

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 4**

**July 6, 2009**

Public Finance  
Facilities Planning  
Urban Economics

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Newport Beach  
Riverside  
San Francisco  
Walnut Creek

**ADMINISTRATION REPORT  
FISCAL YEAR 2009-2010**

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 4**

**Prepared for**

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### EXHIBITS

- Exhibit A:** Zone 1 - Fiscal Year 2009-2010 Special Tax Roll (Based on Amended and Restated RMA)  
**Exhibit B:** Zone 2 - Fiscal Year 2009-2010 Special Tax Roll (Based on Amended and Restated RMA)

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# ***I. Introduction***

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This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 4 (Black Mountain Ranch Villages) ("CFD No. 4") of the City of San Diego resulting from the sale of the \$12,365,000 Series 2008 Special Tax Bonds (the "Bonds") issued in August, 2008.

CFD 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, CFD No. 4 is authorized to issue up to \$30,000,000 in bonds. The proceeds of the Bonds are to be used to finance the acquisition and construction of certain road, water, sewer system, and utility improvements necessary to meet increased demands placed on the City of San Diego as a result of the development of CFD No. 4.

The bonded indebtedness of CFD No. 4 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within CFD No. 4. In calculating the special tax liability for fiscal year 2009-2010, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 4.

This report is organized into the following sections:

## **Section II**

Section II provides an update of the development activity occurring within CFD No. 4.

## **Section III**

Section III analyzes the previous fiscal year's special tax levy.

## **Section IV**

Section IV determines the financial obligations of CFD No. 4 for fiscal year 2009-2010.

## **Section V**

Section V reviews the methodology used to apportion the special tax requirement between Developed Property, Final Mapped Property, and Undeveloped Property. A table of the 2009-2010 special tax rates for each classification of property is included.

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

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### **Special Tax Classifications**

CFD No. 4 is comprised of Zone 1 and Zone 2. The methodology employed to calculate and apportion the special taxes for both Zone 1 and Zone 2 are contained in a document entitled the Amended and Restated Rate and Method of Apportionment for CFD No. 4. The Amended and Restated Rate and Method of Apportionment defines three categories of property, namely "Developed Property," "Final Mapped Property," and "Undeveloped Property." The category of Developed Property is in turn divided into separate special tax classifications based on the location, type of use, and the structure built thereon. Developed Property in each Zone that is considered Residential Property (other than Affordable Units) is categorized into one of several Land Use Classes based on residential floor area. A table of the Developed Property classifications for Zone 1 and Zone 2 is shown below.

**Community Facilities District No. 4  
Developed Property Classification  
Zone 1 and Zone 2**

<b>Land Use Class</b>	<b>Land Use</b>	<b>Residential Floor Area/ Description</b>
1	Residential	<= 1,500 sf
2	Residential	1,501 – 1,750 sf
3	Residential	1,751 – 2,000 sf
4	Residential	2,001 – 2,250 sf
5	Residential	2,251 – 2,500 sf
6	Residential	2,501 – 2,750 sf
7	Residential	2,751 – 3,000 sf
8	Residential	3,001 – 3,250 sf
9	Residential	3,251 – 3,500 sf
10	Residential	3,501 – 3,750 sf
11	Residential	3,751 – 4,250 sf
12	Residential	4,251 – 4,750 sf
13	Residential	4,751 – 5,250 sf
14	Residential	5,251 – 5,750 sf
15	Residential	5,751 – 6,500 sf
16	Residential	6,501 – 7,250 sf
17	Residential	7,251 – 9,250 sf
18	Residential	> 9,250 sf
19	Residential	Affordable Units
20	Non-Residential	Not Applicable

Developed Property is distinguished from Final Mapped Property and 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 so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. For example, all property for which building permits were issued prior to March 1, 2009 and which is located within a final map that was recorded as of January 1, 2009, will be classified as Developed Property in fiscal year 2009-2010. Furthermore, Final Mapped Property is distinguished from Undeveloped Property by the recordation of a final map. Specifically, property that is not located within a final map that was recorded as of January 1, 2009, will be classified as Undeveloped Property in fiscal year 2009-2010.

## **Development Update**

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, 2009, building permits had been issued for a total of 260 residential units and 16,000 square feet of non-residential floor area in Zone 1. Prior to March 1, 2009, building permits had been issued for a total of 70 residential units in Zone 2. A total of 62.81 acres in Zone 2 remain as Final Mapped Property, and 124.25 acres in Zone 2 remain as Undeveloped Property. The table below indicates the cumulative amount of Developed Property by special tax classification, Final Mapped Property, and Undeveloped Property for Zone 1 and Zone 2, respectively.

**Community Facilities District No. 4  
Cumulative Developed Property**

<b>Land Use Class</b>	<b>Land Use</b>	<b>Residential Floor Area/Description</b>	<b>Zone 1 Number of Units/Acres/SF</b>	<b>Zone 2 Number of Units/Acres/SF</b>
1	Residential	<= 1,500 sf	0	0
2	Residential	1,501 – 1,750 sf	0	0
3	Residential	1,751 – 2,000 sf	0	0
4	Residential	2,001 – 2,250 sf	0	0
5	Residential	2,251 – 2,500 sf	0	0
6	Residential	2,501 – 2,750 sf	42	0
7	Residential	2,751 – 3,000 sf	24	0
8	Residential	3,001 – 3,250 sf	60	2
9	Residential	3,251 – 3,500 sf	20	0
10	Residential	3,501 – 3,750 sf	48	0
11	Residential	3,751 – 4,250 sf	24	26
12	Residential	4,251 – 4,750 sf	0	30
13	Residential	4,751 – 5,250 sf	0	7
14	Residential	5,251 – 5,750 sf	0	4
15	Residential	5,751 – 6,500 sf	0	1
16	Residential	6,501 – 7,250 sf	0	0
17	Residential	7,251 – 9,250 sf	0	0
18	Residential	> 9,250 sf	0	0
19	Residential	Affordable Units	42	0
20	Non-Residential	Not Applicable	16,000	0
NA	Final Mapped Property	Not Applicable	0.00 Acres	62.81 Acres
NA	Undeveloped Property	Not Applicable	0.00 Acres	124.25 Acres

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### ***III. Fiscal Year 2008-2009 Special Tax Levy***

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The aggregate special tax levy for fiscal year 2008-2009 equaled \$1,038,837. As of June 16, 2009, \$1,017,310 in special taxes had been collected by the County. The remaining \$21,527 in special taxes are delinquent, resulting in a delinquency rate of 2.07 percent.

Pursuant to the Bond Indenture, CFD No. 4 has covenanted to determine each year whether or not any owners of property within CFD No. 4 are delinquent in the payment of their special taxes. If such delinquencies exist CFD No. 4 is required to commence judicial foreclosure proceedings against all assessor's parcels with delinquent special taxes (i) in excess of \$10,000 by the October 1 following the close of each fiscal year in which such special taxes were due; (ii) by the October 1 following the close of each fiscal year in which it receives special taxes in an amount which is less than 95% of the total special tax levied; and (iii) if the amount on deposit in the Reserve Account is less than the Reserve Requirement.

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



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#### ***IV. Fiscal Year 2009-2010 Special Tax Requirement***

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The Amended and Restated Rate and Method of Apportionment for CFD No. 4 states that the special tax on Developed Property may be reduced from the assigned special tax if the following three conditions are met: (i) the Council is no longer required to levy a Special Tax pursuant to steps two through five of Section D of the Amended and Restated Rate and Method of Apportionment in order to meet the special tax requirement; (ii) all authorized CFD No. 4 Bonds have already been issued or the Council has covenanted that it will not issue any additional CFD No. 4 Bonds (except refunding bonds) to be supported by Special Taxes; and (iii) all facilities identified on Exhibit A to the Purchase and Finance Agreement have been acquired. Since all three conditions have not been met, the fiscal year 2009-2010 special tax for each parcel of Developed Property is equal to the assigned special tax. Therefore, the special tax requirement is equal to \$1,108,671 for fiscal year 2009-2010 and is shown in detail below.

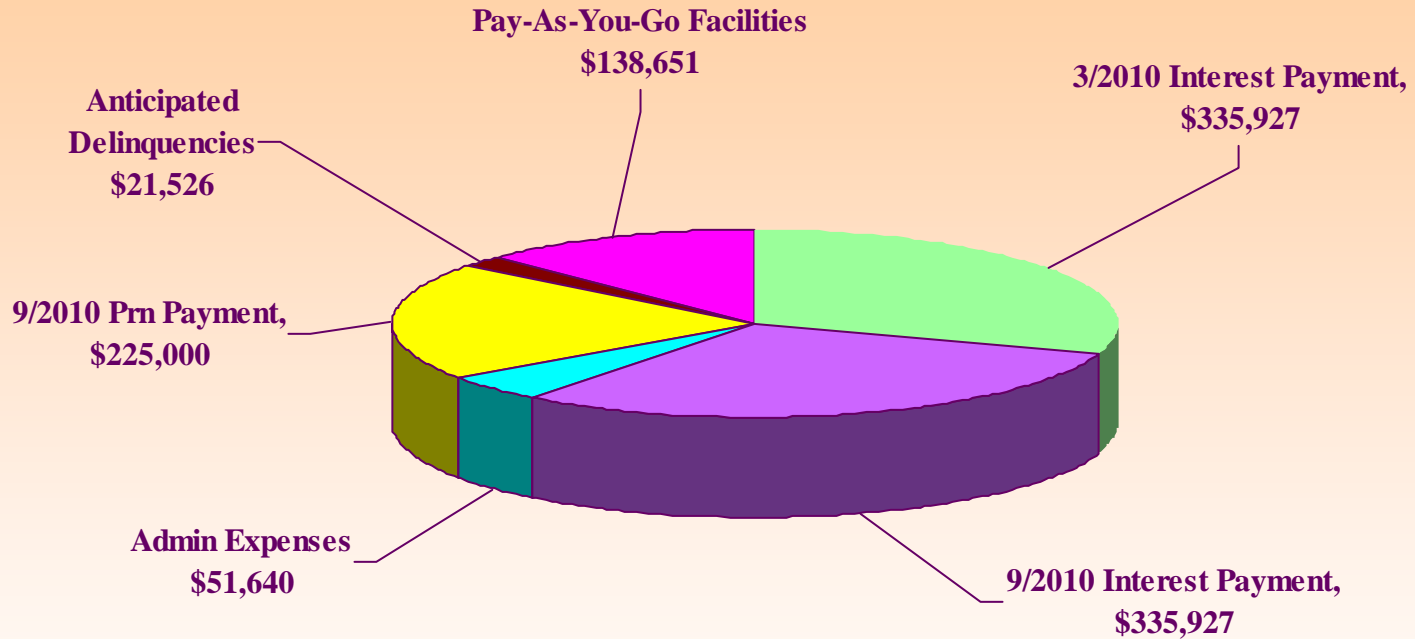
##### **Fiscal Year 2009-2010 Special Tax Requirement**

<b>FISCAL YEAR 2009-2010 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$51,640
INTEREST DUE MARCH 1, 2010	\$335,927
INTEREST DUE SEPTEMBER 1, 2010	\$335,927
PRINCIPAL DUE SEPTEMBER 1, 2010	\$225,000
PAY-AS-YOU-GO FACILITIES	\$138,651
ANTICIPATED DELINQUENCIES	\$21,526
<b>GROSS SPECIAL TAX REQUIREMENT</b>	<b>\$1,108,671</b>
LESS CREDIT FOR FUNDS AVAILABLE	(\$0)
<b>FISCAL YEAR 2009-2010 SPECIAL TAX REQUIREMENT:</b>	<b>\$1,108,671</b>

The components of the fiscal year 2009-2010 special tax requirement are shown graphically on the following page.

# Zones 1 and 2 of City of San Diego CFD No. 4

## Fiscal Year 2009-2010 Special Tax Levy



**Special Tax Requirement = \$1,108,671**

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## ***V. Method of Apportionment – Amended & Restated RMA***

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### **Maximum Special Tax Rates**

The amount of special taxes that CFD No. 4 may levy is strictly limited by the maximum rates set forth in Section C of the Amended and Restated Rate and Method of Apportionment.<sup>1</sup>

The fiscal year 2009-2010 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 Amended and Restated Rate and Method of Apportionment. Section D apportions the special tax requirement in five steps which prioritize the order in which Developed Property, Final Mapped 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 Final Mapped Property 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 at up to 100 percent 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 \$680,886 and \$427,785 from Developed Property in Zone 1 and Zone 2, respectively, which is equal to the total fiscal year 2009-2010 special tax requirement. The fiscal year 2009-2010 maximum and actual special tax rates are shown for each classification of Developed Property, Final Mapped Property, and Undeveloped Property in the following tables. The fiscal year 2009-2010 actual special tax rates are also shown graphically on the following page. The Special Tax Roll, which lists the actual special tax levied against each parcel, is shown in Exhibits A and B.

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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.

**Community Facilities District No. 4**  
**Assigned Special Tax Rates for Developed Property, and Maximum Special Tax**  
**Rates for Final Mapped Property and Undeveloped Property**

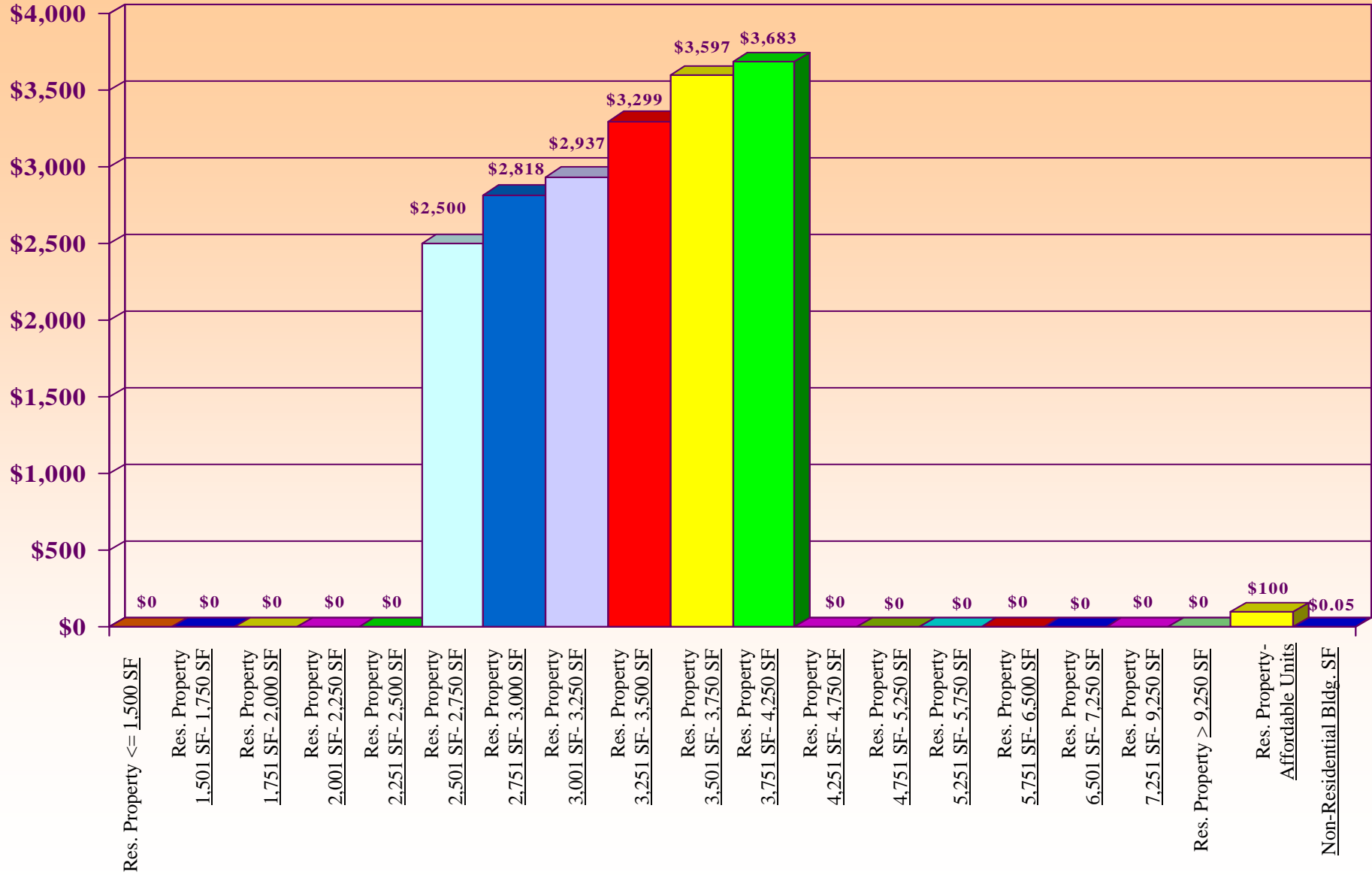
Land Use Class	Land Use	Residential Floor Area/Description	FY 2009-2010 Special Tax	
			Zone 1	Zone 2
1	Residential	<= 1,500 sf	\$1,124.12 per unit	\$1,331.10 per unit
2	Residential	1,501 – 1,750 sf	\$1,393.64 per unit	\$1,642.32 per unit
3	Residential	1,751 – 2,000 sf	\$1,663.14 per unit	\$1,953.54 per unit
4	Residential	2,001 – 2,250 sf	\$1,932.66 per unit	\$2,264.76 per unit
5	Residential	2,251 – 2,500 sf	\$2,202.16 per unit	\$2,575.98 per unit
6	Residential	2,501 – 2,750 sf	\$2,500.02 per unit	\$3,109.50 per unit
7	Residential	2,751 – 3,000 sf	\$2,817.52 per unit	\$3,442.94 per unit
8	Residential	3,001 – 3,250 sf	\$2,936.92 per unit	\$3,776.40 per unit
9	Residential	3,251 – 3,500 sf	\$3,298.82 per unit	\$4,109.84 per unit
10	Residential	3,501 – 3,750 sf	\$3,597.32 per unit	\$4,443.30 per unit
11	Residential	3,751 – 4,250 sf	\$3,683.42 per unit	\$4,776.74 per unit
12	Residential	4,251 – 4,750 sf	\$4,475.92 per unit	\$6,601.60 per unit
13	Residential	4,751 – 5,250 sf	\$5,268.44 per unit	\$7,644.38 per unit
14	Residential	5,251 – 5,750 sf	\$6,060.94 per unit	\$8,687.16 per unit
15	Residential	5,751 – 6,500 sf	\$6,853.46 per unit	\$9,729.92 per unit
16	Residential	6,501 – 7,250 sf	\$8,042.22 per unit	\$11,294.10 per unit
17	Residential	7,251 – 9,250 sf	\$9,230.98 per unit	\$12,858.26 per unit
18	Residential	> 9,250 sf	\$12,399.44 per unit	\$17,029.36 per unit
19	Residential	Affordable Units	\$100.00 per unit	\$100.00 per unit
20	Non-Residential	Not Applicable	\$0.0500 per square foot of Non-Residential Floor Area	\$0.0500 per square foot of Non-Residential Floor Area
NA	Final Mapped	Not Applicable	\$13,962.94 per Acre	
NA	Undeveloped Property	Not Applicable	\$13,962.94 per Acre	

**Community Facilities District No. 4  
Actual Special Tax Rates for Developed Property,  
Final Mapped Property, and Undeveloped Property**

Land Use Class	Land Use	Residential Floor Area/Description	FY 2009-2010 Special Tax	
			Zone 1	Zone 2
1	Residential	<= 1,500 sf	\$0 per unit	\$0 per unit
2	Residential	1,501 – 1,750 sf	\$0 per unit	\$0 per unit
3	Residential	1,751 – 2,000 sf	\$0 per unit	\$0 per unit
4	Residential	2,001 – 2,250 sf	\$0 per unit	\$0 per unit
5	Residential	2,251 – 2,500 sf	\$0 per unit	\$0 per unit
6	Residential	2,501 – 2,750 sf	\$2,500.02 per unit	\$0 per unit
7	Residential	2,751 – 3,000 sf	\$2,817.52 per unit	\$0 per unit
8	Residential	3,001 – 3,250 sf	\$2,936.92 per unit	\$3,776.40 per unit
9	Residential	3,251 – 3,500 sf	\$3,298.82 per unit	\$0 per unit
10	Residential	3,501 – 3,750 sf	\$3,597.32 per unit	\$0 per unit
11	Residential	3,751 – 4,250 sf	\$3,683.42 per unit	\$4,776.74 per unit
12	Residential	4,251 – 4,750 sf	\$0 per unit	\$6,601.60 per unit
13	Residential	4,751 – 5,250 sf	\$0 per unit	\$7,644.38 per unit
14	Residential	5,251 – 5,750 sf	\$0 per unit	\$8,687.16 per unit
15	Residential	5,751 – 6,500 sf	\$0 per unit	\$9,729.92 per unit
16	Residential	6,501 – 7,250 sf	\$0 per unit	\$0 per unit
17	Residential	7,251 – 9,250 sf	\$0 per unit	\$0 per unit
18	Residential	> 9,250 sf	\$0 per unit	\$0 per unit
19	Residential	Affordable Units	\$100.00 per unit	\$0 per unit
20	Non-Residential	Not Applicable	\$0.0500 per square foot of Non-Residential Floor Area	\$0.0000 per square foot of Non-Residential Floor Area
NA	Final Mapped Property	Not Applicable	\$ 0 per Acre	\$ 0 per Acre
NA	Undeveloped Property	Not Applicable	\$ 0 per Acre	\$ 0 per Acre

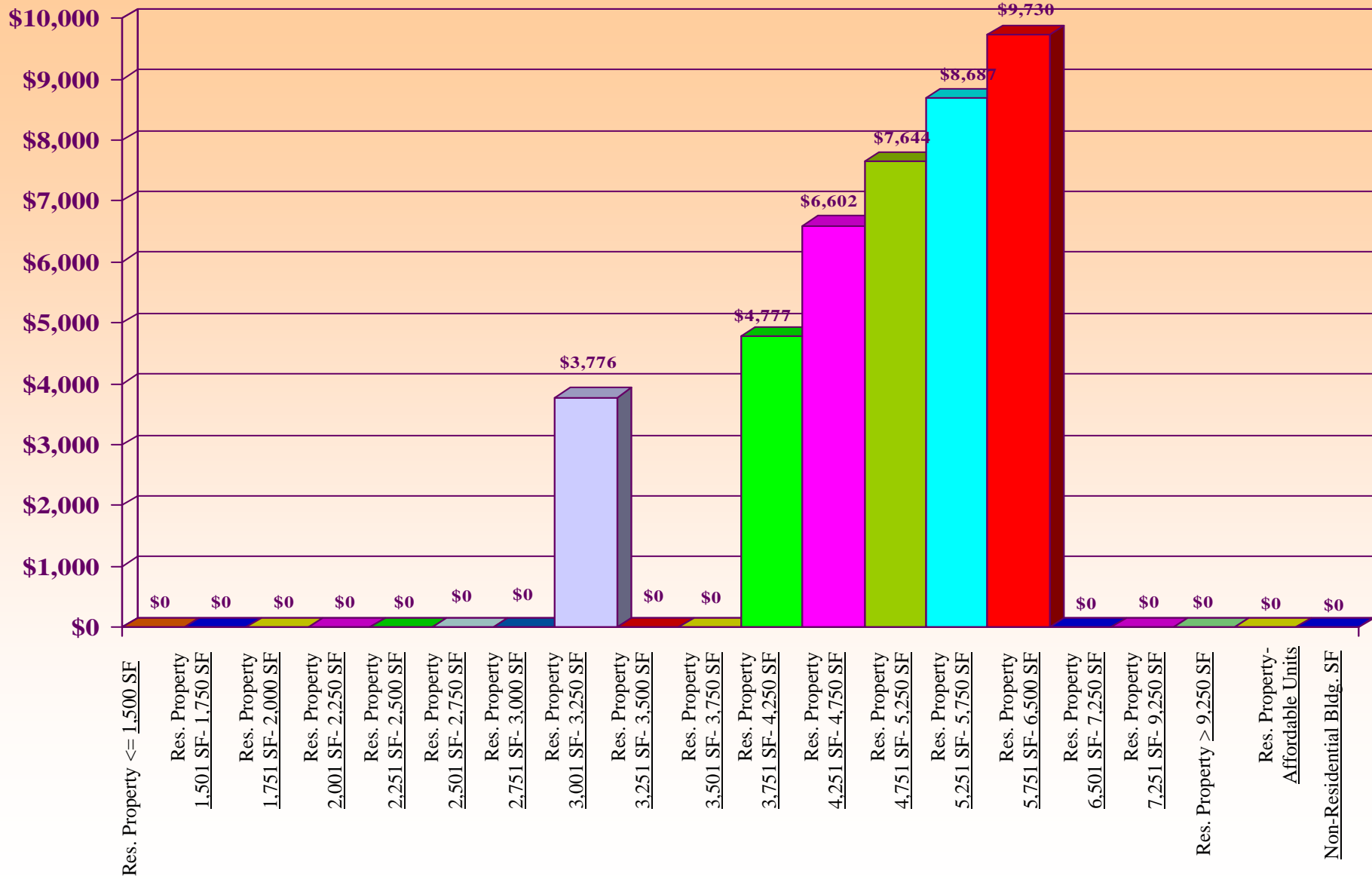
# City of San Diego CFD No. 4

## Zone 1 Fiscal Year 2009-2010 Actual Special Tax Levy



# City of San Diego CFD No. 4

## Zone 2 Fiscal Year 2009-2010 Actual Special Tax Levy



# **EXHIBIT A**

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*Zone 1 of the  
City of San Diego CFD No. 4*

*Special Tax Roll  
Fiscal Year 2009-2010*

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**Exhibit A****City of San Diego CFD No. 4****Zone 1****FY 2009-10 Special Tax Levy****(Based on Amended and Restated Rate and Method)**


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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-190-01-00	\$3,597.32
303-190-02-00	\$3,597.32
303-190-03-00	\$3,683.42
303-190-04-00	\$3,597.32
303-190-05-00	\$3,683.42
303-190-06-00	\$3,597.32
303-190-07-00	\$3,597.32
303-190-08-00	\$3,683.42
303-190-09-00	\$3,597.32
303-190-10-00	\$3,597.32
303-190-11-00	\$3,683.42
303-190-12-00	\$3,597.32
303-190-13-00	\$3,683.42
303-190-14-00	\$3,597.32
303-190-15-00	\$3,597.32
303-190-16-00	\$3,683.42
303-190-17-00	\$3,597.32
303-190-18-00	\$3,597.32
303-190-19-00	\$3,683.42
303-190-20-00	\$3,597.32
303-190-21-00	\$3,597.32
303-190-22-00	\$3,683.42
303-190-23-00	\$3,597.32
303-190-24-00	\$3,597.32
303-190-25-00	\$2,936.92
303-190-26-00	\$2,936.92
303-190-27-00	\$3,298.82
303-190-28-00	\$2,936.92
303-190-29-00	\$3,597.32
303-190-30-00	\$2,936.92
303-190-31-00	\$2,936.92
303-190-32-00	\$2,936.92
303-190-33-00	\$2,936.92
303-190-34-00	\$3,597.32
303-190-35-00	\$2,936.92
303-190-36-00	\$3,298.82
303-190-37-00	\$2,936.92
303-190-38-00	\$2,936.92
303-190-39-00	\$2,936.92
303-190-40-00	\$3,597.32
303-190-41-00	\$2,936.92
303-190-42-00	\$2,936.92
303-190-43-00	\$3,298.82
303-190-44-00	\$2,936.92
303-190-45-00	\$2,936.92
303-191-01-00	\$3,683.42
303-191-02-00	\$3,597.32
303-191-03-00	\$3,597.32
303-191-04-00	\$3,683.42
303-191-05-00	\$3,597.32

Exhibit A

City of San Diego CFD No. 4

Zone 1

FY 2009-10 Special Tax Levy

(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-191-06-00	\$3,683.42
303-191-07-00	\$3,597.32
303-191-08-00	\$3,683.42
303-191-09-00	\$3,597.32
303-191-10-00	\$3,597.32
303-191-11-00	\$2,936.92
303-191-12-00	\$3,298.82
303-191-13-00	\$2,936.92
303-191-14-00	\$3,298.82
303-191-15-00	\$2,817.52
303-191-16-00	\$2,500.02
303-191-17-00	\$2,500.02
303-191-18-00	\$3,298.82
303-191-19-00	\$2,936.92
303-191-20-00	\$2,936.92
303-191-21-00	\$3,298.82
303-191-22-00	\$2,936.92
303-191-23-00	\$3,298.82
303-191-24-00	\$2,936.92
303-191-25-00	\$2,936.92
303-191-26-00	\$2,936.92
303-191-27-00	\$2,936.92
303-191-28-00	\$3,298.82
303-191-29-00	\$2,936.92
303-191-30-00	\$2,936.92
303-191-31-00	\$3,298.82
303-191-32-00	\$2,936.92
303-191-33-00	\$2,936.92
303-191-34-00	\$2,500.02
303-191-35-00	\$2,817.52
303-191-36-00	\$2,500.02
303-191-37-00	\$2,817.52
303-191-38-00	\$2,500.02
303-191-39-00	\$2,500.02
303-191-40-00	\$2,817.52
303-191-41-00	\$2,500.02
303-191-42-00	\$2,817.52
303-191-43-00	\$2,500.02
303-191-44-00	\$400.00
303-191-45-01	\$100.00
303-191-45-02	\$100.00
303-191-45-03	\$100.00
303-191-45-04	\$100.00
303-191-45-05	\$100.00
303-191-45-06	\$100.00
303-191-45-07	\$100.00
303-191-45-08	\$100.00
303-191-45-09	\$100.00
303-191-45-10	\$100.00
303-191-45-11	\$100.00
303-191-45-12	\$100.00

Exhibit A

City of San Diego CFD No. 4  
Zone 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-191-45-13	\$100.00
303-191-45-14	\$100.00
303-191-45-15	\$100.00
303-191-45-16	\$100.00
303-191-45-17	\$100.00
303-191-45-18	\$100.00
303-191-45-19	\$100.00
303-191-45-20	\$100.00
303-191-45-21	\$100.00
303-191-45-22	\$100.00
303-191-45-23	\$100.00
303-191-45-24	\$100.00
303-191-45-25	\$100.00
303-191-45-26	\$100.00
303-191-45-27	\$100.00
303-191-45-28	\$100.00
303-191-45-29	\$100.00
303-191-45-30	\$100.00
303-191-45-31	\$100.00
303-191-45-32	\$100.00
303-191-45-33	\$100.00
303-191-45-34	\$100.00
303-191-45-35	\$100.00
303-191-45-36	\$100.00
303-191-45-37	\$100.00
303-191-45-38	\$100.00
303-191-45-39	\$100.00
303-191-45-40	\$100.00
303-191-45-41	\$100.00
303-191-45-42	\$100.00
303-192-01-00	\$3,597.32
303-192-02-00	\$3,683.42
303-192-03-00	\$2,936.92
303-192-04-00	\$3,597.32
303-192-05-00	\$2,936.92
303-192-06-00	\$2,936.92
303-192-07-00	\$3,597.32
303-192-08-00	\$2,936.92
303-192-09-00	\$2,936.92
303-192-10-00	\$2,500.02
303-192-11-00	\$2,817.52
303-192-12-00	\$2,500.02
303-192-13-00	\$2,500.02
303-192-14-00	\$2,500.02
303-192-15-00	\$2,817.52
303-192-16-00	\$2,817.52
303-192-17-00	\$2,500.02
303-192-18-00	\$2,500.02
303-192-19-00	\$2,500.02
303-192-20-00	\$2,817.52
303-192-21-00	\$2,500.02

Exhibit A

City of San Diego CFD No. 4  
Zone 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-192-22-00	\$2,500.02
303-192-23-00	\$2,500.02
303-192-24-00	\$2,817.52
303-192-25-00	\$2,500.02
303-192-26-00	\$2,817.52
303-192-27-00	\$2,500.02
303-192-28-00	\$2,500.02
303-192-29-00	\$2,500.02
303-192-30-00	\$2,500.02
303-192-31-00	\$2,817.52
303-192-32-00	\$2,817.52
303-192-33-00	\$2,817.52
303-192-34-00	\$2,500.02
303-192-35-00	\$2,500.02
303-192-36-00	\$2,817.52
303-192-37-00	\$400.00
303-193-01-00	\$3,597.32
303-193-02-00	\$3,597.32
303-193-03-00	\$3,683.42
303-193-04-00	\$3,597.32
303-193-05-00	\$3,683.42
303-193-06-00	\$3,597.32
303-193-07-00	\$3,597.32
303-193-08-00	\$3,597.32
303-193-09-00	\$3,597.32
303-193-10-00	\$3,683.42
303-193-11-00	\$2,936.92
303-193-12-00	\$2,936.92
303-193-13-00	\$3,298.82
303-193-14-00	\$2,936.92
303-193-15-00	\$2,936.92
303-193-16-00	\$3,298.82
303-193-17-00	\$2,936.92
303-193-18-00	\$2,936.92
303-193-19-00	\$3,298.82
303-193-20-00	\$2,936.92
303-193-21-00	\$2,936.92
303-193-22-00	\$3,298.82
303-193-23-00	\$2,936.92
303-193-24-00	\$3,298.82
303-193-25-00	\$2,936.92
303-193-26-00	\$2,936.92
303-193-27-00	\$2,936.92
303-193-28-00	\$2,936.92
303-193-29-00	\$2,936.92
303-193-30-00	\$3,298.82
303-193-31-00	\$2,936.92
303-193-32-00	\$2,936.92
303-193-33-00	\$2,936.92
303-193-34-00	\$3,597.32
303-193-35-00	\$2,817.52

Exhibit A

City of San Diego CFD No. 4  
Zone 1  
FY 2009-10 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-193-36-00	\$2,500.02
303-193-37-00	\$2,500.02
303-193-38-00	\$2,817.52
303-193-39-00	\$2,500.02
303-193-40-00	\$2,817.52
303-193-41-00	\$2,500.02
303-193-42-00	\$2,500.02
303-193-43-00	\$2,500.02
303-193-44-00	\$2,817.52
303-193-45-00	\$2,500.02
303-193-46-00	\$2,817.52
303-193-47-00	\$2,500.02
303-193-48-00	\$2,817.52
303-193-49-00	\$2,500.02
303-193-50-00	\$2,500.02
303-193-51-00	\$2,817.52
303-193-52-00	\$2,500.02
303-193-53-00	\$2,500.02
303-193-54-00	\$2,500.02
303-193-55-00	\$2,817.52
303-193-56-00	\$2,500.02
303-193-57-00	\$2,500.02
303-193-58-00	\$2,500.02
303-193-59-00	\$2,500.02
303-193-60-00	\$2,817.52
303-194-01-00	\$3,597.32
303-194-02-00	\$3,683.42
303-194-03-00	\$3,597.32
303-194-04-00	\$3,597.32
303-194-05-00	\$3,683.42
303-194-06-00	\$3,597.32
303-194-07-00	\$3,597.32
303-194-08-00	\$3,683.42
303-194-09-00	\$3,597.32
303-194-10-00	\$3,683.42
303-194-11-00	\$3,597.32
303-194-12-00	\$3,683.42
303-194-13-00	\$3,597.32
303-194-14-00	\$3,683.42
303-194-15-00	\$3,597.32
303-194-16-00	\$3,597.32
303-194-17-00	\$3,683.42
303-194-18-00	\$3,597.32
303-194-19-00	\$3,597.32
303-194-20-00	\$3,683.42
303-194-21-00	\$2,936.92
303-194-22-00	\$2,936.92
303-194-23-00	\$3,298.82
303-194-24-00	\$2,936.92
303-194-25-00	\$2,936.92
303-194-26-00	\$3,298.82

Exhibit A

City of San Diego CFD No. 4

Zone 1

FY 2009-10 Special Tax Levy

(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
303-194-27-00	\$2,936.92
303-194-28-00	\$3,298.82
303-194-29-00	\$2,936.92
303-194-30-00	\$2,936.92
303-194-31-00	\$3,298.82
303-194-32-00	\$2,936.92
303-194-33-00	\$2,936.92
303-194-34-00	\$2,936.92
Total Number of Parcels Taxed	<b>262</b>
Total FY 2009-10 Special Tax	<b>\$680,886.36</b>

**EXHIBIT B**

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*Zone 2 of the  
City of San Diego CFD No. 4*

*Special Tax Roll  
Fiscal Year 2009-2010*

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**Exhibit B****City of San Diego CFD No. 4****Zone 2****FY 2009-10 Special Tax Levy****(Based on Amended and Restated Rate and Method)**


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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
267-310-01-00	\$7,644.38
267-310-02-00	\$4,776.74
267-310-03-00	\$6,601.60
267-310-04-00	\$4,776.74
267-310-05-00	\$4,776.74
267-310-06-00	\$4,776.74
267-310-07-00	\$4,776.74
267-310-08-00	\$4,776.74
267-310-09-00	\$4,776.74
267-310-10-00	\$8,687.16
267-310-11-00	\$4,776.74
267-310-12-00	\$4,776.74
267-310-13-00	\$6,601.60
267-310-14-00	\$4,776.74
267-310-15-00	\$4,776.74
267-310-16-00	\$6,601.60
267-310-17-00	\$4,776.74
267-310-18-00	\$4,776.74
267-310-19-00	\$6,601.60
267-310-20-00	\$4,776.74
267-311-01-00	\$6,601.60
267-311-02-00	\$6,601.60
267-311-03-00	\$6,601.60
267-311-04-00	\$4,776.74
267-311-05-00	\$6,601.60
267-311-06-00	\$4,776.74
267-311-07-00	\$7,644.38
267-311-08-00	\$6,601.60
267-311-09-00	\$4,776.74
267-311-10-00	\$6,601.60
267-311-11-00	\$6,601.60
267-311-12-00	\$4,776.74
267-311-13-00	\$6,601.60
267-311-14-00	\$6,601.60
267-311-15-00	\$4,776.74
267-311-16-00	\$6,601.60
267-311-17-00	\$6,601.60
267-311-18-00	\$4,776.74
267-311-19-00	\$6,601.60
267-311-20-00	\$4,776.74
267-311-21-00	\$4,776.74
267-311-22-00	\$6,601.60
267-311-23-00	\$6,601.60
267-311-24-00	\$6,601.60
267-311-25-00	\$4,776.74
267-312-01-00	\$4,776.74
267-312-02-00	\$6,601.60
267-312-03-00	\$6,601.60
267-312-04-00	\$4,776.74
267-312-05-00	\$6,601.60



**Exhibit B**

**City of San Diego CFD No. 4**

**Zone 2**

**FY 2009-10 Special Tax Levy**

**(Based on Amended and Restated Rate and Method)**

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<u>APN</u>	<u>FY 2009-10 SPECIAL TAX</u>
267-312-06-00	\$3,776.40
267-312-07-00	\$6,601.60
267-312-08-00	\$6,601.60
267-312-09-00	\$6,601.60
267-312-10-00	\$4,776.74
267-312-11-00	\$6,601.60
267-312-12-00	\$3,776.40
267-312-13-00	\$6,601.60
267-312-14-00	\$6,601.60
267-380-01-00	\$8,687.16
267-380-02-00	\$7,644.38
267-380-03-00	\$9,729.92
267-380-04-00	\$7,644.38
267-380-05-00	\$8,687.16
267-380-22-00	\$8,687.16
267-381-01-00	\$7,644.38
267-381-02-00	\$7,644.38
267-381-03-00	\$7,644.38
267-381-18-00	\$6,601.60
267-381-19-00	\$6,601.60
Total Number of Parcels Taxed	<b>70</b>
Total FY 2009-10 Special Tax	<b>\$427,785.26</b>