

**CITY OF SAN DIEGO**  
**COMMUNITY FACILITIES DISTRICT No. 2**  
**IMPROVEMENT AREA No. 3**

**July 11, 2013**

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

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*Newport Beach*  
Fresno  
Riverside  
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Chicago  
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**ADMINISTRATION REPORT  
FISCAL YEAR 2013-2014**

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2  
IMPROVEMENT AREA NO. 3**

**Prepared for**

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## **EXHIBITS**

- Exhibit A:** Boundary Map
- Exhibit B:** Debt Service
- 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. 3 (“IA No. 3”) of the City of San Diego resulting from the sale of the \$4,350,000 Series B of 2000 Special Tax Bonds (the "Bonds") issued in October, 2000.

IA No. 3 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. 3 is authorized to issue up to \$4,800,000 in bonds and has sold \$4,350,000 in bonds. The proceeds of the Bonds were used to finance the acquisition and construction of certain road, water, sewer and fire related facilities necessary to meet increased demands placed on the City of San Diego as a result of the development of IA No. 3. According to the bond indenture IA No. 3 may not issue parity bonds, unless such parity bonds are issued for the purpose of refunding all or a portion of the Bonds.

The bonded indebtedness of IA No. 3 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. 3.

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. 3 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. 3 (“RMA”), annual budget information for IA No. 3, 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. 3.

### **Section II**

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

### **Section III**

Section III determines the financial obligations of IA No. 3 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. The Rate and Method of Apportionment defines two primary categories of taxable property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into thirteen separate rate classifications which vary with land use (e.g., residential, non-residential and institutional) and size for residential development. A table of the Developed Property classifications is shown below.

### **Improvement Area No. 3 Developed Property Classifications**

<b>Class</b>	<b>Designation</b>	
1	Residential Property	Less than 2,250 s.f.
2	Residential Property	2,250 - 2,749 s.f.
3	Residential Property	2,750 – 3,149 s.f.
4	Residential Property	3,150 – 3,749 s.f.
5	Residential Property	3,750 – 4,049 s.f.
6	Residential Property	4,050 – 4,499 s.f.
7	Residential Property	4,500 – 4,999 s.f.
8	Residential Property	5,000 – 5,499 s.f.
9	Residential Property	5,500 – 5,999 s.f.
10	Residential Property	6,000 – 6,499 s.f.
11	Residential Property	6,500 s.f. or greater
12	Non-Residential Property	Not Applicable
13	Institutional 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 prior to March 1 will be classified as Developed Property in the following fiscal year. For example, all property in IA No. 3 for which building permits were issued prior to March 1, 2013, will be classified as Developed

Property in fiscal year 2013-2014. Hence, the development research discussed below focuses on the twelve month time period ending March 1, 2013.

## **Development Update**

IA No. 3 encompasses the residential development known as “Fairbanks Highlands.” Fairbanks Highlands, which comprises most of IA No. 3, consists of approximately 380 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 93 dwelling units and a church.

Building permits for all 93 residential lots were issued as of March 1, 2001. In addition, a building permit for 6.93 acres of Institutional Property was issued as of March 1, 2006. The table on the following page indicates the cumulative Developed Property, by class, within IA No. 3.

**Improvement Area No. 3  
Cumulative Developed Property**

Class	Land Use	Number of Units/Acres
1	Residential Property      Less than 2,250 s.f.	0 units
2	Residential Property      2,250 - 2,749 s.f.	0 units
3	Residential Property      2,750 – 3,149 s.f.	0 units
4	Residential Property      3,150 – 3,749 s.f.	0 units
5	Residential Property      3,750 – 4,049 s.f.	12 units
6	Residential Property      4,050 – 4,499 s.f.	34 units
7	Residential Property      4,500 – 4,999 s.f.	12 units
8	Residential Property      5,000 – 5,499 s.f.	30 units
9	Residential Property      5,500 – 5,999 s.f.	2 units
10	Residential Property      6,000 – 6,499 s.f.	3 units
11	Residential Property      6,500 s.f. or greater	0 units
12	Non-Residential Property      Not Applicable	0 acres
13	Institutional Property      Not Applicable	6.93 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 \$364,172. As of June 20, 2013, \$360,445 in special taxes had been collected by the County. The remaining \$3,726 in special taxes are delinquent, resulting in a delinquency rate of 1.02 percent.

Pursuant to the Bond Indenture, IA No. 3 has covenanted to determine each year whether or not any owners of property within IA No. 3 are delinquent in the payment of their special taxes. If such delinquencies exist IA No. 3 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. 3 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 and three described in Section E of the RMA in order to meet the special tax requirement; (ii) all authorized IA No. 3 Bonds have already been issued or the City Council has covenanted that it will not issue any additional IA No. 3 Bonds (except refunding bonds); and (iii) and 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 \$378,698 and is shown in detail below.

The debt service amounts due as shown in the table below reflect a \$35,000 bond call in September 2010 from construction proceeds remaining after project completion. Please see Exhibit B for the current debt service schedule for the Bonds.

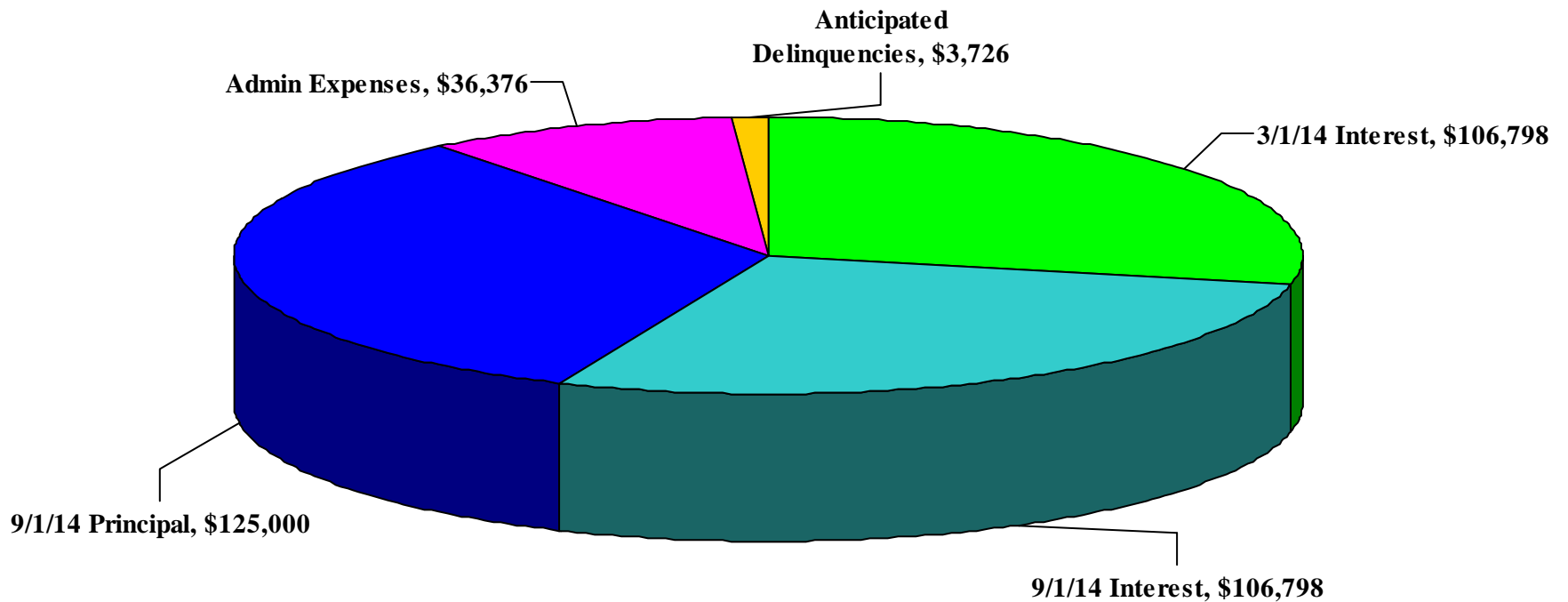
#### **Improvement Area No. 3 Fiscal Year 2013-2014 Special Tax Requirement**

<b>FISCAL YEAR 2013-2014 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$36,376
INTEREST DUE MARCH 1, 2014	\$106,798
INTEREST DUE SEPTEMBER 1, 2014	\$106,798
PRINCIPAL DUE SEPTEMBER 1, 2014	\$125,000
ANTICIPATED DELINQUENCIES/MAINTAIN RESERVE REQUIREMENT	\$3,726
<b>FISCAL YEAR 2013-2014 SPECIAL TAX REQUIREMENT:</b>	<b>\$378,698</b>

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

# Improvement Area No. 3 of Community Facilities District No. 2 of the City of San Diego

## Fiscal Year 2013-2014 Gross Special Tax Requirement



Gross Special Tax Requirement = \$378,698

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## ***IV. Method of Apportionment***

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### **Maximum Special Taxes**

The amount of special taxes that IA No. 3 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, 2001 and ending on July 1 of the tenth fiscal year in which special taxes are levied in IA No. 3, 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. 3, 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. 3. Fiscal year 2001-2002 was the first year in which special taxes were levied in IA No. 3. Therefore fiscal year 2010-2011 was considered the tenth fiscal year and the last year of mandatory escalation of the maximum special tax. No increase in the maximum special tax rate was needed for fiscal years 2011-2012 and 2012-2013. Therefore, the maximum special taxes for fiscal year 2012-2013 and each subsequent fiscal year are equal to the rates established for fiscal year 2010-2011. The fiscal year 2013-2014 maximum special tax rates for each classification of property are shown in the table in the following section.

### **Apportionment of Special Taxes**

The special tax that is apportioned to each parcel is determined through the application of Section E of the Rate and Method of Apportionment. Section E 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.

As discussed in Section III, the fiscal year 2013-2014 special tax levy is equal to the special tax requirement, which results in a special tax on each parcel of Developed Property that is equal to 78.91 percent of the maximum special tax. The fiscal year 2013-2014 assigned/maximum and actual

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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 sum of the Assigned Special Tax plus the Backup 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 focuses on the assigned special taxes set forth for each classification of Developed Property in Section C of the Rate and Method of Apportionment.

special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

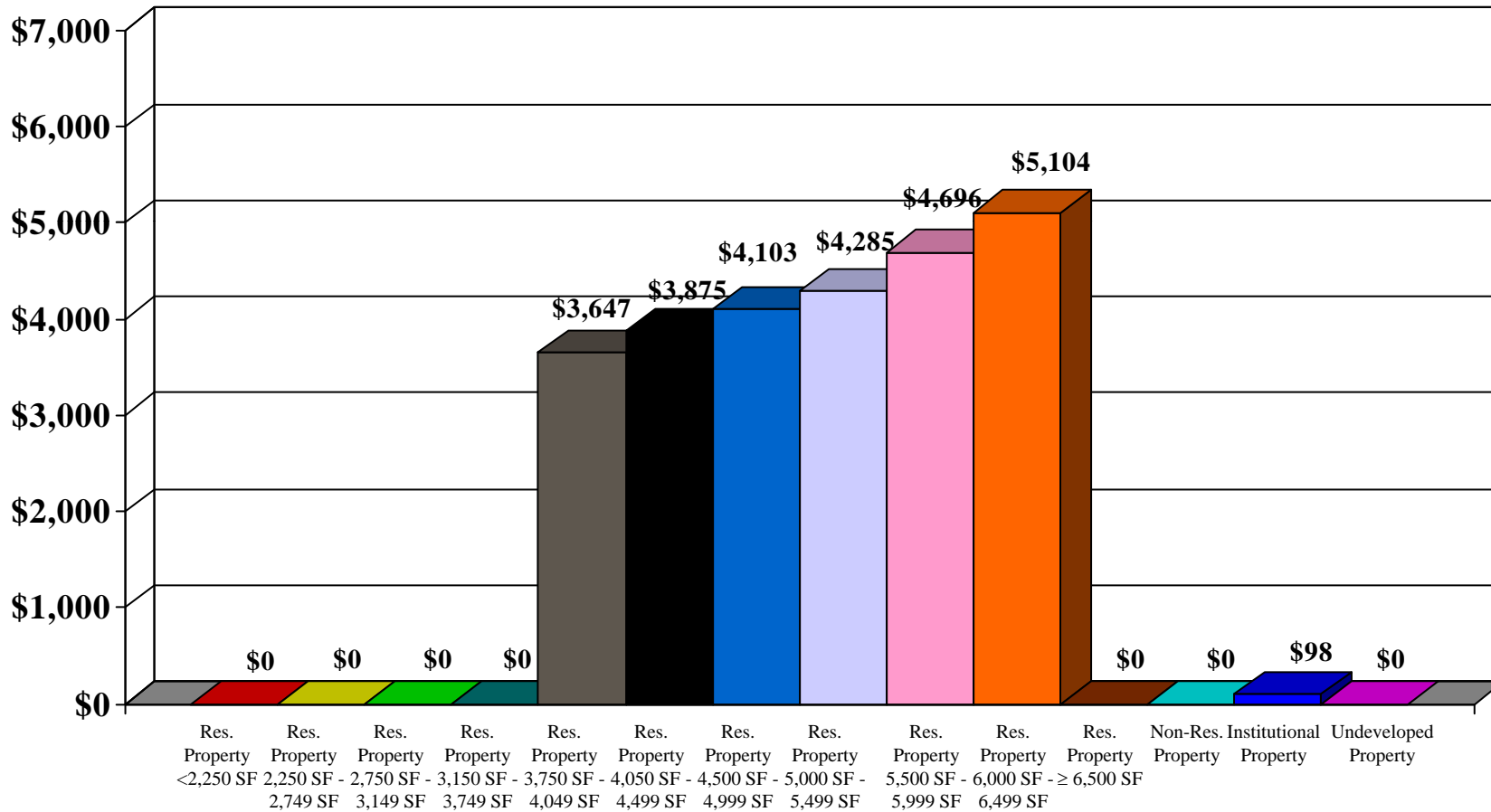
**Improvement Area No. 3  
Fiscal Year 2013-2014 Special Taxes  
for Developed Property and Undeveloped Property**

Class	Land Use	FY 2013-2014 Assigned/Maximum Special Tax	FY 2013-2014 Actual Special Tax
1	Residential Property      Less than 2,250 s.f.	\$2,914.59/unit	\$0.00/unit
2	Residential Property      2,250 - 2,749 s.f.	\$3,524.33/unit	\$0.00/unit
3	Residential Property      2,750 – 3,149 s.f.	\$3,755.48/unit	\$0.00/unit
4	Residential Property      3,150 – 3,749 s.f.	\$4,217.65/unit	\$0.00/unit
5	Residential Property      3,750 – 4,049 s.f.	\$4,622.09/unit	\$3,647.12/unit
6	Residential Property      4,050 – 4,499 s.f.	\$4,910.98/unit	\$3,875.08/unit
7	Residential Property      4,500 – 4,999 s.f.	\$5,199.86/unit	\$4,103.02/unit
8	Residential Property      5,000 – 5,499 s.f.	\$5,430.97/unit	\$4,285.38/unit
9	Residential Property      5,500 – 5,999 s.f.	\$5,951.19/unit	\$4,695.86/unit
10	Residential Property      6,000 – 6,499 s.f.	\$6,468.11/unit	\$5,103.74/unit
11	Residential Property      6,500 s.f. or greater	\$6,988.35/unit	\$0.00/unit
12	Non-Residential Property      Not Applicable	\$6,176.10/acre	\$0.00/acre
13	Institutional Property      Not Applicable	\$124.33/acre	\$98.10/acre
NA	Undeveloped Property      Not Applicable	\$5,275.21/acre	\$0/acre

A list of the actual special tax levied against each parcel in IA No. 3 is included in Exhibit C.

# Improvement Area No. 3 of Community Facilities District No. 2 of the City of San Diego

## Fiscal Year 2013-2014 Special Tax Levy



# **EXHIBIT A**

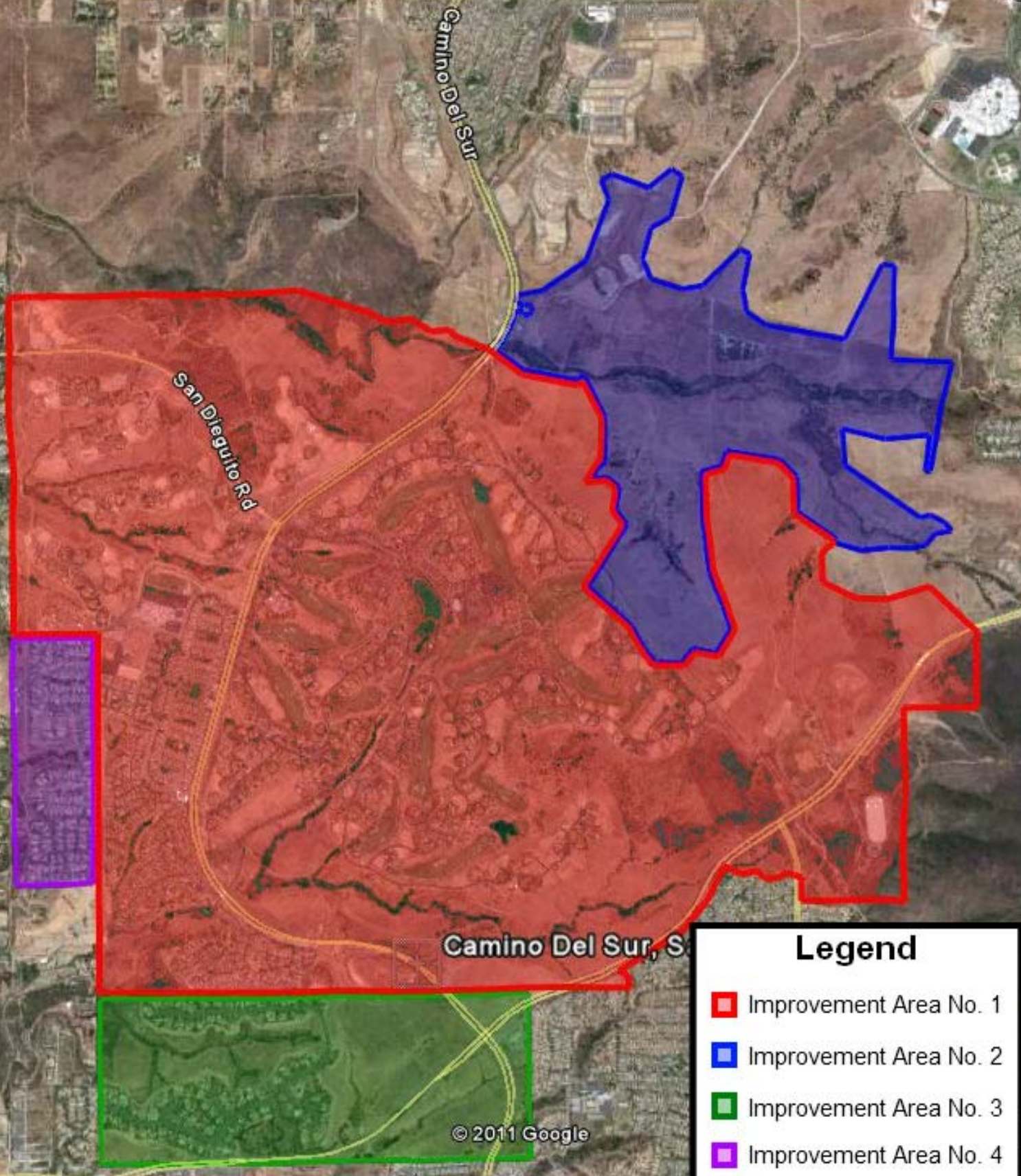
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*City of San Diego CFD No. 2*

*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. 3*

*Debt Service Schedule*

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**City of San Diego**  
**CFD No. 2, IA No. 3 (Santaluz)**  
**Current Debt Service Schedule**

**Bonds Dated: 11/2/2000**  
**Bonds Issued: \$4,350,000**

Period Ending	Rate	Balance	Principal	Bond Calls [1]	Principal Less Bond Calls	Interest	Payment Total	Annual Total	Status
03/01/2001	0.0000%	\$4,350,000.00	--	--	--	97,427.50	\$97,427.50	--	Paid
09/01/2001	0.0000%	4,350,000.00	\$0.00	\$0.00	\$0.00	120,257.50	120,257.50	\$217,685.00	Paid
03/01/2002	4.5000%	4,350,000.00	--	--	--	130,177.50	130,177.50	--	Paid
09/01/2002	4.5000%	4,350,000.00	25,000.00	0.00	\$25,000.00	130,177.50	155,177.50	285,355.00	Paid
03/01/2003	4.6500%	4,325,000.00	--	--	--	129,615.00	129,615.00	--	Paid
09/01/2003	4.6500%	4,325,000.00	30,000.00	0.00	\$30,000.00	129,615.00	159,615.00	289,230.00	Paid
03/01/2004	4.8000%	4,295,000.00	--	--	--	128,917.50	128,917.50	--	Paid
09/01/2004	4.8000%	4,295,000.00	40,000.00	0.00	\$40,000.00	128,917.50	168,917.50	297,835.00	Paid
03/01/2005	4.9000%	4,255,000.00	--	--	--	127,957.50	127,957.50	--	Paid
09/01/2005	4.9000%	4,255,000.00	45,000.00	0.00	\$45,000.00	127,957.50	172,957.50	300,915.00	Paid
03/01/2006	5.0000%	4,210,000.00	--	--	--	126,855.00	126,855.00	--	Paid
09/01/2006	5.0000%	4,210,000.00	55,000.00	0.00	\$55,000.00	126,855.00	181,855.00	308,710.00	Paid
03/01/2007	5.1000%	4,155,000.00	--	--	--	125,480.00	125,480.00	--	Paid
09/01/2007	5.1000%	4,155,000.00	65,000.00	0.00	\$65,000.00	125,480.00	190,480.00	315,960.00	Paid
03/01/2008	5.2000%	4,090,000.00	--	--	--	123,822.50	123,822.50	--	Paid
09/01/2008	5.2000%	4,090,000.00	70,000.00	0.00	\$70,000.00	123,822.50	193,822.50	317,645.00	Paid
03/01/2009	5.3000%	4,020,000.00	--	--	--	122,002.50	122,002.50	--	Paid
09/01/2009	5.3000%	4,020,000.00	85,000.00	0.00	\$85,000.00	122,002.50	207,002.50	329,005.00	Paid
03/01/2010	5.4000%	3,935,000.00	--	--	--	119,750.00	119,750.00	--	Paid
09/01/2010	5.4000%	3,935,000.00	95,000.00	0.00	\$95,000.00	119,750.00	214,750.00	334,500.00	Paid
03/01/2011	5.5000%	3,805,000.00	--	--	--	116,100.00	116,100.00	--	Paid
09/01/2011	5.5000%	3,805,000.00	105,000.00	0.00	\$105,000.00	116,100.00	221,100.00	337,200.00	Paid
03/01/2012	5.6000%	3,700,000.00	--	--	--	113,212.50	113,212.50	--	Paid
09/01/2012	5.6000%	3,700,000.00	110,000.00	0.00	\$110,000.00	113,212.50	223,212.50	336,425.00	Paid
03/01/2013 [2]	5.8000%	3,590,000.00	--	--	--	110,132.50	110,132.50	--	Paid
09/01/2013	5.8000%	3,590,000.00	115,000.00	0.00	\$115,000.00	110,132.50	225,132.50	335,265.00	Unpaid
03/01/2014	5.8000%	3,475,000.00	--	--	--	106,797.50	106,797.50	--	Unpaid
09/01/2014	5.8000%	3,475,000.00	125,000.00	0.00	\$125,000.00	106,797.50	231,797.50	338,595.00	Unpaid
03/01/2015	5.9000%	3,350,000.00	--	--	--	103,172.50	103,172.50	--	Unpaid
09/01/2015	5.9000%	3,350,000.00	130,000.00	0.00	\$130,000.00	103,172.50	233,172.50	336,345.00	Unpaid
03/01/2016	6.1000%	3,220,000.00	--	--	--	99,337.50	99,337.50	--	Unpaid
09/01/2016	6.1000%	3,220,000.00	140,000.00	0.00	\$140,000.00	99,337.50	239,337.50	338,675.00	Unpaid
03/01/2017	6.1000%	3,080,000.00	--	--	--	95,067.50	95,067.50	--	Unpaid
09/01/2017	6.1000%	3,080,000.00	145,000.00	0.00	\$145,000.00	95,067.50	240,067.50	335,135.00	Unpaid
03/01/2018	6.1000%	2,935,000.00	--	--	--	90,645.00	90,645.00	--	Unpaid
09/01/2018	6.1000%	2,935,000.00	155,000.00	0.00	\$155,000.00	90,645.00	245,645.00	336,290.00	Unpaid
03/01/2019	6.1000%	2,780,000.00	--	--	--	85,917.50	85,917.50	--	Unpaid
09/01/2019	6.1000%	2,780,000.00	165,000.00	0.00	\$165,000.00	85,917.50	250,917.50	336,835.00	Unpaid
03/01/2020	6.1000%	2,615,000.00	--	--	--	80,885.00	80,885.00	--	Unpaid
09/01/2020	6.1000%	2,615,000.00	175,000.00	0.00	\$175,000.00	80,885.00	255,885.00	336,770.00	Unpaid
03/01/2021	6.1000%	2,440,000.00	--	--	--	75,547.50	75,547.50	--	Unpaid
09/01/2021	6.1000%	2,440,000.00	185,000.00	0.00	\$185,000.00	75,547.50	260,547.50	336,095.00	Unpaid
03/01/2022	6.2000%	2,255,000.00	--	--	--	69,905.00	69,905.00	--	Unpaid
09/01/2022	6.2000%	2,255,000.00	200,000.00	0.00	\$200,000.00	69,905.00	269,905.00	339,810.00	Unpaid
03/01/2023	6.2000%	2,055,000.00	--	--	--	63,705.00	63,705.00	--	Unpaid
09/01/2023	6.2000%	2,055,000.00	210,000.00	0.00	\$210,000.00	63,705.00	273,705.00	337,410.00	Unpaid
03/01/2024	6.2000%	1,845,000.00	--	--	--	57,195.00	57,195.00	--	Unpaid
09/01/2024	6.2000%	1,845,000.00	225,000.00	5,000.00	\$220,000.00	57,195.00	277,195.00	334,390.00	Unpaid
03/01/2025	6.2000%	1,625,000.00	--	--	--	50,375.00	50,375.00	--	Unpaid
09/01/2025	6.2000%	1,625,000.00	235,000.00	5,000.00	\$230,000.00	50,375.00	280,375.00	330,750.00	Unpaid
03/01/2026	6.2000%	1,395,000.00	--	--	--	43,245.00	43,245.00	--	Unpaid
09/01/2026	6.2000%	1,395,000.00	250,000.00	5,000.00	\$245,000.00	43,245.00	288,245.00	331,490.00	Unpaid
03/01/2027	6.2000%	1,150,000.00	--	--	--	35,650.00	35,650.00	--	Unpaid
09/01/2027	6.2000%	1,150,000.00	265,000.00	5,000.00	\$260,000.00	35,650.00	295,650.00	331,300.00	Unpaid
03/01/2028	6.2000%	890,000.00	--	--	--	27,590.00	27,590.00	--	Unpaid
09/01/2028	6.2000%	890,000.00	285,000.00	5,000.00	\$280,000.00	27,590.00	307,590.00	335,180.00	Unpaid
03/01/2029	6.2000%	610,000.00	--	--	--	18,910.00	18,910.00	--	Unpaid
09/01/2029	6.2000%	610,000.00	300,000.00	5,000.00	\$295,000.00	18,910.00	313,910.00	332,820.00	Unpaid
03/01/2030	6.2000%	315,000.00	--	--	--	9,765.00	9,765.00	--	Unpaid
09/01/2030	6.2000%	315,000.00	320,000.00	5,000.00	\$315,000.00	9,765.00	324,765.00	334,530.00	Unpaid
<b>Total</b>	<b>NA</b>	<b>0.00</b>	<b>4,350,000.00</b>	<b>35,000.00</b>	<b>4,315,000.00</b>	<b>5,393,150.00</b>	<b>9,708,150.00</b>	<b>9,708,150.00</b>	

[1] Based on bond call of \$35,000 called on 9/1/10.

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

# **EXHIBIT C**

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*City of San Diego CFD No. 2  
Improvement Area No. 3*

*Special Tax Roll  
Fiscal Year 2013-2014*

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## Exhibit C

**City of San Diego CFD No. 2  
Improvement Area No. 3  
FY 2013-14 Special Tax Levy**

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APN	FY 2013-14 <u>SPECIAL TAX</u>
306-020-39-00	\$679.84
306-240-01-00	\$3,875.06
306-240-02-00	\$3,647.12
306-240-03-00	\$4,103.02
306-240-04-00	\$4,285.38
306-240-05-00	\$3,875.06
306-240-06-00	\$3,647.12
306-240-07-00	\$3,875.06
306-240-08-00	\$4,285.38
306-240-09-00	\$4,103.02
306-240-10-00	\$3,647.12
306-240-11-00	\$4,285.38
306-240-12-00	\$3,875.06
306-240-13-00	\$4,285.38
306-240-14-00	\$3,875.06
306-240-15-00	\$4,285.38
306-240-16-00	\$4,285.38
306-240-17-00	\$3,647.12
306-240-18-00	\$3,875.06
306-240-19-00	\$3,875.06
306-240-20-00	\$3,875.06
306-240-21-00	\$3,875.06
306-240-22-00	\$4,285.38
306-240-23-00	\$3,875.06
306-240-24-00	\$3,875.06
306-240-25-00	\$3,875.06
306-240-28-00	\$4,285.38
306-240-29-00	\$3,875.06
306-240-30-00	\$3,875.06
306-240-31-00	\$4,285.38
306-240-32-00	\$3,647.12
306-240-33-00	\$4,695.86
306-240-34-00	\$3,875.06
306-240-35-00	\$4,103.02
306-240-36-00	\$4,285.38
306-240-37-00	\$4,285.38
306-240-38-00	\$3,875.06
306-240-39-00	\$5,103.74
306-240-40-00	\$4,285.38
306-240-41-00	\$4,103.02
306-240-42-00	\$3,875.06
306-240-49-00	\$4,285.38
306-240-53-00	\$4,285.38
306-241-01-00	\$4,285.38
306-241-02-00	\$4,103.02
306-241-03-00	\$3,875.06
306-241-04-00	\$4,285.38
306-241-05-00	\$3,647.12
306-241-06-00	\$3,875.06

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 3  
FY 2013-14 Special Tax Levy

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<u>APN</u>	<u>FY 2013-14 SPECIAL TAX</u>
306-241-07-00	\$3,875.06
306-241-08-00	\$4,285.38
306-241-09-00	\$3,647.12
306-241-10-00	\$4,285.38
306-241-11-00	\$3,875.06
306-241-12-00	\$3,875.06
306-241-13-00	\$3,875.06
306-241-14-00	\$4,285.38
306-241-15-00	\$3,875.06
306-241-16-00	\$4,285.38
306-241-17-00	\$4,103.02
306-241-18-00	\$3,875.06
306-241-19-00	\$3,647.12
306-241-20-00	\$5,103.74
306-241-21-00	\$4,103.02
306-241-22-00	\$4,285.38
306-241-23-00	\$4,285.38
306-242-01-00	\$4,285.38
306-242-02-00	\$4,103.02
306-242-03-00	\$4,103.02
306-242-04-00	\$4,285.38
306-242-05-00	\$4,285.38
306-242-06-00	\$3,647.12
306-242-07-00	\$3,875.06
306-242-08-00	\$4,285.38
306-242-09-00	\$5,103.74
306-242-10-00	\$3,875.06
306-242-11-00	\$4,103.02
306-242-12-00	\$4,285.38
306-242-13-00	\$3,875.06
306-242-14-00	\$4,285.38
306-242-15-00	\$3,875.06
306-242-16-00	\$3,647.12
306-242-17-00	\$3,875.06
306-242-18-00	\$4,103.02
306-242-19-00	\$3,875.06
306-242-20-00	\$3,875.06
306-242-21-00	\$4,695.86
306-242-22-00	\$3,875.06
306-242-23-00	\$3,647.12
306-242-24-00	\$4,285.38
306-242-25-00	\$3,875.06
306-242-26-00	\$4,103.02
306-242-27-00	\$3,647.12
306-242-28-00	\$4,285.38
<b>Total Number of Parcels Taxed</b>	<b>94</b>
<b>Total FY 2013-14 Special Tax</b>	<b>\$378,697.90</b>