The table below shows the final assigned special tax rates for CFD No. 2 (Santaluz) Improvement Area No. 3, in accordance with the RMA. The RMA provides that, commencing July 1, 2001 and ending on July 1 of the tenth Fiscal Year in which Special Taxes are levied, the assigned special tax rates shall be increased by two percent (2%) of the amount in effect in the previous fiscal year. Fiscal year 2010-2011 was the tenth and last year of mandatory escalation of the assigned special tax, and therefore, the maximum special taxes are equal to the rates established for fiscal year 2010-2011 and are shown in the table below. The full text of the RMA is accessible through the following link: Rate and Method of Apportionment

COMMUNITY FACILITIES DISTRICT NO. 2

Improvement Area No. 3

Class	Land Use		Assigned/Maximum Special Tax	
1	Residential Property	Less than 2,250 s.f.	\$2,914.59/unit	
2	Residential Property	2,250 - 2,749 s.f.	\$3,524.33/unit	
3	Residential Property	2,750 – 3,149 s.f.	\$3,755.48/unit	
4	Residential Property	3,150 – 3,749 s.f.	\$4,217.65/unit	
5	Residential Property	3,750 – 4,049 s.f.	\$4,622.09/unit	
6	Residential Property	4,050 – 4,499 s.f.	\$4,910.98/unit	
7	Residential Property	4,500 – 4,999 s.f.	\$5,199.86/unit	
8	Residential Property	5,000 – 5,499 s.f.	\$5,430.97/unit	
9	Residential Property	5,500 – 5,999 s.f.	\$5,951.19/unit	
10	Residential Property	6,000 – 6,499 s.f.	\$6,468.11/unit	
11	Residential Property	6,500 s.f. or greater	\$6,988.35/unit	
12	Non-Residential Property	Not Applicable	\$6,176.10/acre	
13	Institutional Property	Not Applicable	\$124.33/acre	
NA	Undeveloped Property	Not Applicable	\$5,275.21/acre	