

**City of Imperial**  
**Community Facilities District (“CFD”) No. 2004-3 (Bratton Development)**

**Summary:**

CFD No. 2004-3 (Bratton Development) is a special taxing district which was formed in 2004 by the City of Imperial at the request and with cooperation of the property owners and is comprised of two components: a Special Tax for Facilities and a Special Tax for Services (together “the Special Taxes”). CFD No. 2004-3 (Bratton Development) is generally located north of Aten Road, east of Clark Road, and west of Cross Street.

**What does the annual Special Tax for Facilities pay for?**

The Special Tax for Facilities is used to pay for debt service on Bonds that were issued by the City in 2015 in the original principal amount of \$5,675,000, to provide funds including but not limited to the following:

- City of Imperial Infrastructure including development impact fees
- Street Improvements
- Drainage
- Sewer and Water Facility Fees & Infrastructure
- School Facilities/Fees
- Public Park, Recreation or Open Space Facilities
- Landscaping of Public Streets, Right-of-Ways, Storm Drain Facilities, Slopes, Mitigation Monitoring and Appurtenant Facilities

**What does the annual Special Tax for Services pay for?**

The Special Tax for Services is used to pay for the following:

- Public Safety Services (Police & Fire)
- Maintenance of Parks, Parkways, and Open Space

**How are the Special Tax Rates calculated?**

Each fiscal year (a fiscal year is from July 1 – June 30), the Special Taxes are calculated and placed on the County property tax bill. The annual Special Tax rates are a per-unit rate and the Special Tax for Facilities is based on the square footage of the residential structure. The special taxes rates were established when CFD No. 2004-3 (Bratton Development) was formed and is included in the Rate and Method of Apportionment (“RMA”).

**Do the Special Taxes increase each year?**

There is no escalation factor for the Special Tax for Facilities. The Special Tax for Services shall adjust annually based on the percentage change in the Consumer Price Index published by the U.S. Department of Labor Statistics for all urban consumers in the Los Angeles-Riverside-Orange County area.

## **How long will the Special Taxes be levied?**

The annual Special Tax for Facilities is expected to be levied annually through Fiscal Year 2036/2037 when the bonds are paid off, and will not be levied past the legal end date of Fiscal Year 2045/2046.

The annual Special Tax for Services shall continue indefinitely at the discretion of the City, for as long as the City provides the services to the CFD.

## **Is there an option to prepay the Annual Special Taxes? If so, what is the process for prepayment?**

There is an option to prepay the annual Special Tax for Facilities. To request a prepayment quote, the property owner should contact the City's Special Tax Administrator, Koppel & Gruber Public Finance, at (888) 510-0290. Please have the following information available:

- APN (Assessor's Parcel Number),
- The description listed on your property tax bill next to the charge, and
- The CFD Number (in this case, No. 2004-3).

There is no prepayment option for the annual Special Tax for Services.

## **If you have any further questions, please contact the City's Special Tax Administrator at the following:**

Koppel & Gruber Public Finance  
334 Via Vera Cruz, Suite 256  
San Marcos, CA 92078  
(888) 510-0290  
[info@kgpf.net](mailto:info@kgpf.net)