

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

“Authorized Services” means the public services authorized to be funded by the CFD as set forth in the documents adopted by the City Council when the CFD was formed.

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

“CFD No. 2017-1” or “CFD” means the City of Azusa Community Facilities District No. 2017-1.

“City” means the City of Azusa.

“City Council” means the City Council of the City of Azusa, acting as the legislative body of CFD No. 2017-1.

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

“County” means the County of Los Angeles.

“Developed Property” means, in any Fiscal Year, all Parcels in the CFD for which a building permit has been issued for new residential or non-residential construction prior to May 1st of the preceding Fiscal Year.

“Dwelling Unit” or “D/U“ means an individual single family detached unit or an individual residential unit within a duplex, triplex, fourplex, townhome, condominium, cluster-type or apartment structure and designated under Land Use Categories 1 through 4 of Table 1, or assigned as such by the City.

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

“Land Use Category” means a category of Residential Property as designated in Table 1 of this Rate and Method of Apportionment of Special Tax.

“Maximum Special Tax” means the maximum Special Tax determined in accordance with Section C below that can be levied on Developed Property in any Fiscal Year.

"MFA or Multi-Family Apartment Property" means any Assessor's Parcel of Residential Property that consists of a building or buildings comprised of attached Dwelling Units available for rental, but not purchase, by the general public and under common management, and designated as such by Table 1 of this Rate and Method of Apportionment of Special Tax.

“Non-Residential Property” means, in any Fiscal Year, all Parcels of Developed Property in CFD No. 2017-1 for which a building permit was issued prior to May 1 of the preceding Fiscal Year for construction of a non-residential structure that is to be used for a commercial or industrial business operation, as determined by the City. Notwithstanding the foregoing, if building permit(s) have been issued for a structure that will include both Dwelling Units and commercial operations, the Dwelling Units within the building will be categorized as Residential Property, and the Special Tax shall be calculated separately for the Dwelling Units on the Parcel. The proportionate share of the

Acreage of the Parcel to be used to calculate the Special Tax assigned to the Non-Residential Property on the Parcel shall be determined by the CFD Administrator.

"Project Area A" means all Taxable Property represented by Assessor's Parcel Numbers 8608-027-905, 8608-027-906, 8608-027-907, 8608-027-908 and depicted as Lots 1, 2, 3 and 4 on the CFD Boundary Map and generally located at the southwest corner of Dalton Avenue and 9th Street in the City of Azusa.

"Proportionately" means that the ratio of the actual Special Tax levied to the Maximum Special Tax is equal for all Parcels of Developed Property.

"Public Agency" means the federal government, State of California, City, County, or other public agency.

"Residential Property" means, in any Fiscal Year, all Parcels of Developed Property in CFD No. 2017-1 for which a building permit was issued prior to May 1 of the preceding Fiscal Year for construction of a structure consisting of one or more Dwelling Units.

"SFA" or "Single Family Attached Residential Property" means all Assessor's Parcels of Residential Property for which a building permit has been issued for purposes of constructing an attached single-family residential dwelling, , and designated as such by Table 1 of this Rate and Method of Apportionment of Special Tax.

"SFD" or "Single Family Detached Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing a detached single-family residential dwelling, , and designated as such by Table 1 of this Rate and Method of Apportionment of Special Tax.

"Special Tax Requirement" means the amount of revenue needed in any Fiscal Year to pay for the following: (i) Authorized Services, (ii) Administrative Expenses, and (iii) amounts needed to cure any delinquencies in the payment of Special Taxes which have occurred or (based on delinquency rates in prior years) may be expected to occur in the Fiscal Year in which the tax will be collected as determined by the CFD Administrator.

"Special Tax" means any tax levied within the CFD to pay for Authorized Services.

"Taxable Property" means all Assessor's Parcels within the boundaries of CFD No. 2017-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Townhomes" means each residential Dwelling Unit of Residential Property located within Project Area A.

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

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2017-1 shall be classified by the CFD Administrator as Developed Property or Undeveloped Property. The CFD Administrator shall

further classify all Assessor's Parcels of Developed Property as either Residential Property or Non-Residential Property and shall then assign all Assessor's Parcels of Residential Property to one of the Land Use Categories set forth in Table 1 of Section "C" below based on the type if structure or structures located on the Assessor's Parcel. The CFD Administrator shall also determine the number of Dwelling Units built or to be built on each Parcel of Residential Property by referencing the building permit, condominium plan, apartment plan, site plan or other development plan for the property.

In any Fiscal Year, if it is determined that (i) a parcel map for a portion of property in the CFD was recorded after January 1 of the prior Fiscal Year (or any other date after which the Assessor will not incorporate the newly-created parcels into the then current tax roll), (ii) because of the date the parcel map was recorded, the Assessor does not yet recognize the new parcels created by the 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 parcel map by determining the Special Tax that applies separately to each parcel of Developed Property, then applying the sum of the individual Special Taxes to the original Parcel that was subdivided by recordation of the parcel map.

C. MAXIMUM SPECIAL TAX RATE

The following Maximum Special Tax rates shall apply to all Parcels of Developed Property within CFD No. 2017-1 in accordance with the amounts, as annually adjusted, for each applicable Land Use Category as set forth in Table 1:

TABLE 1

Land Use Category	Maximum Special Tax (Fiscal Year 2017-18)
1 – Single Family Detached Residential Property (SFD)	$353 per D/U
2 – Single Family Attached Residential Property (SFA)	$318 per D/U
3 – Multi Family Apartment Property (MFA)	$283 per D/U
4 – Townhomes located within Project Area "A"	$225 per D/U
5 – Non-Residential Property	N/A

On each July 1, commencing on July 1, 2018, the Maximum Special Tax applicable to Land Use Categories 1-3 shall be increased by the positive annual percentage change in the Consumer Price Index, with a maximum annual increase of five percent (5%) and a minimum annual increase of two percent (2%). On each July 1, commencing July 1, 2018, the Maximum Special Tax applicable to Land Use Category 4 shall be increased by the lesser of (i) the positive annual percentage change in the Consumer Price Index, or (ii) five percent (5%).

D. METHOD OF LEVY AND COLLECTION OF SPECIAL TAX

Each Fiscal Year, the Special Tax shall be levied Proportionately on each Parcel of Developed Property in the CFD up to 100% of the Maximum Special Tax determined pursuant to Section "C" above until the total amount levied is equal to the Special Tax Requirement for the Fiscal Year.

The Special Tax for CFD No. 2017-1 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 if necessary to meet CFD No. 2005-1 financial obligations.

E. EXEMPTIONS AND LIMITATIONS

Notwithstanding any other provision of this Rate and Method of Apportionment of Special Tax, no Special Tax shall be levied on land that has been conveyed to a Public Agency, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act and except as such property may be used for residential or commercial purposes.

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

F. INTERPRETATIONS 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 ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment of Special Tax.

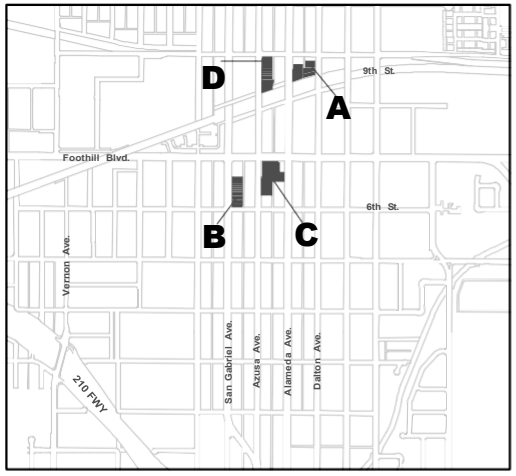
Appendix B

Boundary Map

The Boundary Map is incorporated herein as Appendix B
and appears on the following pages:

PROPOSED BOUNDARY MAP
OF
CITY OF AZUSA
COMMUNITY FACILITIES DISTRICT NO. 2017-1
(PUBLIC SAFETY SERVICES)

COUNTY OF LOS ANGELES
STATE OF CALIFORNIA



VICINITY MAP

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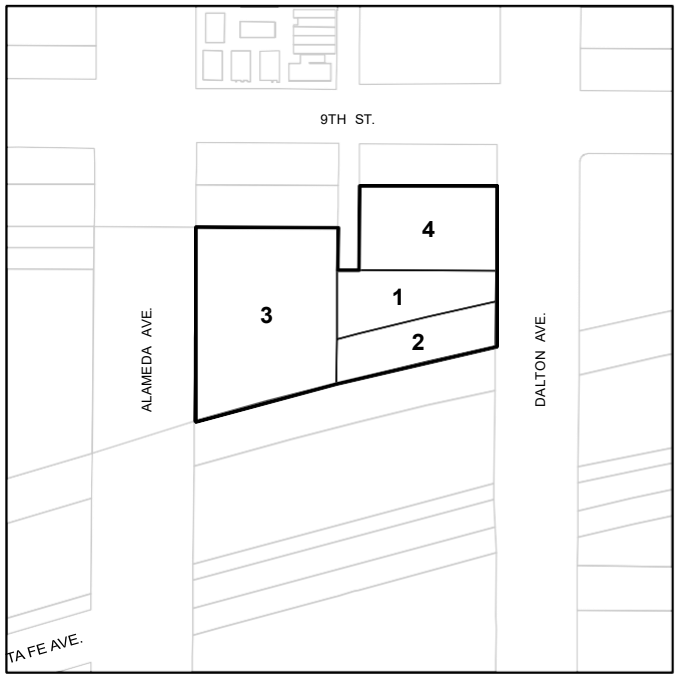
1 inch = 228 feet



PROJECT AREA "A"
(BLOCK 19 - SW CORNER OF DALTON AVE. & 9TH ST.)

PROJECT AREA LOT DESIGNATIONS

LOT	PROJECT AREA	PARCEL NO.
1	A	8608-027-905
2	A	8608-027-906
3	A	8608-027-907
4	A	8608-027-908
5	B	8611-004-902
6	B	8611-004-903
7	B	8611-004-904
8	B	8611-004-905
9	B	8611-004-906
10	B	8611-004-907
11	B	8611-004-912
12	B	8611-004-913
13	B	8611-004-914
14	C	8611-003-921
15	D	8608-025-902
16	D	8608-025-906
17	D	8608-025-907
18	D	8608-025-908
19	D	8608-025-909
20	D	8608-025-910
Map		

Legend

CFD BOUNDARY

PARCEL LINE

1 LOT DESIGNATION

Filed in the Office of the City Clerk of the City of Azusa this _____ day of _____, 2017.

_____
Jeffrey Cornejo
City Clerk, City of Azusa

I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2017-1 of the City of Azusa, County of Los Angeles, State of California, was approved by the City Council at a regular meeting thereof, held on the ____ day of _____ , 2017, by its Resolution No. _____ .

_____
Jeffrey Cornejo
City Clerk, City of Azusa

Filed this _____ day of _____ , 2017, at the hour of _____ o'clock __ .M. in Book ____ and Page _____ of Maps of Assessment and Community Facilities Districts as Instrument No. _____ in the Office of the County Recorder in the County of Los Angeles, State of California.

Dean C. Logan
Registrar-Recorder/County Clerk
County of Los Angeles
State of California

_____
Deputy Recorder

Fee: $_____

Note: For particulars of lines and dimensions of assessor's parcels, reference is made to the Los Angeles County assessor parcel maps.

PROPOSED BOUNDARY MAP
OF
CITY OF AZUSA
COMMUNITY FACILITIES DISTRICT NO. 2017-1
(PUBLIC SAFETY SERVICES)

COUNTY OF LOS ANGELES
STATE OF CALIFORNIA

Legend

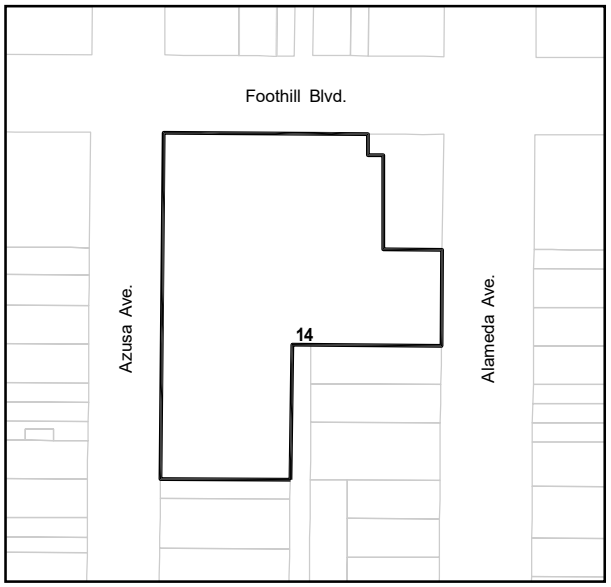
- CFD BOUNDARY
- PARCEL LINE
- **1** LOT DESIGNATION



PROJECT AREA "B"
(BLOCK 37 - NE CORNER OF SAN GABRIEL AVE. & 6TH ST.

1 inch = 250 feet

PROJECT AREA "C"
(BLOCK 36 - SW CORNER OF FOOTHILL BLVD. & ALAMEDA AVE.



PROJECT AREA "D"
(BLOCK 20 - SE CORNER OF AZUSA AVE. & 9TH ST.)



Appendix C

Special Tax Roll

The Special Tax Roll is incorporated herein as Appendix C
and appears on the following pages:

City of Azusa
Communtiy Facilities District No. 2017-1
Fiscal Year 2026/2027
Special Tax Roll

Assessor's Parcel Number	Assigned Special Tax
8608-027-035	$303.96
8608-027-034	$303.96
8608-027-033	$303.96
8608-027-032	$303.96
8608-027-041	$303.96
8608-027-040	$303.96
8608-027-039	$303.96
8608-027-038	$303.96
8608-027-037	$303.96
8608-027-036	$303.96
8608-027-028	$303.96
8608-027-029	$303.96
8608-027-030	$303.96
8608-027-031	$303.96
8608-027-022	$303.96
8608-027-023	$303.96
8608-027-024	$303.96
8608-027-025	$303.96
8608-027-026	$303.96
8608-027-017	$303.96
8608-027-018	$303.96
8608-027-019	$303.96
8608-027-020	$303.96
8608-027-021	$303.96
8608-027-042	$303.96
8608-027-043	$303.96
8608-027-044	$303.96
8608-027-045	$303.96
8608-027-046	$303.96
8608-027-047	$303.96
8611-003-053	$62,320.38
8608-025-027	$48,556.38
8611-004-902	$0.00
8611-004-903	$0.00
8611-004-904	$0.00
8611-004-905	$0.00
8611-004-906	$0.00
8611-004-907	$0.00
8611-004-912	$0.00
8611-004-913	$0.00
8611-004-914	$0.00

City of Azusa
Communtiy Facilities District No. 2017-1
Fiscal Year 2026/2027
Special Tax Roll

Assessor's Parcel Number	Assigned Special Tax
Total Parcels	41
Total Taxable Parcels	32
Total Assigned Special Tax	$119,995.56

Appendix D

Delinquency Report

The Delinquency Report is incorporated herein as Appendix D and appears on the following pages:

Fixed Charge Special Assessment Delinquency Report

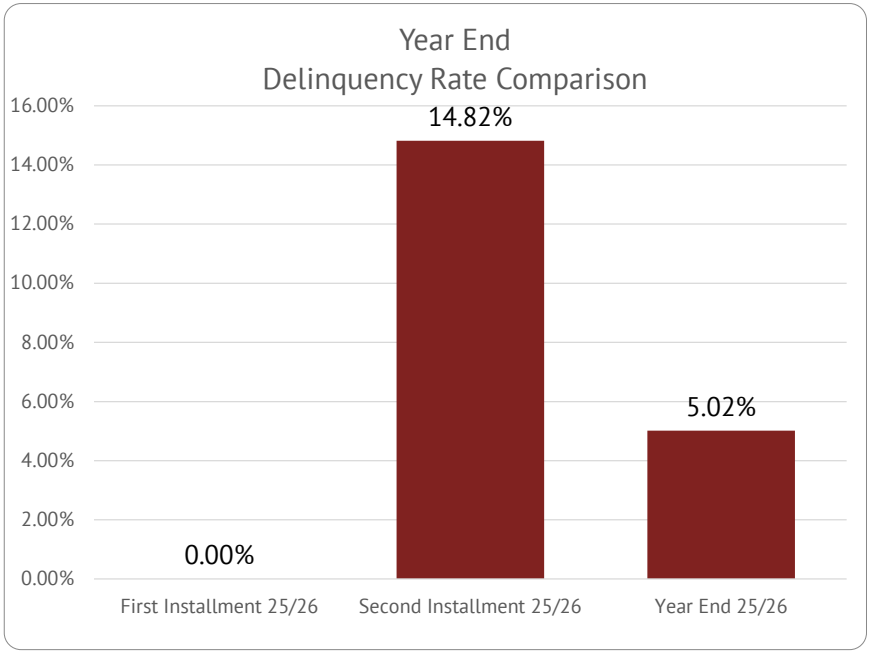
Year End Report for Fiscal Year 2025/2026

City of Azusa Community Facilities District No. 2017-1

Summary

Year End

Total Taxes Due June 30, 2026	**$117,642.70**
Amount Paid	**$111,739.51**
Amount Remaining to be Collected	**$5,903.19**
Number of Parcels Delinquent	**1**
Delinquency Rate	**5.02%**



Foreclosure

CFD Subject to Foreclosure Covenant:	**No**
Foreclosure Determination Date	**N/A**
Foreclosure Commencement Date	**N/A**

Foreclosure Qualification

Individual Parcel Delinquency	**N/A**
Individual Owner Multiple Parcels Delinquency	**N/A**
Individual Parcels Semi-Annual Installments	**N/A**
Aggregate Delinquency Rate	**N/A**

Parcels Qualifying for Foreclosure

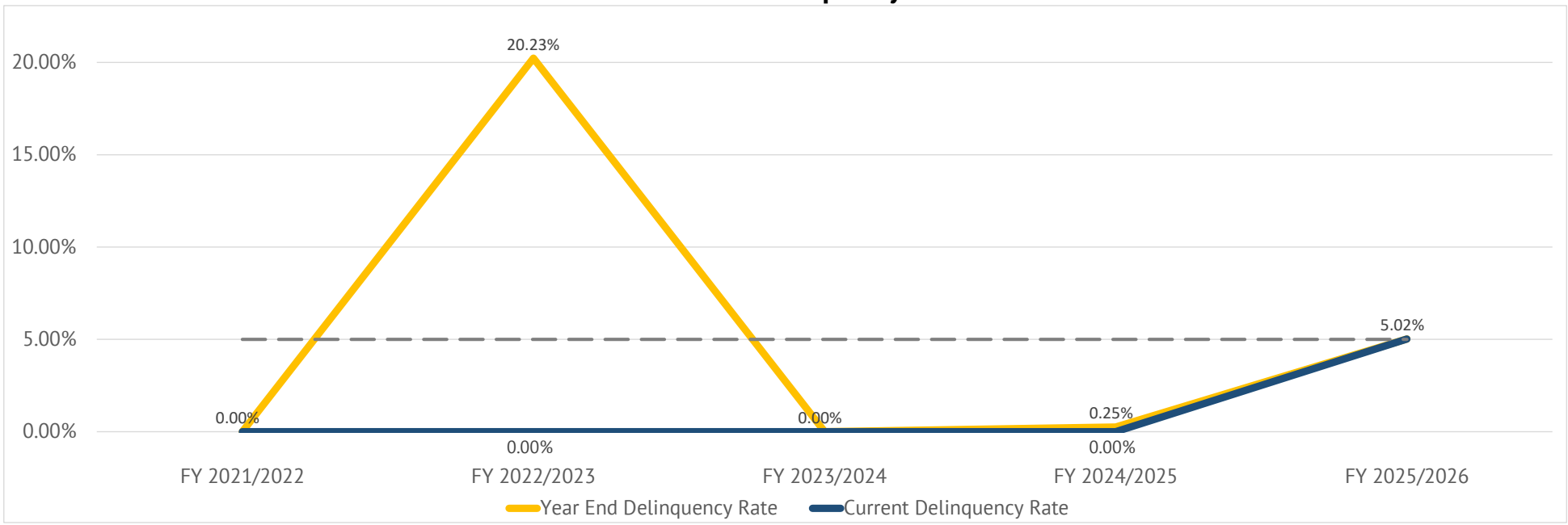
Parcels Exceeding Individual Foreclosure Threshold	**0**
Parcels Exceeding CFD Aggregate	**0**

Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
City of Azusa Community Facilities District No. 2017-1

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$59,404.40	0	$59,404.40	$0.00	0.00%	$0.00	0.00%
2022/2023	104,769.84	1	83,572.26	21,197.58	20.23%	0.00	0.00%
2023/2024	109,931.10	0	109,931.10	0.00	0.00%	0.00	0.00%
2024/2025	113,748.16	1	113,460.02	288.14	0.25%	0.00	0.00%
2025/2026	117,642.70	1	111,739.51	5,903.19	5.02%	5,903.19	5.02%

Historical Delinquency Rate



Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
City of Azusa Community Facilities District No. 2017-1

Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
8608-025-027	Lumia Azusa Llc	17992 Cowan, Irvine Ca 92614	2025	$47,604.28	$41,701.09	$5,903.19