



MELLO ROOS REPORT

California Debt and Investment Advisory Commission, 915 Capitol Mall,
Room 400, Sacramento, CA 95814 P.O. Box 942809, Sacramento, CA
94209-0001 Tel.: (916) 653-3269 Fax: (916) 654-7440

CDIAC # : 2018-0018
Status: Submitted
10/20/2025

Mello Roos Report Information as of Reporting Year End: 6/30/2025

Issuance

Issuer Name:	Orange County CFD No 2017-1
Issue Name:	2018 Special Tax Bonds
Project Name:	IA No 1 Village of Esencia Series A
Actual Sale Date:	2/6/2018
Settlement Date:	2/22/2018
Original Principal Amount:	\$76,950,000.00
Date of Filing:	
Reserve Fund Minimum Balance:	Yes
Reserve Fund Minimum Balance Amount:	\$6,956,250.00
Credit Rating from Report of Final Sale	
Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	
Credit Rating from Mello-Roos Last Yearly Fiscal Status Report	
Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	
Credit Rating for This Reporting Period	
Credit Rating:	Not Rated
Standard & Poor:	
Fitch:	
Moody's:	
Other:	



Fund Balance

Principal Amount of Bonds Outstanding:	\$73,820,000.00
Bond Reserve Fund:	\$7,053,449.70
Capitalized Interest Fund:	\$0.00
Construction Fund(s):	\$0.00

Assessed Value

Assessed or Appraised Value Reported as of:	1/1/2025
Use Appraised Value only in first year or before annual tax roll billing commences:	From Equalized Tax Roll
Total Assessed Value of All Parcels:	\$709,621,278.00

Tax Collection

Total Amount of Special Taxes Due Annually:	\$4,409,616.86
Total Amount of Unpaid Special Taxes Annually:	\$34,997.18
Does this agency participate in the County's Teeter Plan?	Yes

Delinquent Reporting

Delinquent Parcel Information Reported as of Equalized Tax Roll of:	6/30/2025
Total Number of Delinquent Parcels:	9
Total Amount of Special Taxes Due on Delinquent Parcels:	\$34,997.18

Delinquency Parcel Reporting

Document Type	Document Name	File Upload Date
Delinquent Parcel Detail Report	TC03MC-70 Unpaid Bond Levies 7-8-25 705_upload.pdf	10/10/2025

Foreclosure

Date Foreclosure Commenced	Total Number of Foreclosure Parcels	Total Amount of Tax on Foreclosure Parcels
No data available to display.		



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Retired Issues

Indicate Reason for Retirement:

Not Retired

Filing Contact

Filing Contact Name:

Michael Kim

Agency/Organization Name:

Orange County

Address:

400 W. Civic Center Dr. 5th Floor

City:

Santa Ana

State:

CA

Zip Code:

92701

Telephone:

714-834-5689

Fax Number:

E-mail:

michael.kim@ocgov.com

Comments

Issuer Comments: