

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

**July 11, 2013**

*Public Finance*  
*Facilities Planning*  
*Urban Economics*

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*Newport Beach*  
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Riverside  
San Francisco  
Chicago  
Dallas

**ADMINISTRATION REPORT  
FISCAL YEAR 2013-2014**

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

**Prepared for**

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## **EXHIBITS**

- Exhibit A:** Boundary Map
- Exhibit B:** Debt Service Schedule
- Exhibit C:** Fiscal Year 2013-2014 Special Tax Levy

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## ***Introduction***

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This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2 (Santaluz) Improvement Area No. 4 (“IA No. 4”) of the City of San Diego resulting from the sale of the \$9,965,000 Series A of 2004 Special Tax Bonds (the "Bonds") issued in February, 2004.

IA No. 4 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. Specifically, IA No. 4 is authorized to issue up to \$10,500,000 in bonds and has sold \$9,965,000 in bonds. The proceeds of the 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 the improvement area. In calculating the special tax liability for fiscal year 2013-2014, 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 CFD No. 2 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”), annual budget information for IA No. 4, the debt service schedule, building permit information accessed through the City’s building permit system, 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 David Taussig & Associates.

This report is organized into the following sections:

### **Section I**

Section I provides an update of the development status of property within IA No. 4.

### **Section II**

Section II analyzes the previous year's special tax levy.

### **Section III**

Section III determines the financial obligations of IA No. 4 for fiscal year 2013-2014.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the 2013-2014 special taxes for each classification of property is included.

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

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## **Special Tax Classifications**

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of the Special Tax. 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 as of 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 Update**

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 226 dwelling units.

The table below lists the prepayments that have occurred to date. These parcels are not considered taxable property and are not subject to the CFD special tax in fiscal year 2013-2014 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	NA [1]	NA [1]	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

[1] Prepayment occurred prior to the sale of bonds in February 2004.

As of March 1, 2013 building permits for 223 residential units, including 36 affordable units, had been issued. 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 2012-2013 Special Tax Levy***

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The aggregate special tax levy for fiscal year 2012-2013 equaled \$696,120. As of June 20, 2013, \$694,332 in special taxes had been collected by the County. The remaining \$1,787 in special taxes are delinquent, resulting in a delinquency rate of 0.26 percent.

Pursuant to the Bond Indenture, 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 \$10,000; 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.

At this time, IA No. 4 is not required to commence foreclosure proceedings.

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### ***III. Fiscal Year 2013-2014 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 Financing 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 \$609,698 and is shown in detail below.

The debt service amounts due as shown in the table below reflect the following bond calls: (i) \$60,000 bond call in September 2006 following a special tax prepayment, (ii) \$1,055,000 bond call in March 2011, of which \$55,000 was from a special tax prepayment and \$1,000,000 was from excess construction proceeds, and (iii) \$645,000 bond call expected in September 2013 from excess construction proceeds. Please see Exhibit B for an updated debt service schedule for the Bonds.

#### **Improvement Area No. 4 Fiscal Year 2013-2014 Special Tax Requirement**

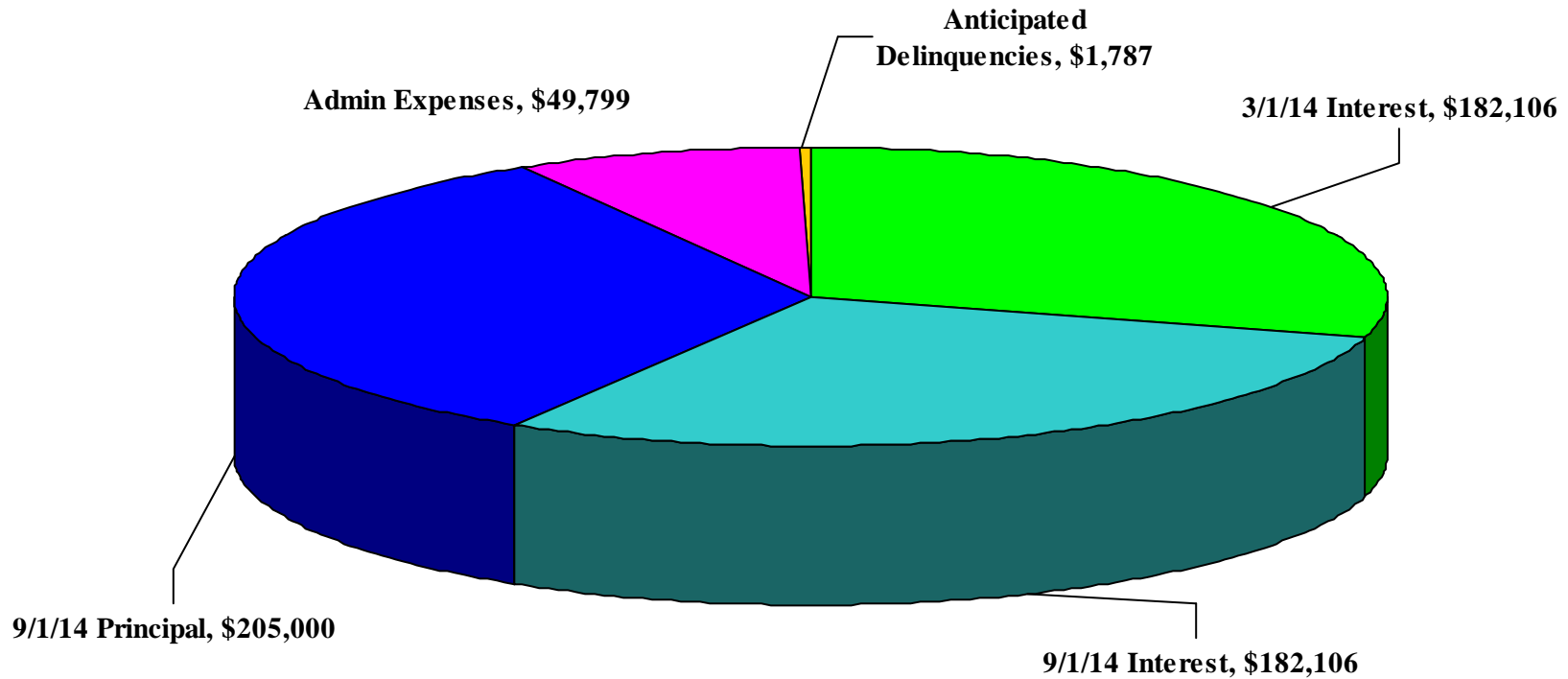
<b>FISCAL YEAR 2013-2014 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$49,799
INTEREST DUE MARCH 1, 2014	\$182,106
INTEREST DUE SEPTEMBER 1, 2014	\$182,106
PRINCIPAL DUE SEPTEMBER 1, 2014	\$205,000
ANTICIPATED DELINQUENCIES/MAINTAIN RESERVE REQUIREMENT	\$1,787
<b>FISCAL YEAR 2013-2014 GROSS SPECIAL TAX REQUIREMENT:</b>	<b>\$620,798</b>
FISCAL YEAR 2012-2013 SURPLUS APPLIED AS CREDIT:	(\$11,100)
<b>FISCAL YEAR 2013-2014 SPECIAL TAX REQUIREMENT:</b>	<b>\$609,698</b>

The components of the fiscal year 2013-2014 gross special tax requirement are shown graphically on the following page.



# Improvement Area No. 4 of Community Facilities District No. 2 of the City of San Diego

## Fiscal Year 2013-2014 Gross Special Tax Requirement



Gross Special Tax Requirement = \$620,798

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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 made for fiscal year 2013-2014. Therefore, the maximum special tax rates for fiscal year 2013-2014 are equal to the rates established for fiscal year 2012-2013. The fiscal year 2013-2014 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 three 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 2013-2014. Therefore, the fiscal year 2013-2014 special tax for each parcel of Developed Property is reduced to approximately 73.63 percent of the maximum special tax to provide \$609,698 in special tax revenues.

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<sup>1</sup> Technically, Section C 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 2013-2014 assigned/maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

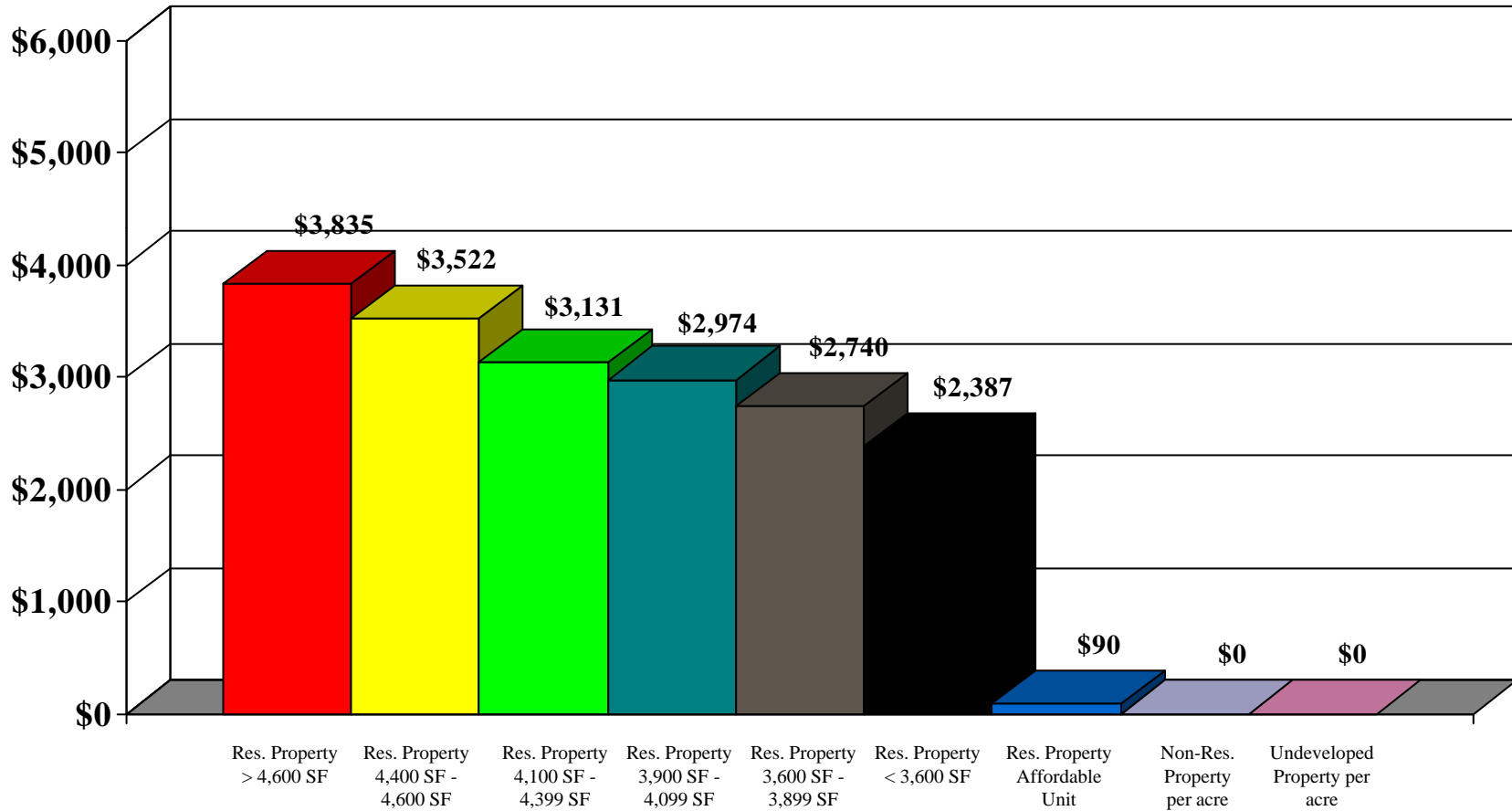
**Improvement Area No. 4  
Fiscal Year 2013-2014 Special Taxes  
for Developed Property and Undeveloped Property**

<b>Class</b>	<b>Land Use</b>		<b>FY 2013-2014 Maximum Special Tax</b>	<b>FY 2013-2014 Actual Special Tax</b>
1	Residential Property	Greater than 4,600 sf	\$5,209.26/unit	\$3,835.42/unit
2	Residential Property	4,400 – 4,600 sf	\$4,784.00/unit	\$3,522.32/unit
3	Residential Property	4,100 – 4,399 sf	\$4,252.46/unit	\$3,130.96/unit
4	Residential Property	3,900 – 4,099 sf	\$4,039.85/unit	\$2,974.42/unit
5	Residential Property	3,600 – 3,899 sf	\$3,720.92/unit	\$2,739.60/unit
6	Residential Property	Less than 3,600 sf	\$3,242.51/unit	\$2,387.36/unit
7	Residential Property	Affordable Unit	\$121.89/unit	\$89.76/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.

# Improvement Area No. 4 of Community Facilities District No. 2 of the City of San Diego

## Fiscal Year 2013-2014 Special Tax Levy



# **EXHIBIT A**

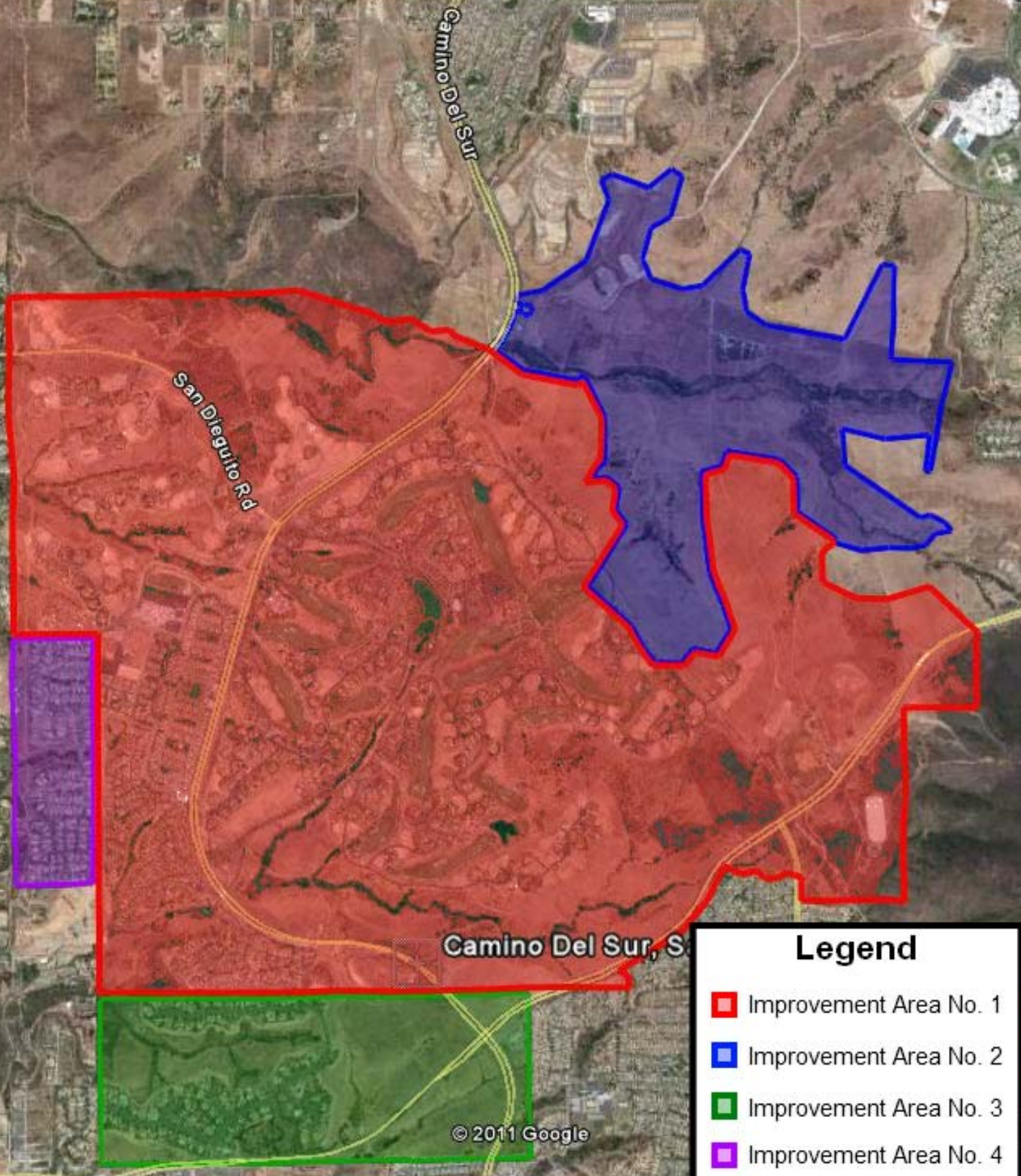
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*City of San Diego CFD No. 2*

*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  
Improvement Area No. 4*

*Debt Service Schedule*

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**City of San Diego  
CFD No. 2, IA No. 4 (Santaluz)  
Current Debt Service Schedule**

**Bonds Dated: 2/25/2004  
Bonds Issued: \$9,965,000**

Period Ending	Interest Rate	Balance	Original Principal Amount	Prior Bond Calls [1]	Sep 2013 Bond Call [2]	Total Bond Calls	Principal Less Bond Calls	Interest	Payment Total	Annual Total	Status
09/01/2004	--	\$9,965,000.00	--	\$0.00	\$0.00	\$0.00	\$0.00	259,395.08	259,395.08	259,395.08	Paid
03/01/2005	1.6500%	9,965,000.00	--	--	--	--	--	251,027.50	251,027.50	--	Paid
09/01/2005	1.6500%	9,965,000.00	\$95,000.00	0.00	0.00	0.00	95,000.00	251,027.50	346,027.50	597,055.00	Paid
03/01/2006	2.1500%	9,870,000.00	--	--	--	--	--	250,243.75	250,243.75	--	Paid
09/01/2006	2.1500%	9,870,000.00	105,000.00	0.00	0.00	0.00	105,000.00	250,243.75	355,243.75	605,487.50	Paid
03/01/2007	2.5000%	9,705,000.00	--	--	--	--	--	247,472.50	247,472.50	--	Paid
09/01/2007	2.5000%	9,705,000.00	120,000.00	0.00	0.00	0.00	120,000.00	247,472.50	367,472.50	614,945.00	Paid
03/01/2008	2.8500%	9,585,000.00	--	--	--	--	--	245,972.50	245,972.50	--	Paid
09/01/2008	2.8500%	9,585,000.00	135,000.00	0.00	0.00	0.00	135,000.00	245,972.50	380,972.50	626,945.00	Paid
03/01/2009	3.1500%	9,450,000.00	--	--	--	--	--	244,048.75	244,048.75	--	Paid
09/01/2009	3.1500%	9,450,000.00	155,000.00	0.00	0.00	0.00	155,000.00	244,048.75	399,048.75	643,097.50	Paid
03/01/2010	3.4000%	9,295,000.00	--	--	--	--	--	241,607.50	241,607.50	--	Paid
09/01/2010	3.4000%	9,295,000.00	170,000.00	0.00	0.00	0.00	170,000.00	241,607.50	411,607.50	653,215.00	Paid
03/01/2011	3.7500%	9,125,000.00	--	--	--	--	--	238,717.50	238,717.50	--	Paid
09/01/2011	3.7500%	8,070,000.00	190,000.00	0.00	0.00	0.00	190,000.00	210,908.75	400,908.75	639,626.25	Paid
03/01/2012	4.0000%	7,880,000.00	--	--	--	--	--	207,346.25	207,346.25	--	Paid
09/01/2012	4.0000%	7,880,000.00	210,000.00	25,000.00	0.00	25,000.00	185,000.00	207,346.25	392,346.25	599,692.50	Paid
03/01/2013	4.1500%	7,695,000.00	--	--	--	--	--	203,646.25	203,646.25	--	Paid
09/01/2013 [3]	4.1500%	7,695,000.00	235,000.00	25,000.00	0.00	25,000.00	210,000.00	203,646.25	413,646.25	617,292.50	Unpaid
03/01/2014	4.3500%	6,840,000.00	--	--	--	--	--	182,106.25	182,106.25	--	Unpaid
09/01/2014	4.3500%	6,840,000.00	255,000.00	30,000.00	20,000.00	50,000.00	205,000.00	182,106.25	387,106.25	569,212.50	Unpaid
03/01/2015	4.5000%	6,635,000.00	--	--	--	--	--	177,647.50	177,647.50	--	Unpaid
09/01/2015	4.5000%	6,635,000.00	270,000.00	30,000.00	20,000.00	50,000.00	220,000.00	177,647.50	397,647.50	575,295.00	Unpaid
03/01/2016	4.6000%	6,415,000.00	--	--	--	--	--	172,697.50	172,697.50	--	Unpaid
09/01/2016	4.6000%	6,415,000.00	280,000.00	30,000.00	20,000.00	50,000.00	230,000.00	172,697.50	402,697.50	575,395.00	Unpaid
03/01/2017	4.7000%	6,185,000.00	--	--	--	--	--	167,407.50	167,407.50	--	Unpaid
09/01/2017	4.7000%	6,185,000.00	290,000.00	35,000.00	20,000.00	55,000.00	235,000.00	167,407.50	402,407.50	569,815.00	Unpaid
03/01/2018	4.8000%	5,950,000.00	--	--	--	--	--	161,885.00	161,885.00	--	Unpaid
09/01/2018	4.8000%	5,950,000.00	305,000.00	35,000.00	25,000.00	60,000.00	245,000.00	161,885.00	406,885.00	568,770.00	Unpaid
03/01/2019	5.4000%	5,705,000.00	--	--	--	--	--	156,005.00	156,005.00	--	Unpaid
09/01/2019	5.4000%	5,705,000.00	320,000.00	35,000.00	25,000.00	60,000.00	260,000.00	156,005.00	416,005.00	572,010.00	Unpaid
03/01/2020	5.4000%	5,445,000.00	--	--	--	--	--	148,985.00	148,985.00	--	Unpaid
09/01/2020	5.4000%	5,445,000.00	340,000.00	40,000.00	25,000.00	65,000.00	275,000.00	148,985.00	423,985.00	572,970.00	Unpaid
03/01/2021	5.4000%	5,170,000.00	--	--	--	--	--	141,560.00	141,560.00	--	Unpaid
09/01/2021	5.4000%	5,170,000.00	355,000.00	40,000.00	25,000.00	65,000.00	290,000.00	141,560.00	431,560.00	573,120.00	Unpaid
03/01/2022	5.4000%	4,880,000.00	--	--	--	--	--	133,730.00	133,730.00	--	Unpaid
09/01/2022	5.4000%	4,880,000.00	375,000.00	45,000.00	30,000.00	75,000.00	300,000.00	133,730.00	433,730.00	567,460.00	Unpaid
03/01/2023	5.4000%	4,580,000.00	--	--	--	--	--	125,630.00	125,630.00	--	Unpaid
09/01/2023	5.4000%	4,580,000.00	395,000.00	55,000.00	30,000.00	85,000.00	310,000.00	125,630.00	435,630.00	561,260.00	Unpaid
03/01/2024	5.4000%	4,270,000.00	--	--	--	--	--	117,260.00	117,260.00	--	Unpaid
09/01/2024	5.4000%	4,270,000.00	415,000.00	55,000.00	30,000.00	85,000.00	330,000.00	117,260.00	447,260.00	564,520.00	Unpaid
03/01/2025	5.5000%	3,940,000.00	--	--	--	--	--	108,350.00	108,350.00	--	Unpaid
09/01/2025	5.5000%	3,940,000.00	440,000.00	60,000.00	35,000.00	95,000.00	345,000.00	108,350.00	453,350.00	561,700.00	Unpaid
03/01/2026	5.5000%	3,595,000.00	--	--	--	--	--	98,862.50	98,862.50	--	Unpaid
09/01/2026	5.5000%	3,595,000.00	465,000.00	60,000.00	35,000.00	95,000.00	370,000.00	98,862.50	468,862.50	567,725.00	Unpaid
03/01/2027	5.5000%	3,225,000.00	--	--	--	--	--	88,687.50	88,687.50	--	Unpaid
09/01/2027	5.5000%	3,225,000.00	490,000.00	65,000.00	35,000.00	100,000.00	390,000.00	88,687.50	478,687.50	567,375.00	Unpaid
03/01/2028	5.5000%	2,835,000.00	--	--	--	--	--	77,962.50	77,962.50	--	Unpaid
09/01/2028	5.5000%	2,835,000.00	515,000.00	65,000.00	40,000.00	105,000.00	410,000.00	77,962.50	487,962.50	565,925.00	Unpaid
03/01/2029	5.5000%	2,425,000.00	--	--	--	--	--	66,687.50	66,687.50	--	Unpaid
09/01/2029	5.5000%	2,425,000.00	545,000.00	70,000.00	40,000.00	110,000.00	435,000.00	66,687.50	501,687.50	568,375.00	Unpaid
03/01/2030	5.5000%	1,990,000.00	--	--	--	--	--	54,725.00	54,725.00	--	Unpaid
09/01/2030	5.5000%	1,990,000.00	575,000.00	75,000.00	45,000.00	120,000.00	455,000.00	54,725.00	509,725.00	564,450.00	Unpaid
03/01/2031	5.5000%	1,535,000.00	--	--	--	--	--	42,212.50	42,212.50	--	Unpaid
09/01/2031	5.5000%	1,535,000.00	605,000.00	75,000.00	45,000.00	120,000.00	485,000.00	42,212.50	527,212.50	569,425.00	Unpaid
03/01/2032	5.5000%	1,050,000.00	--	--	--	--	--	28,875.00	28,875.00	--	Unpaid
09/01/2032	5.5000%	1,050,000.00	640,000.00	80,000.00	50,000.00	130,000.00	510,000.00	28,875.00	538,875.00	567,750.00	Unpaid
03/01/2033	5.5000%	540,000.00	--	--	--	--	--	14,850.00	14,850.00	--	Unpaid
09/01/2033	5.5000%	540,000.00	675,000.00	85,000.00	50,000.00	135,000.00	540,000.00	14,850.00	554,850.00	569,700.00	Unpaid
<b>Total</b>	<b>NA</b>	<b>0.00</b>	<b>9,965,000.00</b>	<b>1,115,000.00</b>	<b>645,000.00</b>	<b>1,760,000.00</b>	<b>8,205,000.00</b>	<b>9,024,003.83</b>	<b>17,229,003.83</b>	<b>17,229,003.83</b>	

[1] Based on bond call of \$60,000 on 9/1/06 and \$1,055,000 called on 3/1/11.

[2] Based on expected bond call of \$645,000 on 9/1/13.

[3] Debt service schedule after 9/1/13 reflects expected debt service assuming no further bond calls.



# **EXHIBIT C**

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

*Special Tax Roll  
Fiscal Year 2013-2014*

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## Exhibit C

**City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2013-14 Special Tax Levy**

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APN	FY 2013-14 <u>SPECIAL TAX</u>
303-200-01-00	\$3,835.42
303-200-02-00	\$3,835.42
303-200-03-00	\$3,835.42
303-200-04-00	\$3,130.96
303-200-05-00	\$3,522.32
303-200-07-00	\$3,835.42
303-200-08-00	\$3,835.42
303-200-09-00	\$3,835.42
303-200-10-00	\$3,130.96
303-200-11-00	\$3,835.42
303-200-12-00	\$3,835.42
303-200-13-00	\$3,522.32
303-200-14-00	\$3,835.42
303-200-15-00	\$3,835.42
303-200-16-00	\$3,835.42
303-200-17-00	\$3,835.42
303-200-18-00	\$3,835.42
303-200-19-00	\$3,835.42
303-200-20-00	\$3,522.32
303-200-21-00	\$3,835.42
303-200-22-00	\$3,835.42
303-200-23-00	\$3,835.42
303-200-24-00	\$3,835.42
303-200-25-00	\$3,835.42
303-200-26-00	\$3,130.96
303-200-27-00	\$3,835.42
303-200-28-00	\$3,835.42
303-200-29-00	\$3,130.96
303-210-01-00	\$3,522.32
303-210-02-00	\$3,835.42
303-210-03-00	\$3,835.42
303-210-04-00	\$3,835.42
303-210-05-00	\$3,522.32
303-210-06-00	\$3,835.42
303-210-07-00	\$3,835.42
303-210-08-00	\$3,835.42
303-210-09-00	\$3,835.42
303-210-10-00	\$3,835.42
303-210-11-00	\$3,522.32
303-210-12-00	\$3,130.96
303-210-13-00	\$3,835.42
303-210-14-00	\$3,835.42
303-210-17-00	\$3,835.42
303-210-18-00	\$3,835.42
303-210-19-00	\$3,835.42
303-210-20-00	\$3,835.42
303-210-21-00	\$3,835.42
303-210-22-00	\$3,130.96
303-210-23-00	\$3,835.42

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2013-14 Special Tax Levy

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<u>APN</u>	<u>FY 2013-14 SPECIAL TAX</u>
303-210-24-00	\$3,130.96
303-210-25-00	\$3,835.42
303-210-26-00	\$3,835.42
303-210-27-00	\$3,835.42
303-210-28-00	\$3,130.96
303-210-29-00	\$3,835.42
303-210-30-00	\$3,835.42
303-210-31-00	\$3,835.42
303-210-32-00	\$3,130.96
303-210-33-00	\$3,835.42
303-210-34-00	\$3,835.42
303-210-35-00	\$3,835.42
303-210-36-00	\$3,835.42
303-210-37-00	\$3,835.42
303-210-38-00	\$3,522.32
303-210-39-00	\$3,835.42
303-210-40-00	\$3,835.42
303-210-41-00	\$3,835.42
303-210-42-00	\$3,130.96
303-210-43-00	\$3,835.42
303-210-44-01	\$89.76
303-210-44-02	\$89.76
303-210-44-03	\$89.76
303-210-44-04	\$89.76
303-210-44-05	\$89.76
303-210-44-06	\$89.76
303-210-44-07	\$89.76
303-210-44-08	\$89.76
303-210-44-09	\$89.76
303-210-44-10	\$89.76
303-210-44-11	\$89.76
303-210-44-12	\$89.76
303-210-44-13	\$89.76
303-210-44-14	\$89.76
303-210-44-15	\$89.76
303-210-44-16	\$89.76
303-210-44-17	\$89.76
303-210-44-18	\$89.76
303-210-44-19	\$89.76
303-210-44-20	\$89.76
303-210-44-21	\$89.76
303-210-44-22	\$89.76
303-210-44-23	\$89.76
303-210-44-24	\$89.76
303-210-44-25	\$89.76
303-210-44-26	\$89.76
303-210-51-00	\$3,835.42
303-210-52-00	\$3,835.42
303-220-01-00	\$2,387.36
303-220-02-00	\$2,974.42

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2013-14 Special Tax Levy

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<u>APN</u>	<u>FY 2013-14 SPECIAL TAX</u>
303-220-03-00	\$2,739.60
303-220-04-00	\$3,130.96
303-220-05-00	\$2,739.60
303-220-06-00	\$3,130.96
303-220-07-00	\$2,739.60
303-220-08-00	\$3,130.96
303-220-09-00	\$2,387.36
303-220-10-00	\$2,974.42
303-220-11-00	\$2,974.42
303-220-12-00	\$2,739.60
303-220-13-00	\$2,387.36
303-220-14-00	\$3,130.96
303-220-15-00	\$2,739.60
303-220-16-00	\$3,522.32
303-220-17-00	\$2,387.36
303-220-18-00	\$2,739.60
303-220-19-00	\$2,974.42
303-220-20-00	\$2,387.36
303-220-21-00	\$2,974.42
303-220-22-00	\$2,739.60
303-220-23-00	\$2,387.36
303-220-24-00	\$2,974.42
303-220-25-00	\$3,130.96
303-220-26-00	\$2,974.42
303-220-27-00	\$2,739.60
303-220-28-00	\$2,387.36
303-220-30-00	\$2,974.42
303-220-31-00	\$2,739.60
303-220-32-00	\$2,739.60
303-220-33-00	\$3,130.96
303-220-34-00	\$2,387.36
303-220-35-00	\$2,739.60
303-220-36-00	\$3,130.96
303-220-37-00	\$2,387.36
303-220-38-00	\$2,974.42
303-220-39-00	\$2,974.42
303-221-01-00	\$2,739.60
303-221-02-00	\$2,974.42
303-221-03-00	\$2,974.42
303-221-04-00	\$2,974.42
303-221-05-00	\$2,739.60
303-221-06-00	\$2,974.42
303-221-07-00	\$2,974.42
303-221-08-00	\$2,739.60
303-221-09-00	\$2,974.42
303-221-10-00	\$2,974.42
303-221-11-00	\$2,739.60
303-221-12-00	\$2,974.42
303-221-13-00	\$2,387.36
303-221-14-00	\$2,739.60

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2013-14 Special Tax Levy

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<u>APN</u>	<u>FY 2013-14 SPECIAL TAX</u>
303-221-15-00	\$2,974.42
303-221-16-00	\$2,387.36
303-221-17-00	\$3,130.96
303-221-18-00	\$2,739.60
303-221-19-00	\$2,974.42
303-221-20-00	\$2,739.60
303-221-21-00	\$2,387.36
303-221-22-00	\$2,974.42
303-221-23-00	\$2,974.42
303-221-24-00	\$2,739.60
303-221-25-00	\$3,130.96
303-221-26-00	\$2,739.60
303-221-27-00	\$3,130.96
303-230-01-00	\$2,387.36
303-230-02-00	\$3,522.32
303-230-03-00	\$2,974.42
303-230-04-00	\$2,387.36
303-230-05-00	\$3,835.42
303-230-06-00	\$2,974.42
303-230-07-00	\$3,522.32
303-230-08-00	\$2,387.36
303-230-09-00	\$3,835.42
303-230-10-00	\$2,387.36
303-230-11-00	\$2,974.42
303-230-12-00	\$3,522.32
303-230-13-00	\$2,974.42
303-230-14-00	\$2,387.36
303-230-15-00	\$3,835.42
303-230-16-00	\$2,974.42
303-230-17-00	\$3,835.42
303-230-18-00	\$2,974.42
303-230-19-00	\$2,387.36
303-230-20-00	\$3,835.42
303-230-21-00	\$3,835.42
303-230-22-00	\$2,974.42
303-230-23-00	\$3,522.32
303-230-24-00	\$2,387.36
303-230-25-00	\$3,522.32
303-230-26-00	\$2,974.42
303-230-27-00	\$2,974.42
303-230-28-00	\$2,387.36
303-230-30-00	\$2,974.42
303-230-31-00	\$2,974.42
303-230-32-00	\$2,387.36
303-230-33-00	\$2,387.36
303-230-34-00	\$2,974.42
303-230-35-00	\$3,522.32
303-240-01-00	\$2,974.42
303-240-02-00	\$3,835.42
303-240-03-00	\$2,974.42

**Exhibit C**

**City of San Diego CFD No. 2  
Improvement Area No. 4  
FY 2013-14 Special Tax Levy**

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<u>APN</u>	<u>FY 2013-14 SPECIAL TAX</u>
303-240-04-00	\$2,387.36
303-240-05-00	\$3,522.32
303-240-06-00	\$2,387.36
303-240-07-00	\$3,835.42
303-240-08-00	\$2,974.42
303-240-09-00	\$2,974.42
303-240-10-00	\$3,835.42
303-240-11-00	\$2,974.42
303-240-12-00	\$3,835.42
303-240-13-00	\$2,974.42
303-240-14-00	\$3,835.42
303-240-15-00	\$2,974.42
303-240-16-00	\$3,835.42
303-240-17-00	\$3,835.42
303-240-18-00	\$897.60
<b>Total Number of Parcels Taxed</b>	<b>214</b>
<b>Total FY 2013-14 Special Tax</b>	<b>\$609,698.36</b>