

CITY OF SAN DIEGO

Fiscal Year 2019/20 Administration Report For:

**Community Facilities District No. 3
(Liberty Station)
Improvement Area No. 1 and No. 2**

July 15, 2019

Prepared by:



Corporate Headquarters
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
Toll free: 800.676.7516

CITY OF SAN DIEGO
COMMUNITY FACILITIES DISTRICT NO. 3
(LIBERTY STATION)
IMPROVEMENT AREA NO. 1 AND NO. 2

ADMINISTRATION REPORT
FISCAL YEAR 2019-2020

Prepared For:

City of San Diego
202 C Street, 7th Floor
San Diego, California 92101

Prepared By:

NBS
32605 Temecula Parkway, Suite 100
Temecula, CA 92592
(800) 676-7516

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1. EXECUTIVE SUMMARY

Introduction

This report was prepared to provide for the Fiscal Year 2019-2020 special tax levy of the City of San Diego Community Facilities District No. 3 (Liberty Station) ("CFD No. 3"). CFD No. 3 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.

Overview of CFD No. 3 Special Tax Bonds

CFD No. 3 has previously issued its \$16,000,000 Series 2006 Special Tax Bonds and its \$3,950,000 Series 2008 Special Tax Bonds ("the Prior Bonds"). The Prior Bonds were refunded by the sale of the \$15,770,000 Series 2013 Special Tax Refunding Bonds (the "Series 2013 Bonds") issued in February 2013.

The proceeds of the Prior Bonds were used to acquire and construct certain transportation and regional park improvements necessary to meet increased demands placed on the City of San Diego as a result of the development of CFD No. 3.

Annual Levy and Collection

The bonded indebtedness of CFD No. 3 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within CFD No. 3. There are currently 390 taxable parcels. In calculating the special tax liability for Fiscal Year 2019-2020, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 3.

The information provided in this report is derived primarily from documents developed at the time CFD No. 3 was formed and from data provided by the City or accessed through the City building permit system. The information sources include the Rates and Methods of Apportionment for CFD No. 3 IA No. 1 and No. 2 ("RMA") dated April 12, 2002 and approved by the City Council May 7, 2002, the City and/or the City acting as the Successor Agency to the former Redevelopment Agency of the City ("the Agency"), annual budget information for CFD No. 3, the debt service schedule, building permit information accessed through the City's building permit system by NBS 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 NBS and the City's prior special tax consultant.

2. SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT STATUS

2.1 Special Tax Classifications

CFD No. 3 is comprised of Improvement Area No. 1 and Improvement Area No. 2. Improvement Area No. 2 is then divided further into Zones 1, 2, and 3. The methodology employed to calculate and apportion the special taxes for both Improvement Area No. 1 and Improvement Area No. 2 is contained in the Rate and Method of Apportionment for Improvement Area No. 1 ("IA No. 1") dated April 12, 2002 and the Rate and Method of Apportionment for Improvement Area No. 2 ("IA No. 2") dated April 12, 2002. The Rates and Methods of Apportionment for both IA No. 1 and IA No. 2 define two primary categories of taxable property, namely "Developed Property" and "Undeveloped Property." However, property is not considered taxable property until it has been conveyed in fee ownership or leasehold interest from the City and/or the Agency to an entity other than the City or the Agency. The category of Developed Property is in turn divided into separate rate classifications for residential and nonresidential development. Tables of the Developed Property rate classifications for both Improvement Areas are shown below.

Improvement Area No. 1 – Developed Property

Class	Land Use
1	Residential Property
2	Non-Residential Property

Improvement Area No 2 –Developed Property

Zone	Class	Land Use
Zone 1 (Existing Non-Residential)	1	Residential Property
	2	Non-Residential Property
Zone 2 (Future Non-Residential)	1	Residential Property
	2	Non-Residential Property
Zone 3 (Hotel)	1	Residential Property
	2	Non-Residential Property
	3	Hotel Property

For IA No. 1, 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 will be classified as Developed Property in the following fiscal year so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. Therefore, all property in IA No. 1 for which building permits were issued prior to March 1, 2019 and which is located within a recorded final map that was recorded as of January 1, 2019, will be classified as Developed Property in Fiscal Year 2019-2020.

For IA No. 2, Developed Property is distinguished from Undeveloped Property by the issuance of a building permit and/or an Agency Certificate of Completion. Specifically, property for which a building permit or an Agency Certificate of Completion was issued prior to March 1 will be classified as Developed Property in the following fiscal year so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. Therefore, all property in IA No. 2 for which building permits or an Agency Certificate of Completion were issued prior to March 1, 2019 and which is located within a recorded final map that was recorded as of January 1, 2019, will be classified as Developed Property in Fiscal Year 2019-2020.

2.2 Development Status

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of San Diego's building permit records indicated that prior to March 1, 2019; building permits had been issued for all 342 residential units in IA No. 1, not inclusive of prepaid parcels. In addition, prior to March 1, 2019, building permits and/or Agency Certificates of Completion had been issued for 856,162 square feet of Non-Residential Property in Zone 1 of IA No. 2, 379,923 square feet of Non-Residential Property in Zone 2 of IA No. 2, and 56,646 square feet of Non-Residential Property and 1,000 hotel rooms in Zone 3 of IA No. 2. A total of 4.400 acres are considered Undeveloped Property in IA No. 2.

The tables below indicate the cumulative Developed Property, by class, within both Improvement Areas.

Cumulative Developed Property Improvement Area No. 1

Class	Land Use	Number of Units/Acres	No. of Building Square Feet
1	Residential Property	342 units	666,770 square feet
2	Non-Residential Property	0 acres	0 square feet

Cumulative Developed Property Improvement Area No 2

Zone	Class	Land Use	Number of Units/Acres	No. of Building Square Feet
Zone 1 (Existing Non-Residential)	1	Residential Property	0 units	0 square feet
	2	Non-Residential Property	53.82 acres	856,162 square feet
Zone 2 (Future Non-Residential)	1	Residential Property	0 units	0 square feet
	2	Non-Residential Property	9.84 acres	379,923 square feet
Zone 3 (Hotel)	1	Residential Property	0 units	0 square feet
	2	Non-Residential Property	7.98 acres	56,646 square feet
	3	Hotel Property	23.34 acres	1,000 rooms

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 cumulative Developed Property table on the previous page.

Bond Calls from Prepayments

APN	Improv. Area No.	Tract	Lot	Prepayment Amount	Prepayment Date	Bond Call Amount	Bond Call
450-813-17-00	1	14365	100	\$31,374	June 2008	\$30,000	9/1/2008 ⁽¹⁾
450-812-08-00	1	14365	8	\$31,077	February 2011	\$30,000	9/1/2011 ⁽¹⁾
450-812-41-00	1	14365	54	\$28,623	April 2013	\$25,000	7/1/2013
450-810-26-00	1	14364	26	\$29,101	August 2013	\$30,000	12/1/2013
450-812-79-00	1	14365	92	\$21,633	October 2015	\$20,000	12/30/2015
450-813-01-00	1	14365	29	\$27,605	July 2016	\$30,000	9/1/2016
450-810-31-00	1	14364	31	\$24,591	May 2019	\$25,000	9/1/2019 ⁽²⁾

(1) Bond call was for the 2008 Bonds.

(2) Bonds will be called in September 2019.

3. DELINQUENCY STATUS AND FORECLOSURE COVENANT

3.1 Fiscal Year 2018-2019 Special Tax Levy Summary

The aggregate special tax levy for Fiscal Year 2018-2019 equaled \$1,183,727. As of June 16, 2019, \$1,180,424 of Fiscal Year 2018-2019 special taxes had been collected by the County. The remaining \$3,303 was delinquent, resulting in a delinquency rate of 0.28 percent.

There were no special tax appeals submitted by property owners within CFD No. 3 in Fiscal Year 2018-2019.

3.2 Foreclosure Covenant

Pursuant to the Bond Indenture, CFD No. 3 has covenanted to determine each year whether or not any owners of property within CFD No. 3 are delinquent in the payment of their special taxes. If such delinquencies exist CFD No. 3 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 if less than 95% of the total special tax levied is received 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, CFD No. 3 is not required to commence foreclosure proceedings.

4. METHOD OF APPORTIONMENT

4.1 Maximum Special Taxes

The amount of special taxes that IA No. 1 and IA No. 2 may levy is strictly limited by the maximum rates set forth in the Rates and Methods of Apportionment for IA No. 1 and IA No. 2. Section C of each 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 taxes for Developed Property focuses on the Assigned Special Tax.

The Fiscal Year 2019-2020 assigned/maximum special tax rates for each classification of property are shown on the following page.

4.2 Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of either the Rate and Method of Apportionment for IA No. 1 or the Rate and Method of Apportionment for IA No. 2, as applicable. Section D of each Rate and Method of Apportionment apportions the special tax requirement in five steps which prioritize the order in which Developed Property, Undeveloped Property and other taxable property are taxed. More specifically, Section D.1 apportions the special tax prior to and including the fiscal year in which a second series of CFD No. 3 Bonds is sold. Section D.2 apportions the special tax requirement in the first fiscal year after the issuance of such second series of CFD No. 3 Bonds, and each fiscal year thereafter. Therefore, Section D.2 is now operative.

The first step states that the special tax shall be levied against each parcel of Developed Property in IA No. 1 and IA No. 2 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 in IA No. 1 at up to 100 percent of the maximum special tax. If the special taxes raised pursuant to the second step are less than the special tax requirement, then the third step is applied. The third step states that the special tax shall be levied against each parcel of Undeveloped Property in IA No. 2 at up to 100% of the maximum special tax. The fourth and fifth 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 \$1,096,874 from Developed Property in IA No. 1 and \$1,087,740 from Developed Property in IA No. 2 bringing the total revenues to \$2,184,614 which is more than sufficient to meet all obligations for CFD No. 3 for Fiscal Year 2019-2020. Therefore, the Fiscal Year 2019-2020 special tax for each parcel of Developed Property is reduced to approximately 53.47 percent of the assigned/maximum special tax to produce \$1,168,077 (\$586,479 in IA No. 1 and \$581,598 in IA No. 2) in special tax revenues.

4.3 Maximum and Actual Special Tax Rates

The Fiscal Year 2019-2020 assigned/maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following tables.

Fiscal Year 2019-2020 Special Taxes For Developed Property and Undeveloped Property

CFD No. 3 - Improvement Area No. 1

Class	Land Use	Assigned/Maximum Special Tax	FY 2019-2020 Actual Special Tax
1	Residential Property	\$792.63/unit + \$1.2385 per SF of Floor Area	\$423.82/unit + \$0.6622 per SF of Floor Area
2	Non-Residential Property	\$54,485.00/acre	\$0.00/acre
N/A	Undeveloped Property	\$54,485.00/acre	\$0.00/acre

CFD No. 3 - Improvement Area No. 2

Zone	Class	Land Use	Assigned/Maximum Special Tax	FY 2019-2020 Actual Special Tax
Zone 1 (Existing Non-Residential)	1	Residential Property	\$792.63/unit + \$1.2385 per SF of Floor Area	\$0/unit + \$0 per SF of Floor Area
	2	Non-Residential Property	\$0.4550/SF of Floor Area	\$0.2433 per SF of Floor Area
	N/A	Undeveloped Property	\$14,882.00/acre	\$0.00/acre
Zone 2 (Future Non-Residential)	1	Residential Property	\$792.63/unit + \$1.2385 per SF of Floor Area	\$0/unit+ \$0 per SF of Floor Area
	2	Non-Residential Property	\$1.1026/SF of Floor Area	\$0.5896 per SF of Floor Area
	N/A	Undeveloped Property	\$53,053.00/acre	\$0.00/acre
Zone 3 (Hotel)	1	Residential Property	\$792.63/unit + \$1.2385 per SF of Floor Area	\$0/unit+ \$0 per SF of Floor Area
	2	Non-Residential Property	\$0.4550/SF of Floor Area	\$0.2433 per SF of Floor Area
	3	Hotel Property	\$253.51 per room	\$135.55 per room
	N/A	Undeveloped Property	\$9,592.00/acre	\$0.00/acre

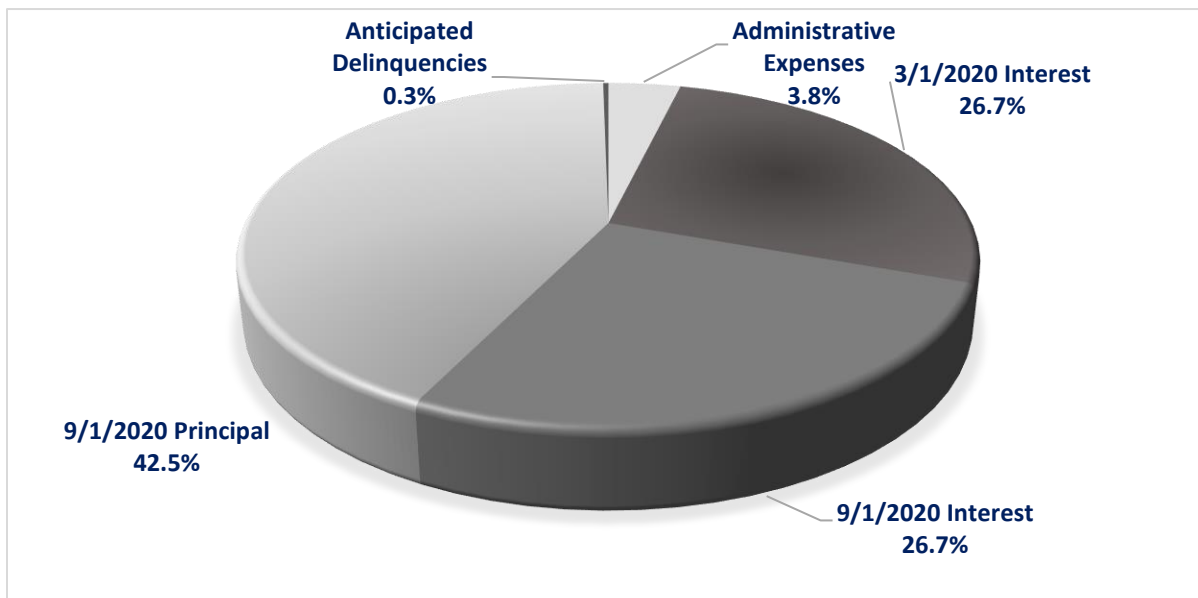
A list of the actual special tax levied against each parcel in CFD No. 3 based on the Rate and Method of Apportionment is included in Section 8 of the Special Tax Roll.

5. FISCAL YEAR 2019-2020 SPECIAL TAX REQUIREMENT

The Rates and Methods of Apportionment (“RMAs”) for IA No. 1 and IA No. 2 state Developed Property shall be levied at 100% of the Assigned Special Tax Rate. Notwithstanding the above, the RMAs for IA No. 1 and IA No. 2 also state 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 step two described in Sections D.1 and D.2 of the RMAs in order to meet the special tax requirement; (ii) all authorized CFD No. 3 Bonds have already been issued or the City Council has covenanted that it will not issue any additional CFD No. 3 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 Fiscal Year 2019-2020 special tax requirement is equal to \$1,168,077 and is shown in detail below:

FISCAL YEAR 2019-2020 USES OF FUNDS:	
CFD Administrative Expenses	\$45,347.00
Interest Due March 1, 2020	321,250.00
Interest Due September 1, 2020	321,250.00
Principal Due September 1, 2020	510,000.00
Anticipated Delinquencies/Maintain Reserve Requirement	3,303.00
Fiscal Year 2019-2020 Gross Special Tax Requirement:	\$1,201,150.00
Fiscal Year 2018-2019 Surplus Applied As Credit:	(33,073.28)
Fiscal Year 2019-2020 Special Tax Requirement:	\$1,168,076.72

Fiscal Year 2019-2020 Gross Special Tax Requirement



6. CURRENT DEBT SERVICE SCHEDULE

**The following page shows the Debt Service Schedule of
CFD No. 3 (Liberty Station).**

City of San Diego
CFD No. 3 (Liberty Station)
Current Debt Service Schedule
Bonds Dated: 02/26/2013
Bonds Issued: \$15,770,000.00

Payment Date	Interest Rate	Balance	Principal	Interest	Payment Total	Call Premium %	Call Prem. Amount	Annual Total	Status
7/1/2013	0.00%	\$15,770,000.00	\$25,000.00	\$434.03	\$25,434.03	3.00%	\$750.00		Bond Call
9/1/2013	2.00%	15,745,000.00	220,000.00	401,167.36	621,167.36	3.00%			Paid
12/1/2013	0.00%	15,525,000.00	30,000.00	375.00	30,375.00	3.00%	900.00	678,626.39	Bond Call
3/1/2014	5.00%	15,495,000.00	0.00	387,375.00	387,375.00	3.00%			Paid
9/1/2014	5.00%	15,495,000.00	375,000.00	387,375.00	762,375.00	3.00%		1,149,750.00	Paid
3/1/2015	5.00%	15,120,000.00	0.00	378,000.00	378,000.00	3.00%			Paid
9/1/2015	5.00%	15,120,000.00	395,000.00	378,000.00	773,000.00	3.00%			Paid
12/30/2015	0.00%	14,725,000.00	20,000.00	330.56	20,330.56	3.00%	600.00	1,171,930.56	Bond Call
3/1/2016	5.00%	14,705,000.00	0.00	367,625.00	367,625.00	3.00%			Paid
9/1/2016	5.00%	14,705,000.00	415,000.00	367,625.00	782,625.00	3.00%			Paid
9/1/2016	0.00%	14,290,000.00	30,000.00	0.00	30,000.00	3.00%	900.00	1,181,150.00	Bond Call
3/1/2017	5.00%	14,260,000.00	0.00	356,500.00	356,500.00	3.00%			Paid
9/1/2017	5.00%	14,260,000.00	440,000.00	356,500.00	796,500.00	3.00%		1,153,000.00	Paid
3/1/2018	5.00%	13,820,000.00	0.00	345,500.00	345,500.00	3.00%			Paid
9/1/2018	5.00%	13,820,000.00	460,000.00	345,500.00	805,500.00	3.00%		1,151,000.00	Paid
3/1/2019	5.00%	13,360,000.00	0.00	334,000.00	334,000.00	3.00%			Paid
9/1/2019	5.00%	13,360,000.00	485,000.00	334,000.00	819,000.00	3.00%			Unpaid
9/1/2019	0.00%	12,875,000.00	25,000.00	0.00	25,000.00	3.00%	750.00	1,178,750.00	Bond Call
3/1/2020	5.00%	12,850,000.00	0.00	321,250.00	321,250.00	3.00%			Unpaid
9/1/2020	5.00%	12,850,000.00	510,000.00	321,250.00	831,250.00	3.00%		1,152,500.00	Unpaid
3/1/2021	5.00%	12,340,000.00	0.00	308,500.00	308,500.00	3.00%			Unpaid
9/1/2021	5.00%	12,340,000.00	530,000.00	308,500.00	838,500.00	2.00%		1,147,000.00	Unpaid
3/1/2022	5.00%	11,810,000.00	0.00	295,250.00	295,250.00	2.00%			Unpaid
9/1/2022	5.00%	11,810,000.00	555,000.00	295,250.00	850,250.00	1.00%		1,145,500.00	Unpaid
3/1/2023	5.00%	11,255,000.00	0.00	281,375.00	281,375.00	1.00%			Unpaid
9/1/2023	5.00%	11,255,000.00	585,000.00	281,375.00	866,375.00	0.00%		1,147,750.00	Unpaid
3/1/2024	5.00%	10,670,000.00	0.00	266,750.00	266,750.00	0.00%			Unpaid
9/1/2024	5.00%	10,670,000.00	620,000.00	266,750.00	886,750.00	0.00%		1,153,500.00	Unpaid
3/1/2025	5.00%	10,050,000.00	0.00	251,250.00	251,250.00	0.00%			Unpaid
9/1/2025	5.00%	10,050,000.00	645,000.00	251,250.00	896,250.00	0.00%		1,147,500.00	Unpaid
3/1/2026	5.00%	9,405,000.00	0.00	235,125.00	235,125.00	0.00%			Unpaid
9/1/2026	5.00%	9,405,000.00	680,000.00	235,125.00	915,125.00	0.00%		1,150,250.00	Unpaid
3/1/2027	5.00%	8,725,000.00	0.00	218,125.00	218,125.00	0.00%			Unpaid
9/1/2027	5.00%	8,725,000.00	710,000.00	218,125.00	928,125.00	0.00%		1,146,250.00	Unpaid
3/1/2028	5.00%	8,015,000.00	0.00	200,375.00	200,375.00	0.00%			Unpaid
9/1/2028	5.00%	8,015,000.00	740,000.00	200,375.00	940,375.00	0.00%		1,140,750.00	Unpaid
3/1/2029	5.00%	7,275,000.00	0.00	181,875.00	181,875.00	0.00%			Unpaid
9/1/2029	5.00%	7,275,000.00	780,000.00	181,875.00	961,875.00	0.00%		1,143,750.00	Unpaid
3/1/2030	5.00%	6,495,000.00	0.00	162,375.00	162,375.00	0.00%			Unpaid
9/1/2030	5.00%	6,495,000.00	820,000.00	162,375.00	982,375.00	0.00%		1,144,750.00	Unpaid
3/1/2031	5.00%	5,675,000.00	0.00	141,875.00	141,875.00	0.00%			Unpaid
9/1/2031	5.00%	5,675,000.00	850,000.00	141,875.00	991,875.00	0.00%		1,133,750.00	Unpaid
3/1/2032	5.00%	4,825,000.00	0.00	120,625.00	120,625.00	0.00%			Unpaid
9/1/2032	5.00%	4,825,000.00	875,000.00	120,625.00	995,625.00	0.00%		1,116,250.00	Unpaid
3/1/2033	5.00%	3,950,000.00	0.00	98,750.00	98,750.00	0.00%			Unpaid
9/1/2033	5.00%	3,950,000.00	920,000.00	98,750.00	1,018,750.00	0.00%		1,117,500.00	Unpaid
3/1/2034	5.00%	3,030,000.00	0.00	75,750.00	75,750.00	0.00%			Unpaid
9/1/2034	5.00%	3,030,000.00	960,000.00	75,750.00	1,035,750.00	0.00%		1,111,500.00	Unpaid
3/1/2035	5.00%	2,070,000.00	0.00	51,750.00	51,750.00	0.00%			Unpaid
9/1/2035	5.00%	2,070,000.00	1,010,000.00	51,750.00	1,061,750.00	0.00%		1,113,500.00	Unpaid
3/1/2036	5.00%	1,060,000.00	0.00	26,500.00	26,500.00	0.00%			Unpaid
9/1/2036	5.00%	1,060,000.00	1,060,000.00	26,500.00	1,086,500.00	0.00%		1,113,000.00	Unpaid
Grand Total:			\$15,770,000.00	\$11,215,306.95	\$26,985,306.95		\$3,900.00	\$26,989,206.95	

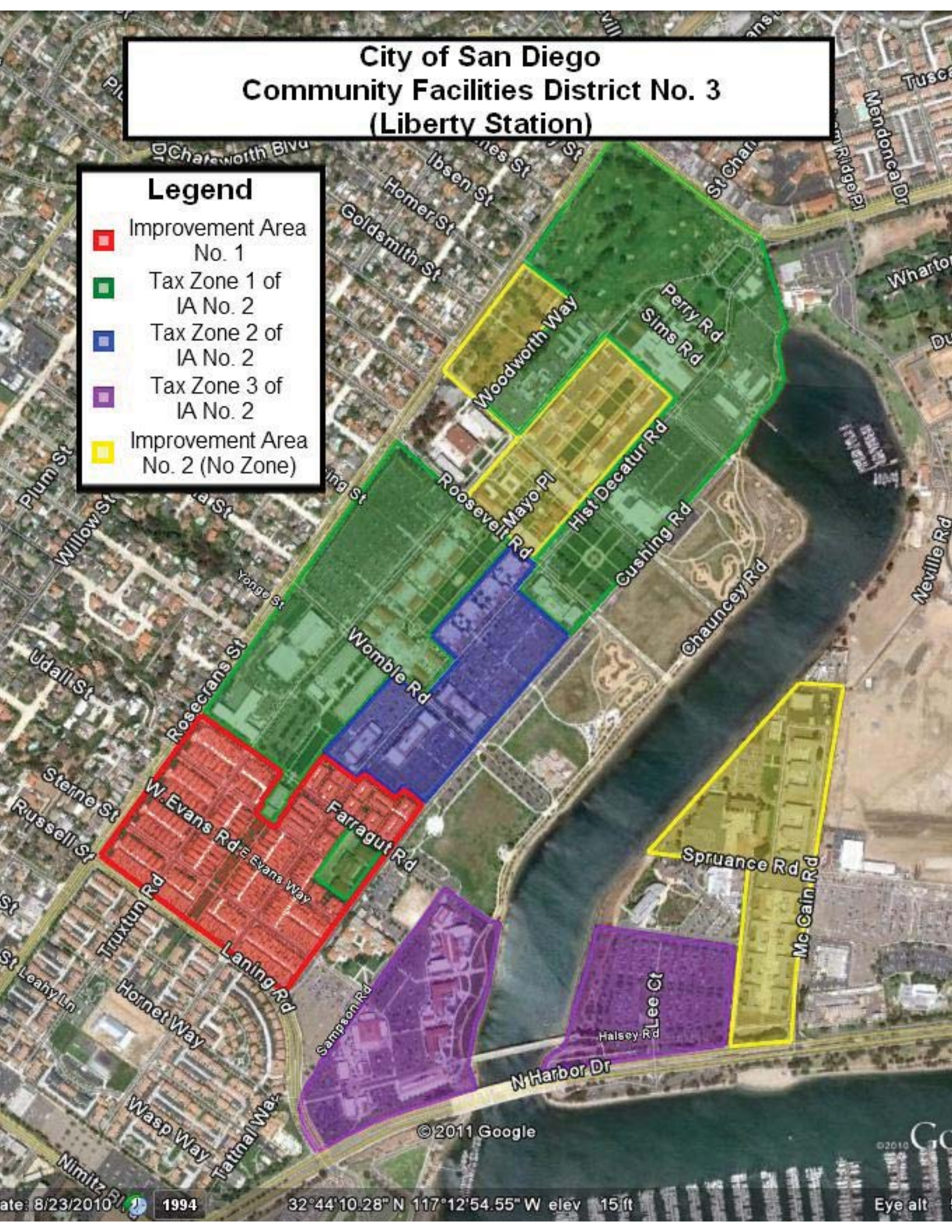
7. BOUNDARY MAP

**The following page shows the Boundary Map of
CFD No. 3 (Liberty Station).**

City of San Diego Community Facilities District No. 3 (Liberty Station)

Legend

- Improvement Area No. 1
- Tax Zone 1 of IA No. 2
- Tax Zone 2 of IA No. 2
- Tax Zone 3 of IA No. 2
- Improvement Area No. 2 (No Zone)



8. SPECIAL TAX ROLL FOR FISCAL YEAR 2019-2020

**The following pages show the Special Tax Roll
for the Fiscal Year 2019-2020 Levy.**

City of San Diego
CFD No. 3 (Liberty Station)
Fiscal Year 2019-20 Special Tax Levy

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-810-01-00		IA No. 1	\$2,194.54
450-810-02-00		IA No. 1	1,944.88
450-810-03-00		IA No. 1	1,707.16
450-810-04-00		IA No. 1	1,944.88
450-810-05-00		IA No. 1	1,934.30
450-810-06-00		IA No. 1	1,944.88
450-810-07-00		IA No. 1	1,707.16
450-810-08-00		IA No. 1	2,517.70
450-810-09-00		IA No. 1	1,944.88
450-810-10-00		IA No. 1	2,194.54
450-810-11-00		IA No. 1	1,944.88
450-810-12-00		IA No. 1	2,168.72
450-810-13-00		IA No. 1	1,944.88
450-810-14-00		IA No. 1	2,168.72
450-810-15-00		IA No. 1	1,944.88
450-810-16-00		IA No. 1	1,944.88
450-810-17-00		IA No. 1	2,293.22
450-810-18-00		IA No. 1	2,293.22
450-810-19-00		IA No. 1	2,168.72
450-810-20-00		IA No. 1	2,293.22
450-810-21-00		IA No. 1	1,944.88
450-810-22-00		IA No. 1	2,168.72
450-810-23-00		IA No. 1	2,293.22
450-810-24-00		IA No. 1	2,168.72
450-810-25-00		IA No. 1	1,944.88
450-810-27-00		IA No. 1	2,168.72
450-810-28-00		IA No. 1	1,944.88
450-810-29-00		IA No. 1	2,293.22
450-810-30-00		IA No. 1	2,168.72
450-810-32-00		IA No. 1	2,194.54
450-810-33-00		IA No. 1	1,707.16
450-810-34-00		IA No. 1	2,517.70
450-810-35-00		IA No. 1	1,707.16
450-810-36-00		IA No. 1	1,944.88
450-810-37-00		IA No. 1	1,934.30
450-810-38-00		IA No. 1	1,707.16
450-810-39-00		IA No. 1	1,944.88
450-810-40-00		IA No. 1	2,168.72
450-810-41-00		IA No. 1	1,944.88
450-810-42-00		IA No. 1	2,168.72
450-810-43-00		IA No. 1	1,944.88
450-810-44-00		IA No. 1	2,194.54
450-810-45-00		IA No. 1	1,944.88
450-810-46-00		IA No. 1	2,165.40
450-810-47-00		IA No. 1	1,944.88
450-810-48-00		IA No. 1	2,303.14
450-810-49-00		IA No. 1	2,165.40
450-810-50-00		IA No. 1	2,165.40

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-810-51-00		IA No. 1	1,944.88
450-810-52-00		IA No. 1	2,168.72
450-810-53-00		IA No. 1	1,944.88
450-810-54-00		IA No. 1	2,303.14
450-811-01-00		IA No. 1	1,944.88
450-811-02-00		IA No. 1	2,303.14
450-811-03-00		IA No. 1	2,165.40
450-811-04-00		IA No. 1	2,303.14
450-811-05-00		IA No. 1	2,165.40
450-811-06-00		IA No. 1	1,944.88
450-811-07-00		IA No. 1	2,165.40
450-811-08-00		IA No. 1	2,165.40
450-811-09-00		IA No. 1	2,303.14
450-811-10-00		IA No. 1	2,165.40
450-811-11-00		IA No. 1	1,944.88
450-811-12-00		IA No. 1	2,303.14
450-811-13-00		IA No. 1	2,165.40
450-811-14-00		IA No. 1	2,303.14
450-811-15-00		IA No. 1	1,944.88
450-811-16-00		IA No. 1	2,303.14
450-811-17-00		IA No. 1	1,944.88
450-811-18-00		IA No. 1	2,303.14
450-811-19-00		IA No. 1	1,944.88
450-811-20-00		IA No. 1	2,165.40
450-811-21-00		IA No. 1	2,303.14
450-811-22-00		IA No. 1	1,950.18
450-811-23-00		IA No. 1	1,702.52
450-811-24-00		IA No. 1	2,203.16
450-811-25-00		IA No. 1	1,950.18
450-811-26-00		IA No. 1	1,702.52
450-811-27-00		IA No. 1	2,535.58
450-811-28-00		IA No. 1	1,950.18
450-811-29-00		IA No. 1	1,702.52
450-811-30-00		IA No. 1	2,178.66
450-811-31-00		IA No. 1	2,203.16
450-811-32-00		IA No. 1	2,303.14
450-811-33-00		IA No. 1	2,165.40
450-811-34-00		IA No. 1	1,944.88
450-811-35-00		IA No. 1	2,303.14
450-811-36-00		IA No. 1	1,944.88
450-811-37-00		IA No. 1	2,165.40
450-811-38-00		IA No. 1	1,944.88
450-811-39-00		IA No. 1	2,165.40
450-811-40-00		IA No. 1	1,944.88
450-811-41-00		IA No. 1	2,303.14
450-811-42-00		IA No. 1	2,303.14
450-811-43-00		IA No. 1	1,944.88
450-811-44-00		IA No. 1	2,168.72
450-811-45-00		IA No. 1	2,293.22
450-811-46-00		IA No. 1	1,950.18
450-811-47-00		IA No. 1	1,950.18
450-811-48-00		IA No. 1	2,194.54
450-811-49-00		IA No. 1	1,707.16

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-811-50-00		IA No. 1	1,944.88
450-811-51-00		IA No. 1	2,517.70
450-812-01-00		IA No. 1	1,944.88
450-812-02-00		IA No. 1	1,944.88
450-812-03-00		IA No. 1	1,934.30
450-812-04-00		IA No. 1	1,707.16
450-812-05-00		IA No. 1	1,944.88
450-812-06-00		IA No. 1	2,168.06
450-812-07-00		IA No. 1	1,707.16
450-812-09-00		IA No. 1	2,194.54
450-812-10-00		IA No. 1	1,707.16
450-812-11-00		IA No. 1	2,517.70
450-812-12-00		IA No. 1	1,707.16
450-812-13-00		IA No. 1	1,944.88
450-812-14-00		IA No. 1	2,168.06
450-812-15-00		IA No. 1	2,194.54
450-812-16-00		IA No. 1	2,303.14
450-812-17-00		IA No. 1	1,944.88
450-812-18-00		IA No. 1	2,165.40
450-812-19-00		IA No. 1	2,303.14
450-812-20-00		IA No. 1	2,165.40
450-812-21-00		IA No. 1	1,944.88
450-812-22-00		IA No. 1	1,707.16
450-812-23-00		IA No. 1	1,944.88
450-812-24-00		IA No. 1	1,934.30
450-812-25-00		IA No. 1	1,707.16
450-812-26-00		IA No. 1	2,168.06
450-812-27-00		IA No. 1	1,707.16
450-812-28-00		IA No. 1	2,194.54
450-812-29-00		IA No. 1	2,194.54
450-812-30-00		IA No. 1	1,707.16
450-812-31-00		IA No. 1	2,168.06
450-812-32-00		IA No. 1	2,194.54
450-812-33-00		IA No. 1	1,944.88
450-812-34-00		IA No. 1	2,517.70
450-812-35-00		IA No. 1	1,944.88
450-812-36-00		IA No. 1	1,702.52
450-812-37-00		IA No. 1	1,950.18
450-812-38-00		IA No. 1	2,203.16
450-812-39-00		IA No. 1	1,702.52
450-812-40-00		IA No. 1	1,950.18
450-812-42-00		IA No. 1	1,944.88
450-812-43-00		IA No. 1	1,707.16
450-812-44-00		IA No. 1	1,707.16
450-812-45-00		IA No. 1	2,168.06
450-812-46-00		IA No. 1	1,707.16
450-812-47-00		IA No. 1	1,944.88
450-812-48-00		IA No. 1	2,517.70
450-812-49-00		IA No. 1	1,950.18
450-812-50-00		IA No. 1	2,535.58
450-812-51-00		IA No. 1	1,950.18
450-812-52-00		IA No. 1	2,178.66
450-812-53-00		IA No. 1	1,702.52

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-812-54-00		IA No. 1	1,950.18
450-812-55-00		IA No. 1	2,203.16
450-812-56-00		IA No. 1	2,194.54
450-812-57-00		IA No. 1	1,707.16
450-812-58-00		IA No. 1	2,168.06
450-812-59-00		IA No. 1	1,707.16
450-812-60-00		IA No. 1	1,944.88
450-812-61-00		IA No. 1	1,707.16
450-812-62-00		IA No. 1	1,934.30
450-812-63-00		IA No. 1	1,944.88
450-812-64-00		IA No. 1	1,707.16
450-812-65-00		IA No. 1	1,934.30
450-812-66-00		IA No. 1	1,707.16
450-812-67-00		IA No. 1	1,934.30
450-812-68-00		IA No. 1	1,944.88
450-812-69-00		IA No. 1	1,707.16
450-812-70-00		IA No. 1	1,707.16
450-812-71-00		IA No. 1	1,707.16
450-812-72-00		IA No. 1	1,707.16
450-812-73-00		IA No. 1	2,194.54
450-812-74-00		IA No. 1	1,707.16
450-812-75-00		IA No. 1	1,707.16
450-812-76-00		IA No. 1	1,934.30
450-812-77-00		IA No. 1	1,707.16
450-812-78-00		IA No. 1	2,168.06
450-812-80-00		IA No. 1	1,707.16
450-812-81-00		IA No. 1	1,934.30
450-812-82-00		IA No. 1	1,707.16
450-812-83-00		IA No. 1	2,194.54
450-813-02-00		IA No. 1	2,165.40
450-813-03-00		IA No. 1	2,303.14
450-813-04-00		IA No. 1	2,165.40
450-813-05-00		IA No. 1	1,944.88
450-813-06-00		IA No. 1	1,944.88
450-813-07-00		IA No. 1	1,707.16
450-813-08-00		IA No. 1	2,168.06
450-813-09-00		IA No. 1	1,707.16
450-813-10-00		IA No. 1	1,934.30
450-813-11-00		IA No. 1	1,944.88
450-813-12-00		IA No. 1	1,707.16
450-813-13-00		IA No. 1	2,194.54
450-813-14-00		IA No. 1	2,194.54
450-813-15-00		IA No. 1	1,707.16
450-813-16-00		IA No. 1	1,934.30
450-813-18-00		IA No. 1	1,707.16
450-813-19-00		IA No. 1	2,168.06
450-813-20-00		IA No. 1	1,707.16
450-813-21-00		IA No. 1	1,944.88
450-813-22-01		IA No. 1	1,478.70
450-813-22-02		IA No. 1	1,155.54
450-813-22-03		IA No. 1	1,478.70
450-813-22-04		IA No. 1	1,478.70
450-813-22-05		IA No. 1	1,155.54

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-813-22-06		IA No. 1	1,478.70
450-813-23-01		IA No. 1	1,478.70
450-813-23-02		IA No. 1	1,155.54
450-813-23-03		IA No. 1	1,314.46
450-813-23-04		IA No. 1	1,314.46
450-813-23-05		IA No. 1	1,155.54
450-813-23-06		IA No. 1	1,478.70
450-813-24-01		IA No. 1	1,478.70
450-813-24-02		IA No. 1	1,142.96
450-813-24-03		IA No. 1	1,146.26
450-813-24-04		IA No. 1	1,478.70
450-813-24-05		IA No. 1	1,478.70
450-813-24-06		IA No. 1	1,146.26
450-813-24-07		IA No. 1	1,142.96
450-813-24-08		IA No. 1	1,478.70
450-813-25-01		IA No. 1	1,478.70
450-813-25-02		IA No. 1	1,155.54
450-813-25-03		IA No. 1	1,314.46
450-813-25-04		IA No. 1	1,478.70
450-813-25-05		IA No. 1	1,155.54
450-813-25-06		IA No. 1	1,314.46
450-813-26-01		IA No. 1	1,478.70
450-813-26-02		IA No. 1	1,142.96
450-813-26-03		IA No. 1	1,146.26
450-813-26-04		IA No. 1	1,142.96
450-813-26-05		IA No. 1	1,146.26
450-813-26-06		IA No. 1	1,155.54
450-813-26-07		IA No. 1	1,478.70
450-813-26-08		IA No. 1	1,478.70
450-813-26-09		IA No. 1	1,155.54
450-813-26-10		IA No. 1	1,146.26
450-813-26-11		IA No. 1	1,142.96
450-813-26-12		IA No. 1	1,155.54
450-813-26-13		IA No. 1	1,155.54
450-813-26-14		IA No. 1	1,478.70
450-813-26-15		IA No. 1	1,478.70
450-813-26-16		IA No. 1	1,155.54
450-813-26-17		IA No. 1	1,146.26
450-813-26-18		IA No. 1	1,142.96
450-813-26-19		IA No. 1	1,155.54
450-813-26-20		IA No. 1	1,155.54
450-813-26-21		IA No. 1	1,478.70
450-813-26-22		IA No. 1	1,478.70
450-813-26-23		IA No. 1	1,142.96
450-813-26-24		IA No. 1	1,146.26
450-813-26-25		IA No. 1	1,142.96
450-813-26-26		IA No. 1	1,146.26
450-813-26-27		IA No. 1	1,155.54
450-813-26-28		IA No. 1	1,478.70
450-813-27-01		IA No. 1	1,478.70
450-813-27-02		IA No. 1	1,155.54
450-813-27-03		IA No. 1	1,142.96
450-813-27-04		IA No. 1	1,146.26

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-813-27-05		IA No. 1	1,155.54
450-813-27-06		IA No. 1	1,478.70
450-813-27-07		IA No. 1	1,478.70
450-813-27-08		IA No. 1	1,155.54
450-813-27-09		IA No. 1	1,142.96
450-813-27-10		IA No. 1	1,146.26
450-813-27-11		IA No. 1	1,155.54
450-813-27-12		IA No. 1	1,478.70
450-813-28-01		IA No. 1	1,314.46
450-813-28-02		IA No. 1	1,142.96
450-813-28-03		IA No. 1	1,146.26
450-813-28-04		IA No. 1	1,478.70
450-813-28-05		IA No. 1	1,478.70
450-813-28-06		IA No. 1	1,146.26
450-813-28-07		IA No. 1	1,142.96
450-813-28-08		IA No. 1	1,314.46
450-813-28-09		IA No. 1	1,314.46
450-813-28-10		IA No. 1	1,155.54
450-813-28-11		IA No. 1	1,478.70
450-813-28-12		IA No. 1	1,314.46
450-813-28-13		IA No. 1	1,155.54
450-813-28-14		IA No. 1	1,478.70
450-813-29-01		IA No. 1	1,478.70
450-813-29-02		IA No. 1	1,146.26
450-813-29-03		IA No. 1	1,142.96
450-813-29-04		IA No. 1	1,314.46
450-813-29-05		IA No. 1	1,478.70
450-813-29-06		IA No. 1	1,146.26
450-813-29-07		IA No. 1	1,142.96
450-813-29-08		IA No. 1	1,314.46
450-813-29-09		IA No. 1	1,314.46
450-813-29-10		IA No. 1	1,142.96
450-813-29-11		IA No. 1	1,146.26
450-813-29-12		IA No. 1	1,155.54
450-813-29-13		IA No. 1	1,478.70
450-813-29-14		IA No. 1	1,314.46
450-813-29-15		IA No. 1	1,142.96
450-813-29-16		IA No. 1	1,146.26
450-813-29-17		IA No. 1	1,155.54
450-813-29-18		IA No. 1	1,478.70
450-813-30-01		IA No. 1	1,478.70
450-813-30-02		IA No. 1	1,155.54
450-813-30-03		IA No. 1	1,146.26
450-813-30-04		IA No. 1	1,142.96
450-813-30-05		IA No. 1	1,155.54
450-813-30-06		IA No. 1	1,314.46
450-813-30-07		IA No. 1	1,478.70
450-813-30-08		IA No. 1	1,155.54
450-813-30-09		IA No. 1	1,146.26
450-813-30-10		IA No. 1	1,142.96
450-813-30-11		IA No. 1	1,155.54
450-813-30-12		IA No. 1	1,314.46
450-813-31-01		IA No. 1	1,478.70

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-813-31-02		IA No. 1	1,142.96
450-813-31-03		IA No. 1	1,146.26
450-813-31-04		IA No. 1	1,478.70
450-813-31-05		IA No. 1	1,478.70
450-813-31-06		IA No. 1	1,142.96
450-813-31-07		IA No. 1	1,146.26
450-813-31-08		IA No. 1	1,478.70
450-813-32-01		IA No. 1	1,478.70
450-813-32-02		IA No. 1	1,155.54
450-813-32-03		IA No. 1	1,146.26
450-813-32-04		IA No. 1	1,142.96
450-813-32-05		IA No. 1	1,155.54
450-813-32-06		IA No. 1	1,155.54
450-813-32-07		IA No. 1	1,314.46
450-813-32-08		IA No. 1	1,478.70
450-813-32-09		IA No. 1	1,155.54
450-813-32-10		IA No. 1	1,146.26
450-813-32-11		IA No. 1	1,142.96
450-813-32-12		IA No. 1	1,146.26
450-813-32-13		IA No. 1	1,142.96
450-813-32-14		IA No. 1	1,314.46
450-813-33-01		IA No. 1	1,314.46
450-813-33-02		IA No. 1	1,142.96
450-813-33-03		IA No. 1	1,146.26
450-813-33-04		IA No. 1	1,478.70
450-813-33-05		IA No. 1	1,314.46
450-813-33-06		IA No. 1	1,142.96
450-813-33-07		IA No. 1	1,146.26
450-813-33-08		IA No. 1	1,478.70
450-813-34-00		IA No. 2 - Zone 1	5,816.86
450-820-01-00		IA No. 2 - Zone 2	31,325.36
450-820-08-00		IA No. 2 - Zone 2	64,320.30
450-820-10-00		IA No. 2 - Zone 2	37,279.16
450-820-13-00		IA No. 2 - Zone 1	24,178.02
450-820-14-00		IA No. 2 - Zone 1	50,136.38
450-820-17-00		IA No. 2 - Zone 1	1,290.36
450-820-18-00		IA No. 2 - Zone 1	6,138.72
450-820-19-00		IA No. 2 - Zone 1	6,805.30
450-820-20-00		IA No. 2 - Zone 1	9,429.58
450-820-21-00		IA No. 2 - Zone 1	13,200.68
450-820-24-00		IA No. 2 - Zone 2	22,752.82
450-820-25-00		IA No. 2 - Zone 2	22,752.82
450-820-26-00		IA No. 2 - Zone 2	22,775.22
450-820-27-00		IA No. 2 - Zone 2	22,775.22
450-830-25-00		IA No. 2 - Zone 3	8,018.80
450-830-26-00 ⁽²⁾	760-259-19-00	IA No. 2 - Zone 3	1,605.66
450-830-27-00 ⁽²⁾	760-259-20-00	IA No. 2 - Zone 3	1,605.66
450-830-28-00 ⁽²⁾	760-259-21-00	IA No. 2 - Zone 3	1,459.68
450-830-29-00 ⁽²⁾	760-259-22-00	IA No. 2 - Zone 3	1,021.04
450-830-31-00		IA No. 2 - Zone 3	20,332.16
450-830-32-00		IA No. 2 - Zone 3	27,109.56
450-830-33-00 ⁽²⁾	760-259-23-00	IA No. 2 - Zone 3	70.06

Assessor's Parcel Number	Possessory Interest Parcel Number ⁽¹⁾	Improvement Area/Zone	FY 2019-2020 Special Tax Levy
450-830-36-00		IA No. 2 - Zone 3	33,480.30
450-830-37-00		IA No. 2 - Zone 3	30,091.60
450-830-38-00		IA No. 2 - Zone 3	24,534.14
450-840-10-00 ⁽²⁾	760-259-01-00	IA No. 2 - Zone 1	8,056.02
450-840-13-00 ⁽²⁾	760-259-05-00	IA No. 2 - Zone 1	1,943.58
450-840-20-00		IA No. 2 - Zone 1	10,094.48
450-840-23-00 ⁽²⁾	760-259-02-00	IA No. 2 - Zone 1	12,161.88
450-840-24-00 ⁽²⁾	760-259-03-00	IA No. 2 - Zone 1	5,148.32
450-841-05-00		IA No. 2 - Zone 1	3,064.62
450-841-06-00		IA No. 2 - Zone 1	4,208.76
450-841-07-00 ⁽²⁾	760-259-15-00	IA No. 2 - Zone 1	1,411.02
450-841-08-00 ⁽²⁾	760-259-16-00	IA No. 2 - Zone 1	255.44
450-841-09-00 ⁽²⁾	760-259-17-00	IA No. 2 - Zone 1	237.44
450-842-13-00 ⁽²⁾	760-259-07-00	IA No. 2 - Zone 1	14,036.84
450-842-15-00 ⁽²⁾	760-259-08-00	IA No. 2 - Zone 1	1,675.72
450-842-16-00 ⁽²⁾	760-259-09-00	IA No. 2 - Zone 1	1,330.50
450-842-17-00 ⁽²⁾	760-259-10-00	IA No. 2 - Zone 1	805.98
450-842-18-00 ⁽²⁾	760-259-11-00	IA No. 2 - Zone 1	1,035.16
450-842-19-00 ⁽²⁾	760-259-06-00	IA No. 2 - Zone 1	13,048.64
450-842-24-00 ⁽³⁾	760-259-12-00	IA No. 2 - Zone 1	1,462.12
450-842-25-00		IA No. 2 - Zone 1	2,141.84
450-842-29-00 ⁽³⁾	760-259-13-00	IA No. 2 - Zone 1	3,864.28
450-842-34-00		IA No. 2 - Zone 1	2,264.22
450-842-35-00		IA No. 2 - Zone 1	1,946.24
450-842-37-00		IA No. 2 - Zone 1	1,099.14

390 Taxable Parcels

IA1 Subtotal: \$586,479.02

IA2 Subtotal: 581,597.70

Total: \$1,168,076.72

(1) Possessory Interest (PI) Parcels were created by the County Assessor when a non-taxable agency owns properties which are leased to a private entity, via a lease agreement, recorded documents, that trigger the County to switch current parcels to the PI parcels. Because these PI parcels were not included in the Fiscal Year 2019-20 Certified County Tax Roll, the County was not able to apply this year's special tax levy amounts to the PI parcels, the Special Tax Administrator will send direct bills to the Owner of Record of the PI parcels.

(2) Parcel is owned by the City of San Diego and is leased to the Owner of Record of the Possessory Interest Parcel.

(3) Parcel is owned by the City of San Diego Redevelopment Agency and is leased to the Owner of Record of the Possessory Interest Parcel.