



**SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2000-1**

**ANNUAL REPORT  
FISCAL YEAR 2020/2021**

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## **INTRODUCTION**

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This Annual Special Tax Report (“Report”) summarizes certain general, financial and administrative information related to Community Facilities District No. 2000-1 (“CFD No. 2000-1”) of the Solana Beach School District (“District”) and the 2020 Lease Purchase Financing (the “Bonds”). The Report outlines the following for CFD No. 2000-1: (I) Special Tax Levy for Fiscal Year 2020/2021, (II) Summary of Delinquent Special Taxes, (III) Fund Balances & Descriptions, (IV) Development Summary, and (V) Background of CFD No. 2000-1, including the Bonds. The Report also includes Attachments referenced by and/or supplementing the information outlined herein. The capitalized terms used in the Report and not defined herein are used as defined in the Rate and Method of Apportionment of CFD No. 2000-1 (“RMA”) and/or the Custodian Agreement (“Agreement”) by and between the District and The Bank of New York Mellon (“BNY” or the “Fiscal Agent”).

## SECTION I. SPECIAL TAX LEVY FOR FY 2020/2021

Section I of the Report contains information for the determination of the Fiscal Year (“FY”) 2020/2021 Special Tax levy for CFD No. 2000-1.

### A. Special Tax Requirement

The Annual Special Tax Requirement represents the interest and principal payments due on the Bonds in Calendar Year 2021, estimated Administrative Expenses and anticipated delinquencies for FY 2020/2021, and the funds available to fund school facilities directly. The Annual Special Tax Requirement calculated in accordance with the RMA (Please see Attachment 4 for a full copy of the RMA) is \$489,643.94. The table below shows the calculation used to determine the FY 2020/2021 Annual Special Tax Requirement. FY 2019/2020 amounts are shown for comparison.

SPECIAL TAX COMPONENTS	FY 2020/2021 DOLLARS	FY 2019/2020 DOLLARS
Interest Due (March 1)	\$80,559.16	\$50,703.13
Interest Due (September 1)	80,559.16	50,703.13
Principal Due (September 1)	308,881.67	155,000.00
Administrative Expenses	17,500.00	8,869.94
Anticipated Delinquencies <sup>1</sup>	2,143.95	0.00
Special Taxes Levied for Facilities	0.00	224,367.74
<b>SPECIAL TAX REQUIREMENT</b>	<b>\$489,643.94</b>	<b>\$489,643.94</b>

<sup>1</sup> Represents the difference between the Special Tax levy and Interest, Principal and Administrative Expenses for FY 2020/2021.

### B. Estimated Administrative Expenses

Each year a portion of the Special Tax levy goes to pay the ongoing costs of administration. The estimated FY 2020/2021 administrative expenses are shown below followed by a description of each line item. FY 2019/2020 amounts are shown for comparison.

ADMINISTRATIVE EXPENSES	FY 2020/2021 AMOUNT	FY 2019/2020 AMOUNT <sup>1</sup>
District Staff Expenses	\$10,756.70	NA
Outside Fees and Expenses	6,700.00	NA
County Tax Collection Fees	43.30	NA
<b>TOTAL</b>	<b>\$17,500.00</b>	<b>\$8,869.94</b>

<sup>1</sup> The detailed administrative expense budget information was not provided by the prior administrator.

**District Staff Expenses** – Includes staff time spent on the administration of CFD No. 2000-1, its accounts and obligations, as well as expenses related to CFD No. 2000-1 including postage, supplies, copying, telephone, and technology costs.

**Outside Fees and Expenses** – Includes the District’s estimated costs to hire consultants related to the administration of CFD No. 2000-1. Consultants used include attorneys, fiscal agent and the special tax administrator. These consultants calculate the Annual Special Tax Rates, monitor the special taxes collected by CFD No. 2000-1, and provide for compliance with State and Federal laws and reporting requirements.

**County Tax Collection Fees** – Refers to the processing fee charged by the County of San Diego (“County”) for placing the Special Taxes on the County Property Tax roll

**C. Distribution of Special Tax**

Special Taxes that CFD No. 2000-1 may levy are limited by the RMA. A summary of the FY 2020/2021 applied Special Tax rates, the number of Units and acres and aggregate levy amount is listed in the following table.

LAND USE CLASS	NO. OF UNITS/ACRES	FY 2020/2021 APPLIED SPECIAL TAX	SPECIAL TAX REVENUES
<b>DEVELOPED PROPERTY</b>			
Class 1 (3,500 sq. ft. or less)	108	\$803.12	\$86,736.96
Class 2 (3,501 – 4,100 sq. ft.)	106	\$1,017.36	\$107,840.16
Class 3 (4,101 – 4,700 sq. ft.)	83	\$1,178.78	\$97,838.74
Class 4 (4,701 – 5,300 sq. ft.)	56	\$1,339.20	\$74,995.20
Class 5 (5,301 – 5,600 sq. ft.)	22	\$1,459.78	\$32,115.16
Class 6 (5,601 – 5,900 sq. ft.)	14	\$1,540.50	\$21,567.00
Class 7 (Over 5,900 sq. ft.)	42	\$1,632.16	\$68,550.72
<b>SUBTOTAL</b>	<b>431</b>	<b>NA</b>	<b>\$489,643.94</b>
<b>UNDEVELOPED PROPERTY</b>			
	26.25	\$0.00	\$0.00
<b>SUBTOTAL</b>	<b>26.25</b>	<b>\$0.00</b>	<b>\$0.00</b>
<b>TOTAL</b>	<b>431 Units/26.25 Acres</b>	<b>NA</b>	<b>\$489,643.94</b>

<sup>1</sup> Figures may not compute due to rounding.

Note: The RMA defines Developed Property as homes for which a building permit was pulled prior to May 1 of the previous Fiscal Year.

## **SECTION II. SUMMARY OF DELINQUENT SPECIAL TAXES**

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Delinquent Special Taxes for FY 2019/2020 and prior Fiscal Years as of October 1, 2020 are summarized in the table below:

<b>FISCAL YEAR</b>	<b>AMOUNT LEVIED</b>	<b>TOTAL NUMBER OF PARCELS SUBJECT TO LEVY</b>	<b>AMOUNT COLLECTED</b>	<b>AMOUNT DELINQUENT</b>	<b>NUMBER OF DELINQUENT PARCELS</b>	<b>PERCENT DELINQUENT</b>
2015/2016	\$481,828	426	\$481,828	\$0	0	0.00%
2016/2017	\$486,552	429	\$486,552	\$0	0	0.00%
2017/2018	\$486,552	429	\$485,012	\$1,541	1	0.32%
2018/2019	\$488,184	429	\$487,414	\$770	1	0.16%
2019/2020	\$489,644	431	\$480,104	\$9,540	15	1.95%

Source: San Diego County Auditor-Controller's Office

### **SECTION III. FUND BALANCES & DESCRIPTIONS**

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The balances as of June 30, 2020 for certain funds, accounts and sub-accounts established pursuant to the Agreement executed in association with the Bonds are shown in the table below. The funds are currently being held by BNY, acting as Custodian.

<b>FUND, ACCOUNT, SUBACCOUNT</b>	<b>BALANCE</b>
Project Account	\$4,088,990.88
Delivery Costs Account	\$9,956.00

The following provides a description of the major funds, accounts and subaccounts.

#### **Project Account**

Monies in the Project Account shall be expended to finance the acquisition and construction of new school facilities, to be owned and operated by the School District.

#### **Delivery Costs Account**

Monies in the account shall be held in trust by the Custodian and shall be disbursed from to pay costs of issuance



## **SECTION IV. DEVELOPMENT SUMMARY**

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The following table summarizes the total number of units of Developed Property for the previous Fiscal Year and Fiscal Year 2020/21. Developed Property is property for which a building permit for new construction has been issued by May 1 of the previous fiscal year.

<b>LAND USE CLASS</b>	<b>FISCAL YEAR 2020/2021</b>	<b>FISCAL YEAR 2019/2020</b>
Class 1 (3,500 sq. ft. or less)	108	108
Class 2 (3,501 – 4,100 sq. ft.)	106	106
Class 3 (4,101 – 4,700 sq. ft.)	83	83
Class 4 (4,701 – 5,300 sq. ft.)	56	56
Class 5 (5,301 – 5,600 sq. ft.)	22	22
Class 6 (5,601 – 5,900 sq. ft.)	14	14
Class 7 (Over 5,900 sq. ft.)	42	42
<b>TOTAL</b>	<b>431 Units</b>	<b>431 Units</b>

## SECTION V. BACKGROUND OF CFD NO. 2000-1

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### A. Summary Table of Information

The following table shows information related to the formation and outstanding bonds of CFD No. 2000-1:

CFD FORMATION	
Date of Resolution of Intention	Not Available-TBD
Resolution of Intention Number	Not Available-TBD
Date of Resolution of Formation	November 14, 2000
Resolution of Formation Number	2000-001101
Authorized Debt Amount	\$8,000,000
County Fund Number	6181-02
BOND ISSUE (2020) – CFD No. 2000-1	
Date of Bond Issue (Dated Date)	June 4, 2020
Final Maturity	September 1, 2037
Amount of Original Bond Issue	\$6,635,640.84
Interest Rate Range	2.500%
Foreclosure Covenants	TBD

### B. CFD No. 2000-1 Background

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 eras. State Legislatures Mello and Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 *et seq.* of the California Government Code. The Act authorizes a local government agency, such as a school district to form a Community Facilities District (“CFD”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it.

The District’s Board of Education (“the Board”) adopted a resolution of intention to form a community facilities district under the Act, to levy a special tax and to incur bonded indebtedness for the purpose of financing public school facilities with a useful life of five years or longer. After conducting a noticed public hearing, the Board adopted resolutions establishing CFD No. 2000-1, providing for a special tax, approving the proposed rate and method of appointment of the special tax and approving the issuance of bonded indebtedness to finance the authorized facilities, and calling special election to submit to the qualified electors within CFD No. 2000-1 the propositions to levy the special tax and the issuance of bonds.

On November 14, 2000 an election was held within CFD No. 2000-1 in which the voters eligible to vote approved the levy of special taxes and the incurrence of bonded indebtedness in an amount not to exceed \$8,000,000.

### **C. Boundaries**

A map showing the original CFD No. 2000-1 boundaries is included as Attachment 1 of this Report.

A full scale map is on file and was recorded with the County Recorder in the County of San Diego in Book 34 of Maps of Assessment and Community Facilities Districts, Pages 62, Instrument No. 2000-0548172.

### **D. The Bonds**

#### **Authority of Issuance**

Bonds are authorized to be issued by the School District under the Act, as amended, and other applicable laws of the State of California.

#### **Purpose of the Bonds**

On June 4, 2020, the Bonds were issued to (i) refinance the outstanding 2012 Refunding Bonds, (ii) finance the acquisition, construction and installation of certain capital improvements to the facilities at Solana Fe Elementary School, including construction of a 8-10 classroom school building and other site improvements at Solana Santa Fe Elementary School and (iii) pay the costs of issuing the Bonds. The Bonds were sold to Capital One Public Funding LLC as a private placement obligation.

**ATTACHMENT 1**  
**BOUNDARY MAP**

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The following page shows the recorded boundary map of the CFD No. 2000-1 boundaries.

PROPOSED BOUNDARIES OF  
COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF  
THE SOLANA BEACH SCHOOL DISTRICT  
SAN DIEGO COUNTY  
STATE OF CALIFORNIA

Conformed  
Copy

(1) Filed in the office of the Clerk of the Board of Education this 30<sup>th</sup> day of OCTOBER, 2000.

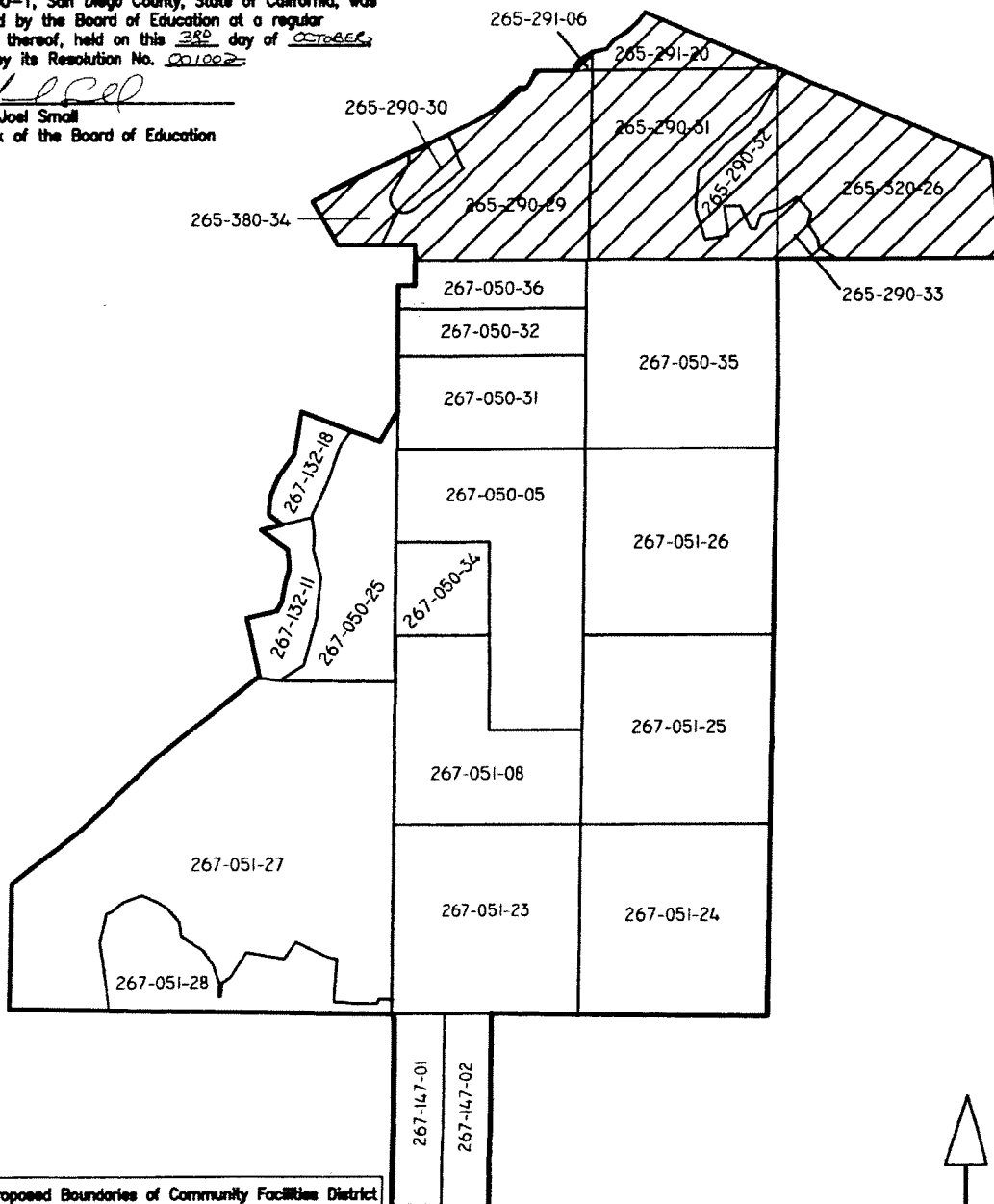
Joel Small  
Mr. Joel Small  
Clerk of the Board of Education




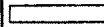

(3) Filed this 28<sup>th</sup> day of OCTOBER, 2000, at the hour of 8:28 o'clock A.M. in Book 34 of Maps of Assessment and Community Facilities Districts at page 62 and as Instrument No. 058172 in the office of the County Recorder of San Diego County, State of California.

Caroline J. Pedroni  
County Recorder of San Diego

(2) I hereby certify that the within map showing the proposed boundaries of Community Facilities District No. 2000-1, San Diego County, State of California, was approved by the Board of Education at a regular meeting thereof, held on this 30<sup>th</sup> day of OCTOBER, 2000, by its Resolution No. 201002.

Joel Small  
Mr. Joel Small  
Clerk of the Board of Education



	Proposed Boundaries of Community Facilities District No. 2000-1
	Assessor Parcel Line
	Assessor Parcel Number
	Improvement Area A
	Improvement Area B

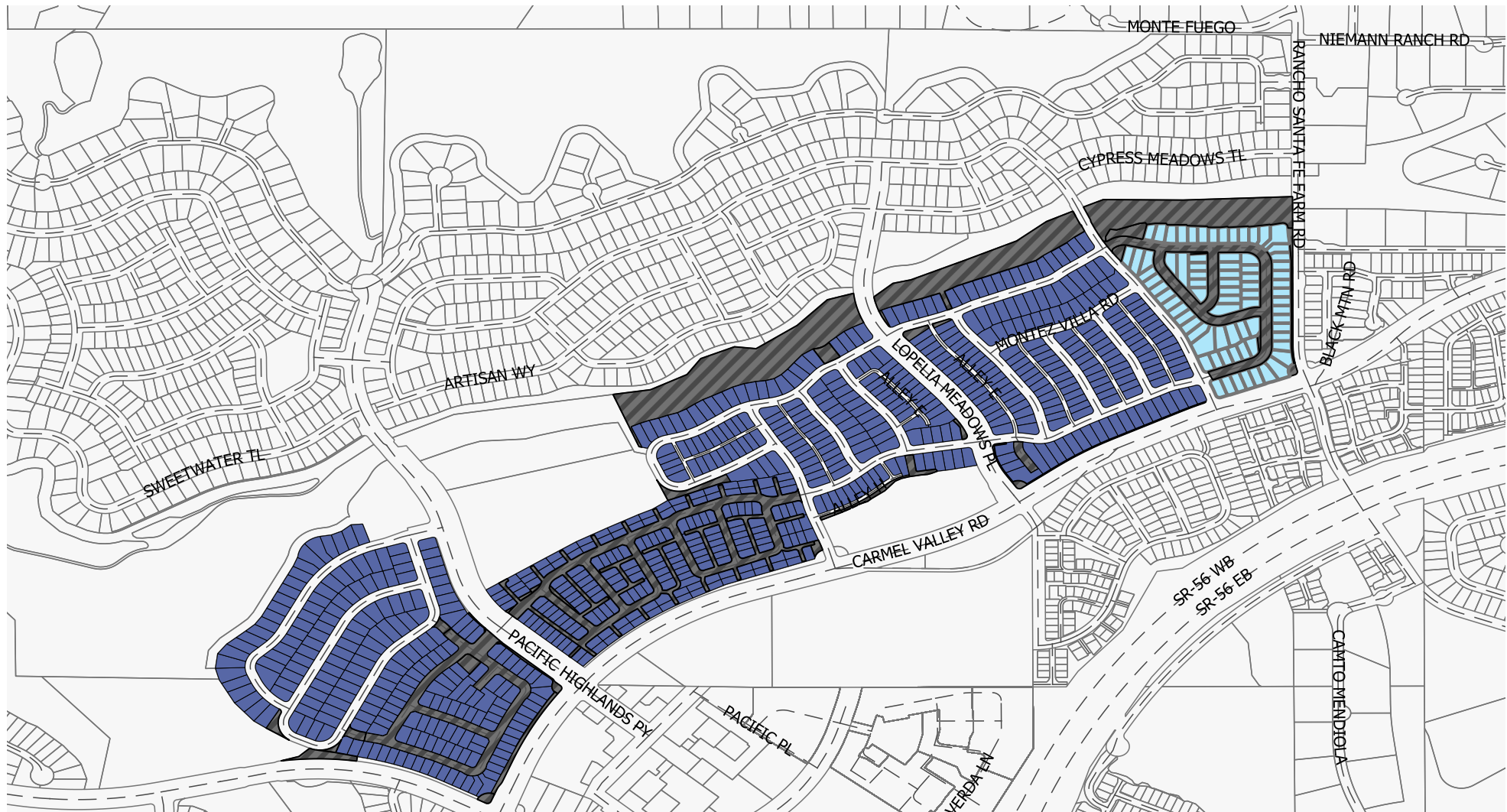
PREPARED BY  
DAVID TAUSSIG & ASSOCIATES, INC.



**ATTACHMENT 2**  
**DEVELOPMENT MAP**

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The following page shows the Development map of CFD No. 2000-1, as of May 1, 2020.



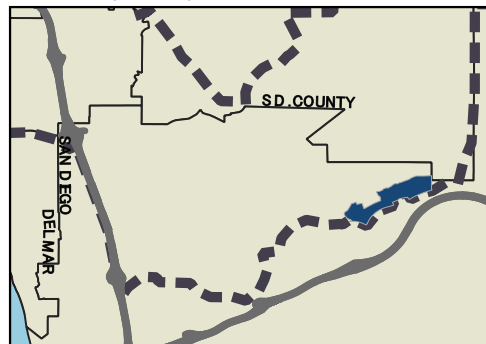
**SOLANA BEACH  
SCHOOL DISTRICT  
COMMUNITY FACILITIES  
DISTRICT NO. 2004-1**

Fiscal Year 2020/2021  
Development Status

**Legend**

- |  |             |  |                                 |
|--|-------------|--|---------------------------------|
|  | Commercial  |  | Surrounding<br>Parcels          |
|  | Developed   |  | Current Boundary                |
|  | Exempt      |  | Solana Beach<br>School District |
|  | Prepaid     |  |                                 |
|  | Undeveloped |  |                                 |

Vicinity Map



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Koppel & Gruber Public Finance does not warrant the accuracy of the data and assumes no liability for any errors or omissions.



**ATTACHMENT 3**  
**DEBT SERVICE SCHEDULE**

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The following page(s) show the current debt service schedule for the Bonds.



**SOLANA BEACH SCHOOL DISTRICT**  
**\$6,635,641 2020 LEASE PURCHASE FINANCING (SOLANA SANTA FE PROJECTS) PRIVATE**  
**PLACEMENT**

**DEBT SERVICE SCHEDULE**

<b>CUSIP</b>	<b>Coupon Rate</b>	<b>Maturity Date</b>	<b>Principal</b>	<b>Interest</b>	<b>Total Debt</b>
private	2.50 %	09-01-2021	\$ 308,881.67	\$ 161,118.31	\$ 469,999.98
private	2.50 %	09-01-2022	\$ 316,603.72	\$ 153,396.27	\$ 469,999.99
private	2.50 %	09-01-2023	\$ 324,518.80	\$ 145,481.18	\$ 469,999.98
private	2.50 %	09-01-2024	\$ 332,631.79	\$ 137,368.21	\$ 470,000.00
private	2.50 %	09-01-2025	\$ 340,947.56	\$ 129,052.42	\$ 469,999.98
private	2.50 %	09-01-2026	\$ 349,471.26	\$ 120,528.73	\$ 469,999.99
private	2.50 %	09-01-2027	\$ 358,208.04	\$ 111,791.95	\$ 469,999.99
private	2.50 %	09-01-2028	\$ 367,163.25	\$ 102,836.75	\$ 470,000.00
private	2.50 %	09-01-2029	\$ 376,342.34	\$ 93,657.67	\$ 470,000.01
private	2.50 %	09-01-2030	\$ 385,750.88	\$ 84,249.11	\$ 469,999.99
private	2.50 %	09-01-2031	\$ 395,394.66	\$ 74,605.34	\$ 470,000.00
private	2.50 %	09-01-2032	\$ 405,279.52	\$ 64,720.47	\$ 469,999.99
private	2.50 %	09-01-2033	\$ 415,411.51	\$ 54,588.48	\$ 469,999.99
private	2.50 %	09-01-2034	\$ 425,796.80	\$ 44,203.19	\$ 469,999.99
private	2.50 %	09-01-2035	\$ 436,441.72	\$ 33,558.27	\$ 469,999.99
private	2.50 %	09-01-2036	\$ 447,352.76	\$ 22,647.23	\$ 469,999.99
private	2.50 %	09-01-2037	\$ 458,536.58	\$ 11,463.41	\$ 469,999.99
			<b>\$ 6,444,732.86</b>	<b>\$ 1,545,266.99</b>	<b>\$ 7,989,999.85</b>

**ATTACHMENT 4**  
**RATE AND METHOD OF APPORTIONMENT**  
**FOR CFD No. 2000-1**

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**RATE AND METHOD OF APPORTIONMENT FOR  
IMPROVEMENT AREA A AND IMPROVEMENT AREA B OF  
COMMUNITY FACILITIES DISTRICT NO. 2000-1  
OF SOLANA BEACH SCHOOL DISTRICT**

The following sets forth the Rate and Method of Apportionment for the levy and collection of Special Taxes of Solana Beach School District ("School District") Community Facilities District No. 2000-1 ("CFD No. 2000-1") Improvement Area A ("IAA") and Improvement Area B ("IAB"). Annual Special Taxes shall be levied on and collected in IAA and IAB each Fiscal Year, in amounts determined through the application of the Rate and Method of Apportionment described below. All of the real property in IAA and IAB, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A  
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

**"Acreage"** means the land area of an Assessor's Parcel in IAA or IAB as shown on an Assessor's Parcel Map or as calculated from the applicable Assessor's Parcel Map by the Board, provided that if the land area is not shown on an Assessor's Parcel Map, the Board may rely on the land area shown on the applicable final map, parcel map, condominium plan or other recorded County map.

**"Act"** means the Mello-Roos Communities Facilities Act of 1982 as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

**"Administrative Expenses"** means any ordinary and necessary expense incurred by the School District on behalf of IAA or IAB related to the determination of the amount of the levy of Special Taxes in IAA or IAB, the collection of Special Taxes in IAA or IAB including the expenses of collecting delinquencies, the administration of Bonds of IAA or IAB or the School District, the payment of salaries and benefits of any School District employee whose duties are directly related to the administration of IAA or IAB, and costs otherwise incurred in order to carry out the authorized purposes of IAA or IAB.

**"Annual Special Tax"** means the Special Tax actually levied in any Fiscal Year on any Assessor's Parcel in IAA or IAB.

**"Assessor's Parcel"** means a lot or parcel of land designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number within the boundaries of IAA or IAB.

**"Assessor's Parcel Map"** means an official map of the Assessor of the County designating parcels by Assessor's Parcel Number.

**"Assessor's Parcel Number"** means that number assigned to an Assessor's Parcel by the County for purposes of identification.

**"Assigned Annual Special Tax"** means the Special Tax of that name described in Section D below.

**"Backup Annual Special Tax"** means the Special Tax of that name described in Section E below.

**"Board"** means the Board of Education of Solana Beach School District or its designee as the legislative body of IAA and IAB.

**"Bonds"** means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, which obligation may be incurred by IAA or IAB or the School District and to which Special Taxes are pledged, including both Special Taxes of IAA and Special Taxes of IAB.

**"Building Permit"** means a permit for the construction of one or more Units. For purposes of this definition, "Building Permit" shall not include permits for construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other improvements not intended for human habitation.

**"Building Square Feet" or "BSF"** means the square footage of assessable internal living space, exclusive of garages or other structures not used as living space, as determined by reference to the Building Permit applicable for such Assessor's Parcel.

**"Calendar Year"** means the period commencing January 1 of any year and ending the following December 31.

**"County"** means the County of San Diego.

**"Developed Property"** means all Assessor's Parcels in IAA and IAB for which a Building Permit was issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels were created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Board.

**"Exempt Property"** means all Assessor's Parcels in IAA and IAB designated as being exempt from Special Taxes in Section J.

**"Final Map"** means a final tract map, parcel map, lot line adjustment, condominium map, or functionally equivalent map or instrument that creates building sites, recorded in the County Office of the Recorder.

**"Fiscal Year"** means the period commencing on July 1 of any year and ending the following June 30.

**"Golf Course Property"** means all Assessor's Parcels in IAA and IAB utilized or to be utilized for golf course purposes including: fairways, greens, driving ranges, tennis facilities, club house, locker rooms, garages, pro shop, restaurant, banquet facilities, meeting rooms, or hotel uses as geographically identified in Tract Map 5073, Unit Area 16 and Unit Area 17 as approved by the County on December 13, 1995, as amended from time to time or modified pursuant to a precise site plan for such property.

**"Improvement Area A" or "IAA"** means the portion of CFD No. 2000-1 designated as Improvement Area A on the map of the proposed boundaries of CFD No. 2000-1 in accordance with Section 53350 of the Act, as approved by the Board with the resolution approving the formation of CFD No. 2000-1.

**"Improvement Area B" or "IAB"** means the portion of CFD No. 2000-1 designated as Improvement Area B on the map of the proposed boundaries of CFD No. 2000-1 in accordance with Section 53350 of the Act, as approved by the Board with the resolution approving the formation of CFD No. 2000-1.

**"Lot"** means an individual legal lot created by a Final Map in IAA or IAB, including a condominium map, for which a Building Permit has been or could be issued, provided that land for which one or more Building Permits have been or could be issued for the construction of one or more model Units shall not be construed as a Lot until such land has been subdivided by a Final Map.

**"Maximum Special Tax"** means the maximum Special Tax, determined in accordance with Section C, that can be levied by IAA or IAB in any Fiscal Year on any Assessor's Parcel.

**"Minimum Acreage"** means (i) 165.44 acres of Acreage with respect to IAA prior to the annexation of IAB into the School District and (ii) 194.87 acres of Acreage with respect to IAA and IAB after the annexation of IAB into the School District.

**"Minimum Annual Special Tax Requirement"** means the amount required in any Fiscal Year to pay: (i) annual debt service, lease payments, or other periodic costs on all outstanding Bonds of IAA, (ii) annual debt service, lease payments, or other periodic costs on all outstanding Bonds of IAB, (iii) annual debt service, lease payments, or other periodic costs on all outstanding Bonds of the School District, (iv) Administrative Expenses relating to IAA, (v) Administrative Expenses relating to IAB, (vi) the costs associated with the release of funds from an escrow account with respect to the Bonds of IAA, (vii) the costs associated with the release of funds from an escrow account with respect to the Bonds of IAB, (viii) the costs associated with the release of fund from an escrow account with respect to the Bonds of the School District (viii) any amounts required to establish or replenish any reserve funds established in connection with the Bonds of IAA, (ix) any amounts required to establish or replenish any reserve funds established in connection with the Bonds of IAB, (x) any amounts required to establish or replenish any reserve fund established in connection with the Bonds of the School District, and (xi) amounts to pay for anticipated delinquent Special Taxes, less (xii) amounts on deposit in any fund or account established in connection with the Bonds of IAA or the Bonds of IAB or the Bonds of the School District which are available to pay debt service, lease payments, or other periodic

costs on any outstanding Bonds of IAA or any outstanding Bonds of IAB or any outstanding Bonds of the School District pursuant to any applicable fiscal agent agreement, bond indenture, or trust agreement.

**"Non-Residential Property"** means all Assessor's Parcels in IAA and IAB for which a building permit was issued on or before January 1 of the prior Fiscal Year for a non-residential use.

**"Ownership"** means all the Assessor's Parcels in IAA and IAB within a Unit Area which are owned by a given owner.

**"Partial Prepayment Amount"** means the amount required to prepay a portion of the Annual Special Tax obligation for an Assessor's Parcel in IAA or IAB, as described in Section H.

**"Prepayment Amount"** means the amount required to prepay the Annual Special Tax obligation in full for an Assessor's Parcel in IAA or IAB, as described in Section G.

**"Proportionately"** means that the ratio of the actual Annual Special Tax levy to the applicable Special Tax is equal for all applicable Assessor's Parcels in IAA and IAB.

**"Special Tax"** means any of the special taxes authorized to be levied in IAA or IAB of CFD No. 2000-1 pursuant to the Act.

**"Taxable Property"** means all Assessor's Parcels in IAA and IAB which are not Exempt Property.

**"Undeveloped Property"** means all Assessor's Parcels of Taxable Property in IAA and IAB which are not Developed Property.

**"Unit"** means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units.

**"Unit Area"** means any of the geographical areas identified as Units 1 through 18 on Tract Map 5073 approved by the County on December 13, 1995, including any amendments thereto.

## **SECTION B CLASSIFICATION OF ASSESSOR'S PARCELS**

For each Fiscal Year, beginning with Fiscal Year 2001-02, each Assessor's Parcel within CFD No. 2000-1 shall be assigned to IAA or IAB. In addition, each Assessor's Parcel in IAA and each Assessor's Parcel in IAB shall be classified as Developed Property, Undeveloped Property, or Exempt Property.

**SECTION C  
MAXIMUM SPECIAL TAXES**

**1. Developed Property**

The Maximum Special Tax for each Assessor's Parcel of Developed Property in IAA and for each Assessor's Parcel of Developed Property in IAB in any Fiscal Year shall be the amount determined by the greater of (i) the applicable in Assigned Annual Special Tax or (ii) the applicable Backup Annual Special Tax.

**2. Undeveloped Property**

The Maximum Special Tax for each Assessor's Parcel of Undeveloped Property in IAA and each Assessor's Parcel of Undeveloped Property in IAB in any Fiscal Year shall be the applicable Assigned Annual Special Tax.

**SECTION D  
ASSIGNED ANNUAL SPECIAL TAXES**

**1. Developed Property**

The Assigned Annual Special Tax applicable to each Assessor's Parcel of Developed Property in IAA and each Assessor's Parcel of Developed Property in IAB in any Fiscal Year shall be determined pursuant to Table 1 below.

**TABLE 1**

**Assigned Annual Special Taxes for  
Developed Property in  
Improvement Area A and Improvement Area B**

<b>Class</b>	<b>Building Square Feet</b>	<b>Assigned Annual Special Tax</b>
1	(= $\leq$ 3,500 BSF)	\$803.13
2	(3,501 BSF - 4,100 BSF)	\$1,017.36
3	(4,101 BSF - 4,700 BSF)	\$1,178.79
4	(4,701 BSF - 5,300 BSF)	\$1,339.21
5	(5,301 BSF - 5,600 BSF)	\$1,459.78
6	(5,601 BSF - 5,900 BSF)	\$1,540.50
7	(>5,900 BSF)	\$1,632.17

2. **Undeveloped Property**

The Assigned Annual Special Tax applicable to each Assessor's Parcel of Undeveloped Property in IAA and each Assessor's Parcel of Undeveloped Property in IAB in any Fiscal Year shall be \$2,894.49 per acre of Acreage.

**SECTION E  
BACKUP ANNUAL SPECIAL TAXES**

Each Fiscal Year, each Assessor's Parcel of Developed Property in IAA and each Assessor's Parcel of Developed Property in IAB shall be subject to a Backup Annual Special Tax. In each Fiscal Year, the Backup Annual Special Tax rate for Developed Property within a Final Map area shall be the rate per Lot calculated according to the formula below, provided that (i) such rate shall apply similarly to all Assessor's Parcels within such Final Map area even if such Final Map area includes Assessor's Parcels within both IAA and IAB and (ii) such rate may be changed or modified as such Final Map is changed or modified prior to the issuance of the first Building Permit within such Final Map area:

$$B = \frac{\$2,894.49 \text{ H A}}{L}$$

The terms above have the following meanings:

- |   |   |   |
|---|---|---|
| B | = | Backup Annual Special Tax per Lot in each Fiscal Year   |
| A | = | Acreage of Taxable Property in such Final Map, as determined by the Board pursuant to Section J |
| L | = | Lots in the Final Map   |

Notwithstanding the foregoing, if all or any portion of the Final Map(s) described in the preceding paragraph is subsequently changed or modified after the issuance of the first Building Permit within such Final Map area, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property in such Final Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified Final Map area prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified Final Map area for all remaining Fiscal Years in which the Special Tax may be levied.



**SECTION F**  
**METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2001-02 and for each subsequent Fiscal Year, the Board shall levy Annual Special Taxes in IAA and IAB as follows:

- Step One: The Board shall levy an Annual Special Tax on each Assessor's Parcel of Developed Property in IAA and each Assessor's Parcel of Developed Property in IAB in an amount equal to the Assigned Annual Special Tax applicable to each such Assessor's Parcel.
- Step Two: If the sum of the amounts collected in step one is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall additionally levy an Annual Special Tax Proportionately on each Assessor's Parcel of Undeveloped Property in IAA and each Assessor's Parcel of Undeveloped Property in IAB, up to the Assigned Annual Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.
- Step Three: If the sum of the amounts collected in steps one and two is insufficient to satisfy the Minimum Annual Special Tax Requirement, then the Board shall Proportionately increase the Annual Special Tax on each Assessor's Parcel of Developed Property in IAA and each Assessor's Parcel of Developed Property in IAB from the Assigned Annual Special Tax up to the Maximum Special Tax applicable to each such Assessor's Parcel to satisfy the Minimum Annual Special Tax Requirement.

**SECTION G**  
**PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of (i) an Assessor's Parcel of Developed Property in IAA or an Assessor's Parcel of Developed Property in IAB or (ii) an Assessor's Parcel of Undeveloped Property in IAA for which a Building Permit has been issued or an Assessor's Parcel of Undeveloped Property in IAB for which a Building Permit has been issued may be prepaid in full at the times and under the conditions set forth in this Section G, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be prepaid. The Prepayment Amount for an Assessor's Parcel eligible for prepayment shall be determined as described below.

**1. Prior to Issuance of Bonds**

Prior to the issuance of Bonds by IAA or IAB or the School District, the Prepayment Amount applicable to each Assessor's Parcel of Developed Property in IAA and each Assessor's Parcel of Developed Property in IAB in any Calendar Year shall be determined by reference to Table 2 below.

**TABLE 2**

**Prepayment Amounts for  
Developed Property in  
Improvement Area A and Improvement Area B**

<b>Class</b>	<b>Square Feet</b>	<b>Prepayment Amounts</b>
1	(<= 3,500 BSF)	\$10,118.00
2	(3,501 BSF - 4,100 BSF)	\$10,118.00
3	(4,101 BSF - 4,700 BSF)	\$10,118.00
4	(4,701 BSF - 5,300 BSF)	\$11,407.58
5	(5,301 BSF - 5,600 BSF)	\$12,434.60
6	(5,601 BSF - 5,900 BSF)	\$13,122.11
7	(>5,900 BSF)	\$13,902.99

**2. Subsequent to Issuance of Bonds**

Subsequent to the issuance of Bonds by IAA or IAB or the School District, the Prepayment Amount for each applicable Assessor's Parcel in IAA and each applicable Assessor's Parcel in IAB shall be determined pursuant to the following formula (capitalized terms defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For Assessor=s Parcels of Developed Property in IAA and IAB, compute the Assigned Annual Special Tax and Backup Annual Special Tax applicable to the Assessor=s Parcel. For Assessor=s Parcels of Undeveloped Property, compute the Assigned Annual Special Tax and Backup Annual Special Tax applicable to the Assessor=s Parcel as though it was already designated as Developed Property, based upon the Building Permit which has already been issued for that Assessor=s Parcel.
2. For each Assessor=s Parcel of Developed Property and Undeveloped Property to be prepaid in IAA and IAB, (a) divide the Assigned Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Assigned Annual Special Taxes applicable to the sum of all Assessor=s Parcels of Developed Property in IAA and IAB at buildout,

as reasonably determined by the Board, provided that no Developed Property in IAB shall be included in such a calculation until IAB is annexed into the School District, and (b) divide the Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Backup Annual Special Taxes applicable to all Assessor=s Parcels of Developed Property in IAA and IAB at buildout, as reasonably determined by the Board, provided that no Developed Property in IAB shall be included in such a calculation until IAB is annexed into the School District.

3. The amount determined pursuant to Section G.1. shall be (a) increased by the portion of the sum of the Bonds of IAA and IAB and the School District not allocable to construction proceeds with respect to the applicable Assessor=s Parcel and (b) reduced by the amount of regularly retired principal which is allocable to the applicable Assessor=s Parcel. The result is the "Outstanding Gross Prepayment Amount." For purposes of calculating the amount of regularly retired principal which is allocable to the applicable Assessor=s Parcel, it shall be assumed that the Annual Special Taxes actually collected from each Assessor's Parcel in IAA and IAB in any Fiscal Year are applied prorata to the regularly scheduled principal payment on all the outstanding Bonds of IAA and IAB and the School District in the immediately following Fiscal Year based on each Assessor's Parcel's share of the total Annual Special Taxes which are actually collected from all Taxable Property in IAA and IAB in the current Fiscal Year and are applied to such regularly scheduled principal payment in the immediately following Fiscal Year. In no event shall any Annual Special Taxes determined to have been used to make a regularly scheduled principal payment on any Bonds of IAA or IAB or the School District be adjusted for any increase in any cost index or other basis subsequent to the date of the applicable principal payment.
4. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the face value of the sum of all outstanding Bonds of IAA and IAB and the School District. If the product is greater than the Outstanding Gross Prepayment Amount, then the product shall be the "Bond Redemption Amount." If the product is less than the Outstanding Gross Prepayment Amount, then the Outstanding Gross Prepayment Amount shall be the "Bond Redemption Amount."
5. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Bonds of IAA and IAB and the School District to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."

6. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 10) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Bonds to be redeemed.
7. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Bonds to be redeemed.
8. Subtract the amount computed pursuant to paragraph 7 from the amount computed pursuant to paragraph 6. This difference is the "Defeasance."
9. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."
10. Determine the lesser of: (a) the expected reduction in the applicable reserve requirement, if any, associated with the redemption of outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirement in effect after the redemption of outstanding Bonds as a result of the prepayment from the balance in the applicable reserve fund on the prepayment date. If the result is greater than zero, then the result is the "Reserve Fund Credit." If the result is less than zero, then no Reserve Fund Credit shall be given.
11. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

With respect to an Annual Special Tax obligation that is prepaid, the Board shall indicate in the records of CFD No. 2000-1 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such prepayment of the Annual Special Tax obligation, to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor=s Parcel, and the obligation of such Assessor=s Parcel to pay such Annual Special Taxes shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the sum of Assigned Annual Special Taxes that may be levied on Taxable Property in IAA and IAB, net of the sum of Administrative Expenses relating to IAA and IAB, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds of IAA and IAB and the School District in each future Fiscal Year.

## **SECTION H PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES**

The Annual Special Tax obligation of an Assessor's Parcel in IAA or an Assessor's Parcel in

IAB may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor=s Parcel at the time the Annual Special Tax obligation would be prepaid.

**1. Partial Prepayment Times and Conditions**

Prior to the issuance of the first Building Permit for the construction of a production Unit or custom Unit within an Ownership, the owner of all the Assessor's Parcels within such Ownership may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor=s Parcels within such Ownership, provided that such Assessor's Parcels are expected to contain at least five (5) Units, as determined reasonably by the Board. The partial prepayment of each Annual Special Tax obligation shall be collected prior to the issuance of the first Building Permit with respect to each such Assessor's Parcel in such Ownership.

**2. Partial Prepayment Amount**

The Partial Prepayment Amount shall be calculated according to the following formula:

$$PP = P_G H F$$

These terms have the following meanings:

PP = the Partial Prepayment Amount

P<sub>G</sub> = the Prepayment Amount calculated according to Section G

F = the percent by which the owner of the Assessor=s Parcel is partially prepaying the Annual Special Tax obligation.

**3. Partial Prepayment Procedures and Limitations**

With respect to any Assessor=s Parcel that is partially prepaid, the Board shall indicate in the records of CFD No. 2000-1 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such partial prepayment of the Annual Special Tax obligation, to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor=s Parcel, and the obligation of such Assessor=s Parcel to pay such prepaid portion of the Annual Special Tax shall cease.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the sum of Assigned Annual Special Taxes that may be levied on Taxable Property in IAA and IAB, net of the sum of Administrative Expenses relating to IAA and IAB, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds of IAA and IAB and the School District in each future Fiscal Year.

### **SECTION I TERMINATION OF SPECIAL TAX**

Annual Special Taxes shall be levied for a period of thirty-two (32) Fiscal Years after the last series Bonds of IAA and IAB and the School District has been issued, as determined by the Board, provided that Annual Special Taxes shall not be levied in IAA or IAB after 2036-37.

### **SECTION J EXEMPTIONS**

The Board shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments except as otherwise provided in Sections 53317.3 and 53317.5 of the Act and except that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, (v) Golf Course Property, (vi) Non-Residential Property, (vii) all Assessor's Parcels within IAB prior to the annexation of IAB into the School District or (viii) other types of Assessor's Parcels, at the reasonable discretion of the Board, provided that no such classification would reduce the Acreage of Taxable Property to less than the applicable Minimum Acreage in Table 3 below. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of Taxable Property in (a) IAA prior to the annexation of IAB into the School District or (b) IAA and IAB after the annexation of IAB into the School District to less than the applicable Minimum Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

**TABLE 3**

**Minimum Acreage**

<b>Improvement Area</b>	<b>Minimum Acreage</b>
IAA <sup>1</sup>	165.44
IAA and IAB <sup>2</sup>	194.87

1. Prior to the annexation of IAB into the School District.  
2. After the annexation of IAB into the School District.

**SECTION K  
APPEALS**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Board not later than twelve months after having paid the first installment of the Special Tax that is disputed. A representative(s) of CFD No. 2000-1 shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the representative's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

**SECTION L  
MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that CFD No. 2000-1 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.

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**ATTACHMENT 5**  
**FY 2019/2020 DELINQUENCY REPORT**

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**FINAL INSTALLMENT DELINQUENCY REPORT  
FISCAL YEAR 2019/2020**

**SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2000-1  
COUNTY FUND NUMBER: 618102**

**LEVY AND DELINQUENCY SUMMARY  
as of: October 1, 2020**

<b>Total Amount Levied:</b>	\$489,643.94	<b>Total Amount Delinquent:</b>	\$9,540.36
<b>Total Parcels Levied:</b>	431	<b>Number of Parcels Delinquent:</b>	15
<b>Total Amount Collected:</b>	\$480,103.58	<b>Delinquent Percentage:</b>	1.95%

**DELINQUENCY DETAIL**

<b>Assessors Parcel Number</b>	<b>Owner**</b>	<b>Mailing Address**</b>	<b>Applied Special Tax Amount</b>	<b>Delinquent Amount</b>
265-510-35-00	URVEK PERI N	P O BOX 8991 RCHO SANTA FE CA 92067	\$ 803.12	\$ 401.56
267-180-01-00	LAW EDWARD K & CONNIE Y F	PMB 2 RANCHO SANTA FE, CA	\$ 1,459.78	\$ 729.89
267-180-02-00	KUPIEC KARSON A & DIANA 2009	P O BOX 5000 RCHO SANTA FE CA 92067	\$ 1,540.50	\$ 770.25
267-180-03-00	URVEK M PEGEEN & PERI N	P O BOX 8991 RCHO SANTA FE CA 92067	\$ 1,540.50	\$ 770.25
267-180-36-00	16919 GOING MY WAY TRUST 12-	1494 UNION ST #1002 SAN DIEGO CA 92101	\$ 803.12	\$ 803.12
267-181-38-00	MIRNEZAM ALEX & ASGARI FAY	P O BOX 5000 RANCHO SANTA FE CA	\$ 1,339.20	\$ 669.60
267-200-03-00	HAMLET FAMILY TRUST 02-20-09	P O BOX 5000 RCHO SANTA FE CA 92067	\$ 1,017.36	\$ 508.68
267-200-33-00	RIVERA MATTHEW L & LEIGH A	7940 DIXIE LN SAN DIEGO CA 92127	\$ 1,459.78	\$ 1,459.78
267-220-14-07	KING JAMAL TRUST 06-02-17	6 RUE VALBONNE NEWPORT BEACH CA 92660	\$ 1,017.36	\$ 508.68
267-260-23-00	FENECH DONNA P FAMILY TRUST	P O BOX 5000 RCHO SANTA FE CA 92067	\$ 803.12	\$ 401.56
267-390-03-00	URVEK PERI N	P O BOX 8991 RCHO SANTA FE CA 92067	\$ 1,178.78	\$ 589.39

\*\* Information based on 2019/2020 Secured Roll data.

## DELINQUENCY DETAIL

Assessors Parcel Number	Owner**	Mailing Address**	Applied Special Tax Amount	Delinquent Amount
267-410-08-00	LONG RICHARD A & COLTER-	P O BOX 5000 RCHO SANTA FE CA 92067	\$ 803.12	\$ 401.56
267-450-12-00	WHITE PAUL H & TREHAN	7923 HIGH TIME RDG SAN DIEGO CA 92127	\$ 1,017.36	\$ 508.68
267-460-05-00	COTA-REYES FERNANDO & BATIZ	P O BOX 613 RCHO SANTA FE CA 92067	\$ 1,017.36	\$ 508.68
267-460-11-00	BEGIN MARC A & DAVIS-BEGIN	7922 SILVERY MOON LN RANCHO SANTA FE CA	\$ 1,017.36	\$ 508.68
<b>Total Delinquent Amount:</b>				<b>\$ 9,540.36</b>

\*\* Information based on 2019/2020 Secured Roll data.

**ATTACHMENT 6**  
**FY 2020/2021 SPECIAL TAX ROLL**

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A list of the parcels and CFD No. 2000-1 Special Taxes submitted to the County for FY 2020/2021 is provided on the following pages.

**FISCAL YEAR 2020/21  
SPECIAL TAX ROLL**

**SOLANA BEACH SCHOOL DISTRICT  
COMMUNITY FACILITIES DISTRICT NO. 2000-1**

<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
2655-100-100	\$ 1,178.78
2655-100-200	\$ 1,017.36
2655-100-300	\$ 1,017.36
2655-100-400	\$ 1,017.36
2655-100-500	\$ 1,017.36
2655-100-600	\$ 1,178.78
2655-100-700	\$ 1,178.78
2655-100-800	\$ 1,178.78
2655-100-900	\$ 1,178.78
2655-101-000	\$ 1,178.78
2655-101-100	\$ 1,339.20
2655-101-200	\$ 1,632.16
2655-101-300	\$ 1,339.20
2655-101-400	\$ 1,178.78
2655-101-500	\$ 1,339.20
2655-101-600	\$ 1,178.78
2655-101-700	\$ 1,178.78
2655-101-800	\$ 1,339.20
2655-101-900	\$ 1,178.78
2655-102-000	\$ 1,178.78
2655-102-100	\$ 1,178.78
2655-102-200	\$ 803.12
2655-102-300	\$ 1,017.36
2655-102-400	\$ 1,017.36
2655-102-500	\$ 1,017.36
2655-102-600	\$ 1,017.36
2655-102-700	\$ 803.12
2655-102-800	\$ 1,017.36
2655-102-900	\$ 1,017.36

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2655-103-000	\$ 803.12
2655-103-100	\$ 1,017.36
2655-103-200	\$ 803.12
2655-103-300	\$ 1,017.36
2655-103-400	\$ 1,017.36
2655-103-500	\$ 803.12
2655-103-600	\$ 803.12
2655-103-700	\$ 1,017.36
2655-103-800	\$ 803.12
2655-103-900	\$ 1,017.36
2655-104-000	\$ 803.12
2655-104-100	\$ 1,017.36
2655-104-200	\$ 1,017.36
2655-104-300	\$ 1,017.36
2655-104-400	\$ 803.12
2655-104-500	\$ 1,017.36
2655-104-600	\$ 1,017.36
2655-104-700	\$ 1,017.36
2655-104-800	\$ 803.12
2655-104-900	\$ 1,017.36
2655-105-000	\$ 1,017.36
2655-105-100	\$ 1,017.36
2655-105-200	\$ 1,017.36
2655-105-300	\$ 803.12
2655-105-400	\$ 1,339.20
2655-105-500	\$ 1,178.78
2655-105-600	\$ 1,178.78
2655-106-000	\$ 1,339.20
2655-106-500	\$ 1,178.78
2655-106-600	\$ 1,178.78
2655-106-700	\$ 1,178.78
2671-800-100	\$ 1,459.78
2671-800-200	\$ 1,540.50
2671-800-300	\$ 1,540.50

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2671-800-400	\$ 1,459.78
2671-800-500	\$ 1,540.50
2671-800-600	\$ 1,459.78
2671-800-700	\$ 1,459.78
2671-800-800	\$ 1,459.78
2671-800-900	\$ 1,459.78
2671-801-000	\$ 1,178.78
2671-801-100	\$ 1,017.36
2671-801-200	\$ 1,459.78
2671-801-300	\$ 1,017.36
2671-801-400	\$ 1,017.36
2671-801-500	\$ 803.12
2671-801-600	\$ 1,178.78
2671-801-700	\$ 1,017.36
2671-801-800	\$ 1,459.78
2671-801-900	\$ 1,017.36
2671-802-000	\$ 1,017.36
2671-802-100	\$ 1,178.78
2671-802-200	\$ 1,178.78
2671-802-300	\$ 1,017.36
2671-802-400	\$ 1,017.36
2671-802-600	\$ 1,017.36
2671-802-700	\$ 1,178.78
2671-802-800	\$ 1,178.78
2671-802-900	\$ 1,178.78
2671-803-000	\$ 1,178.78
2671-803-100	\$ 1,178.78
2671-803-200	\$ 1,017.36
2671-803-300	\$ 1,178.78
2671-803-400	\$ 1,178.78
2671-803-500	\$ 1,178.78
2671-803-600	\$ 803.12
2671-803-700	\$ 1,459.78
2671-803-800	\$ 1,017.36

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2671-803-900	\$ 1,017.36
2671-804-000	\$ 1,017.36
2671-804-500	\$ 1,178.78
2671-804-600	\$ 1,178.78
2671-804-700	\$ 1,339.20
2671-804-800	\$ 1,178.78
2671-804-900	\$ 1,339.20
2671-805-000	\$ 1,178.78
2671-805-100	\$ 1,178.78
2671-805-200	\$ 1,178.78
2671-805-300	\$ 1,339.20
2671-805-400	\$ 1,178.78
2671-805-500	\$ 1,178.78
2671-805-600	\$ 1,178.78
2671-805-700	\$ 1,178.78
2671-806-500	\$ 1,017.36
2671-806-600	\$ 1,178.78
2671-806-700	\$ 1,017.36
2671-806-900	\$ 1,178.78
2671-807-000	\$ 1,459.78
2671-807-100	\$ 1,459.78
2671-810-100	\$ 1,339.20
2671-810-200	\$ 1,339.20
2671-810-300	\$ 1,178.78
2671-810-400	\$ 1,339.20
2671-810-500	\$ 1,178.78
2671-810-800	\$ 1,339.20
2671-810-900	\$ 1,178.78
2671-811-000	\$ 1,178.78
2671-811-100	\$ 1,339.20
2671-811-200	\$ 1,178.78
2671-811-400	\$ 1,339.20
2671-811-500	\$ 1,178.78
2671-811-900	\$ 1,339.20

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2671-812-000	\$ 1,339.20
2671-812-100	\$ 1,339.20
2671-812-200	\$ 1,339.20
2671-812-300	\$ 1,339.20
2671-812-400	\$ 1,339.20
2671-812-500	\$ 1,339.20
2671-812-600	\$ 1,178.78
2671-812-700	\$ 1,339.20
2671-812-800	\$ 1,339.20
2671-812-900	\$ 1,339.20
2671-813-000	\$ 1,339.20
2671-813-100	\$ 1,339.20
2671-813-200	\$ 1,178.78
2671-813-300	\$ 1,339.20
2671-813-400	\$ 1,339.20
2671-813-500	\$ 1,339.20
2671-813-600	\$ 1,339.20
2671-813-700	\$ 1,339.20
2671-813-800	\$ 1,339.20
2671-813-900	\$ 1,339.20
2671-814-000	\$ 1,339.20
2671-814-100	\$ 1,339.20
2671-814-200	\$ 1,178.78
2671-814-300	\$ 1,339.20
2671-814-400	\$ 1,339.20
2671-814-500	\$ 1,339.20
2671-814-600	\$ 1,178.78
2671-814-700	\$ 1,339.20
2671-814-800	\$ 1,339.20
2671-814-900	\$ 1,178.78
2671-815-000	\$ 1,339.20
2671-815-100	\$ 1,178.78
2671-815-200	\$ 1,540.50
2671-815-300	\$ 1,178.78



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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2671-815-400	\$ 1,632.16
2671-815-500	\$ 1,632.16
2671-815-600	\$ 1,540.50
2671-815-700	\$ 1,178.78
2671-815-800	\$ 1,339.20
2671-815-900	\$ 1,339.20
2671-816-000	\$ 1,339.20
2671-816-100	\$ 1,339.20
2671-816-200	\$ 1,459.78
2671-816-300	\$ 1,540.50
2671-816-400	\$ 1,339.20
2671-816-500	\$ 1,632.16
2671-816-600	\$ 1,632.16
2671-817-300	\$ 1,178.78
2671-817-500	\$ 1,178.78
2671-817-600	\$ 1,339.20
2671-817-700	\$ 1,178.78
2671-818-000	\$ 1,178.78
2671-818-100	\$ 1,178.78
2672-000-300	\$ 1,017.36
2672-000-400	\$ 1,017.36
2672-000-500	\$ 1,017.36
2672-000-600	\$ 1,178.78
2672-000-700	\$ 1,178.78
2672-000-800	\$ 1,017.36
2672-000-900	\$ 1,017.36
2672-001-000	\$ 1,017.36
2672-001-100	\$ 1,017.36
2672-001-200	\$ 1,017.36
2672-001-300	\$ 1,017.36
2672-001-400	\$ 1,459.78
2672-001-500	\$ 1,540.50
2672-001-600	\$ 1,632.16
2672-001-700	\$ 1,632.16

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2672-001-800	\$ 1,459.78
2672-001-900	\$ 1,339.20
2672-002-000	\$ 1,632.16
2672-002-100	\$ 1,632.16
2672-002-200	\$ 1,632.16
2672-002-500	\$ 1,178.78
2672-002-600	\$ 1,178.78
2672-002-700	\$ 1,178.78
2672-002-800	\$ 1,178.78
2672-002-900	\$ 1,178.78
2672-003-000	\$ 1,017.36
2672-003-100	\$ 1,178.78
2672-003-200	\$ 1,178.78
2672-003-300	\$ 1,459.78
2672-003-400	\$ 1,459.78
2672-003-500	\$ 1,540.50
2672-004-400	\$ 1,017.36
2672-004-700	\$ 1,178.78
2672-010-100	\$ 1,459.78
2672-010-200	\$ 1,017.36
2672-010-400	\$ 1,632.16
2672-010-500	\$ 1,632.16
2672-010-600	\$ 1,632.16
2672-010-700	\$ 1,017.36
2672-010-800	\$ 1,178.78
2672-010-900	\$ 1,632.16
2672-011-000	\$ 1,339.20
2672-011-100	\$ 1,632.16
2672-011-200	\$ 1,632.16
2672-011-300	\$ 1,459.78
2672-011-400	\$ 1,459.78
2672-011-600	\$ 1,339.20
2672-011-700	\$ 1,459.78
2672-011-800	\$ 1,540.50

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2672-100-400	\$ 1,632.16
2672-100-500	\$ 1,632.16
2672-100-600	\$ 1,459.78
2672-100-700	\$ 1,632.16
2672-100-800	\$ 1,632.16
2672-100-900	\$ 1,632.16
2672-101-000	\$ 1,540.50
2672-101-100	\$ 1,632.16
2672-101-200	\$ 1,178.78
2672-101-500	\$ 1,632.16
2672-101-600	\$ 1,632.16
2672-101-700	\$ 1,632.16
2672-101-800	\$ 1,339.20
2672-101-900	\$ 1,632.16
2672-102-000	\$ 1,632.16
2672-102-100	\$ 1,632.16
2672-102-200	\$ 1,632.16
2672-102-400	\$ 1,632.16
2672-102-500	\$ 1,632.16
2672-102-600	\$ 1,632.16
2672-102-800	\$ 1,339.20
2672-103-000	\$ 1,339.20
2672-103-100	\$ 1,632.16
2672-103-200	\$ 1,540.50
2672-103-300	\$ 1,540.50
2672-103-400	\$ 1,540.50
2672-103-500	\$ 1,632.16
2672-103-600	\$ 1,632.16
2672-103-700	\$ 1,632.16
2672-103-800	\$ 1,632.16
2672-103-900	\$ 1,540.50
2672-104-000	\$ 1,632.16
2672-104-100	\$ 1,632.16
2672-104-200	\$ 1,632.16

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2672-105-000	\$ 1,632.16
2672-105-200	\$ 1,178.78
2672-105-300	\$ 1,632.16
2672-105-500	\$ 1,459.78
2672-201-001	\$ 1,017.36
2672-201-002	\$ 803.12
2672-201-003	\$ 803.12
2672-201-004	\$ 1,017.36
2672-201-005	\$ 1,017.36
2672-201-006	\$ 803.12
2672-201-101	\$ 1,017.36
2672-201-102	\$ 1,017.36
2672-201-103	\$ 803.12
2672-201-104	\$ 1,017.36
2672-201-105	\$ 803.12
2672-201-106	\$ 1,017.36
2672-201-107	\$ 803.12
2672-201-201	\$ 803.12
2672-201-202	\$ 1,017.36
2672-201-203	\$ 803.12
2672-201-204	\$ 1,017.36
2672-201-205	\$ 803.12
2672-201-206	\$ 1,017.36
2672-201-207	\$ 803.12
2672-201-301	\$ 803.12
2672-201-302	\$ 803.12
2672-201-303	\$ 1,017.36
2672-201-304	\$ 803.12
2672-201-305	\$ 803.12
2672-201-306	\$ 1,017.36
2672-201-307	\$ 1,017.36
2672-201-308	\$ 803.12
2672-201-309	\$ 1,017.36
2672-201-401	\$ 1,017.36

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2672-201-402	\$ 1,017.36
2672-201-403	\$ 803.12
2672-201-404	\$ 1,017.36
2672-201-405	\$ 1,017.36
2672-201-406	\$ 803.12
2672-201-407	\$ 1,017.36
2672-201-408	\$ 803.12
2672-201-409	\$ 803.12
2672-201-501	\$ 1,017.36
2672-201-502	\$ 803.12
2672-201-601	\$ 803.12
2672-201-602	\$ 1,017.36
2672-201-603	\$ 803.12
2672-600-100	\$ 803.12
2672-600-200	\$ 803.12
2672-600-300	\$ 803.12
2672-600-400	\$ 803.12
2672-600-500	\$ 803.12
2672-600-600	\$ 803.12
2672-600-700	\$ 803.12
2672-600-800	\$ 803.12
2672-600-900	\$ 803.12
2672-601-000	\$ 803.12
2672-601-100	\$ 803.12
2672-601-200	\$ 803.12
2672-601-300	\$ 803.12
2672-601-400	\$ 803.12
2672-601-500	\$ 803.12
2672-601-600	\$ 803.12
2672-601-700	\$ 803.12
2672-601-800	\$ 803.12
2672-601-900	\$ 803.12
2672-602-000	\$ 803.12
2672-602-100	\$ 803.12

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2672-602-200	\$ 803.12
2672-602-300	\$ 803.12
2672-602-400	\$ 803.12
2672-602-500	\$ 803.12
2672-602-600	\$ 803.12
2672-602-700	\$ 803.12
2672-602-800	\$ 803.12
2672-602-900	\$ 803.12
2672-603-000	\$ 803.12
2672-603-100	\$ 803.12
2672-603-200	\$ 803.12
2672-603-300	\$ 803.12
2672-603-400	\$ 803.12
2672-603-500	\$ 803.12
2672-603-600	\$ 803.12
2672-603-700	\$ 1,017.36
2672-603-800	\$ 1,017.36
2672-603-900	\$ 803.12
2672-604-000	\$ 803.12
2672-604-100	\$ 803.12
2672-604-200	\$ 803.12
2672-604-400	\$ 1,017.36
2672-604-500	\$ 1,017.36
2672-604-600	\$ 1,017.36
2672-604-700	\$ 803.12
2672-604-800	\$ 803.12
2672-604-900	\$ 803.12
2672-605-000	\$ 803.12
2672-606-700	\$ 803.12
2673-900-100	\$ 1,178.78
2673-900-200	\$ 1,339.20
2673-900-300	\$ 1,178.78
2673-900-400	\$ 1,339.20
2673-900-500	\$ 1,017.36

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2674-100-100	\$ 803.12
2674-100-200	\$ 803.12
2674-100-300	\$ 803.12
2674-100-400	\$ 803.12
2674-100-500	\$ 803.12
2674-100-600	\$ 803.12
2674-100-700	\$ 803.12
2674-100-800	\$ 803.12
2674-100-900	\$ 803.12
2674-101-000	\$ 803.12
2674-101-100	\$ 803.12
2674-101-200	\$ 803.12
2674-101-300	\$ 803.12
2674-101-400	\$ 803.12
2674-101-500	\$ 803.12
2674-101-600	\$ 803.12
2674-101-700	\$ 803.12
2674-101-800	\$ 803.12
2674-101-900	\$ 803.12
2674-102-000	\$ 803.12
2674-500-100	\$ 1,017.36
2674-500-200	\$ 1,178.78
2674-500-300	\$ 1,017.36
2674-500-400	\$ 803.12
2674-500-500	\$ 1,017.36
2674-500-600	\$ 1,178.78
2674-500-700	\$ 1,017.36
2674-500-800	\$ 803.12
2674-500-900	\$ 1,178.78
2674-501-000	\$ 1,017.36
2674-501-100	\$ 803.12
2674-501-200	\$ 1,017.36
2674-501-300	\$ 803.12
2674-501-400	\$ 1,017.36

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<b>Parcel Number</b>	<b>FY 2020/21 LEVY</b>
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2674-501-500	\$ 803.12
2674-501-600	\$ 1,017.36
2674-501-700	\$ 1,017.36
2674-501-800	\$ 1,178.78
2674-501-900	\$ 803.12
2674-502-000	\$ 1,017.36
2674-502-100	\$ 1,178.78
2674-502-200	\$ 1,017.36
2674-502-300	\$ 1,178.78
2674-502-400	\$ 803.12
2674-502-500	\$ 1,178.78
2674-502-600	\$ 1,017.36
2674-502-700	\$ 1,178.78
2674-502-800	\$ 803.12
2674-502-900	\$ 1,017.36
2674-600-100	\$ 1,017.36
2674-600-200	\$ 1,017.36
2674-600-300	\$ 1,017.36
2674-600-400	\$ 1,017.36
2674-600-500	\$ 1,017.36
2674-600-600	\$ 1,017.36
2674-600-700	\$ 1,017.36
2674-600-800	\$ 1,017.36
2674-600-900	\$ 1,017.36
2674-601-000	\$ 1,017.36
2674-601-100	\$ 1,017.36
2674-601-200	\$ 1,017.36
2674-601-300	\$ 1,017.36

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<b>APN Count:</b>	<b>431</b>
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<b>Total Levy:</b>	<b>\$ 489,643.94</b>
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