

City of San Diego  
 Cities Financial Transactions Report  
 Parcel Tax - Statistical Data  
 (To Be Completed by Levying Entity)

Fiscal Year: 2019

Form #42

Parcel Tax Name (1 of 6) (Record Completed)

CFD 1 - Miramar Ranch North ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.54	Square Foot of Improvement/Bui	Rounded to nearest 100 s.f.
	Select ▼	

Delete Add

Commercial Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$7,063.32	Acre	
	Select ▼	

Delete Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 3,148
- C. The Number of Parcels Exempt from the Parcel Tax 256
- D. The Sunset Date of the Parcel Tax, if any 09/01/2020
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 3,682,655

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

*(Please check all box(es) applicable or the box(es) with the closest description that apply.)*

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input type="checkbox"/> Recreation and Park, Open Space

<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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Fiscal Year: 2019

Form #42

Parcel Tax Name (2 of 6) (Record Completed)

CFD 2 (Santaluz) Improvement Area 1 ▼

A. The Type and Rate of Parcel Tax Imposed

All Nonresidential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,792.01	Acre	
	Select ▼	

Delete Add

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,313.78	Dwelling Unit	Res. Area <1750 s.f.
\$1,711.18	Dwelling Unit	Res. Area 1750 – 2249 s.f.
\$2,069.2	Dwelling Unit	Res. Area 2250 – 2749 s.f.
\$2,591.42	Dwelling Unit	Res. Area 2750 – 3149 s.f.
\$3,070.96	Dwelling Unit	Res. Area 3150 – 3749 s.f.
\$3,632.6	Dwelling Unit	Res. Area 3750 – 4049 s.f.
\$3,727.86	Dwelling Unit	Res. Area 4050 – 4499 s.f.
\$4,315.76	Dwelling Unit	Res. Area 4500 – 4999 s.f.
\$5,383.22	Dwelling Unit	Res. Area 5000 – 5499 s.f.
\$5,898.88	Dwelling Unit	Res. Area 5500 – 5999 s.f.
\$6,651.02	Dwelling Unit	Custom Lot
\$76.34	Dwelling Unit	Affordable
	Select ▼	

Delete Delete Delete Delete Delete Delete Delete Delete Delete Delete Delete Add

Institutional Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$76.35	Acre	
	Select ▼	

Delete Add

Recreational Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$374.81	Acre	Golf Property
	Select ▼	

Delete

Add

Select ▼ Add Type

- B. The Number of Parcels Subject to the Parcel Tax 998
- C. The Number of Parcels Exempt from the Parcel Tax 253
- D. The Sunset Date of the Parcel Tax, if any 09/01/2030
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 3,873,530

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

*(Please check all box(es) applicable or the box(es) with the closest description that apply.)*

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation

<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Weed Abatement

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Form #42

Parcel Tax Name (3 of 6) (Record Completed)

CFD 2 (Santaluz) Improvement Area 3

A. The Type and Rate of Parcel Tax Imposed

All Residential Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$2,972.88	Dwelling Unit	Res. Area 3750 – 4049 s.f.
\$3,158.7	Dwelling Unit	Res. Area 4050 – 4499 s.f.
\$3,344.5	Dwelling Unit	Res. Area 4500 – 4999 s.f.
\$3,493.14	Dwelling Unit	Res. Area 5000 – 5499 s.f.
\$3,827.76	Dwelling Unit	Res. Area 5500 – 5999 s.f.
\$4,160.24	Dwelling Unit	Res. Area 6000 – 6499 s.f.
	Select	

Institutional Delete Type

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$79.97	Acre	
	Select	

Select Add Type

B. The Number of Parcels Subject to the Parcel Tax 94

C. The Number of Parcels Exempt from the Parcel Tax 16

D. The Sunset Date of the Parcel Tax, if any 09/01/2030

E. The Amount of Revenue Received from the Parcel Tax (Annually) 308,680

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial

<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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Form #42

Parcel Tax Name (4 of 6) (Record Completed)

CFD 2 (Santaluz) Improvement Area 4 ▼

A. The Type and Rate of Parcel Tax Imposed

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$3,286.22	Dwelling Unit	Res. Area > 4600 s.f.
\$3,017.94	Dwelling Unit	Res. Area 4400 – 4600 s.f.
\$2,682.62	Dwelling Unit	Res. Area 4100– 4399 s.f.
\$2,548.5	Dwelling Unit	Res. Area 3900 – 4099 s.f.
\$2,347.3	Dwelling Unit	Res. Area 3600 – 3899 s.f.
\$2,045.5	Dwelling Unit	Res. Area <3600 s.f.
\$76.88	Dwelling Unit	Affordable
	Select ▼	

Select

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/> Agriculture and Fair	<input type="checkbox"/> Library Services
<input type="checkbox"/> Air Quality and Pollution Control	<input type="checkbox"/> Lighting and Lighting Maintenance
<input type="checkbox"/> Airport Purpose	<input type="checkbox"/> Local and Regional Planning or Development
<input type="checkbox"/> Ambulance Service and Emergency Medical Services	<input type="checkbox"/> Memorial
<input type="checkbox"/> Amusement	<input type="checkbox"/> Museums and Cultural Facilities
<input type="checkbox"/> Animal Control	<input type="checkbox"/> Parking
<input type="checkbox"/> Broadband and Cable Services	<input type="checkbox"/> Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/> Cemetery	<input type="checkbox"/> Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/> Conduit Financing	<input type="checkbox"/> Recreation and Park, Open Space



<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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Form #42

Parcel Tax Name (5 of 6) (Record Completed)

CFD 3 (Liberty Station) ▼

A. The Type and Rate of Parcel Tax Imposed

All Nonresidential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.25	Square Foot of Improvement/Bui	Zone 1 Improvement Area 2 <input type="button" value="Delete"/>
\$0.6	Square Foot of Improvement/Bui	Zone 2 Improvement Area 2 <input type="button" value="Delete"/>
\$0.25	Square Foot of Improvement/Bui	Zone 3 Improvement Area 2 <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.67	Square Foot of Improvement/Bui	Imp Area 1 also add 428.57 to each Unit <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Other-Hotel Property

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$137.09	Room	Hotel Property <input type="button" value="Delete"/>
	Select ▼	<input type="button" value="Add"/>

Select ▼

- B. The Number of Parcels Subject to the Parcel Tax
- C. The Number of Parcels Exempt from the Parcel Tax
- D. The Sunset Date of the Parcel Tax, if any
- E. The Amount of Revenue Received from the Parcel Tax (Annually)

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

(Please check all box(es) applicable or the box(es) with the closest description that apply.)

<input type="checkbox"/>	Agriculture and Fair	<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Air Quality and Pollution Control	<input type="checkbox"/>	Lighting and Lighting Maintenance

<input type="checkbox"/>	
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement

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**Form #42**

Parcel Tax Name (6 of 6) (Record Completed)

CFD 4 (Black Mountain Ranch Villages) ▼

**A. The Type and Rate of Parcel Tax Imposed**

All Nonresidential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$0.03	Square Foot of Improvement/Bui	Zone 1 Non-Residential
	Select ▼	

All Residential

Parcel Tax Rate		
Dollar Amount	Base	Notes
\$1,342.16	Dwelling Unit	Zone 1 - 2501 to 2750 s.f
\$1,512.6	Dwelling Unit	Zone 1 - 2751 to 3000 s.f
\$1,576.7	Dwelling Unit	Zone 1 - 3001 to 3250 s.f
\$1,771	Dwelling Unit	Zone 1 - 3251 to 3500 s.f
\$1,931.26	Dwelling Unit	Zone 1 - 3501 to 3750 s.f
\$1,977.48	Dwelling Unit	Zone 1 - 3751 to 4250 s.f
\$53.68	Dwelling Unit	Zone 1 - Affordable
\$1,669.36	Dwelling Unit	Zone 2 - 2501 - 2750 s.f
\$1,848.38	Dwelling Unit	Zone 2 - 2751 - 3000 s.f.
\$2,027.4	Dwelling Unit	Zone 2 - 3001 - 3250 s.f
\$2,206.4	Dwelling Unit	Zone 2 - 3251 - 3500 s.f.
\$2,385.42	Dwelling Unit	Zone 2 - 3501 - 3750 s.f.
\$2,564.44	Dwelling Unit	Zone 2 - 3751 - 4250 s.f.
\$3,544.14	Dwelling Unit	Zone 2 - 4251 - 4750 s.f.
\$4,103.96	Dwelling Unit	Zone 2 - 4751 - 5250 s.f.
\$4,663.8	Dwelling Unit	Zone 2 - 5251 - 5750 s.f.
\$5,223.62	Dwelling Unit	Zone 2 - 5751 - 6500 s.f.
\$6,063.36	Dwelling Unit	Zone 2 - 6501 - 7250 s.f.
\$6,903.1	Dwelling Unit	Zone 2 - 7251 - 9250 s.f.
	Select ▼	

Select Add Type

- B. The Number of Parcels Subject to the Parcel Tax 523
- C. The Number of Parcels Exempt from the Parcel Tax 85
- D. The Sunset Date of the Parcel Tax, if any 09/01/2037
- E. The Amount of Revenue Received from the Parcel Tax (Annually) 1,264,161

F. The Manner in Which the Revenue Received from the Parcel Tax is Being Used

*(Please check all box(es) applicable or the box(es) with the closest description that apply.)*

<input type="checkbox"/>	Agriculture and Fair
<input type="checkbox"/>	Air Quality and Pollution Control
<input type="checkbox"/>	Airport Purpose
<input type="checkbox"/>	Ambulance Service and Emergency Medical Services
<input type="checkbox"/>	Amusement
<input type="checkbox"/>	Animal Control
<input type="checkbox"/>	Broadband and Cable Services
<input type="checkbox"/>	Cemetery
<input type="checkbox"/>	Conduit Financing
<input type="checkbox"/>	Drainage and Drainage Maintenance
<input type="checkbox"/>	Electric Purpose
<input type="checkbox"/>	Erosion Control
<input checked="" type="checkbox"/>	Financing or Constructing Facilities
<input type="checkbox"/>	Fire Protection, Fire Prevention, and Fire Suppression
<input type="checkbox"/>	Flood Control
<input type="checkbox"/>	Gas Purpose
<input type="checkbox"/>	Graffiti Abatement
<input type="checkbox"/>	Harbor and Port Purpose
<input type="checkbox"/>	Hazardous Material Emergency Response
<input type="checkbox"/>	Health
<input type="checkbox"/>	Hospital Purpose
<input type="checkbox"/>	Land Reclamation
<input type="checkbox"/>	Landscaping

<input type="checkbox"/>	Library Services
<input type="checkbox"/>	Lighting and Lighting Maintenance
<input type="checkbox"/>	Local and Regional Planning or Development
<input type="checkbox"/>	Memorial
<input type="checkbox"/>	Museums and Cultural Facilities
<input type="checkbox"/>	Parking
<input type="checkbox"/>	Pest Control, Mosquito Abatement and Vector Control
<input type="checkbox"/>	Police Protection, Personal Safety, and Public Safety
<input type="checkbox"/>	Recreation and Park, Open Space
<input type="checkbox"/>	Resource Conservation
<input type="checkbox"/>	Snow Removal
<input type="checkbox"/>	Streets, Roads, and Sidewalks
<input type="checkbox"/>	Television Translator Station Facilities
<input type="checkbox"/>	Trade and Commerce
<input type="checkbox"/>	Transit
<input type="checkbox"/>	Transportation
<input type="checkbox"/>	Underground Electric and Communication Facilities
<input type="checkbox"/>	Veterans Buildings and Institutions
<input type="checkbox"/>	Water Conservation
<input type="checkbox"/>	Waste Management
<input type="checkbox"/>	Water Services and Irrigation
<input type="checkbox"/>	Weed Abatement