

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2  
IMPROVEMENT AREA NO. 1**

**July 6, 2009**

Public Finance  
Facilities Planning  
Urban Economics

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Newport Beach  
Riverside  
San Francisco  
Walnut Creek

**ADMINISTRATION REPORT  
FISCAL YEAR 2009-2010**

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2  
IMPROVEMENT AREA NO. 1**

**Prepared for**

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## **EXHIBITS**

**Exhibit A:** Fiscal Year 2009-2010 Special Tax Levy (Based on Amended and Restated Rate and Method)

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## ***Introduction***

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This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2 (Santaluz) Improvement Area No. 1 (“IA No. 1”) of the City of San Diego resulting from the sale of the \$56,020,000 Series A of 2000 Special Tax Bonds issued in October 2000 and \$5,000,000 Series A of 2004 Special Tax Bonds (“the Bonds”) issued in February 2004.

IA No. 1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, IA No. 1 is authorized to issue up to \$62,200,000 in bonds and has sold \$61,020,000 in bonds. The proceeds of the Bonds are to be used to finance the acquisition and construction of certain road, water, sewer and fire related facilities necessary to meet increased demands placed on the City of San Diego as a result of the development of IA No. 1.

The bonded indebtedness of IA No. 1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the improvement area. In calculating the special tax liability for fiscal year 2009-2010, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1.

This report is organized into the following sections:

### **Section I**

Section I provides an update of the development status of property within IA No. 1.

### **Section II**

Section II analyzes the fiscal year 2008-2009 special tax levy.

### **Section III**

Section III determines the financial obligations of IA No. 1 for fiscal year 2009-2010.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the 2009-2010 special taxes for each classification of property is included.

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# ***I. Special Tax Classifications and Development Update***

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## **Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Amended and Restated Rate and Method of Apportionment. The Amended and Restated Rate and Method of Apportionment defines two primary categories of taxable property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into seventeen separate rate classifications which vary with land use (e.g., residential, non-residential, golf-course and institutional) and size for residential development. A table of the Developed Property classifications is shown below.

### **Improvement Area No. 1 Developed Property Classifications**

<b>Class</b>	<b>Designation</b>	
1	Residential Property	Less than 1,750 s.f.
2	Residential Property	1,750 - 2,249 s.f.
3	Residential Property	2,250 – 2,749 s.f.
4	Residential Property	2,750 – 3,149 s.f.
5	Residential Property	3,150 – 3,749 s.f.
6	Residential Property	3,750 – 4,049 s.f.
7	Residential Property	4,050 – 4,499 s.f.
8	Residential Property	4,500 – 4,999 s.f.
9	Residential Property	5,000 – 5,499 s.f.
10	Residential Property	5,500 – 5,999 s.f.
11	Residential Property	6,000 – 6,499 s.f.
12	Residential Property	6,500 s.f. or Greater
13	Residential Property	Custom Lots
14	Residential Property	Affordable Units
15	Non-Residential Property	Not Applicable
16	Golf Course Property	Not Applicable
17	Institutional Property	Not Applicable

Developed Property is generally distinguished from Undeveloped Property by the issuance of a building permit. However, custom lots are considered Developed Property when escrow has closed

to an end user or a building permit has been issued for such property. In addition, Golf Course Property is also considered Developed Property. Specifically, property for which a building permit was issued or for which escrow has closed, as applicable, prior to March 1 will be classified as Developed Property in the following fiscal year. In addition to the issuance of a building permit, property is classified as an affordable unit if a deed restriction, resale restriction, and/or regulatory agreement has been recorded in favor of the City providing for affordable housing. For example, all property in IA No. 1 for which building permits were issued or for which escrow has closed, as applicable, prior to March 1, 2009, will be classified as Developed Property in fiscal year 2009-2010. Hence, the development research discussed below focuses on the twelve month time period ending March 1, 2009.

## Development Update

IA No. 1 consists of approximately 2,546 gross acres situated in northwestern San Diego County, 20 miles north of the City’s downtown area and six miles north of the La Jolla/Golden Triangle area. The community is currently planned to include single family homes, custom lot properties and affordable units and a golf course located on approximately 282 acres.

As of March 1, 2009 building permits had been issued for 693 of the “non-custom” residential units, including 70 affordable units. In addition, 295 custom lots had either been sold to an end user or been issued a building permit. A total of 282.00 acres were identified as Golf Course Property and 1.14 acres were identified as Institutional Property, while 25.317 acres are considered Undeveloped Property. The table on the following page indicates the cumulative Developed Property, by class, within IA No. 1.

The table below lists the prepayments that have occurred to date. These parcels are not considered taxable property and are not subject to the CFD special tax in fiscal year 2009-2010 and for each subsequent year. Therefore, these parcels are not included in the development figures in the previous paragraph or the table on the following page.

APN	Tract	Lot	Prepayment Amount	Prepayment Date	Bond Call Amount	Bond Call Date	No. of Units
303-123-03	14065	113	\$95,954	July 2002	\$95,000	9/1/2002	1
678-620-01	14699	1	\$131,069	March 2004	\$135,000	9/1/2004	119
269-230-23	19048	Parcel 1	\$82,074	October 2004	\$80,000	3/1/2005	1
269-220-23	14064	89	\$25,038	June 2005	\$35,000	9/1/2005	1
269-213-30	14307	35	\$99,704	February 2006	\$95,000	9/1/2006	1
303-170-01	14223	1	\$97,181	April 2008	\$95,000	9/1/2008	1
269-270-04	14297	4	\$93,308	April 2008	\$95,000	9/1/2008	1
269-270-09	14297	9	\$87,297	June 2009	\$95,000	9/1/2009	1

**Improvement Area No. 1  
Cumulative Developed Property**

<b>Class</b>	<b>Land Use</b>	<b>Number of Units/Acres</b>
1	Residential Property      Less than 1,750 s.f.	28 units
2	Residential Property      1,750 - 2,249 s.f.	120 units
3	Residential Property      2,250 – 2,749 s.f.	60 units
4	Residential Property      2,750 – 3,149 s.f.	91 units
5	Residential Property      3,150 – 3,749 s.f.	93 units
6	Residential Property      3,750 – 4,049 s.f.	106 units
7	Residential Property      4,050 – 4,499 s.f.	24 units
8	Residential Property      4,500 – 4,999 s.f.	58 units
9	Residential Property      5,000 – 5,499 s.f.	21 units
10	Residential Property      5,500 – 5,999 s.f.	22 units
11	Residential Property      6,000 – 6,499 s.f.	0 units
12	Residential Property      6,500 s.f. or Greater	0 units
13	Residential Property      Custom Lots	295 units
14	Residential Property      Affordable Units	70 units
15	Non-Residential Property      Not Applicable	0 acres
16	Golf Course Property      Not Applicable	282.00 acres
17	Institutional Property      Not Applicable	1.14 acres

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## ***II. Fiscal Year 2008-2009 Special Tax Levy***

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The aggregate special tax levy for fiscal year 2008-2009 equaled \$4,950,752. As of June 29, 2009, \$4,543,221 in special taxes had been collected by the County. The remaining \$407,531 in special taxes are delinquent, resulting in a delinquency rate of 8.23 percent.

Pursuant to the Bond Indenture, IA No. 1 has covenanted to determine each year whether or not any owners of property within IA No. 1 are delinquent in the payment of their special taxes. If such delinquencies exist IA No. 1 is required to commence judicial foreclosure proceedings no later than October 1, against (i) parcels with delinquent special taxes in excess of \$10,000; and (ii) all properties with delinquent special taxes in any fiscal year in which the City receives special taxes in an amount which is less than 95% of the total special tax levied and the amount in the Reserve Account is less than the Reserve Requirement.

DTA will continue to coordinate with the City to monitor the delinquencies. It is possible that IA No. 1 will be required to commence foreclosure proceedings against certain parcels if the special taxes are not paid.



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### ***III. Fiscal Year 2009-2010 Special Tax Requirement***

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The Amended and Restated Rate and Method of Apportionment states that the special tax on Developed Property may be reduced from the assigned special tax if the following three conditions are met: (i) it is not necessary to levy a special tax pursuant to steps two and three described in Section E of the RMA in order to meet the special tax requirement; (ii) all authorized IA No. 1 Bonds have already been issued or the City Council has covenanted that it will not issue any additional IA No. 1 Bonds (except refunding bonds); and (iii) all facilities identified on Exhibit A to the Purchase and Financing Agreement have been acquired. The City has determined that all three conditions have been met, and therefore the fiscal year 2009-2010 special tax levy is equal to the special tax requirement of \$5,126,092, which is calculated as follows:

#### **Improvement Area No. 1 Fiscal Year 2009-2010 Special Tax Requirement**

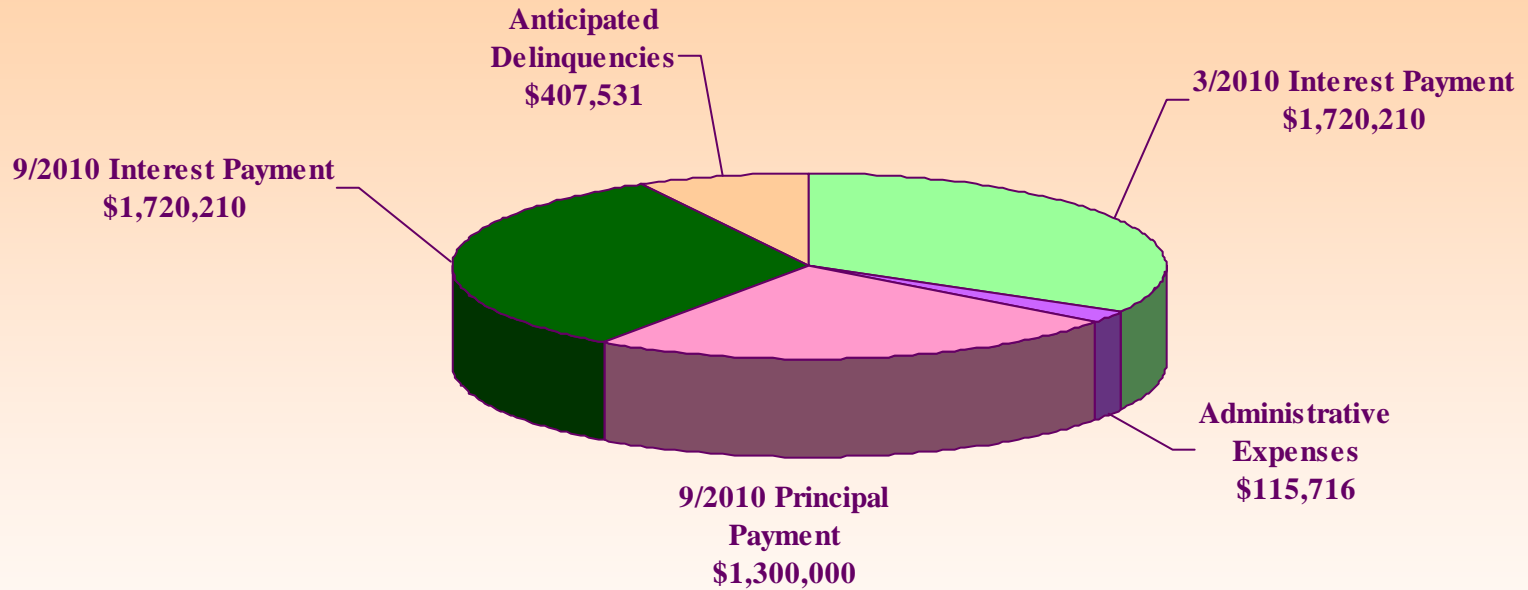
<b>FISCAL YEAR 2009-2010 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$115,716
INTEREST DUE MARCH 1, 2010 [1]	\$1,720,210
INTEREST DUE SEPTEMBER 1, 2010 [1]	\$1,720,210
PRINCIPAL DUE SEPTEMBER 1, 2010	\$1,300,000
ANTICIPATED DELINQUENCIES	\$407,531
<b>GROSS SPECIAL TAX REQUIREMENT</b>	<b>\$5,263,667</b>
LESS CREDIT FOR FUNDS AVAILABLE	(\$137,575)
<b>FISCAL YEAR 2009-2010 SPECIAL TAX REQUIREMENT:</b>	<b>\$5,126,092</b>

[1] Debt service reflects an expected \$95,000 bond call on September 1, 2009, a \$190,000 bond call on September 1, 2008, a \$95,000 bond call on September 1, 2006, a \$35,000 bond call on September 1, 2005, a \$80,000 bond call on March 1, 2005, a \$135,000 bond call on September 1, 2004, and a \$95,000 bond call on September 1, 2002.

The components of the fiscal year 2009-2010 special tax requirement are shown graphically on the following page.

# Improvement Area No. 1 of the City of San Diego CFD No. 2

## Fiscal Year 2009-2010 Special Tax Levy



Gross Special Tax Requirement = \$5,263,667

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## ***IV. Method of Apportionment- Amended & Restated RMA***

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### **Maximum Special Taxes**

The amount of special taxes that IA No. 1 may levy is strictly limited by the maximum special taxes set forth in the Amended and Restated Rate and Method of Apportionment.<sup>1</sup>

The fiscal year 2009-2010 maximum special tax rates for each classification of property are shown in the table below. Each July 1, commencing July 1, 2001, the maximum special tax rates shall be increased by an amount equal to two percent of the amount in effect for the previous fiscal year. On July 1 of the eleventh and twelfth fiscal years in which special taxes are levied in IA No. 1, the maximum special tax rates may be increased by up to two percent of the amount in effect in the previous Fiscal Year, provided that such increase is necessary to meet the Special Tax Requirement. There will be no increase in the maximum special tax rates after the twelfth fiscal year in which special taxes are levied in IA No. 1.

### **Apportionment of Special Taxes**

The special tax that is apportioned to each parcel is determined through the application of Section E of the Amended and Restated Rate and Method of Apportionment. Section E apportions the special tax requirement in three steps which prioritize the order in which Developed Property, Undeveloped Property and other taxable property are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property at 100 percent of the assigned special tax. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against each parcel of Undeveloped Property at up to 100 percent of the maximum special tax. The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

As discussed in Section III, the fiscal year 2009-2010 special tax levy is equal to the special tax requirement, which results in a special tax on each parcel of Developed Property that is equal to approximately 81.73 percent of the maximum special tax. The fiscal year 2009-2010 assigned/maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

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<sup>1</sup>

Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the sum of the Assigned Special Tax plus the Backup Special Tax. Based on current calculations, no Backup Special Tax is required for property in IA No. 1. All discussion of maximum tax rates focuses on the rates set forth for each classification of Developed Property in Section C of the Amended and Restated Rate and Method of Apportionment.

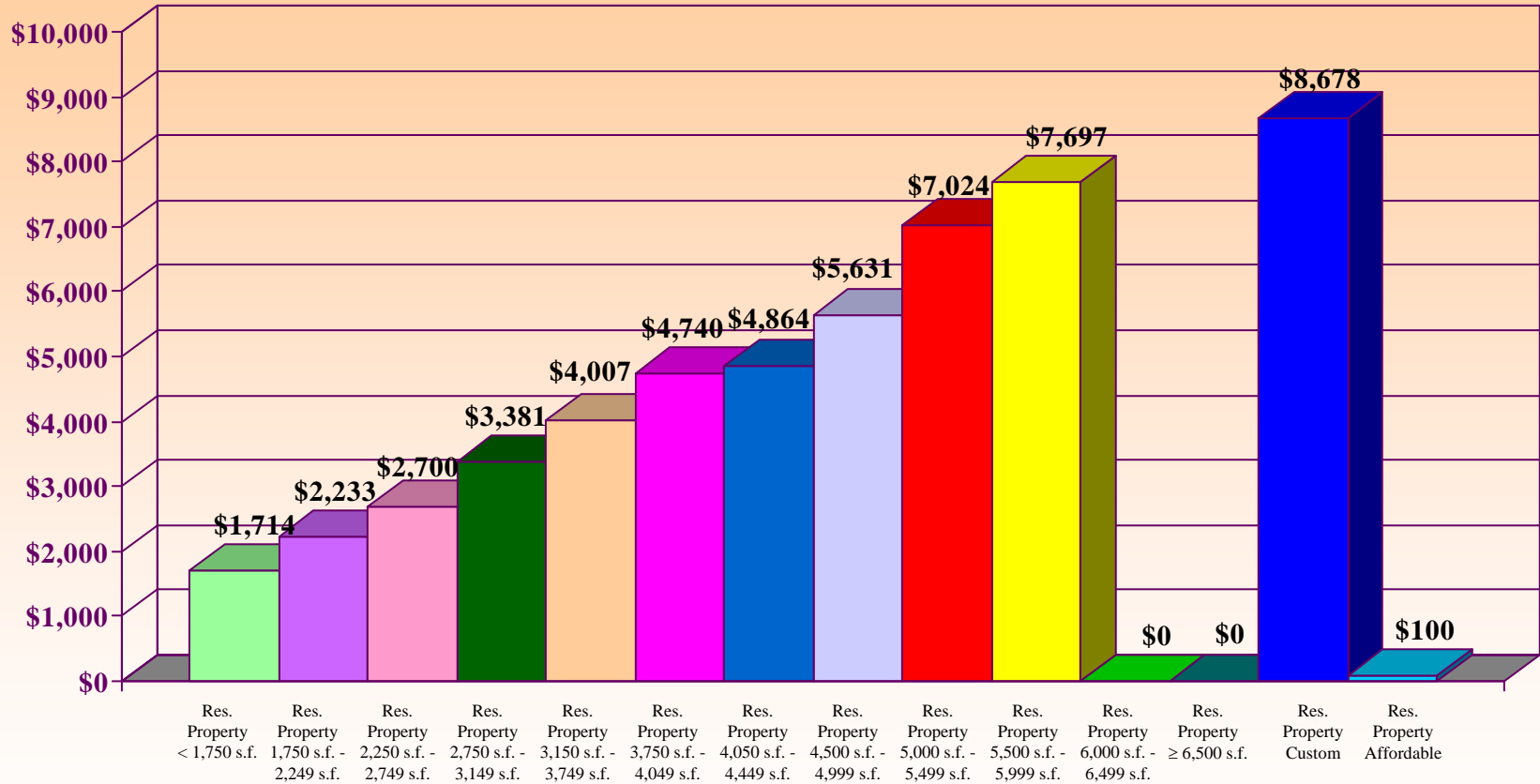
**Improvement Area No. 1  
Fiscal Year 2009-2010 Special Taxes  
for Developed Property and Undeveloped Property**

<b>Class</b>	<b>Land Use</b>		<b>FY 2009-2010 Assigned/Maximum Special Tax</b>	<b>FY 2009-2010 Actual Special Tax</b>
1	Residential Property	Less than 1,750 s.f.	\$2,097.40/unit	\$1,714.26/unit
2	Residential Property	1,750 - 2,249 s.f.	\$2,731.89/unit	\$2,232.84/unit
3	Residential Property	2,250 – 2,749 s.f.	\$3,303.41/unit	\$2,699.98/unit
4	Residential Property	2,750 – 3,149 s.f.	\$4,137.12/unit	\$3,381.38/unit
5	Residential Property	3,150 – 3,749 s.f.	\$4,902.69/unit	\$4,007.10/unit
6	Residential Property	3,750 – 4,049 s.f.	\$5,799.30/unit	\$4,739.92/unit
7	Residential Property	4,050 – 4,499 s.f.	\$5,951.38/unit	\$4,864.22/unit
8	Residential Property	4,500 – 4,999 s.f.	\$6,889.96/unit	\$5,631.34/unit
9	Residential Property	5,000 – 5,499 s.f.	\$8,594.10/unit	\$7,024.18/unit
10	Residential Property	5,500 – 5,999 s.f.	\$9,417.32/unit	\$7,697.04/unit
11	Residential Property	6,000 – 6,499 s.f.	\$10,235.33/unit	\$0.00/unit
12	Residential Property	6,500 s.f. or greater	\$10,618.10/unit	\$0.00/unit
13	Residential Property	Custom	\$10,618.10/unit	\$8,678.48/unit
14	Residential Property	Affordable	\$121.89/unit	\$99.62/unit
15	Non-Residential Property	NA	\$6,055.00/acre	\$0.00/acre
16	Golf Course Property	NA	\$598.37/acre	\$489.06/acre
17	Institutional Property	NA	\$121.89/acre	\$99.62/acre
NA	Undeveloped Property	NA	\$22,518.74/acre	\$0.00/acre

A list of the actual special tax levied against each parcel in IA No. 1 based on the Amended and Restated Rate and Method is included in Exhibit A.

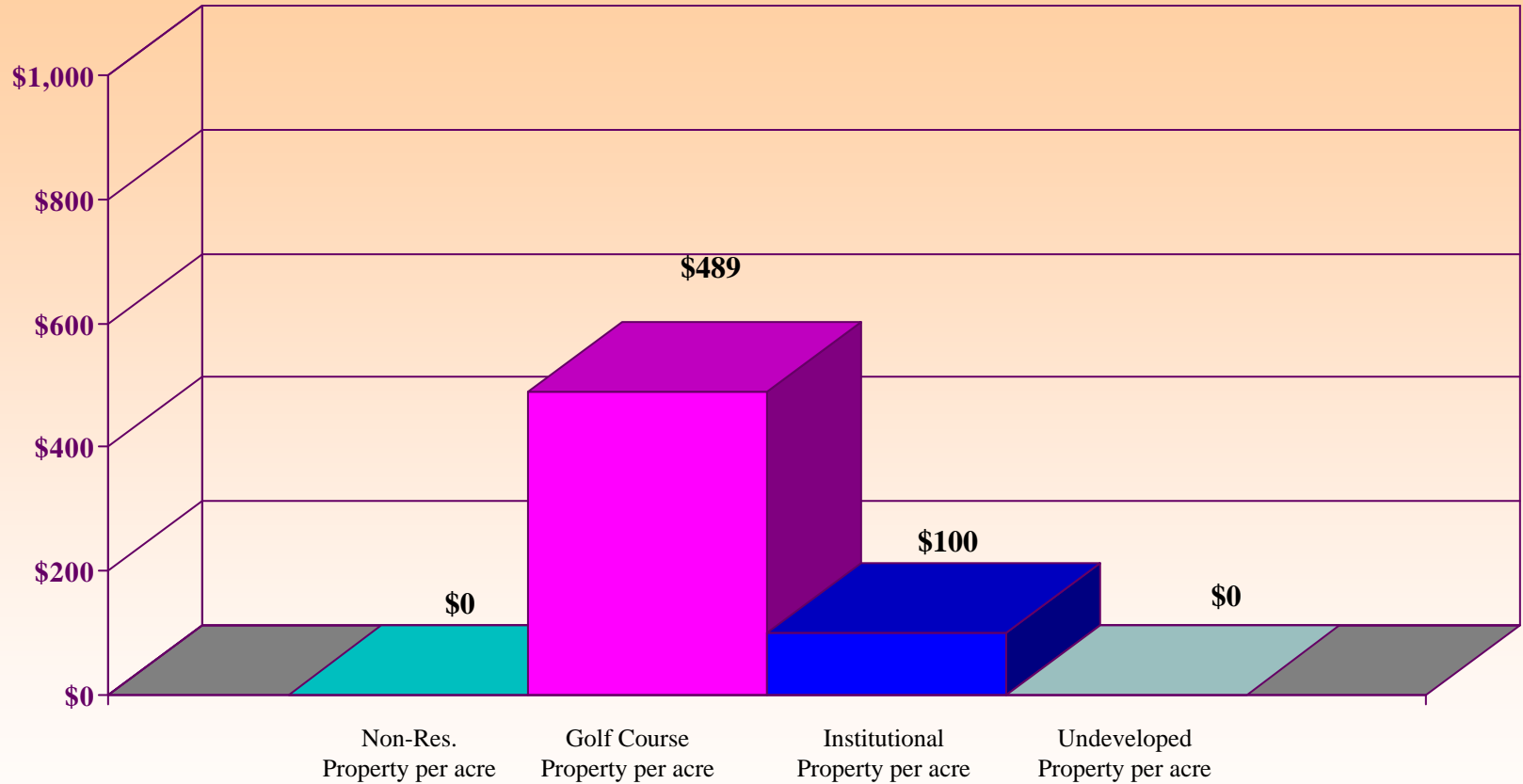
# Improvement Area No. 1 of the City of San Diego CFD No. 2

## Fiscal Year 2009-2010 Special Tax Levy Residential Property



# Improvement Area No. 1 of the City of San Diego CFD No. 2

## Fiscal Year 2009-2010 Special Tax Levy Non-Residential Property



# **EXHIBIT A**

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*Improvement Area No. 1 of the  
City of San Diego CFD No. 2  
(Based on Amended and Restated Rate and Method)*

*Special Tax Roll  
Fiscal Year 2009-2010*

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**Exhibit A**

**City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)**

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-210-05-00	\$8,678.48
269-210-06-00	\$8,678.48
269-210-07-00	\$8,678.48
269-210-08-00	\$8,678.48
269-210-18-00	\$8,678.48
269-210-19-00	\$8,678.48
269-210-20-00	\$8,678.48
269-210-21-00	\$8,678.48
269-211-15-00	\$4,007.10
269-211-16-00	\$4,007.10
269-211-17-00	\$4,007.10
269-211-18-00	\$4,007.10
269-211-19-00	\$4,007.10
269-211-20-00	\$4,007.10
269-211-30-00	\$8,678.48
269-211-31-00	\$8,678.48
269-211-32-00	\$8,678.48
269-211-33-00	\$8,678.48
269-212-26-00	\$8,678.48
269-212-27-00	\$8,678.48
269-212-28-00	\$8,678.48
269-212-29-00	\$8,678.48
269-212-30-00	\$8,678.48
269-212-31-00	\$8,678.48
269-213-25-00	\$8,678.48
269-213-26-00	\$8,678.48
269-213-27-00	\$8,678.48
269-213-28-00	\$8,678.48
269-213-29-00	\$8,678.48
269-213-31-00	\$8,678.48
269-213-32-00	\$8,678.48
269-213-34-00	\$8,678.48
269-220-01-00	\$2,699.98
269-220-02-00	\$2,232.84
269-220-04-00	\$2,232.84
269-220-05-00	\$2,699.98
269-220-08-00	\$2,699.98
269-220-09-00	\$2,232.84
269-220-10-00	\$2,232.84
269-220-11-00	\$2,699.98
269-220-17-00	\$2,232.84
269-220-18-00	\$2,699.98
269-220-19-00	\$2,232.84
269-220-21-00	\$2,232.84
269-220-35-00	\$2,699.98
269-220-37-00	\$2,232.84
269-220-39-00	\$2,232.84
269-220-50-00	\$8,678.48
269-220-51-00	\$8,678.48
269-220-52-00	\$8,678.48



Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-220-53-00	\$8,678.48
269-220-54-00	\$8,678.48
269-220-56-00	\$2,232.84
269-220-57-00	\$2,232.84
269-220-58-00	\$2,232.84
269-220-60-00	\$2,699.98
269-220-61-00	\$2,232.84
269-220-62-00	\$2,699.98
269-220-63-00	\$2,232.84
269-220-64-00	\$2,699.98
269-220-65-00	\$2,232.84
269-220-69-00	\$2,232.84
269-220-70-00	\$2,699.98
269-220-71-00	\$2,232.84
269-220-72-00	\$2,232.84
269-220-73-00	\$2,699.98
269-220-74-00	\$2,699.98
269-220-75-00	\$2,232.84
269-221-03-00	\$2,232.84
269-221-04-00	\$2,699.98
269-221-05-00	\$2,232.84
269-221-06-00	\$2,232.84
269-221-13-00	\$2,699.98
269-221-29-00	\$2,232.84
269-221-37-00	\$2,232.84
269-221-38-00	\$2,232.84
269-221-39-00	\$2,699.98
269-221-40-00	\$2,232.84
269-221-52-00	\$8,678.48
269-221-53-00	\$8,678.48
269-221-57-00	\$2,232.84
269-221-58-00	\$2,699.98
269-221-60-00	\$2,232.84
269-221-61-00	\$2,699.98
269-221-62-00	\$2,232.84
269-221-63-00	\$2,699.98
269-221-64-00	\$2,699.98
269-221-65-00	\$2,232.84
269-221-67-00	\$2,699.98
269-221-68-00	\$2,232.84
269-221-69-00	\$2,699.98
269-221-70-00	\$2,232.84
269-221-71-00	\$2,699.98
269-221-72-00	\$2,232.84
269-221-73-00	\$2,699.98
269-221-74-00	\$2,232.84
269-221-75-00	\$2,232.84
269-221-76-00	\$2,699.98
269-221-77-00	\$2,232.84
269-221-78-00	\$2,232.84
269-221-79-00	\$2,699.98

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-221-80-00	\$2,232.84
269-221-81-00	\$2,232.84
269-221-87-00	\$2,232.84
269-222-01-00	\$2,699.98
269-222-03-00	\$2,232.84
269-222-04-00	\$2,699.98
269-222-05-00	\$2,232.84
269-222-06-00	\$2,699.98
269-222-09-00	\$2,699.98
269-222-10-00	\$2,232.84
269-222-11-00	\$2,699.98
269-222-14-00	\$2,232.84
269-222-15-00	\$3,381.38
269-222-16-00	\$2,232.84
269-222-17-00	\$3,381.38
269-222-18-00	\$2,699.98
269-222-19-00	\$3,381.38
269-222-20-00	\$3,381.38
269-222-21-00	\$2,699.98
269-222-22-00	\$2,699.98
269-222-23-00	\$3,381.38
269-222-24-00	\$2,232.84
269-222-25-00	\$3,381.38
269-222-26-00	\$2,699.98
269-222-27-00	\$3,381.38
269-222-28-00	\$3,381.38
269-222-29-00	\$2,699.98
269-222-30-00	\$2,699.98
269-222-31-00	\$2,699.98
269-222-32-00	\$2,232.84
269-222-33-00	\$3,381.38
269-222-34-00	\$2,699.98
269-222-35-00	\$3,381.38
269-222-36-00	\$3,381.38
269-222-37-00	\$2,699.98
269-222-38-00	\$2,699.98
269-222-46-00	\$2,232.84
269-222-47-00	\$2,232.84
269-222-48-00	\$2,232.84
269-222-49-00	\$2,232.84
269-222-50-00	\$2,232.84
269-230-03-00	\$7,697.04
269-230-09-00	\$5,631.34
269-230-10-00	\$7,697.04
269-230-11-00	\$7,697.04
269-230-12-00	\$7,024.18
269-230-13-00	\$8,678.48
269-230-21-00	\$8,678.48
269-230-22-00	\$8,678.48
269-230-24-00	\$7,024.18
269-230-29-00	\$7,697.04

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-231-18-00	\$7,024.18
269-231-26-00	\$8,678.48
269-231-27-00	\$8,678.48
269-231-28-00	\$8,678.48
269-231-29-00	\$8,678.48
269-231-34-00	\$7,024.18
269-231-35-00	\$8,678.48
269-231-37-00	\$8,678.48
269-232-01-00	\$7,024.18
269-232-02-00	\$5,631.34
269-232-03-00	\$7,697.04
269-232-05-00	\$3,721.26
269-233-06-00	\$3,044.40
269-233-07-00	\$9,595.36
269-233-08-00	\$1,305.78
269-233-09-00	\$6,304.96
269-233-10-00	\$9,723.98
269-233-12-00	\$4,787.90
269-233-13-00	\$4,930.70
269-233-14-00	\$2,579.78
269-233-15-00	\$9,678.50
269-233-16-00	\$1,491.62
269-233-17-00	\$13,375.78
269-233-18-00	\$8,678.48
269-241-12-00	\$113.56
269-241-18-01	\$2,232.84
269-241-18-02	\$1,714.26
269-241-18-03	\$1,714.26
269-241-18-04	\$2,232.84
269-241-18-05	\$2,232.84
269-241-18-06	\$1,714.26
269-241-18-07	\$1,714.26
269-241-18-08	\$2,232.84
269-241-18-09	\$2,232.84
269-241-18-10	\$1,714.26
269-241-18-11	\$1,714.26
269-241-18-12	\$2,232.84
269-241-18-13	\$2,232.84
269-241-18-14	\$1,714.26
269-241-18-15	\$1,714.26
269-241-18-16	\$1,714.26
269-241-18-17	\$2,232.84
269-241-19-01	\$99.62
269-241-19-02	\$99.62
269-241-19-03	\$99.62
269-241-19-04	\$99.62
269-241-19-05	\$99.62
269-241-19-06	\$99.62
269-241-19-07	\$99.62
269-241-19-08	\$99.62
269-241-19-09	\$99.62

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-241-19-10	\$99.62
269-241-19-11	\$99.62
269-241-19-12	\$99.62
269-241-19-13	\$99.62
269-241-19-14	\$99.62
269-241-19-15	\$99.62
269-241-19-16	\$99.62
269-241-19-17	\$99.62
269-241-19-18	\$99.62
269-241-19-19	\$99.62
269-241-19-20	\$99.62
269-241-20-01	\$2,232.84
269-241-20-02	\$1,714.26
269-241-20-03	\$1,714.26
269-241-20-04	\$2,232.84
269-241-20-05	\$2,232.84
269-241-20-06	\$1,714.26
269-241-20-07	\$1,714.26
269-241-20-08	\$1,714.26
269-241-20-09	\$2,232.84
269-241-20-10	\$2,232.84
269-241-20-11	\$1,714.26
269-241-20-12	\$1,714.26
269-241-20-13	\$2,232.84
269-241-20-14	\$2,232.84
269-241-20-15	\$1,714.26
269-241-20-16	\$1,714.26
269-241-20-17	\$1,714.26
269-241-20-18	\$2,232.84
269-241-21-01	\$2,232.84
269-241-21-02	\$1,714.26
269-241-21-03	\$1,714.26
269-241-21-04	\$1,714.26
269-241-21-05	\$2,232.84
269-241-21-06	\$2,232.84
269-241-21-07	\$1,714.26
269-241-21-08	\$1,714.26
269-241-21-09	\$1,714.26
269-241-21-10	\$2,232.84
269-241-21-11	\$2,232.84
269-241-21-12	\$1,714.26
269-241-21-13	\$1,714.26
269-241-21-14	\$1,714.26
269-241-21-15	\$2,232.84
269-241-22-01	\$99.62
269-241-22-02	\$99.62
269-241-22-03	\$99.62
269-241-22-04	\$99.62
269-241-22-05	\$99.62
269-241-22-06	\$99.62
269-241-22-07	\$99.62

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-241-22-08	\$99.62
269-241-22-09	\$99.62
269-241-22-10	\$99.62
269-241-22-11	\$99.62
269-241-22-12	\$99.62
269-241-22-13	\$99.62
269-241-22-14	\$99.62
269-241-22-15	\$99.62
269-241-22-16	\$99.62
269-241-22-17	\$99.62
269-241-22-18	\$99.62
269-241-22-19	\$99.62
269-241-22-20	\$99.62
269-241-22-21	\$99.62
269-241-22-22	\$99.62
269-241-22-23	\$99.62
269-241-22-24	\$99.62
269-241-22-25	\$99.62
269-241-22-26	\$99.62
269-241-22-27	\$99.62
269-241-22-28	\$99.62
269-241-22-29	\$99.62
269-241-22-30	\$99.62
269-241-23-01	\$99.62
269-241-23-02	\$99.62
269-241-23-03	\$99.62
269-241-23-04	\$99.62
269-241-23-05	\$99.62
269-241-23-06	\$99.62
269-241-23-07	\$99.62
269-241-23-08	\$99.62
269-241-23-09	\$99.62
269-241-23-10	\$99.62
269-241-23-11	\$99.62
269-241-23-12	\$99.62
269-241-23-13	\$99.62
269-241-23-14	\$99.62
269-241-23-15	\$99.62
269-241-23-16	\$99.62
269-241-23-17	\$99.62
269-241-23-18	\$99.62
269-241-23-19	\$99.62
269-241-23-20	\$99.62
269-250-01-00	\$8,678.48
269-250-02-00	\$8,678.48
269-250-03-00	\$8,678.48
269-250-04-00	\$8,678.48
269-250-05-00	\$8,678.48
269-250-06-00	\$8,678.48
269-250-09-00	\$8,678.48
269-250-10-00	\$8,678.48

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-250-11-00	\$8,678.48
269-250-12-00	\$8,678.48
269-250-13-00	\$8,678.48
269-250-14-00	\$8,678.48
269-250-15-00	\$8,678.48
269-250-16-00	\$8,678.48
269-250-17-00	\$8,678.48
269-250-18-00	\$8,678.48
269-250-30-00	\$8,678.48
269-250-31-00	\$8,678.48
269-250-37-00	\$8,678.48
269-251-01-00	\$8,678.48
269-251-02-00	\$8,678.48
269-251-03-00	\$8,678.48
269-251-04-00	\$8,678.48
269-251-05-00	\$8,678.48
269-251-06-00	\$8,678.48
269-251-07-00	\$8,678.48
269-251-08-00	\$8,678.48
269-251-09-00	\$8,678.48
269-251-10-00	\$8,678.48
269-251-11-00	\$8,678.48
269-260-01-00	\$8,678.48
269-260-02-00	\$8,678.48
269-260-03-00	\$8,678.48
269-260-04-00	\$8,678.48
269-260-05-00	\$8,678.48
269-260-06-00	\$8,678.48
269-260-07-00	\$8,678.48
269-260-08-00	\$8,678.48
269-260-09-00	\$8,678.48
269-260-10-00	\$8,678.48
269-260-11-00	\$8,678.48
269-260-12-00	\$8,678.48
269-260-13-00	\$8,678.48
269-260-14-00	\$8,678.48
269-261-02-00	\$8,678.48
269-261-03-00	\$8,678.48
269-261-04-00	\$8,678.48
269-261-05-00	\$8,678.48
269-261-08-00	\$8,678.48
269-261-09-00	\$8,678.48
269-261-10-00	\$8,678.48
269-261-13-00	\$8,678.48
269-261-19-00	\$8,678.48
269-261-20-00	\$8,678.48
269-261-21-00	\$8,678.48
269-262-06-00	\$8,678.48
269-270-01-00	\$8,678.48
269-270-02-00	\$8,678.48
269-270-03-00	\$8,678.48

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-270-05-00	\$8,678.48
269-270-06-00	\$8,678.48
269-270-07-00	\$8,678.48
269-270-08-00	\$8,678.48
269-270-10-00	\$8,678.48
269-270-11-00	\$8,678.48
269-270-12-00	\$8,678.48
269-270-13-00	\$8,678.48
269-270-14-00	\$8,678.48
269-270-15-00	\$8,678.48
269-270-16-00	\$8,678.48
269-270-17-00	\$8,678.48
269-270-18-00	\$8,678.48
269-270-19-00	\$8,678.48
269-270-20-00	\$8,678.48
269-270-21-00	\$8,678.48
269-270-22-00	\$8,678.48
269-270-23-00	\$8,678.48
269-270-24-00	\$8,678.48
269-270-25-00	\$8,678.48
269-280-21-00	\$8,678.48
269-280-22-00	\$8,678.48
269-280-23-00	\$8,678.48
269-280-24-00	\$8,678.48
269-280-25-00	\$8,678.48
269-280-26-00	\$8,678.48
269-280-27-00	\$8,678.48
269-280-28-00	\$8,678.48
269-280-29-00	\$8,678.48
269-280-30-00	\$8,678.48
269-280-31-00	\$8,678.48
269-280-32-00	\$8,678.48
269-280-33-00	\$8,678.48
269-280-34-00	\$8,678.48
269-280-39-00	\$8,678.48
269-280-40-00	\$8,678.48
269-280-41-00	\$8,678.48
269-280-42-00	\$8,678.48
269-280-43-00	\$8,678.48
269-280-44-00	\$8,678.48
269-280-45-00	\$8,678.48
269-280-46-00	\$8,678.48
269-281-04-00	\$8,678.48
269-281-05-00	\$8,678.48
269-281-06-00	\$8,678.48
269-281-07-00	\$8,678.48
269-290-07-00	\$777.60
269-290-10-00	\$8,678.48
269-290-11-00	\$8,678.48
269-290-12-00	\$8,678.48
269-291-11-00	\$7,697.04

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
269-291-12-00	\$8,678.48
269-291-13-00	\$8,678.48
269-291-14-00	\$8,678.48
269-291-15-00	\$8,678.48
269-291-23-00	\$8,678.48
269-291-24-00	\$8,678.48
269-291-27-00	\$8,678.48
269-292-07-00	\$7,697.04
269-292-10-00	\$8,678.48
269-292-11-00	\$8,678.48
269-292-12-00	\$8,678.48
269-293-09-00	\$7,697.04
269-293-10-00	\$8,678.48
269-293-11-00	\$7,024.18
269-293-22-00	\$8,678.48
303-110-01-00	\$4,007.10
303-110-02-00	\$4,007.10
303-110-03-00	\$4,007.10
303-110-04-00	\$4,007.10
303-110-05-00	\$4,007.10
303-110-06-00	\$4,007.10
303-110-07-00	\$4,007.10
303-110-08-00	\$4,007.10
303-110-09-00	\$4,007.10
303-110-10-00	\$4,007.10
303-110-31-00	\$8,678.48
303-110-32-00	\$8,678.48
303-110-33-00	\$8,678.48
303-110-34-00	\$8,678.48
303-110-35-00	\$8,678.48
303-110-36-00	\$8,678.48
303-111-01-00	\$4,007.10
303-111-02-00	\$4,007.10
303-111-03-00	\$4,007.10
303-111-04-00	\$4,007.10
303-111-05-00	\$4,007.10
303-111-06-00	\$4,007.10
303-111-07-00	\$4,007.10
303-111-08-00	\$4,007.10
303-111-09-00	\$4,007.10
303-111-10-00	\$4,007.10
303-111-11-00	\$5,631.34
303-111-12-00	\$5,631.34
303-111-13-00	\$7,024.18
303-112-01-00	\$5,631.34
303-112-02-00	\$7,697.04
303-112-03-00	\$7,024.18
303-112-04-00	\$7,697.04
303-112-11-00	\$5,631.34
303-113-01-00	\$4,007.10
303-113-02-00	\$4,007.10



Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-113-03-00	\$4,007.10
303-113-04-00	\$4,007.10
303-113-05-00	\$4,007.10
303-113-06-00	\$4,007.10
303-113-07-00	\$4,007.10
303-113-08-00	\$4,007.10
303-113-09-00	\$4,007.10
303-113-10-00	\$4,007.10
303-113-11-00	\$4,007.10
303-113-23-00	\$8,678.48
303-113-24-00	\$8,678.48
303-113-25-00	\$8,678.48
303-113-28-00	\$8,678.48
303-114-02-00	\$4,007.10
303-114-03-00	\$4,007.10
303-114-04-00	\$4,007.10
303-114-09-00	\$4,007.10
303-114-18-00	\$4,007.10
303-114-19-00	\$4,007.10
303-114-20-00	\$4,007.10
303-114-21-00	\$4,007.10
303-114-22-00	\$4,007.10
303-114-23-00	\$4,007.10
303-114-24-00	\$4,007.10
303-114-25-00	\$4,007.10
303-114-26-00	\$4,007.10
303-114-35-00	\$8,678.48
303-114-36-00	\$8,678.48
303-114-37-00	\$8,678.48
303-114-38-00	\$8,678.48
303-114-39-00	\$8,678.48
303-114-40-00	\$7,697.04
303-114-41-00	\$8,678.48
303-120-01-00	\$8,678.48
303-120-02-00	\$8,678.48
303-120-03-00	\$8,678.48
303-120-04-00	\$8,678.48
303-120-05-00	\$8,678.48
303-120-11-00	\$5,631.34
303-121-01-00	\$8,678.48
303-121-03-00	\$7,024.18
303-121-04-00	\$5,631.34
303-121-05-00	\$7,697.04
303-121-06-00	\$7,697.04
303-121-07-00	\$7,024.18
303-121-09-00	\$7,024.18
303-122-01-00	\$7,697.04
303-122-02-00	\$7,024.18
303-122-03-00	\$7,697.04
303-122-04-00	\$5,631.34
303-122-05-00	\$7,024.18

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-122-06-00	\$7,024.18
303-122-07-00	\$8,678.48
303-122-08-00	\$8,678.48
303-122-09-00	\$8,678.48
303-122-10-00	\$8,678.48
303-122-11-00	\$8,678.48
303-122-12-00	\$8,678.48
303-123-01-00	\$8,678.48
303-123-02-00	\$8,678.48
303-123-04-00	\$8,678.48
303-123-05-00	\$8,678.48
303-124-06-00	\$7,458.64
303-130-01-00	\$3,381.38
303-130-02-00	\$3,381.38
303-130-03-00	\$3,381.38
303-130-04-00	\$4,007.10
303-130-05-00	\$3,381.38
303-130-06-00	\$4,007.10
303-130-07-00	\$2,699.98
303-130-08-00	\$2,699.98
303-130-09-00	\$3,381.38
303-130-10-00	\$3,381.38
303-130-11-00	\$3,381.38
303-130-12-00	\$3,381.38
303-130-13-00	\$4,007.10
303-130-14-00	\$3,381.38
303-130-15-00	\$4,007.10
303-130-16-00	\$3,381.38
303-130-17-00	\$3,381.38
303-130-18-00	\$3,381.38
303-130-19-00	\$3,381.38
303-130-20-00	\$4,007.10
303-130-21-00	\$3,381.38
303-130-22-00	\$3,381.38
303-130-23-00	\$2,699.98
303-130-24-00	\$3,381.38
303-130-25-00	\$2,699.98
303-130-26-00	\$3,381.38
303-130-27-00	\$4,007.10
303-130-28-00	\$3,381.38
303-130-29-00	\$4,007.10
303-130-30-00	\$3,381.38
303-130-31-00	\$4,007.10
303-130-32-00	\$3,381.38
303-130-33-00	\$4,007.10
303-130-34-00	\$3,381.38
303-130-35-00	\$4,007.10
303-130-36-00	\$3,381.38
303-130-37-00	\$4,007.10
303-130-38-00	\$3,381.38
303-130-39-00	\$4,007.10

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-130-40-00	\$3,381.38
303-130-41-00	\$3,381.38
303-131-01-00	\$3,381.38
303-131-02-00	\$3,381.38
303-131-03-00	\$3,381.38
303-131-04-00	\$4,007.10
303-131-05-00	\$3,381.38
303-131-06-00	\$3,381.38
303-131-07-00	\$2,699.98
303-131-08-00	\$3,381.38
303-131-09-00	\$4,007.10
303-131-10-00	\$3,381.38
303-131-11-00	\$3,381.38
303-131-12-00	\$2,699.98
303-131-13-00	\$4,007.10
303-131-14-00	\$4,007.10
303-131-15-00	\$3,381.38
303-131-16-00	\$3,381.38
303-131-17-00	\$4,007.10
303-131-18-00	\$3,381.38
303-131-19-00	\$3,381.38
303-131-20-00	\$4,007.10
303-131-21-00	\$4,007.10
303-131-22-00	\$3,381.38
303-131-23-00	\$4,007.10
303-140-01-00	\$4,007.10
303-140-02-00	\$4,739.92
303-140-03-00	\$4,007.10
303-140-04-00	\$4,739.92
303-140-05-00	\$4,739.92
303-140-06-00	\$4,739.92
303-140-07-00	\$4,007.10
303-140-08-00	\$4,007.10
303-140-09-00	\$4,007.10
303-140-10-00	\$4,739.92
303-140-11-00	\$4,007.10
303-140-12-00	\$4,739.92
303-140-13-00	\$4,007.10
303-140-14-00	\$4,739.92
303-140-15-00	\$4,739.92
303-140-16-00	\$4,739.92
303-140-17-00	\$4,739.92
303-140-18-00	\$4,739.92
303-140-19-00	\$4,739.92
303-140-20-00	\$4,007.10
303-140-21-00	\$4,739.92
303-140-22-00	\$4,739.92
303-140-23-00	\$4,739.92
303-140-24-00	\$4,007.10
303-140-25-00	\$4,007.10
303-140-26-00	\$4,739.92

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-140-27-00	\$4,739.92
303-140-28-00	\$4,007.10
303-140-29-00	\$4,739.92
303-140-30-00	\$4,739.92
303-140-31-00	\$4,739.92
303-140-32-00	\$4,007.10
303-140-33-00	\$4,739.92
303-140-34-00	\$4,739.92
303-140-35-00	\$4,007.10
303-140-36-00	\$4,739.92
303-140-37-00	\$4,739.92
303-141-01-00	\$4,007.10
303-141-02-00	\$4,007.10
303-141-03-00	\$4,007.10
303-141-04-00	\$4,007.10
303-141-05-00	\$4,739.92
303-141-06-00	\$4,007.10
303-141-07-00	\$4,739.92
303-141-08-00	\$4,864.22
303-141-09-00	\$4,739.92
303-141-10-00	\$4,864.22
303-141-11-00	\$4,739.92
303-141-12-00	\$4,739.92
303-141-13-00	\$4,007.10
303-141-14-00	\$4,739.92
303-141-15-00	\$4,007.10
303-142-01-00	\$4,739.92
303-142-02-00	\$4,007.10
303-142-03-00	\$4,739.92
303-142-04-00	\$4,739.92
303-142-05-00	\$4,007.10
303-142-06-00	\$4,739.92
303-142-07-00	\$4,739.92
303-142-08-00	\$4,739.92
303-142-09-00	\$4,007.10
303-142-15-00	\$4,739.92
303-142-16-00	\$4,739.92
303-150-01-00	\$4,739.92
303-150-02-00	\$5,631.34
303-150-03-00	\$4,739.92
303-150-04-00	\$4,739.92
303-150-05-00	\$4,739.92
303-150-06-00	\$5,631.34
303-150-07-00	\$4,739.92
303-150-08-00	\$4,739.92
303-150-09-00	\$4,739.92
303-150-10-00	\$5,631.34
303-150-11-00	\$4,739.92
303-150-12-00	\$4,739.92
303-150-13-00	\$4,739.92
303-150-14-00	\$4,739.92

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-150-15-00	\$5,631.34
303-150-16-00	\$4,739.92
303-150-17-00	\$4,739.92
303-150-18-00	\$4,739.92
303-150-19-00	\$4,739.92
303-150-20-00	\$4,739.92
303-150-21-00	\$5,631.34
303-150-22-00	\$5,631.34
303-150-23-00	\$4,739.92
303-150-24-00	\$4,739.92
303-151-01-00	\$4,739.92
303-151-02-00	\$5,631.34
303-151-03-00	\$4,739.92
303-151-04-00	\$5,631.34
303-151-05-00	\$5,631.34
303-151-06-00	\$4,739.92
303-151-07-00	\$4,739.92
303-151-08-00	\$4,739.92
303-151-09-00	\$5,631.34
303-151-10-00	\$4,739.92
303-151-11-00	\$5,631.34
303-151-12-00	\$5,631.34
303-151-13-00	\$4,739.92
303-151-14-00	\$4,739.92
303-151-15-00	\$4,739.92
303-151-16-00	\$5,631.34
303-151-17-00	\$4,739.92
303-151-18-00	\$4,739.92
303-151-19-00	\$5,631.34
303-151-20-00	\$5,631.34
303-151-21-00	\$4,739.92
303-151-22-00	\$5,631.34
303-151-23-00	\$4,739.92
303-151-24-00	\$4,739.92
303-151-25-00	\$4,739.92
303-151-28-00	\$4,739.92
303-151-29-00	\$4,739.92
303-151-30-00	\$4,739.92
303-151-31-00	\$4,739.92
303-151-32-00	\$4,739.92
303-151-33-00	\$4,739.92
303-151-34-00	\$5,631.34
303-151-35-00	\$4,739.92
303-151-36-00	\$4,739.92
303-151-37-00	\$5,631.34
303-151-38-00	\$4,739.92
303-151-39-00	\$5,631.34
303-151-40-00	\$4,739.92
303-151-41-00	\$4,739.92
303-151-42-00	\$4,739.92
303-151-43-00	\$5,631.34

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-151-44-00	\$4,739.92
303-151-45-00	\$5,631.34
303-151-46-00	\$4,739.92
303-151-47-00	\$5,631.34
303-151-50-00	\$5,631.34
303-151-54-00	\$4,739.92
303-160-01-00	\$5,631.34
303-160-02-00	\$4,739.92
303-160-05-00	\$4,864.22
303-160-06-00	\$4,864.22
303-160-07-00	\$5,631.34
303-160-08-00	\$4,739.92
303-160-09-00	\$5,631.34
303-160-10-00	\$4,864.22
303-160-11-00	\$4,864.22
303-160-14-00	\$4,864.22
303-160-16-00	\$4,864.22
303-160-17-00	\$5,631.34
303-160-18-00	\$4,739.92
303-160-21-00	\$5,631.34
303-160-22-00	\$4,864.22
303-160-25-00	\$5,631.34
303-160-26-00	\$4,739.92
303-160-27-00	\$4,739.92
303-160-28-00	\$5,631.34
303-160-29-00	\$4,864.22
303-160-30-00	\$5,631.34
303-160-31-00	\$4,864.22
303-160-32-00	\$4,739.92
303-160-33-00	\$5,631.34
303-160-34-00	\$4,864.22
303-160-35-00	\$4,739.92
303-160-36-00	\$4,739.92
303-160-37-00	\$4,864.22
303-160-38-00	\$4,739.92
303-160-41-00	\$4,739.92
303-160-42-00	\$4,864.22
303-160-43-00	\$5,631.34
303-160-44-00	\$5,631.34
303-160-45-00	\$4,864.22
303-160-46-00	\$4,739.92
303-160-52-00	\$5,631.34
303-160-53-00	\$4,739.92
303-160-54-00	\$5,631.34
303-160-55-00	\$4,739.92
303-160-56-00	\$5,631.34
303-160-57-00	\$4,739.92
303-160-58-00	\$4,864.22
303-160-59-00	\$4,739.92
303-160-60-00	\$4,864.22
303-160-61-00	\$4,864.22

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-160-62-00	\$5,631.34
303-161-03-00	\$4,864.22
303-161-04-00	\$4,739.92
303-161-09-00	\$5,631.34
303-161-10-00	\$5,631.34
303-161-11-00	\$4,739.92
303-161-12-00	\$5,631.34
303-161-13-00	\$4,864.22
303-161-14-00	\$5,631.34
303-161-15-00	\$5,631.34
303-161-16-00	\$4,864.22
303-161-17-00	\$4,864.22
303-161-18-00	\$5,631.34
303-161-19-00	\$4,739.92
303-161-20-00	\$4,739.92
303-161-21-00	\$5,631.34
303-161-22-00	\$4,864.22
303-161-23-00	\$4,864.22
303-161-24-00	\$5,631.34
303-161-25-00	\$4,739.92
303-170-02-00	\$8,678.48
303-170-03-00	\$8,678.48
303-170-04-00	\$8,678.48
303-170-05-00	\$8,678.48
303-170-06-00	\$8,678.48
303-170-07-00	\$8,678.48
303-170-08-00	\$8,678.48
303-170-09-00	\$8,678.48
303-170-11-00	\$8,678.48
303-170-14-00	\$8,678.48
303-170-15-00	\$8,678.48
303-171-01-00	\$8,678.48
303-171-02-00	\$8,678.48
303-171-03-00	\$8,678.48
303-171-04-00	\$8,678.48
303-171-05-00	\$8,678.48
303-171-06-00	\$8,678.48
303-171-07-00	\$8,678.48
303-171-08-00	\$8,678.48
303-171-09-00	\$8,678.48
303-171-10-00	\$3,381.38
303-171-11-00	\$2,699.98
303-171-12-00	\$3,381.38
303-171-13-00	\$3,381.38
303-171-14-00	\$3,381.38
303-171-15-00	\$3,381.38
303-171-16-00	\$2,699.98
303-171-17-00	\$3,381.38
303-171-18-00	\$7,697.04
303-171-19-00	\$7,024.18
303-171-20-00	\$7,697.04

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-171-21-00	\$5,631.34
303-171-22-00	\$8,678.48
303-171-23-00	\$8,678.48
303-171-24-00	\$8,678.48
303-172-01-00	\$3,381.38
303-172-02-00	\$2,699.98
303-172-03-00	\$3,381.38
303-172-04-00	\$3,381.38
303-172-05-00	\$3,381.38
303-172-06-00	\$3,381.38
303-172-07-00	\$2,699.98
303-172-08-00	\$3,381.38
303-172-10-00	\$8,678.48
303-172-11-00	\$7,024.18
303-172-12-00	\$8,678.48
303-172-13-00	\$8,678.48
303-172-14-00	\$8,678.48
303-172-15-00	\$8,678.48
303-172-20-00	\$8,678.48
303-173-01-00	\$8,678.48
303-173-15-00	\$8,678.48
303-173-21-00	\$8,678.48
303-173-29-00	\$8,678.48
303-173-30-00	\$8,678.48
303-173-31-00	\$8,678.48
303-173-32-00	\$8,678.48
303-173-33-00	\$8,678.48
303-173-34-00	\$8,678.48
303-173-35-00	\$8,678.48
303-173-36-00	\$8,678.48
303-173-37-00	\$8,678.48
303-173-38-00	\$8,678.48
303-174-01-00	\$8,678.48
303-174-02-00	\$8,678.48
303-174-03-00	\$8,678.48
303-174-21-00	\$8,678.48
303-174-22-00	\$8,678.48
303-174-23-00	\$8,678.48
303-175-01-00	\$8,678.48
303-175-02-00	\$8,678.48
303-175-03-00	\$8,678.48
303-175-04-00	\$8,678.48
303-175-05-00	\$8,678.48
303-175-06-00	\$8,678.48
303-175-07-00	\$8,678.48
303-175-08-00	\$8,678.48
303-175-09-00	\$8,678.48
303-176-02-00	\$5,465.72
303-176-03-00	\$8,141.38
303-176-04-00	\$12,354.14
303-176-09-00	\$7,463.06



Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-180-01-00	\$8,678.48
303-180-02-00	\$8,678.48
303-180-03-00	\$8,678.48
303-180-04-00	\$8,678.48
303-180-05-00	\$8,678.48
303-180-09-00	\$7,060.06
303-180-10-00	\$8,678.48
303-180-11-00	\$7,024.18
303-180-12-00	\$8,678.48
303-180-13-00	\$18,654.70
303-181-01-00	\$8,678.48
303-181-02-00	\$8,678.48
303-181-03-00	\$3,381.38
303-181-04-00	\$2,699.98
303-181-05-00	\$3,381.38
303-181-06-00	\$3,381.38
303-181-07-00	\$3,381.38
303-181-08-00	\$3,381.38
303-181-09-00	\$2,699.98
303-181-10-00	\$3,381.38
303-181-11-00	\$3,381.38
303-181-12-00	\$2,699.98
303-181-13-00	\$3,381.38
303-181-14-00	\$3,381.38
303-181-15-00	\$3,381.38
303-181-16-00	\$3,381.38
303-181-17-00	\$2,699.98
303-181-18-00	\$3,381.38
303-181-19-00	\$8,678.48
303-181-24-00	\$3,381.38
303-181-25-00	\$2,699.98
303-181-26-00	\$3,381.38
303-181-27-00	\$3,381.38
303-181-28-00	\$3,381.38
303-181-29-00	\$3,381.38
303-181-30-00	\$2,699.98
303-181-31-00	\$3,381.38
303-181-42-00	\$8,678.48
303-181-43-00	\$8,678.48
303-182-01-00	\$8,678.48
303-182-02-00	\$8,678.48
303-182-03-00	\$8,678.48
303-182-04-00	\$8,678.48
303-182-05-00	\$8,678.48
303-182-06-00	\$8,678.48
303-182-07-00	\$8,678.48
303-182-08-00	\$8,678.48
303-182-09-00	\$7,697.04
303-182-10-00	\$7,024.18
303-182-15-00	\$5,631.34
303-182-16-00	\$7,024.18

Exhibit A

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-182-17-00	\$8,678.48
303-182-22-00	\$5,631.34
303-182-23-00	\$7,024.18
303-182-24-00	\$8,678.48
303-182-25-00	\$8,678.48
303-182-26-00	\$8,678.48
303-182-27-00	\$8,678.48
303-182-36-00	\$8,678.48
303-182-37-00	\$8,678.48
303-182-38-00	\$8,678.48
303-182-39-00	\$8,678.48
303-183-01-00	\$7,697.04
303-183-14-00	\$3,381.38
303-183-15-00	\$2,699.98
303-183-16-00	\$3,381.38
303-183-17-00	\$3,381.38
303-183-18-00	\$3,381.38
303-183-19-00	\$3,381.38
303-183-20-00	\$2,699.98
303-183-21-00	\$3,381.38
303-183-22-00	\$3,381.38
303-183-23-00	\$2,699.98
303-183-24-00	\$3,381.38
303-183-25-00	\$3,381.38
303-183-26-00	\$3,381.38
303-183-27-00	\$3,381.38
303-183-28-00	\$2,699.98
303-183-29-00	\$3,381.38
303-183-41-00	\$8,678.48
303-183-42-00	\$8,678.48
303-183-43-00	\$8,678.48
303-184-03-00	\$8,678.48
303-184-04-00	\$8,678.48
303-184-05-00	\$8,678.48
303-184-06-00	\$7,697.04
303-184-07-00	\$7,024.18
303-184-08-00	\$7,697.04
312-290-01-00	\$8,678.48
312-290-02-00	\$8,678.48
312-290-03-00	\$8,678.48
312-290-04-00	\$8,678.48
312-290-05-00	\$8,678.48
312-290-06-00	\$8,678.48
312-290-07-00	\$8,678.48
312-290-08-00	\$8,678.48
312-290-11-00	\$7,697.04
678-620-09-01	\$2,232.84
678-620-09-02	\$2,232.84
678-620-09-03	\$2,232.84
678-620-09-04	\$2,232.84
678-620-09-05	\$2,232.84

**Exhibit A**

**City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)**

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
678-620-09-06	\$2,232.84
678-620-09-07	\$2,232.84
678-620-09-08	\$2,232.84
678-620-09-09	\$2,232.84
678-620-10-01	\$2,232.84
678-620-10-02	\$2,232.84
678-620-10-03	\$2,232.84
678-620-10-04	\$2,232.84
678-620-10-05	\$2,232.84
678-620-10-06	\$2,232.84
678-620-11-01	\$2,232.84
678-620-11-02	\$2,232.84
678-620-11-03	\$2,232.84
678-620-11-04	\$2,232.84
678-620-11-05	\$2,232.84
678-620-11-06	\$2,232.84
678-620-11-07	\$2,232.84
678-620-11-08	\$2,232.84
678-620-12-01	\$2,232.84
678-620-12-02	\$2,232.84
678-620-12-03	\$2,232.84
678-620-12-04	\$2,232.84
678-620-12-05	\$2,232.84
678-620-12-06	\$2,232.84
678-620-12-07	\$2,232.84
678-620-12-08	\$2,232.84
678-620-13-01	\$2,232.84
678-620-13-02	\$2,232.84
678-620-13-03	\$2,232.84
678-620-13-04	\$2,232.84
678-620-13-05	\$2,232.84
678-620-13-06	\$2,232.84
678-620-14-01	\$2,232.84
678-620-14-02	\$2,232.84
678-620-14-03	\$2,232.84
678-620-14-04	\$2,232.84
678-620-14-05	\$2,232.84
678-620-14-06	\$2,232.84
678-620-14-07	\$2,232.84
678-620-14-08	\$2,232.84
678-620-14-09	\$2,232.84
Total Number of Parcels Taxed	<b>1,009</b>
Total FY 2009-10 Special Tax	<b>\$5,126,091.82</b>