

The table below shows the final assigned special tax rates for CFD No. 2 (Santaluz) Improvement Area No. 1, 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, as 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. 1

Class	Land Use	Assigned/Maximum Special Tax
1	Residential Property Less than 1,750 s.f.	\$2,139.35/unit
2	Residential Property 1,750 - 2,249 s.f.	\$2,786.53/unit
3	Residential Property 2,250 – 2,749 s.f.	\$3,369.48/unit
4	Residential Property 2,750 – 3,149 s.f.	\$4,219.86/unit
5	Residential Property 3,150 – 3,749 s.f.	\$5,000.74/unit
6	Residential Property 3,750 – 4,049 s.f.	\$5,915.29/unit
7	Residential Property 4,050 – 4,499 s.f.	\$6,070.41/unit
8	Residential Property 4,500 – 4,999 s.f.	\$7,027.76/unit
9	Residential Property 5,000 – 5,499 s.f.	\$8,765.98/unit
10	Residential Property 5,500 – 5,999 s.f.	\$9,605.67/unit
11	Residential Property 6,000 – 6,499 s.f.	\$10,440.04/unit
12	Residential Property 6,500 s.f. or greater	\$10,830.46/unit
13	Residential Property Custom	\$10,830.46/unit
14	Residential Property Affordable	\$124.33/unit
15	Non-Residential Property NA	\$6,176.10/acre
16	Golf Course Property NA	\$610.34/acre
17	Institutional Property NA	\$124.33/acre
NA	Undeveloped Property NA	\$22,969.11/acre