

# **City of San Diego**

## **ADMINISTRATION REPORT FISCAL YEAR 2018-2019**

### **COMMUNITY FACILITIES DISTRICT NO. 2 (SANTALUZ) IMPROVEMENT AREA NO. 4**

**JULY 9, 2018**

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**ADMINISTRATION REPORT  
FISCAL YEAR 2018-2019**

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2  
(SANTALUZ)  
IMPROVEMENT AREA NO. 4**

**Prepared for**

**CITY OF SAN DIEGO**  
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San Diego, California 92101

**Prepared by**

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This report was prepared to provide for the Fiscal Year 2018-2019 special tax levy of the City of San Diego Community Facilities District No. 2 (Santaluz) (“CFD 2”) Improvement Area No. 4 (“IA No. 4”). IA No. 4 issued its \$9,965,000 Series A of 2004 Special Tax Bonds (the "Prior Bonds") in February 2004. The Prior Bonds were refunded by the sale of the \$6,215,000 Series 2015 Special Tax Refunding Bonds (the “2015 Bonds”) issued in June 2015.

CFD 2 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982 ("Act"), as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. The proceeds of the Prior Bonds were used for purposes of constructing certain road, water, and sewer related facilities necessary to meet increased demands placed on the City of San Diego as a result of the development of IA No. 4.

The bonded indebtedness of IA No. 4 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within IA No. 4. There are currently 214 taxable parcels. In calculating the special tax liability for Fiscal Year 2018-2019, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 4.

A map showing the property in IA No. 4 is included in Exhibit A.

The information provided in this report is derived primarily from documents developed at the time IA No. 4 was formed and from data provided by the City or accessed through the City building permit system. The information sources include the Rate and Method of Apportionment for IA No. 4 (“RMA”) dated December 3, 2002 and approved by the City Council on January 7, 2003, annual budget information for IA No. 4, the debt service schedule, building permit information accessed through the City’s building permit system by Willdan Financial Services and the City’s prior special tax consultant, special tax delinquency data provided by the County of San Diego, builder provided information, and historical development status and special tax prepayment records maintained by Willdan Financial Services.

This report is organized into the following sections:

**Section I**

Section I provides a review of the special tax classifications and the development status of property within IA No. 4 prior to March 1, 2018.

**Section II**

Section II summarizes the Fiscal Year 2017-2018 special tax levy status for IA No. 4.

**Section III**

Section III determines the financial obligations of IA No. 4 for Fiscal Year 2018-2019.

**Section IV**

Section IV reviews the methodology used to apportion the special tax requirement. A table of the 2018-2019 special taxes for each classification of property is included.

**EXHIBITS**

- Exhibit A:** Boundary Map
- Exhibit B:** Debt Service Schedule
- Exhibit C:** Special Tax Roll Fiscal Year 2018-2019

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

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### **Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in the Rate and Method of Apportionment for IA 4 dated December 3, 2002. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into eight separate rate classifications which vary with dwelling unit size and type for residential development and acreage for non-residential development. A table of the Developed Property rate classifications is shown below.

#### **Improvement Area No. 4 Development Property Classification**

<b>Class</b>	<b>Designation</b>
1	Residential Property Greater than 4,600 sf
2	Residential Property 4,400 – 4,600 sf
3	Residential Property 4,100 – 4,399 sf
4	Residential Property 3,900 – 4,099 sf
5	Residential Property 3,600 – 3,899 sf
6	Residential Property Less than 3,600 sf
7	Residential Property Affordable Unit
8	Non-Residential Property Not Applicable

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued prior to March 1 of any year 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.

### **Development Status**

IA No. 4 encompasses the residential development known as "Fairbanks Summit." Fairbanks Summit, which comprises most of IA No. 4, consists of approximately 115 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 100% built-out with 223 dwelling units, comprised of 187 single family detached units and 36 affordable condominium and apartment units, not inclusive of prepaid parcels. The number of parcels currently taxable in the District totals 214, consisting of 187 single family parcels and 27 affordable parcels (one affordable parcel is an apartment that has 10 units).

The table below lists the prepayments that have occurred to date. These parcels are not considered taxable property and were not subject to the CFD special tax since the fiscal year after the prepayment was made and for each subsequent year. Therefore, these parcels are not included in the development figures in the previous paragraph or in the table of Cumulative Developed Property below.

### Bond Calls from Prepayments

APN	Tract	Lot	Prepayment Amount	Prepayment Date	Bond Call Amount	Bond Call Date	No. of Units
303-220-29	14437	70	\$34,114	September 2003	N/A <sup>(1)</sup>	N/A <sup>(1)</sup>	1
303-230-29	14583	29	\$59,700	February 2006	\$60,000	9/1/2006	1
303-200-06	14436	6	\$59,524	September 2010	\$55,000	3/1/2011	1

<sup>(1)</sup> Prepayment occurred prior to the sale of bonds in February 2004.

The table below indicates the cumulative Developed Property, by class, within IA No. 4.

### Improvement Area No. 4 Cumulative Developed Property

Class	Land Use	Number of Units/Acres
1	Residential Property Greater than 4,600 sf	67 units
2	Residential Property 4,400 – 4,600 sf	15 units
3	Residential Property 4,100 – 4,399 sf	20 units
4	Residential Property 3,900 – 4,099 sf	41 units
5	Residential Property 3,600 – 3,899 sf	20 units
6	Residential Property Less than 3,600 sf	24 units
7	Residential Property Affordable Unit	36 units
8	Non-Residential Property NA	0 acres

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## ***II. Fiscal Year 2017-2018 Special Tax Levy***

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The aggregate special tax levy for Fiscal Year 2017-2018 equaled \$515,889. As of May 10, 2018, \$508,334 of Fiscal Year 2017-2018 special taxes had been collected by the County. The remaining \$7,555 in special taxes were delinquent, resulting in a delinquency rate of 1.46 percent.

Pursuant to the Bond Indenture dated June 1, 2015, IA No. 4 has covenanted to determine each year whether or not any owners of property within IA No. 4 are delinquent in the payment of their special taxes. If such delinquencies exist IA No. 4 is required to commence judicial foreclosure proceedings no later than October 1, against (i) parcels with delinquent special taxes in excess of \$5,000; 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. Based on the criteria set forth in the foreclosure bond covenant, at this time, IA No. 4 is not required to commence foreclosure proceedings.

There were no special tax appeals submitted by property owners within CFD No. 2 IA 4 in Fiscal Year 2017-2018.

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### ***III. Fiscal Year 2018-2019 Special Tax Requirement***

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The 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 through four described in Section D of the RMA in order to meet the special tax requirement; (ii) all authorized IA No. 4 Bonds have already been issued or the City Council has covenanted that it will not issue any additional IA No. 4 Bonds (except refunding bonds); and (iii) all facilities identified on Exhibit C to the Purchase and Finance Agreement have been acquired. The City has determined that all three conditions have been met. Therefore, the special tax on Developed Property is reduced from the assigned special tax. The total special tax requirement is equal to \$522,393 and is shown in detail below.

#### **Improvement Area No. 4 Fiscal Year 2018-2019 Special Tax Requirement**

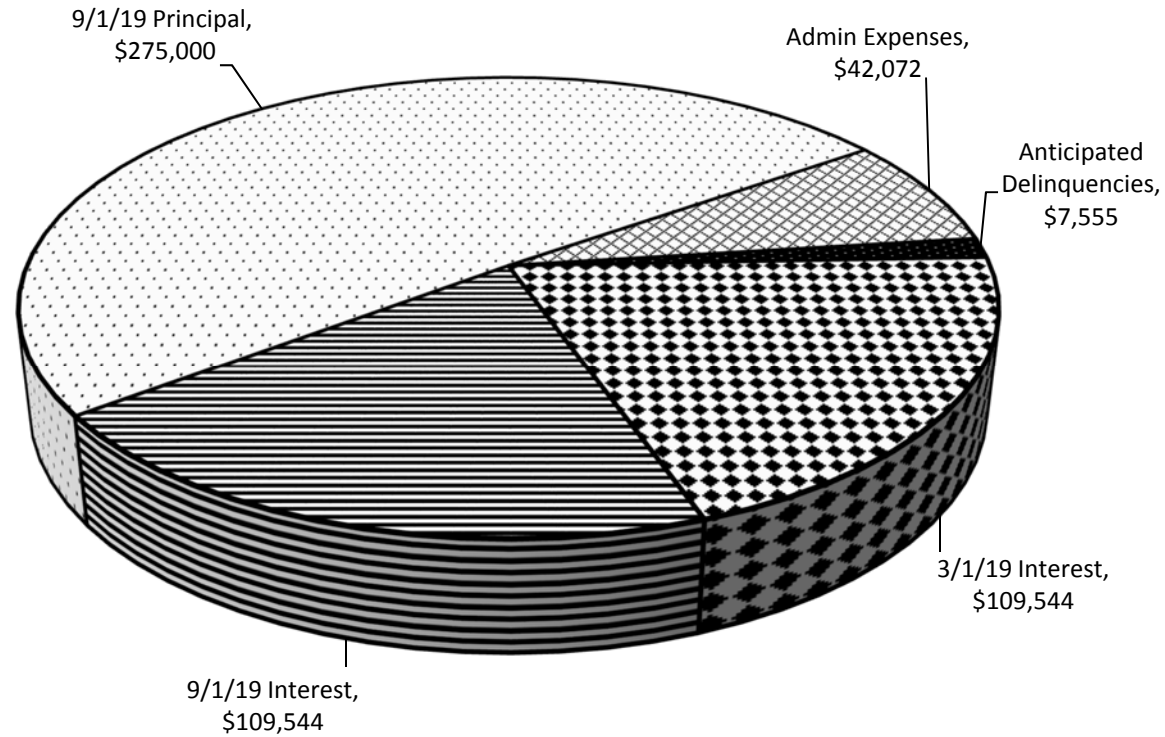
<b>FISCAL YEAR 2018-2019 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$42,072
INTEREST DUE MARCH 1, 2019	\$109,544
INTEREST DUE SEPTEMBER 1, 2019	\$109,544
PRINCIPAL DUE SEPTEMBER 1, 2019	\$275,000
ANTICIPATED DELINQUENCIES/MAINTAIN RESERVE REQUIREMENT	\$7,555
<b>FISCAL YEAR 2018-2019 GROSS SPECIAL TAX REQUIREMENT:</b>	<b>\$543,715</b>
FISCAL YEAR 2017-2018 SURPLUS APPLIED AS CREDIT:	(21,322)
<b>FISCAL YEAR 2018-2019 SPECIAL TAX REQUIREMENT:</b>	<b>\$522,393</b>

The components of the Fiscal Year 2018-2019 gross special tax requirement are shown graphically on the following page.



**Community Facilities District No. 2 (Santaluz)  
Improvement Area No. 4  
City of San Diego**

**Fiscal Year 2018-2019 Gross Special Tax Requirement**



**Gross Special Tax Requirement = \$543,715**

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## ***IV. Method of Apportionment***

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### **Maximum Special Taxes**

The amount of special taxes that IA No. 4 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment.<sup>1</sup>

On each July 1, commencing July 1, 2004 and ending on July 1 of the tenth fiscal year in which special taxes are levied in IA No. 4, the maximum special tax rates shall be increased by two percent (2%) of the amount in effect in the previous fiscal year. On July 1 of the eleventh and twelfth fiscal years in which special taxes are levied in IA No. 4, the maximum special taxes may be increased by up to two percent (2%) 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 taxes that may be levied after the twelfth fiscal year in which special taxes are levied in IA No. 4. Fiscal Year 2003-2004 was the first year in which special taxes were levied in IA No. 4. Therefore Fiscal Year 2012-2013 was considered the tenth fiscal year and was the last year of mandatory escalation of the maximum special tax. No increase in the maximum special tax rate was needed for Fiscal Year 2013-2014 and Fiscal Year 2014-2015. Therefore, the maximum special tax rates are equal to the rates established for Fiscal Year 2012-2013. The Fiscal Year 2018-2019 assigned/maximum special tax rates for each classification of property are shown in the table on the following page.

### **Apportionment of Special Taxes**

The special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment. Section D apportions the special tax requirement in four 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.

Application of the first step generates special tax revenues of \$828,090 from Developed Property which is more than sufficient to meet all obligations for IA No. 4 for Fiscal Year 2018-2019. *Therefore, the Fiscal Year 2018-2019 special tax for each parcel of Developed Property is reduced to approximately 63.08 percent of the assigned/maximum special tax to provide \$522,393 in special tax revenues.*

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<sup>1</sup> Technically, Section C of the Rate and Method of Apportionment states that the maximum special tax for a parcel of Developed Property is equal to the greater of (i) the "Backup Special Tax" or (ii) the Assigned Special Tax. The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

The Fiscal Year 2018-2019 assigned/maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table.

**Improvement Area No. 4**  
***Fiscal Year 2018-2019 Special Taxes***  
***for Developed Property and Undeveloped Property***

<b>Class</b>	<b>Land Use</b>	<b>Assigned/Maximum Special Tax</b>	<b>FY 2018-2019 Actual Special Tax</b>
1	Residential Property Greater than 4,600 sf	\$5,209.26/unit	\$3,286.22/unit
2	Residential Property 4,400 – 4,600 sf	\$4,784.00/unit	\$3,017.94/unit
3	Residential Property 4,100 – 4,399 sf	\$4,252.46/unit	\$2,682.62/unit
4	Residential Property 3,900 – 4,099 sf	\$4,039.85/unit	\$2,548.50/unit
5	Residential Property 3,600 – 3,899 sf	\$3,720.92/unit	\$2,347.30/unit
6	Residential Property Less than 3,600 sf	\$3,242.51/unit	\$2,045.50/unit
7	Residential Property Affordable Unit	\$121.89/unit	\$76.88/unit
8	Non-Residential Property NA	\$18,312.26/acre	\$0.00/acre
NA	Undeveloped Property NA	\$18,312.41/acre	\$0.00/acre

A list of the actual special tax levied against each parcel in IA No. 4 is included in Exhibit C.

# **EXHIBIT A**

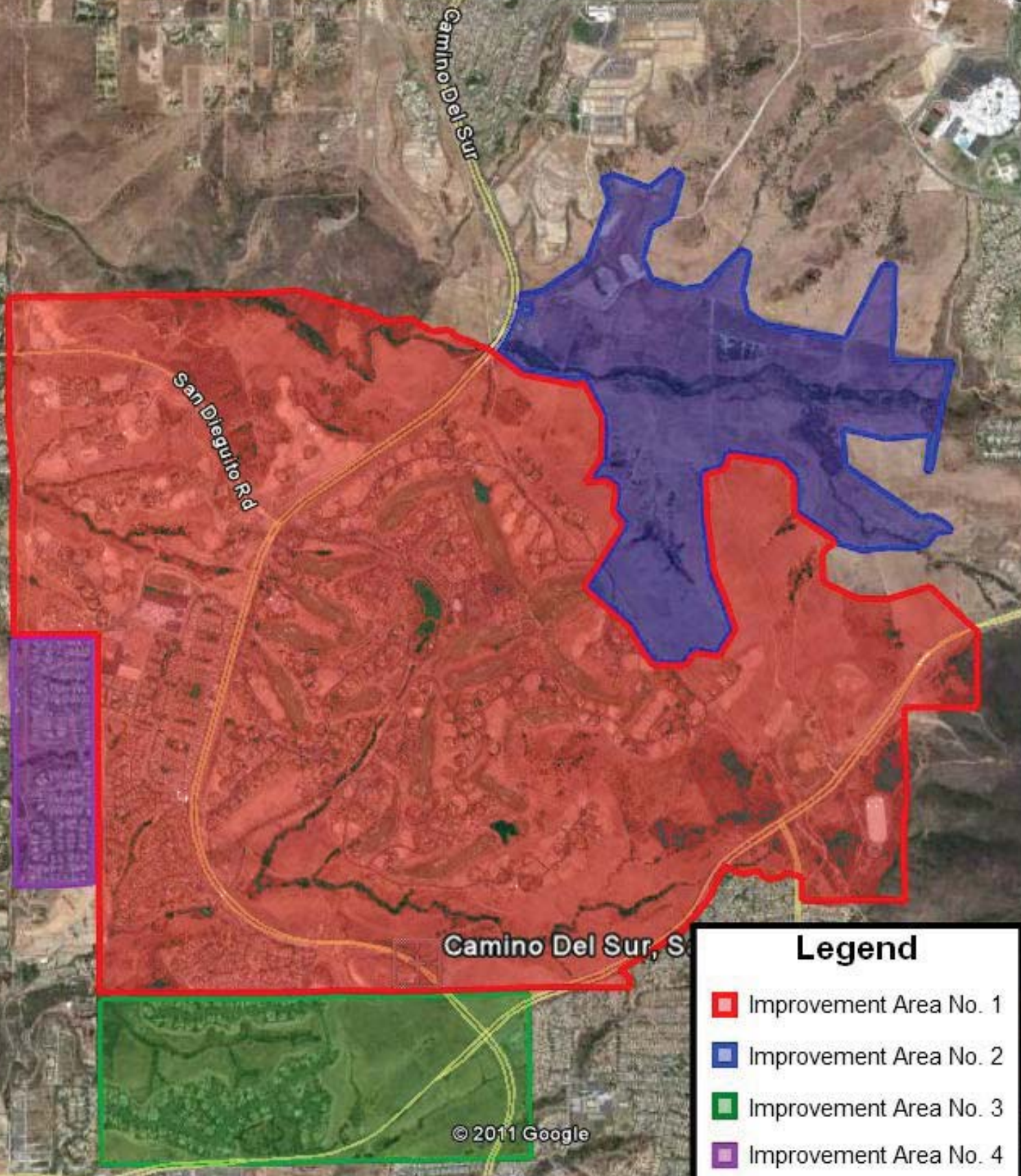
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*City of San Diego CFD No. 2  
(Santaluz)*

*Boundary Map*

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**City of San Diego  
Community Facilities District No. 2  
(Santaluz)**



**Legend**

- Improvement Area No. 1
- Improvement Area No. 2
- Improvement Area No. 3
- Improvement Area No. 4

# **EXHIBIT B**

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*City of San Diego CFD No. 2  
(Santaluz)  
Improvement Area No. 4  
  
Debt Service Schedule*

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# City of San Diego

## Community Facilities District No. 2 (Santaluz)

### Improvement Area No. 4

#### Special Tax Refunding Bonds, Series 2015

#### DEBT SERVICE SCHEDULE

**Dated Date:** 06/16/15      **First Coupon:** 03/01/16      **First Maturity:** 09/01/16

PAYMENT DUE	INTEREST RATE	PRINCIPAL DUE	INTEREST DUE	SEMI-ANNUAL PAYMENT	TOTAL ANNUAL PAYMENT
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**Matured Debt**

03/01/16			\$167,547.40	\$167,547.40	
09/01/16	2.00000%	\$215,000.00	\$118,268.75	\$333,268.75	\$500,816.15
03/01/17			\$116,118.75	\$116,118.75	
09/01/17	2.00000%	\$260,000.00	\$116,118.75	\$376,118.75	\$492,237.50
03/01/18			\$113,518.75	\$113,518.75	
09/01/18	3.00000%	\$265,000.00	\$113,518.75	\$378,518.75	\$492,037.50

**Outstanding Debt**

03/01/19			\$109,543.75	\$109,543.75	
09/01/19	3.00000%	\$275,000.00	\$109,543.75	\$384,543.75	\$494,087.50
03/01/20			\$105,418.75	\$105,418.75	
09/01/20	4.00000%	\$285,000.00	\$105,418.75	\$390,418.75	\$495,837.50
03/01/21			\$99,718.75	\$99,718.75	
09/01/21	4.00000%	\$295,000.00	\$99,718.75	\$394,718.75	\$494,437.50
03/01/22			\$93,818.75	\$93,818.75	
09/01/22	4.00000%	\$310,000.00	\$93,818.75	\$403,818.75	\$497,637.50
03/01/23			\$87,618.75	\$87,618.75	
09/01/23	5.00000%	\$315,000.00	\$87,618.75	\$402,618.75	\$490,237.50
03/01/24			\$79,743.75	\$79,743.75	
09/01/24	5.00000%	\$320,000.00	\$79,743.75	\$399,743.75	\$479,487.50
03/01/25			\$71,743.75	\$71,743.75	
09/01/25	5.00000%	\$350,000.00	\$71,743.75	\$421,743.75	\$493,487.50
03/01/26			\$62,993.75	\$62,993.75	
09/01/26	4.00000%	\$370,000.00	\$62,993.75	\$432,993.75	\$495,987.50
03/01/27			\$55,593.75	\$55,593.75	
09/01/27	3.50000%	\$385,000.00	\$55,593.75	\$440,593.75	\$496,187.50
03/01/28			\$48,856.25	\$48,856.25	
09/01/28	3.50000%	\$395,000.00	\$48,856.25	\$443,856.25	\$492,712.50
03/01/29			\$41,943.75	\$41,943.75	
09/01/29	3.50000%	\$410,000.00	\$41,943.75	\$451,943.75	\$493,887.50
03/01/30			\$34,768.75	\$34,768.75	
09/01/30	3.75000%	\$425,000.00	\$34,768.75	\$459,768.75	\$494,537.50
03/01/31			\$26,800.00	\$26,800.00	
09/01/31	4.00000%	\$440,000.00	\$26,800.00	\$466,800.00	\$493,600.00
03/01/32			\$18,000.00	\$18,000.00	
09/01/32	4.00000%	\$460,000.00	\$18,000.00	\$478,000.00	\$496,000.00
03/01/33			\$8,800.00	\$8,800.00	
09/01/33	4.00000%	\$440,000.00	\$8,800.00	\$448,800.00	\$457,600.00

<b>Totals for Outstanding</b>	<b>\$5,475,000.00</b>	<b>\$1,890,725.00</b>	<b>\$7,365,725.00</b>	<b>\$7,365,725.00</b>
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Note: Total for Outstanding Debt reflects amounts after September 1, 2018.

Total Bond Issue	\$6,215,000.00
Less: Principal Matured	475,000.00
Current Outstanding Principal	\$5,740,000.00
Less: Principal Maturing 9/1/2018	265,000.00
<b>Total Outstanding Principal after 9/1/2018</b>	<b>\$5,475,000.00</b>

# **EXHIBIT C**

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*City of San Diego CFD No. 2  
(Santaluz)  
Improvement Area No. 4*

*Special Tax Roll  
Fiscal Year 2018-2019*

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Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2018-19 Special Tax Levy

<u>APN</u>	<u>Fiscal Year 2018-19</u> <u>SPECIAL TAX</u>
303-200-01-00	\$3,286.22
303-200-02-00	3,286.22
303-200-03-00	3,286.22
303-200-04-00	2,682.62
303-200-05-00	3,017.94
303-200-07-00	3,286.22
303-200-08-00	3,286.22
303-200-09-00	3,286.22
303-200-10-00	2,682.62
303-200-11-00	3,286.22
303-200-12-00	3,286.22
303-200-13-00	3,017.94
303-200-14-00	3,286.22
303-200-15-00	3,286.22
303-200-16-00	3,286.22
303-200-17-00	3,286.22
303-200-18-00	3,286.22
303-200-19-00	3,286.22
303-200-20-00	3,017.94
303-200-21-00	3,286.22
303-200-22-00	3,286.22
303-200-23-00	3,286.22
303-200-24-00	3,286.22
303-200-25-00	3,286.22
303-200-26-00	2,682.62
303-200-27-00	3,286.22
303-200-28-00	3,286.22
303-200-29-00	2,682.62
303-210-01-00	3,017.94
303-210-02-00	3,286.22
303-210-03-00	3,286.22
303-210-04-00	3,286.22
303-210-05-00	3,017.94
303-210-06-00	3,286.22
303-210-07-00	3,286.22
303-210-08-00	3,286.22
303-210-09-00	3,286.22
303-210-10-00	3,286.22
303-210-11-00	3,017.94
303-210-12-00	2,682.62
303-210-13-00	3,286.22
303-210-14-00	3,286.22
303-210-17-00	3,286.22
303-210-18-00	3,286.22
303-210-19-00	3,286.22
303-210-20-00	3,286.22
303-210-21-00	3,286.22
303-210-22-00	2,682.62
303-210-23-00	3,286.22
303-210-24-00	2,682.62
303-210-25-00	3,286.22
303-210-26-00	3,286.22
303-210-27-00	3,286.22

**Fiscal Year 2018-19**

<b>APN</b>	<b>SPECIAL TAX</b>
303-210-28-00	2,682.62
303-210-29-00	3,286.22
303-210-30-00	3,286.22
303-210-31-00	3,286.22
303-210-32-00	2,682.62
303-210-33-00	3,286.22
303-210-34-00	3,286.22
303-210-35-00	3,286.22
303-210-36-00	3,286.22
303-210-37-00	3,286.22
303-210-38-00	3,017.94
303-210-39-00	3,286.22
303-210-40-00	3,286.22
303-210-41-00	3,286.22
303-210-42-00	2,682.62
303-210-43-00	3,286.22
303-210-44-01	76.88
303-210-44-02	76.88
303-210-44-03	76.88
303-210-44-04	76.88
303-210-44-05	76.88
303-210-44-06	76.88
303-210-44-07	76.88
303-210-44-08	76.88
303-210-44-09	76.88
303-210-44-10	76.88
303-210-44-11	76.88
303-210-44-12	76.88
303-210-44-13	76.88
303-210-44-14	76.88
303-210-44-15	76.88
303-210-44-16	76.88
303-210-44-17	76.88
303-210-44-18	76.88
303-210-44-19	76.88
303-210-44-20	76.88
303-210-44-21	76.88
303-210-44-22	76.88
303-210-44-23	76.88
303-210-44-24	76.88
303-210-44-25	76.88
303-210-44-26	76.88
303-210-51-00	3,286.22
303-210-52-00	3,286.22
303-220-01-00	2,045.50
303-220-02-00	2,548.50
303-220-03-00	2,347.30
303-220-04-00	2,682.62
303-220-05-00	2,347.30
303-220-06-00	2,682.62
303-220-07-00	2,347.30
303-220-08-00	2,682.62
303-220-09-00	2,045.50
303-220-10-00	2,548.50
303-220-11-00	2,548.50
303-220-12-00	2,347.30
303-220-13-00	2,045.50
303-220-14-00	2,682.62
303-220-15-00	2,347.30
303-220-16-00	3,017.94
303-220-17-00	2,045.50

**Fiscal Year 2018-19**

<b>APN</b>	<b>SPECIAL TAX</b>
303-220-18-00	2,347.30
303-220-19-00	2,548.50
303-220-20-00	2,045.50
303-220-21-00	2,548.50
303-220-22-00	2,347.30
303-220-23-00	2,045.50
303-220-24-00	2,548.50
303-220-25-00	2,682.62
303-220-26-00	2,548.50
303-220-27-00	2,347.30
303-220-28-00	2,045.50
303-220-30-00	2,548.50
303-220-31-00	2,347.30
303-220-32-00	2,347.30
303-220-33-00	2,682.62
303-220-34-00	2,045.50
303-220-35-00	2,347.30
303-220-36-00	2,682.62
303-220-37-00	2,045.50
303-220-38-00	2,548.50
303-220-39-00	2,548.50
303-221-01-00	2,347.30
303-221-02-00	2,548.50
303-221-03-00	2,548.50
303-221-04-00	2,548.50
303-221-05-00	2,347.30
303-221-06-00	2,548.50
303-221-07-00	2,548.50
303-221-08-00	2,347.30
303-221-09-00	2,548.50
303-221-10-00	2,548.50
303-221-11-00	2,347.30
303-221-12-00	2,548.50
303-221-13-00	2,045.50
303-221-14-00	2,347.30
303-221-15-00	2,548.50
303-221-16-00	2,045.50
303-221-17-00	2,682.62
303-221-18-00	2,347.30
303-221-19-00	2,548.50
303-221-20-00	2,347.30
303-221-21-00	2,045.50
303-221-22-00	2,548.50
303-221-23-00	2,548.50
303-221-24-00	2,347.30
303-221-25-00	2,682.62
303-221-26-00	2,347.30
303-221-27-00	2,682.62
303-230-01-00	2,045.50
303-230-02-00	3,017.94
303-230-03-00	2,548.50
303-230-04-00	2,045.50
303-230-05-00	3,286.22
303-230-06-00	2,548.50
303-230-07-00	3,017.94
303-230-08-00	2,045.50
303-230-09-00	3,286.22
303-230-10-00	2,045.50
303-230-11-00	2,548.50
303-230-12-00	3,017.94
303-230-13-00	2,548.50

**Fiscal Year 2018-19**

<b>APN</b>	<b>SPECIAL TAX</b>
303-230-14-00	2,045.50
303-230-15-00	3,286.22
303-230-16-00	2,548.50
303-230-17-00	3,286.22
303-230-18-00	2,548.50
303-230-19-00	2,045.50
303-230-20-00	3,286.22
303-230-21-00	3,286.22
303-230-22-00	2,548.50
303-230-23-00	3,017.94
303-230-24-00	2,045.50
303-230-25-00	3,017.94
303-230-26-00	2,548.50
303-230-27-00	2,548.50
303-230-28-00	2,045.50
303-230-30-00	2,548.50
303-230-31-00	2,548.50
303-230-32-00	2,045.50
303-230-33-00	2,045.50
303-230-34-00	2,548.50
303-230-35-00	3,017.94
303-240-01-00	2,548.50
303-240-02-00	3,286.22
303-240-03-00	2,548.50
303-240-04-00	2,045.50
303-240-05-00	3,017.94
303-240-06-00	2,045.50
303-240-07-00	3,286.22
303-240-08-00	2,548.50
303-240-09-00	2,548.50
303-240-10-00	3,286.22
303-240-11-00	2,548.50
303-240-12-00	3,286.22
303-240-13-00	2,548.50
303-240-14-00	3,286.22
303-240-15-00	2,548.50
303-240-16-00	3,286.22
303-240-17-00	3,286.22
303-240-18-00	768.98
<b>Total Number of Parcels Taxed</b>	<b>214</b>
<b>Total FY 2018-19 Special Tax</b>	<b>\$522,392.60</b>