

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

City of Oxnard
305 West Third Street
Oxnard, CA 93030
Attn: Mike More, Financial Services Manager



20041208-0324485
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Ventura County Recorder
Philip J. Schmit

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recording fee pursuant to Government Code
Section 27383.~~

**NOTICE OF SPECIAL TAX LIEN
FOR COMMUNITY FACILITIES DISTRICT NO. 4
(SEABRIDGE AT MANDALAY BAY)
OF THE CITY OF OXNARD**

Pursuant to the requirements of Section 3114.5 of the Streets and Highways Code and Section 53328.3 of the Government Code, the undersigned Acting City Clerk as the acting Clerk of the legislative body of Community Facilities District No. 4 (Seabridge at Mandalay Bay) ("CFD No. 4") of the City of Oxnard, 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 Oxnard, Ventura County, State of California, sitting as the legislative body of CFD No. 4. The special tax secured by this lien is authorized to be levied for the purpose of (a) police protection services, including, but not limited to, enforcement of codes relating to the waterways within and adjoining the Community Facilities District No. 4 (Seabridge at Mandalay Bay) and the harbor which is essential to the use and enjoyment of the waterways within the District; (b) maintenance of parks, parkways and open space, channels, flood and storm protection facilities, public boat docks, dredging and remediation costs, including but not limited to waterways within and adjoining the Community Facilities District No. 4 (Seabridge at Mandalay Bay) and the harbor which is essential to the use and enjoyment of the waterways within the Community Facilities District No. 4 (Seabridge at Mandalay Bay) to the extent such additional services are authorized by Section 53313 of the Government Code of the State of California, (collectively, the "Services"), and to finance the Incidental Expenses to be incurred, including: all costs associated with the creation of Community Facilities District No. 4 (Seabridge at Mandalay Bay) not covered by funds received from Community Facilities District No. 3 (Seabridge at Mandalay Bay), the determination of the amount of annual special taxes to be levied, the cost of levying and collecting the annual special tax, costs otherwise incurred in order to carry out the authorized purposes of the Community Facilities District No. 4 (Seabridge at Mandalay Bay), including legal, consultants, engineering, planning and designing costs, and the cost of the annual administration of Community Facilities District No. 4 (Seabridge at Mandalay Bay).

The special tax is authorized to be levied within CFD No. 4, which has now been officially formed and the lien is a continuing lien which shall secure each annual levy of the special tax and which shall continue in force and effect until the special tax obligation is prepaid, permanently satisfied, and canceled in accordance with law or until the special tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code.

The rate, method of apportionment and manner of collection of the authorized special tax is as set forth in Appendix A attached hereto and incorporated herein by this reference.

Conditions under which the obligation to pay the special tax may be prepaid and permanently satisfied and the lien of the special tax cancelled are as follows:

The special tax obligation 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 CFD No. 4 in accordance with Section 3115.5 of the Streets and Highway Code.

The names of the owners and the assessor's tax parcel numbers of the real property included within CFD No. 4 and not exempt from the special tax are as set forth in Appendices B and C attached hereto and incorporated herein by this reference.

Reference is made to the boundary map of CFD No. 4 recorded in Book 19, Pages 8-9, on October 26, 2004 in the Maps of Assessment and Community Facilities Districts in the office of the County Recorder for the County of Ventura, State of California, which map is now the final boundary map of CFD No. 4.

For further information concerning the current and estimated future tax liability of owners or purchasers of real property subject to this special tax lien, interested persons should contact the Financial Services Manager, City of Oxnard, 305 West Third Street, Oxnard, California, 93030, (805) 835-7480.



Acting City Clerk of the City of Oxnard

APPENDIX A

**RATE AND METHOD OF APPORTIONMENT
OF SPECIAL TAX**

[To Be Attached]

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

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

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 4: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs to the City, CFD No. 4 or any designee thereof of complying with City, CFD No. 4 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 4 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 4 for any other administrative purposes of CFD No. 4, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

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

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

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

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

"City" means the City of Oxnard.

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

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

"County" means the County of Ventura.

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

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

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

"Land Use Class" means any of the classes listed in Table 1 or Table 2.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Floor Area" for any Non-Residential Property means the total square footage of the building(s) located on such property, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

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

"Non-Waterfront Property" means all Assessor's Parcels of Single Family Detached Property that are not classified as Waterfront Property.

"Occupied Residential Property" means all Assessor's Parcels of Residential Property which have been sold to, or occupied by, the initial occupant.

"Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 4 that was owned by or irrevocably offered for dedication to a property owner association, including any master or sub-association, as of January 1 of the previous Fiscal Year.

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

"Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 4 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; or (ii) any property within the boundaries of CFD No. 4 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Residential Floor Area" for any Residential Property means all of the square footage of living area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for each dwelling unit prior to it being classified as Occupied Residential Property.

"Single Family Attached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for attached residential units.

"Single Family Detached Property" means all Assessor's Parcels of Residential Property for which building permits have been issued for detached residential units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property to fund the Special Tax Requirement and the Contingent Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 4 to: (i) pay directly for landscaping, canal maintenance, storm drain filtration maintenance, and code enforcement services; (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 4 which are not exempt from the Special Tax pursuant to law or Section E below.

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

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

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 4 shall be classified as Developed Property or Undeveloped Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Residential Property shall be assigned to Land Use Classes 1 through 10 based on the location, type of structure, and Residential Floor Area. Non-Residential Property shall be assigned to Land Use Class 11.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

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

TABLE 1

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

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

b. Expected Special Tax

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

TABLE 2

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

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

c. Increase in the Maximum Special Tax and Expected Special Tax

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

d. Multiple Land Use Classes

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

Use Classes located on that Assessor's Parcel. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Taxes that can be levied for all Land Use Classes located on that Assessor's Parcel.

2. Undeveloped Property

a. Maximum Special Tax

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

b. Increase in the Maximum Special Tax

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

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

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

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

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

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

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

E. EXEMPTIONS

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

F. APPEALS AND INTERPRETATIONS

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

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

G. MANNER OF COLLECTION

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

H. TERM OF SPECIAL TAX

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

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EXHIBIT B

CITY OF OXNARD COMMUNITY FACILITIES DISTRICT NO. 4 (SEABRIDGE AT MANDALAY BAY)

MAXIMUM SPECIAL TAX RATES FOR DEVELOPED PROPERTY

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

EXHIBIT C

CITY OF OXNARD COMMUNITY FACILITIES DISTRICT NO. 4 (SEABRIDGE AT MANDALAY BAY)

EXPECTED SPECIAL TAX RATES FOR DEVELOPED PROPERTY

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

EXHIBIT D

**CITY OF OXNARD
COMMUNITY FACILITIES DISTRICT NO. 4
(SEABRIDGE AT MANDALAY BAY)**

**MAXIMUM SPECIAL TAX FOR UNDEVELOPED PROPERTY, TAXABLE PROPERTY
OWNER ASSOCIATION PROPERTY, AND TAXABLE PUBLIC PROPERTY**

Description	Maximum Special Tax
Undeveloped Property, Taxable Property Owner Association Property, and Taxable Public Property	\$26,352 per Acre

EXHIBIT E

BOUNDARY MAP

PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 4
(SEABRIDGE AT MANDALAY BAY)
OF THE CITY OF OXNARD
VENTURA COUNTY
STATE OF CALIFORNIA

(1) Filed in the office of the City Clerk of the City Council
this ____ day of _____, 2____

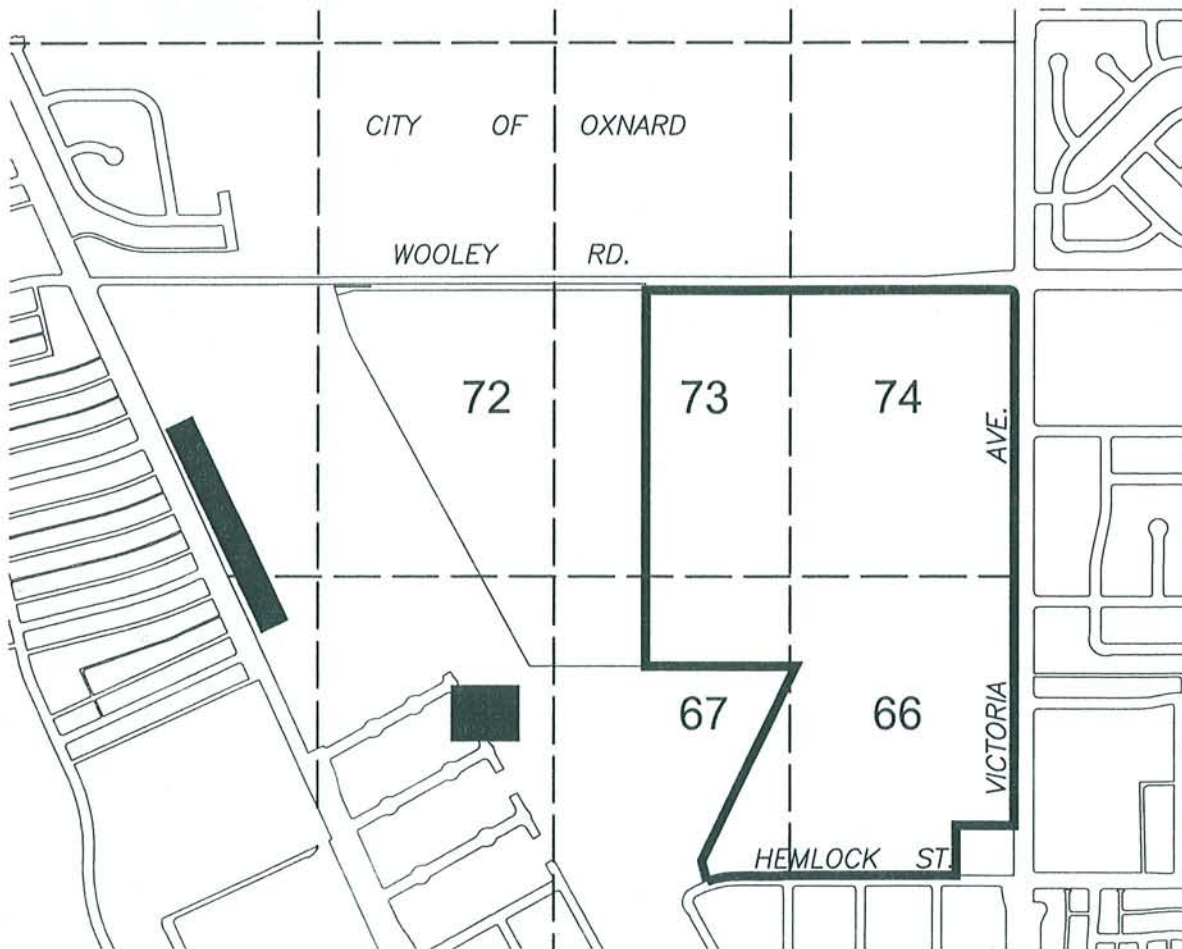
Jill A. Beaty
Acting City Clerk of the City Council

(2) I hereby certify that the within map showing the
proposed boundaries of Community Facilities
District No. 4 of the City of Oxnard, Ventura County,
State of California, was approved by the City
Council at a regular meeting thereof, held on
this ____ day of _____, 2____ by
its Resolution No. _____.

Jill A. Beaty
Acting City Clerk of the City Council

(3) Filed this ____ day of _____, 2____ at
the hour of ____ o'clock _m, in Book ____
of Maps of Assessment and Community Facilities Districts
at page ____ and as Instrument No. _____, in
the office of the County Recorder of Ventura County,
State of California.

Philip J. Schmit, County Recorder of Ventura County
by _____



LEGEND

	LOT LINE
	PROPOSED C.F.D. BOUNDARY

PREPARED BY:
JENSEN DESIGN & SURVEY INC.

PROPOSED BOUNDARIES OF
COMMUNITY FACILITIES DISTRICT NO. 4
(SEABRIDGE AT MANDALAY BAY)
OF THE CITY OF OXNARD
VENTURA COUNTY
STATE OF CALIFORNIA

VENTURA COUNTY ASSESSOR PARCEL NUMBERS
INCLUDED WITHIN PROPOSED C.F.D. BOUNDARY

188-0-110-145
188-0-110-495
188-0-110-505

Reference is hereby made to the assessor maps
of the County of Ventura for an exact description
of the lines and dimensions of each lot and
parcel.

APPENDIX B

NAMES OF PROPERTY OWNERS

D.R. Horton Los Angeles Holding
Company, Inc.
600 South Victoria Avenue
Suite A200
Oxnard, California 93035

APPENDIX C

ASSESSOR PARCEL NUMBERS

COMMUNITY FACILITIES DISTRICT NO. 4
(SEABRIDGE AT MANDALAY BAY)
OF THE CITY OF OXNARD
VENTURA COUNTY
STATE OF CALIFORNIA

VENTURA COUNTY ASSESSOR PARCEL NUMBERS
INCLUDED WITHIN PROPOSED C.F.D. BOUNDARY

188-0-110-145
188-0-110-495
188-0-110-505

Reference is hereby made to the assessor maps
of the County of Ventura for an exact description
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