

What is a Mello-Roos Community Facilities District?

What if I don't pay my property tax bill on time?

CFD special taxes are subject to the same penalties that apply to property taxes. If there are outstanding bonds and the special taxes become delinquent, the CFD may exercise its legal right to foreclose and sell the property after providing the required notifications to the homeowner.

How long do I pay these taxes?

1. If there are CFD bonds, the tax will be levied until the principal and interest on the bonds are paid off. Typically, CFD bonds are paid off over a 30-year period.
2. If the CFD was established to pay for maintenance or other services, the property owner will be taxed as long as the maintenance and/or other services are provided.

How is the special tax reflected on real property records?

Per the "Act," the special tax is a lien on your property. It is recorded as a "Notice of Special Tax Lien" which stays on the property to make sure that the special tax is paid. Any delinquent payments must be paid before the sale of the property.

What are the disclosure requirements?

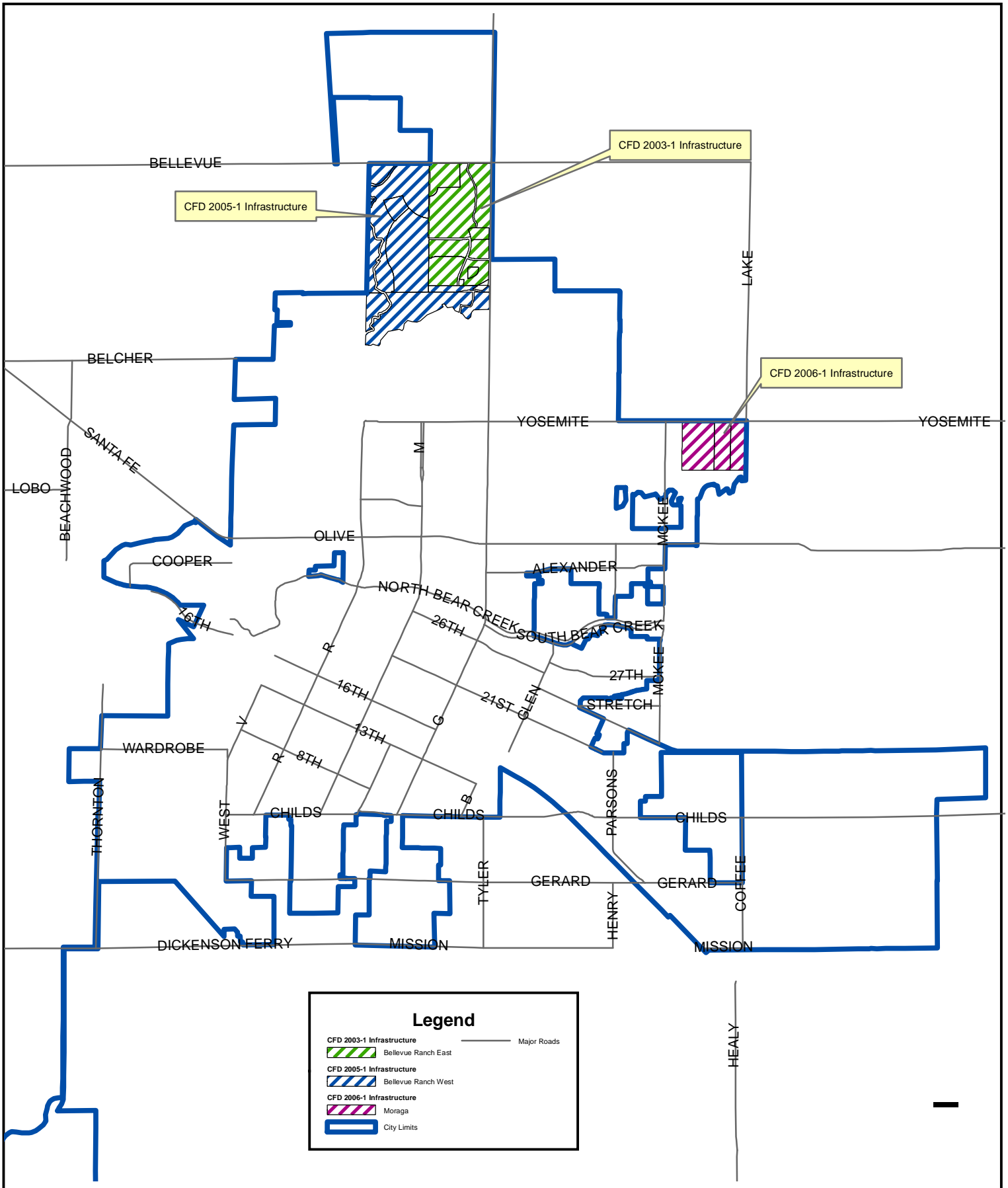
California Civil Code Section 1102.6 requires a seller of real property within a CFD to provide the "Notice of Special Tax" to the buyer. When it comes to close escrow on your home, you will be asked to sign many documents. One of these "closing documents" will be the "Notice of Special Tax" which will provide specific information about the Mello-Roos Community Facilities District (CFD) your home is located in.

The seller must disclose all CFDs to you. The disclosure includes:

- The CFD the property is in.
- Which improvement area the Property is in.
- If the tax is increased annually.
- How much the tax is for the current fiscal year.

Full notices are available on the City of Merced website.

City of Merced CFDs Bond Districts



City of Merced CFDs – Service Districts

The City of Merced CFD 2003-2 was established for the purpose of funding ongoing services including police, fire, parks, streetlights, storm drain, and landscape maintenance.

Improvement Area	Name	Rate Category	FY 2014/15 Annual Rate
#1	Bellevue Ranch East	Single Family Residential (per unit)	\$ 700.76
		Multi Family Residential (per unit)	608.68
		Retail (per 1,000 sq. ft.)	81.84
		Office (per 1,000 sq. ft.)	75.44
		Industrial (per 1,000 sq ft.)	51.14
		Other (per 1,000 sq ft.)	81.84
#2	Compass Pointe	Single Family Residential (per unit)	\$ 823.52
		Multi Family Residential (per unit)	689.24
		Retail (per 1,000 sq. ft.)	140.66
		Office (per 1,000 sq. ft)	131.70
		Industrial (per 1,000 sq ft.)	86.94
		Other (per 1,000 sq ft.)	140.66
#3	Sandcastle	Single Family Residential (per unit)	\$ 758.30
		Multi Family Residential (per unit)	654.72
		Retail (per 1,000 sq. ft.)	102.30
		Office (per 1,000 sq. ft)	97.18
		Industrial (per 1,000 sq ft.)	61.38
		Other (per 1,000 sq ft.)	102.30
#4	Bright Development	Single Family Residential (per unit)	\$ 778.76
		Multi Family Residential (per unit)	664.94
		Retail (per 1,000 sq. ft.)	113.80
		Office (per 1,000 sq. ft)	107.40
		Industrial (per 1,000 sq ft.)	69.04
		Other (per 1,000 sq ft.)	113.80
#5	Merced Renaissance	Single Family Residential (per unit)	\$ 625.30
		Multi Family Residential (per unit)	548.58
		Retail (per 1,000 sq. ft.)	54.98
		Office (per 1,000 sq. ft)	47.30
		Industrial (per 1,000 sq ft.)	37.08
		Other (per 1,000 sq ft.)	54.98
#6	Big Valley	Single Family Residential (per unit)	\$ 670.06
		Multi Family Residential (per unit)	606.12
		Retail (per 1,000 sq. ft.)	51.14
		Office (per 1,000 sq. ft)	51.14
		Industrial (per 1,000 sq ft.)	28.12
		Other (per 1,000 sq ft.)	51.14
#7	Bellevue Ranch West	Single Family Residential (per unit)	\$ 896.40
		Multi Family Residential (per unit)	767.24
		Retail (per 1,000 sq. ft.)	148.32
		Office (per 1,000 sq. ft)	147.04
		Industrial (per 1,000 sq ft.)	85.66
		Other (per 1,000 sq ft.)	148.32

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2014/15 Annual Rate
#9	University Park	Single Family Residential (per unit)	\$ 822.24
		Multi Family Residential (per unit)	695.64
		Retail (per 1,000 sq. ft.)	134.26
		Office (per 1,000 sq. ft.)	126.58
		Industrial (per 1,000 sq ft.)	81.84
		Other (per 1,000 sq ft.)	134.26
		#10	Tuscany
Multi Family Residential (per unit)	546.02		
Retail (per 1,000 sq. ft.)	44.74		
Office (per 1,000 sq. ft.)	39.64		
Industrial (per 1,000 sq ft.)	29.40		
Other (per 1,000 sq ft.)	44.74		
#11	Provance		
		Multi Family Residential (per unit)	693.08
		Retail (per 1,000 sq. ft.)	129.14
		Office (per 1,000 sq. ft.)	122.76
		Industrial (per 1,000 sq ft.)	78.00
		Other (per 1,000 sq ft.)	129.14
		#12	Promenade
Multi Family Residential (per unit)	512.78		
Retail (per 1,000 sq. ft.)	17.90		
Office (per 1,000 sq. ft.)	15.34		
Industrial (per 1,000 sq ft.)	12.78		
Other (per 1,000 sq ft.)	17.90		
#13	Alfarata Ranch		
		Multi Family Residential (per unit)	602.28
		Retail (per 1,000 sq. ft.)	148.32
		Office (per 1,000 sq. ft.)	127.86
		Industrial (per 1,000 sq ft.)	102.30
		Other (per 1,000 sq ft.)	148.32
		#14	Franco
Multi Family Residential (per unit)	549.86		
Retail (per 1,000 sq. ft.)	72.88		
Office (per 1,000 sq. ft.)	62.64		
Industrial (per 1,000 sq ft.)	51.14		
Other (per 1,000 sq ft.)	72.88		
#15	Cottages		
		Multi Family Residential (per unit)	700.76
		Retail (per 1,000 sq. ft.)	111.24
		Office (per 1,000 sq. ft.)	109.96
		Industrial (per 1,000 sq ft.)	63.92
		Other (per 1,000 sq ft.)	111.24

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2014/15 Annual Rate
#16	Tuscany East	Single Family Residential (per unit)	\$ 708.86
		Multi Family Residential (per unit)	602.28
		Retail (per 1,000 sq. ft.)	95.42
		Office (per 1,000 sq. ft.)	86.74
		Industrial (per 1,000 sq ft.)	61.96
		Other (per 1,000 sq ft.)	95.42
#17	Hartley Crossing	Single Family Residential (per unit)	\$ 654.34
		Multi Family Residential (per unit)	542.80
		Retail (per 1,000 sq. ft.)	90.46
		Office (per 1,000 sq. ft.)	75.58
		Industrial (per 1,000 sq ft.)	64.44
		Other (per 1,000 sq ft.)	90.46
#18	Crossing at River Oaks	Single Family Residential (per unit)	\$ 791.90
		Multi Family Residential (per unit)	655.58
		Retail (per 1,000 sq. ft.)	136.32
		Office (per 1,000 sq. ft.)	123.92
		Industrial (per 1,000 sq ft.)	87.98
		Other (per 1,000 sq ft.)	136.32
#19	Mohammed Apartments	Single Family Residential (per unit)	\$ 536.60
		Multi Family Residential (per unit)	505.62
		Retail (per 1,000 sq. ft.)	N/A
		Office (per 1,000 sq. ft.)	N/A
		Industrial (per 1,000 sq ft.)	N/A
		Other (per 1,000 sq ft.)	N/A
#20	Sunnyview Apartments	Single Family Residential (per unit)	\$ 536.60
		Multi Family Residential (per unit)	505.62
		Retail (per 1,000 sq. ft.)	N/A
		Office (per 1,000 sq. ft.)	N/A
		Industrial (per 1,000 sq ft.)	N/A
		Other (per 1,000 sq ft.)	N/A
#21	University Park II	Single Family Residential (per unit)	\$ 856.34
		Multi Family Residential (per unit)	679.12
		Retail (per 1,000 sq. ft.)	184.64
		Office (per 1,000 sq. ft.)	164.82
		Industrial (per 1,000 sq ft.)	121.44
		Other (per 1,000 sq ft.)	184.64
#22	Moraga of Merced	Single Family Residential (per unit)	\$ 931.94
		Multi Family Residential (per unit)	772.06
		Retail (per 1,000 sq. ft.)	182.16
		Office (per 1,000 sq. ft.)	173.50
		Industrial (per 1,000 sq ft.)	110.28
		Other (per 1,000 sq ft.)	182.16

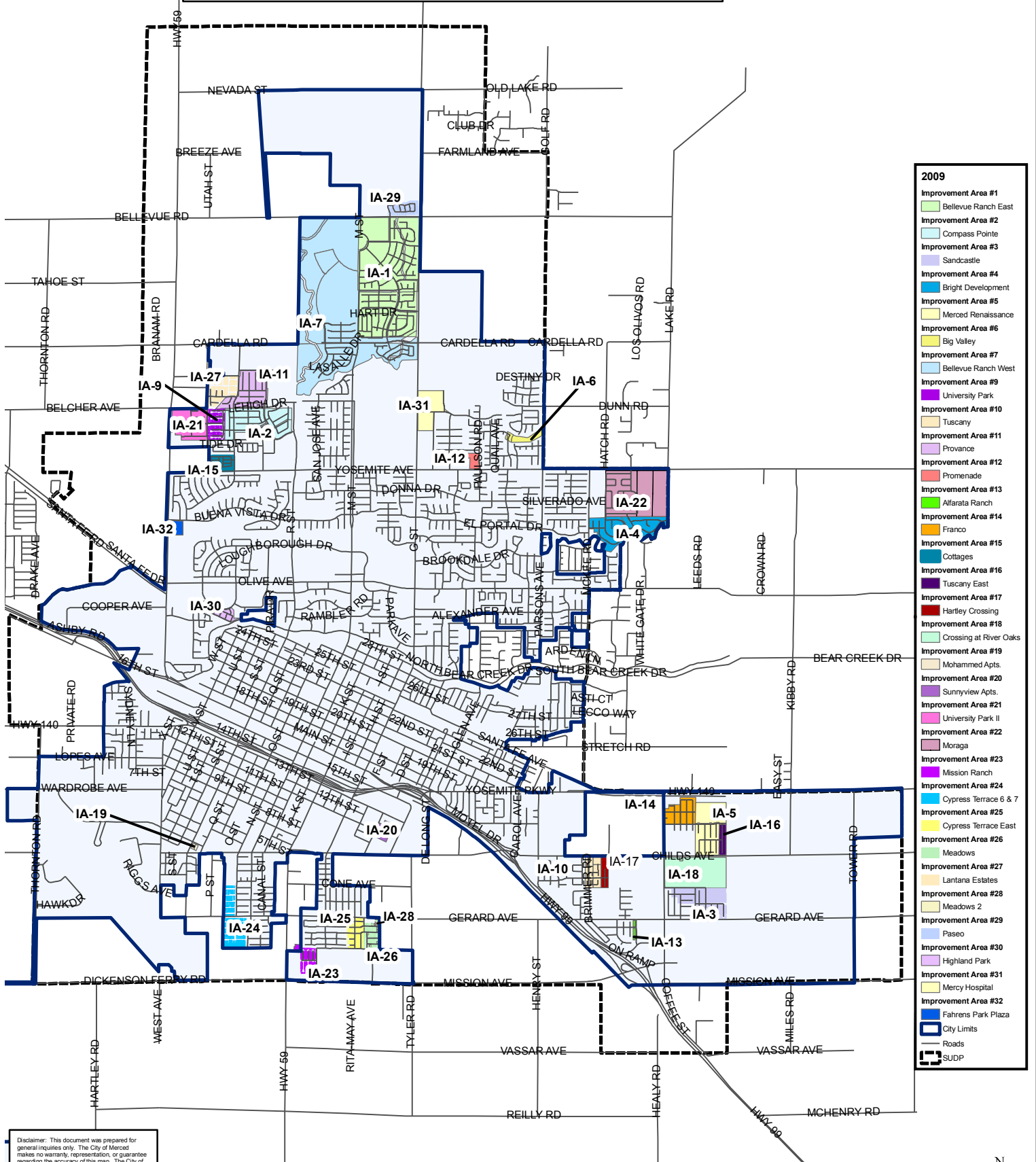
City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2014/15 Annual Rate
#23	Mission Ranch	Single Family Residential (per unit)	\$ 959.20
		Multi Family Residential (per unit)	737.36
		Retail (per 1,000 sq. ft.)	240.42
		Office (per 1,000 sq. ft)	215.62
		Industrial (per 1,000 sq ft.)	158.62
		Other (per 1,000 sq ft.)	240.42
#24	Cypress Terrace 6 & 7	Single Family Residential (per unit)	\$ 902.20
		Multi Family Residential (per unit)	751.00
		Retail (per 1,000 sq. ft.)	169.78
		Office (per 1,000 sq. ft)	161.10
		Industrial (per 1,000 sq ft.)	102.86
		Other (per 1,000 sq ft.)	169.78
#25	Cypress Terrace East	Single Family Residential (per unit)	\$ 1,132.70
		Multi Family Residential (per unit)	913.34
		Retail (per 1,000 sq. ft.)	270.16
		Office (per 1,000 sq. ft)	259.00
		Industrial (per 1,000 sq ft.)	162.34
		Other (per 1,000 sq ft.)	270.16
#26	Meadows	Single Family Residential (per unit)	\$ 1,173.60
		Multi Family Residential (per unit)	920.78
		Retail (per 1,000 sq. ft.)	278.84
		Office (per 1,000 sq. ft)	266.44
		Industrial (per 1,000 sq ft.)	167.30
		Other (per 1,000 sq ft.)	278.84
#27	Lantana Estates	Single Family Residential (per unit)	\$ 1,033.56
		Multi Family Residential (per unit)	867.50
		Retail (per 1,000 sq. ft.)	205.72
		Office (per 1,000 sq. ft)	203.24
		Industrial (per 1,000 sq ft.)	117.72
		Other (per 1,000 sq ft.)	205.72
#28	Meadows 2	Single Family Residential (per unit)	\$ 1,173.60
		Multi Family Residential (per unit)	920.78
		Retail (per 1,000 sq. ft.)	278.84
		Office (per 1,000 sq. ft)	266.44
		Industrial (per 1,000 sq ft.)	167.30
		Other (per 1,000 sq ft.)	278.84
#29	Paseo	Single Family Residential (per unit)	\$ 1,249.20
		Multi Family Residential (per unit)	944.32
		Retail (per 1,000 sq. ft.)	364.34
		Office (per 1,000 sq. ft)	335.84
		Industrial (per 1,000 sq ft.)	230.50
		Other (per 1,000 sq ft.)	364.34

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2014/15 Annual Rate	
#30	Highland Park	Single Family Residential (per unit)	\$	805.52
		Multi Family Residential (per unit)		690.28
		Retail (per 1,000 sq. ft.)		120.20
		Office (per 1,000 sq. ft.)		115.24
		Industrial (per 1,000 sq ft.)		71.86
		Other (per 1,000 sq ft.)		120.20
#31	Mercy Hospital	Single Family Residential (per unit)	\$	213.14
		Multi Family Residential (per unit)		172.26
		Retail (per 1,000 sq. ft.)		73.10
		Office (per 1,000 sq. ft.)		76.82
		Industrial (per 1,000 sq ft.)		37.16
		Other (per 1,000 sq ft.)		73.10
#32	Fahrens Parks Plaza	Single Family Residential (per unit)	\$	1,224.40
		Multi Family Residential (per unit)		1,101.72
		Retail (per 1,000 sq. ft.)		199.52
		Office (per 1,000 sq. ft.)		224.30
		Industrial (per 1,000 sq ft.)		87.98
		Other (per 1,000 sq ft.)		224.30

City of Merced CFDs Service Districts



- 2009**
- Improvement Area #1 ■ Bellevue Ranch East
 - Improvement Area #2 ■ Compass Pointe
 - Improvement Area #3 ■ Sandcastle
 - Improvement Area #4 ■ Bright Development
 - Improvement Area #5 ■ Merced Renaissance
 - Improvement Area #6 ■ Big Valley
 - Improvement Area #7 ■ Bellevue Ranch West
 - Improvement Area #9 ■ University Park
 - Improvement Area #10 ■ Tuscany
 - Improvement Area #11 ■ Provence
 - Improvement Area #12 ■ Promenade
 - Improvement Area #13 ■ Alfarata Ranch
 - Improvement Area #14 ■ Franco
 - Improvement Area #15 ■ Cottages
 - Improvement Area #16 ■ Tuscany East
 - Improvement Area #17 ■ Hartley Crossing
 - Improvement Area #18 ■ Crossing at River Oaks
 - Improvement Area #19 ■ Mohammed Apts.
 - Improvement Area #20 ■ Sunnyview Apts.
 - Improvement Area #21 ■ University Park II
 - Improvement Area #22 ■ Moraga
 - Improvement Area #23 ■ Mission Ranch
 - Improvement Area #24 ■ Cypress Terrace 6 & 7
 - Improvement Area #25 ■ Cypress Terrace East
 - Improvement Area #26 ■ Meadows
 - Improvement Area #27 ■ Lantana Estates
 - Improvement Area #28 ■ Meadows 2
 - Improvement Area #29 ■ Paseo
 - Improvement Area #30 ■ Highland Park
 - Improvement Area #31 ■ Mercy Hospital
 - Improvement Area #32 ■ Fahrens Park Plaza
 - City Limits
 - Roads
 - SUDP

Disclaimer: This document was prepared for general inquiries only. The City of Merced makes no warranty, representation, or guarantee regarding the accuracy of this map. The City of Merced is not responsible for errors or omissions that might occur. Official information regarding specific parcels should be obtained from official recorded or adopted City documents.

