

Excerpt from CFD No. 3 (Liberty Station) Improvement Area No. 2 RMA showing the assigned special tax rates. The full text of the RMA is accessible through the following link: [Rate and Method of Apportionment](#)

TABLE 1

**Assigned Special Taxes for Developed Property
Zone 1**

Land Use Class	Land Use	Assigned Special Tax
1	Residential Property	\$792.63 per dwelling unit, plus \$1.2385 per square foot of Floor Area
2	Non-Residential Property	\$0.4550 per square foot of Floor Area

- ii. The Assigned Special Tax for each Land Use Class in Zone 2 is shown below in Table 2:

TABLE 2

**Assigned Special Taxes for Developed Property
Zone 2**

Land Use Class	Land Use	Assigned Special Tax
1	Residential Property	\$792.63 per dwelling unit, plus \$1.2385 per square foot of Floor Area
2	Non-Residential Property	\$1.1026 per square foot of Floor Area

- iii. The Assigned Special Tax for each Land Use Class in Zone 3 is shown below in Table 3:

TABLE 3

**Assigned Special Taxes for Developed Property
Zone 3**

Land Use Class	Land Use	Assigned Special Tax
1	Residential Property	\$792.63 per dwelling unit, plus \$1.2385 per square foot of Floor Area
2	Non-Residential Property	\$0.4550 per square foot of Floor Area
3	Hotel Property	\$253.51 per room

c. Backup Special Tax

i. Zone 1

The Backup Special Tax for an Assessor's Parcel of Developed Property within Zone 1 shall equal \$14,882 per Acre.

ii. Zone 2

The Backup Special Tax for an Assessor's Parcel of Developed Property within Zone 2 shall equal \$53,053 per Acre.

iii. Zone 3

The Backup Special Tax for an Assessor's Parcel of Developed Property within Zone 3 shall equal \$9,592 per Acre.

d. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Assigned Special Tax levied on an Assessor's Parcel shall be the sum of the Assigned 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. For an Assessor's Parcel that contains both Residential Property and Non-Residential Property, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each Land Use Class as determined by reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.