

**CITY OF SAN DIEGO**  
**COMMUNITY FACILITIES DISTRICT NO. 2**  
**IMPROVEMENT AREA NO. 1**

**July 17, 2012**

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

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*Newport Beach*  
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Riverside  
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Chicago  
Dallas

**ADMINISTRATION REPORT  
FISCAL YEAR 2012-2013**

**CITY OF SAN DIEGO  
COMMUNITY FACILITIES DISTRICT NO. 2  
IMPROVEMENT AREA NO. 1**

**Prepared for**

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## **EXHIBITS**

<b>Exhibit A:</b>	Boundary Map
<b>Exhibit B:</b>	Debt Service Schedule
<b>Exhibit C:</b>	Fiscal Year 2012-2013 Special Tax Levy (Based on Amended and Restated Rate and Method)

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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. 1 (“IA No. 1”) of the City of San Diego resulting from the sale of the \$56,020,000 Series A of 2000 Special Tax Bonds issued in October 2000 and \$5,000,000 Series A of 2004 Special Tax Bonds (“the Prior Bonds”) issued in February 2004. The Prior Bonds were refunded by the sale of the \$51,680,000 Series 2011 Special Tax Refunding Bonds (the “Bonds”) issued in December 2011.

IA No. 1 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. 1 is authorized to issue up to \$62,200,000 in bonds and has sold \$61,020,000 in bonds. The proceeds of the Prior 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. 1.

The bonded indebtedness of IA No. 1 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 2012-2013, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1.

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. 1 was formed and from data provided by the City. The information sources include the RMA, annual budget information for IA No. 1, debt service schedule and building permit information provided by the City, special tax delinquency data provided by the County of San Diego, 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. 1.

### **Section II**

Section II analyzes the fiscal year 2011-2012 special tax levy.

### **Section III**

Section III determines the financial obligations of IA No. 1 for fiscal year 2012-2013.

### **Section IV**

Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the 2012-2013 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 Amended and Restated Rate and Method of Apportionment. The Amended and Restated 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 seventeen separate rate classifications which vary with land use (e.g., residential, non-residential, golf-course and institutional) and size for residential development. A table of the Developed Property classifications is shown below.

### **Improvement Area No. 1 Developed Property Classifications**

<b>Class</b>	<b>Designation</b>	
1	Residential Property	Less than 1,750 s.f.
2	Residential Property	1,750 - 2,249 s.f.
3	Residential Property	2,250 – 2,749 s.f.
4	Residential Property	2,750 – 3,149 s.f.
5	Residential Property	3,150 – 3,749 s.f.
6	Residential Property	3,750 – 4,049 s.f.
7	Residential Property	4,050 – 4,499 s.f.
8	Residential Property	4,500 – 4,999 s.f.
9	Residential Property	5,000 – 5,499 s.f.
10	Residential Property	5,500 – 5,999 s.f.
11	Residential Property	6,000 – 6,499 s.f.
12	Residential Property	6,500 s.f. or Greater
13	Residential Property	Custom Lots
14	Residential Property	Affordable Units
15	Non-Residential Property	Not Applicable
16	Golf Course Property	Not Applicable
17	Institutional Property	Not Applicable

Developed Property is generally distinguished from Undeveloped Property by the issuance of a building permit. However, custom lots are considered Developed Property when escrow has closed

to an end user or a building permit has been issued for such property. In addition, Golf Course Property is also considered Developed Property. Specifically, property for which a building permit was issued or for which escrow has closed to an end user, as applicable, prior to March 1 will be classified as Developed Property in the following fiscal year. In addition to the issuance of a building permit, property is classified as an affordable unit if a deed restriction, resale restriction, and/or regulatory agreement has been recorded in favor of the City providing for affordable housing. For example, all property in IA No. 1 for which building permits were issued or for which escrow has closed to an end user, as applicable, prior to March 1, 2012, will be classified as Developed Property in fiscal year 2012-2013. Hence, the development research discussed below focuses on the twelve month time period ending March 1, 2012.

## Development Update

IA No. 1 consists of approximately 2,546 gross 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 currently planned to include single family homes, custom lot properties and affordable units and a golf course located on approximately 282 acres.

As of March 1, 2012 building permits had been issued for 691 of the “non-custom” residential units, including 70 affordable units. In addition, 285 custom lots had either been sold to an end user or been issued a building permit. A total of 282.00 acres were identified as Golf Course Property and 6.34 acres were identified as Institutional Property, while 25.60 acres are considered Undeveloped Property. The table on the following page indicates the cumulative Developed Property, by class, within IA No. 1.

The table below lists the prepayments that have occurred to date. These parcels are not considered taxable property and are not subject to the CFD special tax in fiscal year 2012-2013 and for each subsequent year. Therefore, these parcels are not included in the development figures in the previous paragraph or the table on the following page.

Bond Calls from Prepayments

APN	Tract	Lot	Prepayment Amount	Prepayment Date	Bond Call Amount	Bond Call Date	No. of Units
303-123-03	14065	113	\$95,954	July 2002	\$95,000	9/1/2002 [1]	1
678-620-01	14699	1	\$131,069	March 2004	\$135,000	9/1/2004 [1]	119
269-230-23	19048	Parcel 1	\$82,074	October 2004	\$80,000	3/1/2005 [1]	1
269-220-23	14064	89	\$25,038	June 2005	\$35,000	9/1/2005 [1]	1
269-213-30	14307	35	\$99,704	February 2006	\$95,000	9/1/2006 [1]	1
303-170-01	14223	1	\$97,181	April 2008	\$95,000	9/1/2008 [1]	1
269-270-04	14297	4	\$93,308	April 2008	\$95,000	9/1/2008 [1]	1
269-270-09	14297	9	\$87,297	June 2009	\$95,000	9/1/2009 [1]	1
269-211-33	14307	53	\$93,997	December 2009	\$90,000	3/1/2010 [1]	1
303-180-11	14698	2	\$84,790	April 2010	\$90,000	9/1/2010 [1]	1
269-221-73	14064	7	\$25,231	May 2011	\$30,000	9/1/2011 [1]	1

303-180-12	14698	3	\$86,252	July 2011	NA	Included in Refunding of the Prior Bonds	1
269-280-29	14893	9	\$86,527	November 2011	NA	Included in Refunding of the Prior Bonds	1
303-171-01	14223	10	\$81,897	May 2012	\$85,000	9/1/2012	1
269-261-05	14296	19	\$81,897	June 2012	\$85,000	9/1/2012	1

[1] Bond call was for Prior Bonds.

### Improvement Area No. 1 Cumulative Developed Property

Class	Land Use		Number of Units/Acres
1	Residential Property	Less than 1,750 s.f.	28 units
2	Residential Property	1,750 - 2,249 s.f.	120 units
3	Residential Property	2,250 – 2,749 s.f.	59 units
4	Residential Property	2,750 – 3,149 s.f.	91 units
5	Residential Property	3,150 – 3,749 s.f.	93 units
6	Residential Property	3,750 – 4,049 s.f.	106 units
7	Residential Property	4,050 – 4,499 s.f.	24 units
8	Residential Property	4,500 – 4,999 s.f.	58 units
9	Residential Property	5,000 – 5,499 s.f.	20 units
10	Residential Property	5,500 – 5,999 s.f.	22 units
11	Residential Property	6,000 – 6,499 s.f.	0 units
12	Residential Property	6,500 s.f. or Greater	0 units
13	Residential Property	Custom Lots	285 units
14	Residential Property	Affordable Units	70 units
15	Non-Residential Property	Not Applicable	0 acres
16	Golf Course Property	Not Applicable	282.00 acres
17	Institutional Property	Not Applicable	6.34 acres

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## ***II. Fiscal Year 2011-2012 Special Tax Levy***

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The aggregate special tax levy for fiscal year 2011-2012 equaled \$4,732,598. As of June 30, 2012, \$4,640,879 in special taxes had been collected by the County. The remaining \$91,719 in special taxes are delinquent, resulting in a delinquency rate of 1.94 percent.

Pursuant to the Bond Indenture, IA No. 1 has covenanted to determine each year whether or not any owners of property within IA No. 1 are delinquent in the payment of their special taxes. If such delinquencies exist IA No. 1 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.

In 2011, IA No. 1 commenced foreclosure proceedings against five property owners that were delinquent in excess of the \$10,000 threshold explained above for Fiscal Year 2009-2010 and prior year special taxes. All five property owners have paid their delinquent taxes as of June 30, 2012.

It is anticipated that foreclosure proceedings will be initiated against two new delinquent parcels prior to October 1, 2012.



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### ***III. Fiscal Year 2012-2013 Special Tax Requirement***

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The Amended and Restated 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. 1 Bonds have already been issued or the City Council has covenanted that it will not issue any additional IA No. 1 Bonds (except refunding bonds); and (iii) all facilities identified on Exhibit C to the Purchase and Financing Agreement have been acquired. The City has determined that all three conditions have been met. Therefore, the special tax on Developed Property is reduced from the assigned special tax. The total special tax requirement is equal to \$4,082,598 and is shown in detail below.

The debt service amounts due as shown in the table below reflect the \$170,000 bond call expected in September 2012 resulting from two special tax prepayments. Please see Exhibit B for the debt service schedule for the Bonds.

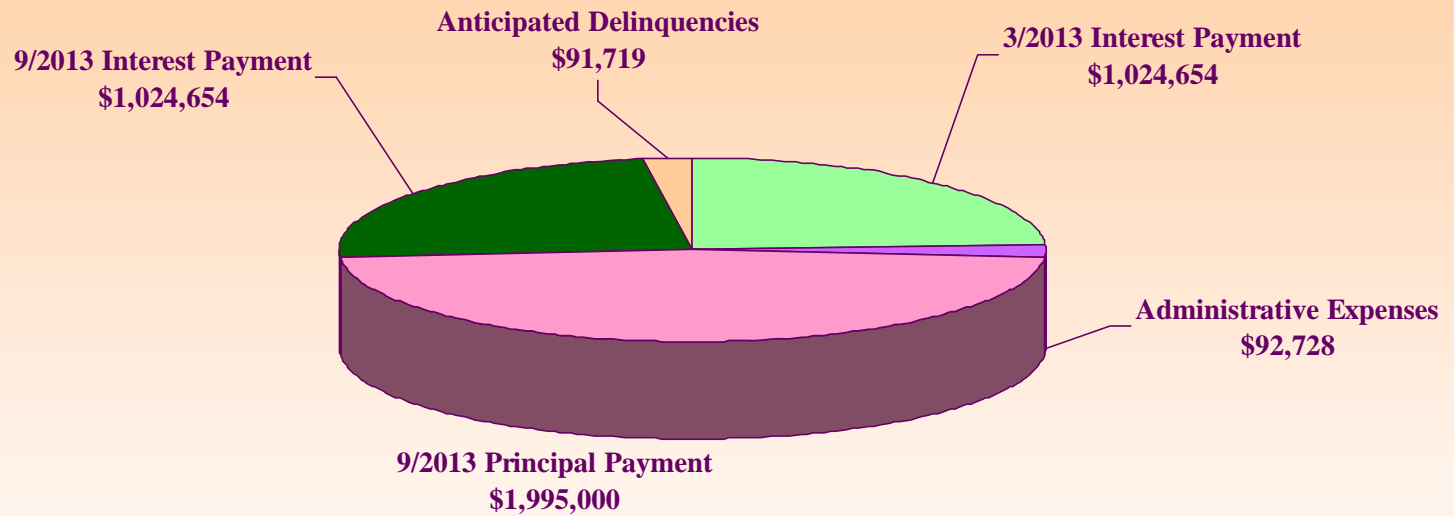
#### **Improvement Area No. 1 Fiscal Year 2012-2013 Special Tax Requirement**

<b>FISCAL YEAR 2012-2013 USES OF FUNDS:</b>	
CFD ADMINISTRATIVE EXPENSES	\$92,728
INTEREST DUE MARCH 1, 2013	\$1,024,654
INTEREST DUE SEPTEMBER 1, 2013	\$1,024,654
PRINCIPAL DUE SEPTEMBER 1, 2013	\$1,995,000
ANTICIPATED DELINQUENCIES	\$91,719
<b>GROSS SPECIAL TAX REQUIREMENT</b>	<b>\$4,228,755</b>
LESS CREDIT FOR FUNDS AVAILABLE	(\$146,157)
<b>FISCAL YEAR 2012-2013 SPECIAL TAX REQUIREMENT:</b>	<b>\$4,082,598</b>

The components of the fiscal year 2012-2013 special tax requirement are shown graphically on the following page.

# City of San Diego CFD No. 2, Improvement Area No. 1

## Fiscal Year 2012-2013 Special Tax Levy



Gross Special Tax Requirement = \$4,228,755

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## ***IV. Method of Apportionment- Amended & Restated RMA***

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### **Maximum Special Taxes**

The amount of special taxes that IA No. 1 may levy is strictly limited by the maximum special taxes set forth in the Amended and Restated 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. 1, 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. 1, 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. 1. Fiscal year 2001-2002 was the first year in which special taxes were levied in IA No. 1. 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 year are equal to the rates established for fiscal year 2010-2011. The fiscal year 2012-2013 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 Amended and Restated 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 2012-2013 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 approximately 65.04 percent of the maximum special tax. The fiscal year 2012-2013 assigned/maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property in the following table and graphically on the following page.

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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. Based on current calculations, no Backup Special Tax is required for property in IA No. 1. 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 Amended and Restated Rate and Method of Apportionment.

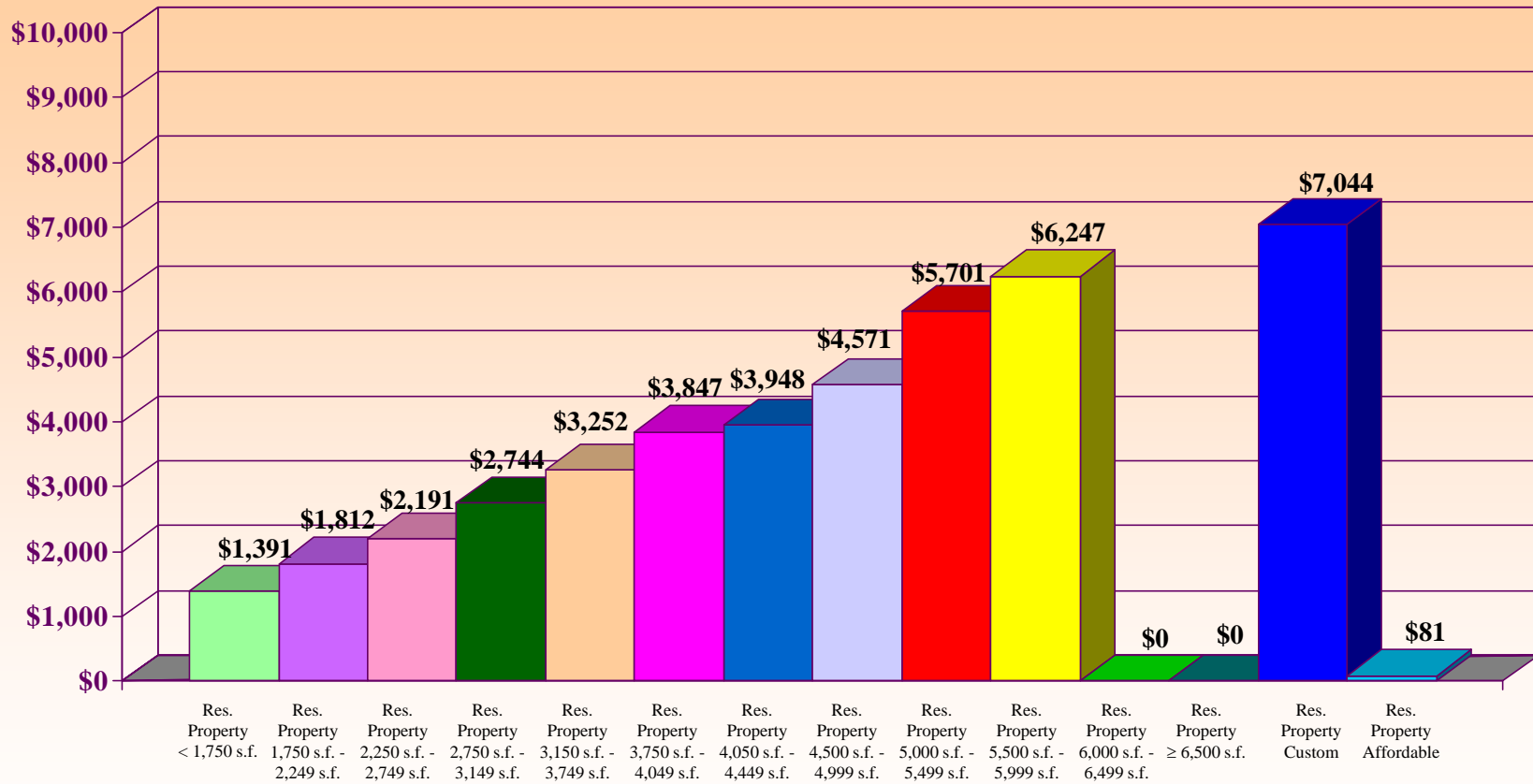
**Improvement Area No. 1  
Fiscal Year 2012-2013 Special Taxes  
for Developed Property and Undeveloped Property**

<b>Class</b>	<b>Land Use</b>		<b>FY 2012-2013 Assigned/Maximum Special Tax</b>	<b>FY 2012-2013 Actual Special Tax</b>
1	Residential Property	Less than 1,750 s.f.	\$2,139.35/unit	\$1,391.34/unit
2	Residential Property	1,750 - 2,249 s.f.	\$2,786.53/unit	\$1,812.26/unit
3	Residential Property	2,250 – 2,749 s.f.	\$3,369.48/unit	\$2,191.38/unit
4	Residential Property	2,750 – 3,149 s.f.	\$4,219.86/unit	\$2,744.44/unit
5	Residential Property	3,150 – 3,749 s.f.	\$5,000.74/unit	\$3,252.30/unit
6	Residential Property	3,750 – 4,049 s.f.	\$5,915.29/unit	\$3,847.08/unit
7	Residential Property	4,050 – 4,499 s.f.	\$6,070.41/unit	\$3,947.96/unit
8	Residential Property	4,500 – 4,999 s.f.	\$7,027.76/unit	\$4,570.58/unit
9	Residential Property	5,000 – 5,499 s.f.	\$8,765.98/unit	\$5,701.06/unit
10	Residential Property	5,500 – 5,999 s.f.	\$9,605.67/unit	\$6,247.16/unit
11	Residential Property	6,000 – 6,499 s.f.	\$10,440.04/unit	\$0.00/unit
12	Residential Property	6,500 s.f. or greater	\$10,830.46/unit	\$0.00/unit
13	Residential Property	Custom	\$10,830.46/unit	\$7,043.74/unit
14	Residential Property	Affordable	\$124.33/unit	\$80.86/unit
15	Non-Residential Property	NA	\$6,176.10/acre	\$0.00/acre
16	Golf Course Property	NA	\$610.34/acre	\$396.94/acre
17	Institutional Property	NA	\$124.33/acre	\$80.86/acre
NA	Undeveloped Property	NA	\$22,969.11/acre	\$0.00/acre

A list of the actual special tax levied against each parcel in IA No. 1 based on the Amended and Restated Rate and Method is included in Exhibit C.

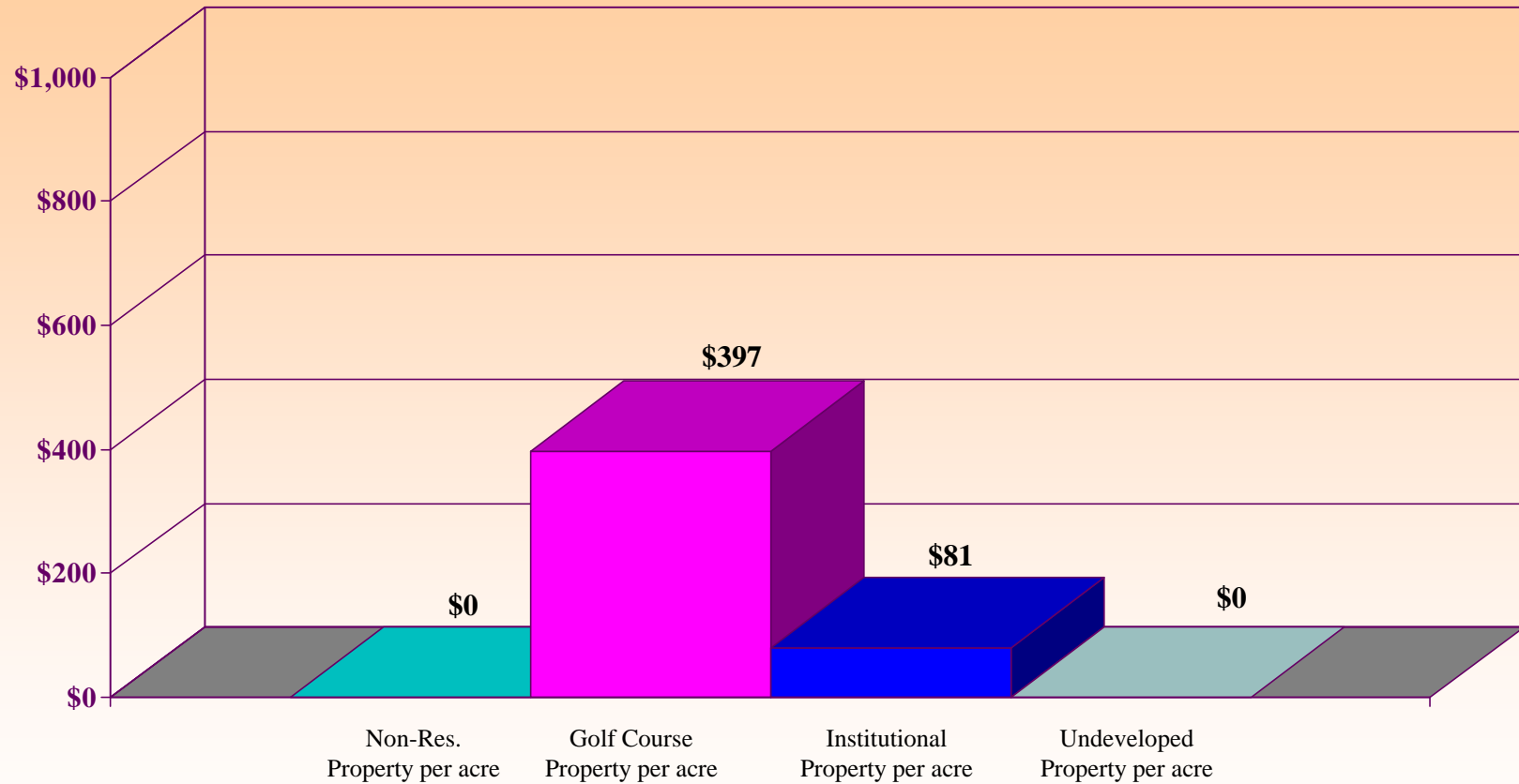
# City of San Diego CFD No. 2, Improvement Area No. 1

## Fiscal Year 2012-2013 Special Tax Levy Residential Property



# City of San Diego CFD No. 2, Improvement Area No. 1

## Fiscal Year 2012-2013 Special Tax Levy Non-Residential Property



# **EXHIBIT A**

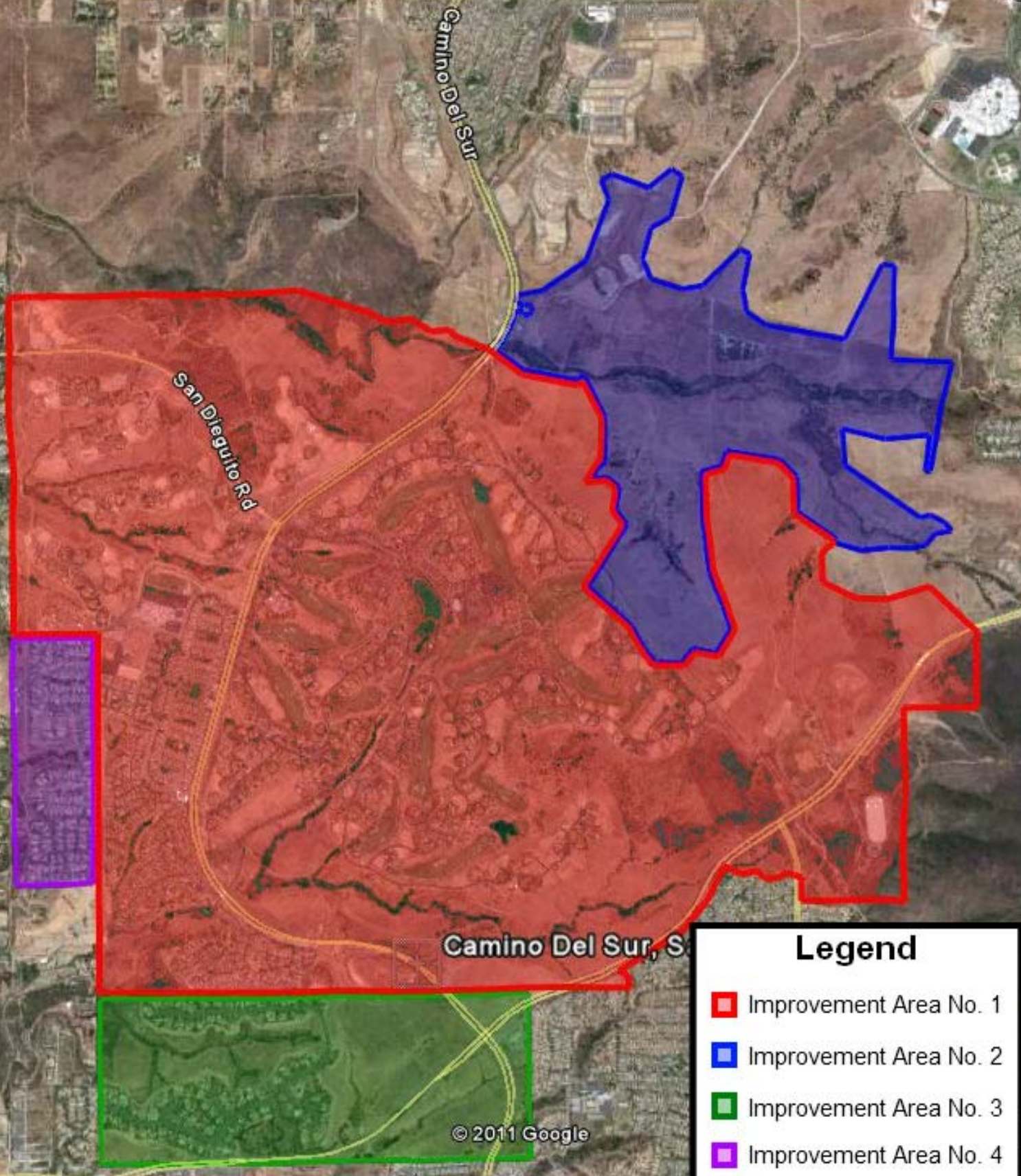
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*City of San Diego CFD No. 2*

*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. 1*

*Debt Service Schedule*

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**City of San Diego  
CFD No. 2, IA No. 1 (Santaluz)  
Current Debt Service Schedule**

**After 9/1/12 Bond Call**

**Bonds Dated: 12/20/2011  
Bonds Issued: \$51,680,000**

Period Ending	Interest Rate	Balance	Original Principal Amount	Bond Calls [2]	Principal Less Bond Calls	Interest	Payment Total	Annual Total	Status
03/01/2012		\$51,510,000	--	--	--	\$415,726.95	\$415,727	--	Paid
09/01/2012 [3]	2.000%	51,510,000	2,580,000	0	2,580,000	1,053,955.63	3,633,956	4,049,683	Unpaid
03/01/2013		48,930,000	--	--	--	1,024,654.38	1,024,654	--	Unpaid
09/01/2013	3.000%	48,930,000	2,000,000	5,000	1,995,000	1,024,654.38	3,019,654	4,044,309	Unpaid
03/01/2014		46,935,000	--	--	--	994,729.38	994,729	--	Unpaid
09/01/2014	3.000%	46,935,000	2,060,000	5,000	2,055,000	994,729.38	3,049,729	4,044,459	Unpaid
03/01/2015		44,880,000	--	--	--	963,904.38	963,904	--	Unpaid
09/01/2015	3.000%	44,880,000	2,115,000	5,000	2,110,000	963,904.38	3,073,904	4,037,809	Unpaid
03/01/2016		42,770,000	--	--	--	932,254.38	932,254	--	Unpaid
09/01/2016	3.000%	42,770,000	2,180,000	10,000	2,170,000	932,254.38	3,102,254	4,034,509	Unpaid
03/01/2017		40,600,000	--	--	--	899,704.38	899,704	--	Unpaid
09/01/2017	3.000%	40,600,000	2,250,000	10,000	2,240,000	899,704.38	3,139,704	4,039,409	Unpaid
03/01/2018		38,360,000	--	--	--	866,104.38	866,104	--	Unpaid
09/01/2018	3.125%	38,360,000	2,315,000	10,000	2,305,000	866,104.38	3,171,104	4,037,209	Unpaid
03/01/2019		36,055,000	--	--	--	830,088.75	830,089	--	Unpaid
09/01/2019	3.375%	36,055,000	2,380,000	10,000	2,370,000	830,088.75	3,200,089	4,030,178	Unpaid
03/01/2020		33,685,000	--	--	--	790,095.00	790,095	--	Unpaid
09/01/2020	3.750% [1]	33,685,000	1,455,000	10,000	1,445,000	790,095.00	2,235,095	3,025,190	Unpaid
03/01/2020		32,240,000	--	--	--	0.00	0	--	Unpaid
09/01/2020	5.000% [1]	32,240,000	1,000,000	0	1,000,000	0.00	1,000,000	1,000,000	Unpaid
03/01/2021		31,240,000	--	--	--	738,001.25	738,001	--	Unpaid
09/01/2021	4.000%	31,240,000	2,565,000	10,000	2,555,000	738,001.25	3,293,001	4,031,003	Unpaid
03/01/2022		28,685,000	--	--	--	686,901.25	686,901	--	Unpaid
09/01/2022	4.000%	28,685,000	2,665,000	10,000	2,655,000	686,901.25	3,341,901	4,028,803	Unpaid
03/01/2023		26,030,000	--	--	--	633,801.25	633,801	--	Unpaid
09/01/2023	4.250%	26,030,000	2,775,000	10,000	2,765,000	633,801.25	3,398,801	4,032,603	Unpaid
03/01/2024		23,265,000	--	--	--	575,045.00	575,045	--	Unpaid
09/01/2024	4.375%	23,265,000	2,890,000	10,000	2,880,000	575,045.00	3,455,045	4,030,090	Unpaid
03/01/2025		20,385,000	--	--	--	512,045.00	512,045	--	Unpaid
09/01/2025	4.500%	20,385,000	3,025,000	10,000	3,015,000	512,045.00	3,527,045	4,039,090	Unpaid
03/01/2026		17,370,000	--	--	--	444,207.50	444,208	--	Unpaid
09/01/2026	5.250%	17,370,000	3,145,000	10,000	3,135,000	444,207.50	3,579,208	4,023,415	Unpaid
03/01/2027		14,235,000	--	--	--	361,913.75	361,914	--	Unpaid
09/01/2027	5.250%	14,235,000	3,315,000	10,000	3,305,000	361,913.75	3,666,914	4,028,828	Unpaid
03/01/2028		10,930,000	--	--	--	275,157.50	275,158	--	Unpaid
09/01/2028	5.000%	10,930,000	3,490,000	10,000	3,480,000	275,157.50	3,755,158	4,030,315	Unpaid
03/01/2029		7,450,000	--	--	--	188,157.50	188,158	--	Unpaid
09/01/2029	5.000%	7,450,000	3,645,000	10,000	3,635,000	188,157.50	3,823,158	4,011,315	Unpaid
03/01/2030		3,815,000	--	--	--	97,282.50	97,283	--	Unpaid
09/01/2030	5.100%	3,815,000	3,830,000	15,000	3,815,000	97,282.50	3,912,283	4,009,565	Unpaid
<b>Total</b>	<b>NA</b>	<b>\$0</b>	<b>51,680,000</b>	<b>170,000</b>	<b>51,510,000</b>	<b>25,097,777.58</b>	<b>76,607,778</b>	<b>76,607,778</b>	<b>NA</b>

[1] \$1,455,000 in principal and \$1,000,000 in principal both due on September 1, 2020. Assumes \$10,000 is called from \$1,455,000 only.

[2] Based on bond call of \$170,000 to be called on 9/1/12.

[3] Debt service schedule after 9/1/12 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. 1  
(Based on Amended and Restated Rate and Method)***

***Special Tax Roll  
Fiscal Year 2012-2013***

---

## Exhibit C

**City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)**

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-210-05-00	\$7,043.74
269-210-06-00	\$7,043.74
269-210-07-00	\$7,043.74
269-210-08-00	\$7,043.74
269-210-18-00	\$7,043.74
269-210-19-00	\$7,043.74
269-210-20-00	\$7,043.74
269-210-21-00	\$7,043.74
269-211-15-00	\$3,252.30
269-211-16-00	\$3,252.30
269-211-17-00	\$3,252.30
269-211-18-00	\$3,252.30
269-211-19-00	\$3,252.30
269-211-20-00	\$3,252.30
269-211-30-00	\$7,043.74
269-211-31-00	\$7,043.74
269-211-32-00	\$7,043.74
269-212-26-00	\$7,043.74
269-212-27-00	\$7,043.74
269-212-28-00	\$7,043.74
269-212-29-00	\$7,043.74
269-212-30-00	\$7,043.74
269-212-31-00	\$7,043.74
269-213-25-00	\$7,043.74
269-213-26-00	\$7,043.74
269-213-27-00	\$7,043.74
269-213-28-00	\$7,043.74
269-213-29-00	\$7,043.74
269-213-31-00	\$7,043.74
269-213-34-00	\$7,043.74
269-213-35-00	\$7,043.74
269-220-01-00	\$2,191.38
269-220-02-00	\$1,812.26
269-220-04-00	\$1,812.26
269-220-05-00	\$2,191.38
269-220-08-00	\$2,191.38
269-220-09-00	\$1,812.26
269-220-10-00	\$1,812.26
269-220-11-00	\$2,191.38
269-220-17-00	\$1,812.26
269-220-18-00	\$2,191.38
269-220-19-00	\$1,812.26
269-220-21-00	\$1,812.26
269-220-35-00	\$2,191.38
269-220-37-00	\$1,812.26
269-220-39-00	\$1,812.26
269-220-50-00	\$7,043.74
269-220-51-00	\$7,043.74
269-220-52-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-220-53-00	\$7,043.74
269-220-54-00	\$7,043.74
269-220-56-00	\$1,812.26
269-220-57-00	\$1,812.26
269-220-58-00	\$1,812.26
269-220-60-00	\$2,191.38
269-220-61-00	\$1,812.26
269-220-62-00	\$2,191.38
269-220-63-00	\$1,812.26
269-220-64-00	\$2,191.38
269-220-65-00	\$1,812.26
269-220-69-00	\$1,812.26
269-220-70-00	\$2,191.38
269-220-71-00	\$1,812.26
269-220-72-00	\$1,812.26
269-220-73-00	\$2,191.38
269-220-74-00	\$2,191.38
269-220-75-00	\$1,812.26
269-221-03-00	\$1,812.26
269-221-04-00	\$2,191.38
269-221-05-00	\$1,812.26
269-221-06-00	\$1,812.26
269-221-13-00	\$2,191.38
269-221-29-00	\$1,812.26
269-221-37-00	\$1,812.26
269-221-38-00	\$1,812.26
269-221-39-00	\$2,191.38
269-221-40-00	\$1,812.26
269-221-52-00	\$7,043.74
269-221-53-00	\$7,043.74
269-221-57-00	\$1,812.26
269-221-58-00	\$2,191.38
269-221-60-00	\$1,812.26
269-221-61-00	\$2,191.38
269-221-62-00	\$1,812.26
269-221-63-00	\$2,191.38
269-221-64-00	\$2,191.38
269-221-65-00	\$1,812.26
269-221-67-00	\$2,191.38
269-221-68-00	\$1,812.26
269-221-69-00	\$2,191.38
269-221-70-00	\$1,812.26
269-221-71-00	\$2,191.38
269-221-72-00	\$1,812.26
269-221-74-00	\$1,812.26
269-221-75-00	\$1,812.26
269-221-76-00	\$2,191.38
269-221-77-00	\$1,812.26
269-221-78-00	\$1,812.26
269-221-79-00	\$2,191.38

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-221-80-00	\$1,812.26
269-221-81-00	\$1,812.26
269-221-88-00	\$1,812.26
269-222-01-00	\$2,191.38
269-222-03-00	\$1,812.26
269-222-04-00	\$2,191.38
269-222-05-00	\$1,812.26
269-222-06-00	\$2,191.38
269-222-09-00	\$2,191.38
269-222-10-00	\$1,812.26
269-222-11-00	\$2,191.38
269-222-14-00	\$1,812.26
269-222-15-00	\$2,744.44
269-222-16-00	\$1,812.26
269-222-17-00	\$2,744.44
269-222-18-00	\$2,191.38
269-222-19-00	\$2,744.44
269-222-20-00	\$2,744.44
269-222-21-00	\$2,191.38
269-222-22-00	\$2,191.38
269-222-23-00	\$2,744.44
269-222-24-00	\$1,812.26
269-222-25-00	\$2,744.44
269-222-26-00	\$2,191.38
269-222-27-00	\$2,744.44
269-222-28-00	\$2,744.44
269-222-29-00	\$2,191.38
269-222-30-00	\$2,191.38
269-222-31-00	\$2,191.38
269-222-32-00	\$1,812.26
269-222-33-00	\$2,744.44
269-222-34-00	\$2,191.38
269-222-35-00	\$2,744.44
269-222-36-00	\$2,744.44
269-222-37-00	\$2,191.38
269-222-38-00	\$2,191.38
269-222-46-00	\$1,812.26
269-222-47-00	\$1,812.26
269-222-48-00	\$1,812.26
269-222-49-00	\$1,812.26
269-222-50-00	\$1,812.26
269-230-03-00	\$6,247.16
269-230-09-00	\$4,570.58
269-230-10-00	\$6,247.16
269-230-11-00	\$6,247.16
269-230-12-00	\$5,701.06
269-230-13-00	\$7,043.74
269-230-21-00	\$7,043.74
269-230-22-00	\$7,043.74
269-230-24-00	\$5,701.06

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-230-29-00	\$6,247.16
269-231-18-00	\$5,701.06
269-231-26-00	\$7,043.74
269-231-27-00	\$7,043.74
269-231-28-00	\$7,043.74
269-231-29-00	\$7,043.74
269-231-34-00	\$5,701.06
269-231-35-00	\$7,043.74
269-231-37-00	\$7,043.74
269-232-01-00	\$5,701.06
269-232-02-00	\$4,570.58
269-232-03-00	\$6,247.16
269-232-05-00	\$3,020.32
269-233-06-00	\$2,470.94
269-233-07-00	\$7,787.96
269-233-08-00	\$1,059.82
269-233-09-00	\$5,117.34
269-233-10-00	\$7,892.36
269-233-12-00	\$3,886.04
269-233-13-00	\$4,001.94
269-233-14-00	\$2,093.86
269-233-15-00	\$7,855.44
269-233-16-00	\$1,210.66
269-233-17-00	\$11,487.44
269-233-18-00	\$7,043.74
269-241-12-00	\$92.18
269-241-14-00	\$420.46
269-241-18-01	\$1,812.26
269-241-18-02	\$1,391.34
269-241-18-03	\$1,391.34
269-241-18-04	\$1,812.26
269-241-18-05	\$1,812.26
269-241-18-06	\$1,391.34
269-241-18-07	\$1,391.34
269-241-18-08	\$1,812.26
269-241-18-09	\$1,812.26
269-241-18-10	\$1,391.34
269-241-18-11	\$1,391.34
269-241-18-12	\$1,812.26
269-241-18-13	\$1,812.26
269-241-18-14	\$1,391.34
269-241-18-15	\$1,391.34
269-241-18-16	\$1,391.34
269-241-18-17	\$1,812.26
269-241-19-01	\$80.86
269-241-19-02	\$80.86
269-241-19-03	\$80.86
269-241-19-04	\$80.86
269-241-19-05	\$80.86
269-241-19-06	\$80.86

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-241-19-07	\$80.86
269-241-19-08	\$80.86
269-241-19-09	\$80.86
269-241-19-10	\$80.86
269-241-19-11	\$80.86
269-241-19-12	\$80.86
269-241-19-13	\$80.86
269-241-19-14	\$80.86
269-241-19-15	\$80.86
269-241-19-16	\$80.86
269-241-19-17	\$80.86
269-241-19-18	\$80.86
269-241-19-19	\$80.86
269-241-19-20	\$80.86
269-241-20-01	\$1,812.26
269-241-20-02	\$1,391.34
269-241-20-03	\$1,391.34
269-241-20-04	\$1,812.26
269-241-20-05	\$1,812.26
269-241-20-06	\$1,391.34
269-241-20-07	\$1,391.34
269-241-20-08	\$1,391.34
269-241-20-09	\$1,812.26
269-241-20-10	\$1,812.26
269-241-20-11	\$1,391.34
269-241-20-12	\$1,391.34
269-241-20-13	\$1,812.26
269-241-20-14	\$1,812.26
269-241-20-15	\$1,391.34
269-241-20-16	\$1,391.34
269-241-20-17	\$1,391.34
269-241-20-18	\$1,812.26
269-241-21-01	\$1,812.26
269-241-21-02	\$1,391.34
269-241-21-03	\$1,391.34
269-241-21-04	\$1,391.34
269-241-21-05	\$1,812.26
269-241-21-06	\$1,812.26
269-241-21-07	\$1,391.34
269-241-21-08	\$1,391.34
269-241-21-09	\$1,391.34
269-241-21-10	\$1,812.26
269-241-21-11	\$1,812.26
269-241-21-12	\$1,391.34
269-241-21-13	\$1,391.34
269-241-21-14	\$1,391.34
269-241-21-15	\$1,812.26
269-241-22-01	\$80.86
269-241-22-02	\$80.86
269-241-22-03	\$80.86



Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-241-22-04	\$80.86
269-241-22-05	\$80.86
269-241-22-06	\$80.86
269-241-22-07	\$80.86
269-241-22-08	\$80.86
269-241-22-09	\$80.86
269-241-22-10	\$80.86
269-241-22-11	\$80.86
269-241-22-12	\$80.86
269-241-22-13	\$80.86
269-241-22-14	\$80.86
269-241-22-15	\$80.86
269-241-22-16	\$80.86
269-241-22-17	\$80.86
269-241-22-18	\$80.86
269-241-22-19	\$80.86
269-241-22-20	\$80.86
269-241-22-21	\$80.86
269-241-22-22	\$80.86
269-241-22-23	\$80.86
269-241-22-24	\$80.86
269-241-22-25	\$80.86
269-241-22-26	\$80.86
269-241-22-27	\$80.86
269-241-22-28	\$80.86
269-241-22-29	\$80.86
269-241-22-30	\$80.86
269-241-23-01	\$80.86
269-241-23-02	\$80.86
269-241-23-03	\$80.86
269-241-23-04	\$80.86
269-241-23-05	\$80.86
269-241-23-06	\$80.86
269-241-23-07	\$80.86
269-241-23-08	\$80.86
269-241-23-09	\$80.86
269-241-23-10	\$80.86
269-241-23-11	\$80.86
269-241-23-12	\$80.86
269-241-23-13	\$80.86
269-241-23-14	\$80.86
269-241-23-15	\$80.86
269-241-23-16	\$80.86
269-241-23-17	\$80.86
269-241-23-18	\$80.86
269-241-23-19	\$80.86
269-241-23-20	\$80.86
269-250-01-00	\$7,043.74
269-250-02-00	\$7,043.74
269-250-03-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-250-04-00	\$7,043.74
269-250-05-00	\$7,043.74
269-250-06-00	\$7,043.74
269-250-09-00	\$7,043.74
269-250-10-00	\$7,043.74
269-250-11-00	\$7,043.74
269-250-12-00	\$7,043.74
269-250-13-00	\$7,043.74
269-250-14-00	\$7,043.74
269-250-15-00	\$7,043.74
269-250-16-00	\$7,043.74
269-250-17-00	\$7,043.74
269-250-18-00	\$7,043.74
269-250-30-00	\$7,043.74
269-250-31-00	\$7,043.74
269-250-37-00	\$7,043.74
269-251-01-00	\$7,043.74
269-251-02-00	\$7,043.74
269-251-03-00	\$7,043.74
269-251-04-00	\$7,043.74
269-251-05-00	\$7,043.74
269-251-06-00	\$7,043.74
269-251-07-00	\$7,043.74
269-251-08-00	\$7,043.74
269-251-09-00	\$7,043.74
269-251-10-00	\$7,043.74
269-251-11-00	\$7,043.74
269-260-01-00	\$7,043.74
269-260-02-00	\$7,043.74
269-260-03-00	\$7,043.74
269-260-04-00	\$7,043.74
269-260-05-00	\$7,043.74
269-260-06-00	\$7,043.74
269-260-07-00	\$7,043.74
269-260-08-00	\$7,043.74
269-260-09-00	\$7,043.74
269-260-10-00	\$7,043.74
269-260-11-00	\$7,043.74
269-260-12-00	\$7,043.74
269-260-13-00	\$7,043.74
269-260-14-00	\$7,043.74
269-261-01-00	\$7,043.74
269-261-02-00	\$7,043.74
269-261-03-00	\$7,043.74
269-261-04-00	\$7,043.74
269-261-08-00	\$7,043.74
269-261-09-00	\$7,043.74
269-261-10-00	\$7,043.74
269-261-13-00	\$7,043.74
269-261-19-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-261-20-00	\$7,043.74
269-261-21-00	\$7,043.74
269-262-06-00	\$7,043.74
269-270-01-00	\$7,043.74
269-270-02-00	\$7,043.74
269-270-03-00	\$7,043.74
269-270-05-00	\$7,043.74
269-270-06-00	\$7,043.74
269-270-07-00	\$7,043.74
269-270-08-00	\$7,043.74
269-270-10-00	\$7,043.74
269-270-11-00	\$7,043.74
269-270-12-00	\$7,043.74
269-270-13-00	\$7,043.74
269-270-14-00	\$7,043.74
269-270-15-00	\$7,043.74
269-270-16-00	\$7,043.74
269-270-17-00	\$7,043.74
269-270-18-00	\$7,043.74
269-270-19-00	\$7,043.74
269-270-20-00	\$7,043.74
269-270-21-00	\$7,043.74
269-270-22-00	\$7,043.74
269-270-23-00	\$7,043.74
269-270-24-00	\$7,043.74
269-270-25-00	\$7,043.74
269-280-21-00	\$7,043.74
269-280-22-00	\$7,043.74
269-280-23-00	\$7,043.74
269-280-24-00	\$7,043.74
269-280-25-00	\$7,043.74
269-280-26-00	\$7,043.74
269-280-27-00	\$7,043.74
269-280-28-00	\$7,043.74
269-280-30-00	\$7,043.74
269-280-31-00	\$7,043.74
269-280-32-00	\$7,043.74
269-280-33-00	\$7,043.74
269-280-34-00	\$7,043.74
269-280-39-00	\$7,043.74
269-280-40-00	\$7,043.74
269-280-41-00	\$7,043.74
269-280-42-00	\$7,043.74
269-280-43-00	\$7,043.74
269-280-44-00	\$7,043.74
269-280-45-00	\$7,043.74
269-280-46-00	\$7,043.74
269-281-04-00	\$7,043.74
269-281-05-00	\$7,043.74
269-281-06-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
269-281-07-00	\$7,043.74
269-290-10-00	\$7,043.74
269-290-11-00	\$7,043.74
269-290-12-00	\$7,043.74
269-291-11-00	\$6,247.16
269-291-12-00	\$7,043.74
269-291-13-00	\$7,043.74
269-291-14-00	\$7,043.74
269-291-15-00	\$7,043.74
269-291-23-00	\$7,043.74
269-291-24-00	\$7,043.74
269-291-28-00	\$7,043.74
269-292-07-00	\$6,247.16
269-292-11-00	\$7,043.74
269-292-15-00	\$7,043.74
269-293-09-00	\$6,247.16
269-293-10-00	\$7,043.74
269-293-11-00	\$5,701.06
269-293-22-00	\$7,043.74
303-110-01-00	\$3,252.30
303-110-02-00	\$3,252.30
303-110-03-00	\$3,252.30
303-110-04-00	\$3,252.30
303-110-05-00	\$3,252.30
303-110-06-00	\$3,252.30
303-110-07-00	\$3,252.30
303-110-08-00	\$3,252.30
303-110-09-00	\$3,252.30
303-110-10-00	\$3,252.30
303-110-32-00	\$7,043.74
303-110-35-00	\$7,043.74
303-111-01-00	\$3,252.30
303-111-02-00	\$3,252.30
303-111-03-00	\$3,252.30
303-111-04-00	\$3,252.30
303-111-05-00	\$3,252.30
303-111-06-00	\$3,252.30
303-111-07-00	\$3,252.30
303-111-08-00	\$3,252.30
303-111-09-00	\$3,252.30
303-111-10-00	\$3,252.30
303-111-11-00	\$4,570.58
303-111-12-00	\$4,570.58
303-111-13-00	\$5,701.06
303-112-01-00	\$4,570.58
303-112-02-00	\$6,247.16
303-112-03-00	\$5,701.06
303-112-04-00	\$6,247.16
303-112-11-00	\$4,570.58
303-113-01-00	\$3,252.30

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

---

<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-113-02-00	\$3,252.30
303-113-03-00	\$3,252.30
303-113-04-00	\$3,252.30
303-113-05-00	\$3,252.30
303-113-06-00	\$3,252.30
303-113-07-00	\$3,252.30
303-113-08-00	\$3,252.30
303-113-09-00	\$3,252.30
303-113-10-00	\$3,252.30
303-113-11-00	\$3,252.30
303-113-23-00	\$7,043.74
303-113-24-00	\$7,043.74
303-113-25-00	\$7,043.74
303-113-28-00	\$7,043.74
303-114-02-00	\$3,252.30
303-114-03-00	\$3,252.30
303-114-04-00	\$3,252.30
303-114-09-00	\$3,252.30
303-114-18-00	\$3,252.30
303-114-19-00	\$3,252.30
303-114-20-00	\$3,252.30
303-114-21-00	\$3,252.30
303-114-22-00	\$3,252.30
303-114-23-00	\$3,252.30
303-114-24-00	\$3,252.30
303-114-25-00	\$3,252.30
303-114-26-00	\$3,252.30
303-114-35-00	\$7,043.74
303-114-36-00	\$7,043.74
303-114-37-00	\$7,043.74
303-114-38-00	\$7,043.74
303-114-39-00	\$7,043.74
303-114-40-00	\$6,247.16
303-114-41-00	\$7,043.74
303-120-01-00	\$7,043.74
303-120-02-00	\$7,043.74
303-120-03-00	\$7,043.74
303-120-04-00	\$7,043.74
303-120-05-00	\$7,043.74
303-120-13-00	\$4,570.58
303-121-01-00	\$7,043.74
303-121-03-00	\$5,701.06
303-121-04-00	\$4,570.58
303-121-05-00	\$6,247.16
303-121-06-00	\$6,247.16
303-121-07-00	\$5,701.06
303-121-12-00	\$5,701.06
303-122-01-00	\$6,247.16
303-122-02-00	\$5,701.06
303-122-03-00	\$6,247.16

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-122-04-00	\$4,570.58
303-122-05-00	\$5,701.06
303-122-06-00	\$5,701.06
303-122-07-00	\$7,043.74
303-122-08-00	\$7,043.74
303-122-09-00	\$7,043.74
303-122-10-00	\$7,043.74
303-122-11-00	\$7,043.74
303-122-12-00	\$7,043.74
303-123-01-00	\$7,043.74
303-123-02-00	\$7,043.74
303-123-04-00	\$7,043.74
303-123-05-00	\$7,043.74
303-124-06-00	\$6,053.72
303-130-01-00	\$2,744.44
303-130-02-00	\$2,744.44
303-130-03-00	\$2,744.44
303-130-04-00	\$3,252.30
303-130-05-00	\$2,744.44
303-130-06-00	\$3,252.30
303-130-07-00	\$2,191.38
303-130-08-00	\$2,191.38
303-130-09-00	\$2,744.44
303-130-10-00	\$2,744.44
303-130-11-00	\$2,744.44
303-130-12-00	\$2,744.44
303-130-13-00	\$3,252.30
303-130-14-00	\$2,744.44
303-130-15-00	\$3,252.30
303-130-16-00	\$2,744.44
303-130-17-00	\$2,744.44
303-130-18-00	\$2,744.44
303-130-19-00	\$2,744.44
303-130-20-00	\$3,252.30
303-130-21-00	\$2,744.44
303-130-22-00	\$2,744.44
303-130-23-00	\$2,191.38
303-130-24-00	\$2,744.44
303-130-25-00	\$2,191.38
303-130-26-00	\$2,744.44
303-130-27-00	\$3,252.30
303-130-28-00	\$2,744.44
303-130-29-00	\$3,252.30
303-130-30-00	\$2,744.44
303-130-31-00	\$3,252.30
303-130-32-00	\$2,744.44
303-130-33-00	\$3,252.30
303-130-34-00	\$2,744.44
303-130-35-00	\$3,252.30
303-130-36-00	\$2,744.44

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-130-37-00	\$3,252.30
303-130-38-00	\$2,744.44
303-130-39-00	\$3,252.30
303-130-40-00	\$2,744.44
303-130-41-00	\$2,744.44
303-131-01-00	\$2,744.44
303-131-02-00	\$2,744.44
303-131-03-00	\$2,744.44
303-131-04-00	\$3,252.30
303-131-05-00	\$2,744.44
303-131-06-00	\$2,744.44
303-131-07-00	\$2,191.38
303-131-08-00	\$2,744.44
303-131-09-00	\$3,252.30
303-131-10-00	\$2,744.44
303-131-11-00	\$2,744.44
303-131-12-00	\$2,191.38
303-131-13-00	\$3,252.30
303-131-14-00	\$3,252.30
303-131-15-00	\$2,744.44
303-131-16-00	\$2,744.44
303-131-17-00	\$3,252.30
303-131-18-00	\$2,744.44
303-131-19-00	\$2,744.44
303-131-20-00	\$3,252.30
303-131-21-00	\$3,252.30
303-131-22-00	\$2,744.44
303-131-23-00	\$3,252.30
303-140-01-00	\$3,252.30
303-140-02-00	\$3,847.08
303-140-03-00	\$3,252.30
303-140-04-00	\$3,847.08
303-140-05-00	\$3,847.08
303-140-06-00	\$3,847.08
303-140-07-00	\$3,252.30
303-140-08-00	\$3,252.30
303-140-09-00	\$3,252.30
303-140-10-00	\$3,847.08
303-140-11-00	\$3,252.30
303-140-12-00	\$3,847.08
303-140-13-00	\$3,252.30
303-140-14-00	\$3,847.08
303-140-15-00	\$3,847.08
303-140-16-00	\$3,847.08
303-140-17-00	\$3,847.08
303-140-18-00	\$3,847.08
303-140-19-00	\$3,847.08
303-140-20-00	\$3,252.30
303-140-21-00	\$3,847.08
303-140-22-00	\$3,847.08

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-140-23-00	\$3,847.08
303-140-24-00	\$3,252.30
303-140-25-00	\$3,252.30
303-140-26-00	\$3,847.08
303-140-27-00	\$3,847.08
303-140-28-00	\$3,252.30
303-140-29-00	\$3,847.08
303-140-30-00	\$3,847.08
303-140-31-00	\$3,847.08
303-140-32-00	\$3,252.30
303-140-33-00	\$3,847.08
303-140-34-00	\$3,847.08
303-140-35-00	\$3,252.30
303-140-36-00	\$3,847.08
303-140-37-00	\$3,847.08
303-141-01-00	\$3,252.30
303-141-02-00	\$3,252.30
303-141-03-00	\$3,252.30
303-141-04-00	\$3,252.30
303-141-05-00	\$3,847.08
303-141-06-00	\$3,252.30
303-141-07-00	\$3,847.08
303-141-08-00	\$3,947.96
303-141-09-00	\$3,847.08
303-141-10-00	\$3,947.96
303-141-11-00	\$3,847.08
303-141-12-00	\$3,847.08
303-141-13-00	\$3,252.30
303-141-14-00	\$3,847.08
303-141-15-00	\$3,252.30
303-142-01-00	\$3,847.08
303-142-02-00	\$3,252.30
303-142-03-00	\$3,847.08
303-142-04-00	\$3,847.08
303-142-05-00	\$3,252.30
303-142-06-00	\$3,847.08
303-142-07-00	\$3,847.08
303-142-08-00	\$3,847.08
303-142-09-00	\$3,252.30
303-142-15-00	\$3,847.08
303-142-16-00	\$3,847.08
303-150-01-00	\$3,847.08
303-150-02-00	\$4,570.58
303-150-03-00	\$3,847.08
303-150-04-00	\$3,847.08
303-150-05-00	\$3,847.08
303-150-06-00	\$4,570.58
303-150-07-00	\$3,847.08
303-150-08-00	\$3,847.08
303-150-09-00	\$3,847.08



Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-150-10-00	\$4,570.58
303-150-11-00	\$3,847.08
303-150-12-00	\$3,847.08
303-150-13-00	\$3,847.08
303-150-14-00	\$3,847.08
303-150-15-00	\$4,570.58
303-150-16-00	\$3,847.08
303-150-17-00	\$3,847.08
303-150-18-00	\$3,847.08
303-150-19-00	\$3,847.08
303-150-20-00	\$3,847.08
303-150-21-00	\$4,570.58
303-150-22-00	\$4,570.58
303-150-23-00	\$3,847.08
303-150-24-00	\$3,847.08
303-151-01-00	\$3,847.08
303-151-02-00	\$4,570.58
303-151-03-00	\$3,847.08
303-151-04-00	\$4,570.58
303-151-05-00	\$4,570.58
303-151-06-00	\$3,847.08
303-151-07-00	\$3,847.08
303-151-08-00	\$3,847.08
303-151-09-00	\$4,570.58
303-151-10-00	\$3,847.08
303-151-11-00	\$4,570.58
303-151-12-00	\$4,570.58
303-151-13-00	\$3,847.08
303-151-14-00	\$3,847.08
303-151-15-00	\$3,847.08
303-151-16-00	\$4,570.58
303-151-17-00	\$3,847.08
303-151-18-00	\$3,847.08
303-151-19-00	\$4,570.58
303-151-20-00	\$4,570.58
303-151-21-00	\$3,847.08
303-151-22-00	\$4,570.58
303-151-23-00	\$3,847.08
303-151-24-00	\$3,847.08
303-151-25-00	\$3,847.08
303-151-28-00	\$3,847.08
303-151-29-00	\$3,847.08
303-151-30-00	\$3,847.08
303-151-31-00	\$3,847.08
303-151-32-00	\$3,847.08
303-151-33-00	\$3,847.08
303-151-34-00	\$4,570.58
303-151-35-00	\$3,847.08
303-151-36-00	\$3,847.08
303-151-37-00	\$4,570.58

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-151-38-00	\$3,847.08
303-151-39-00	\$4,570.58
303-151-40-00	\$3,847.08
303-151-41-00	\$3,847.08
303-151-42-00	\$3,847.08
303-151-43-00	\$4,570.58
303-151-44-00	\$3,847.08
303-151-45-00	\$4,570.58
303-151-46-00	\$3,847.08
303-151-47-00	\$4,570.58
303-151-50-00	\$4,570.58
303-151-54-00	\$3,847.08
303-160-01-00	\$4,570.58
303-160-02-00	\$3,847.08
303-160-05-00	\$3,947.96
303-160-06-00	\$3,947.96
303-160-07-00	\$4,570.58
303-160-08-00	\$3,847.08
303-160-09-00	\$4,570.58
303-160-10-00	\$3,947.96
303-160-11-00	\$3,947.96
303-160-14-00	\$3,947.96
303-160-16-00	\$3,947.96
303-160-17-00	\$4,570.58
303-160-18-00	\$3,847.08
303-160-21-00	\$4,570.58
303-160-22-00	\$3,947.96
303-160-25-00	\$4,570.58
303-160-26-00	\$3,847.08
303-160-27-00	\$3,847.08
303-160-28-00	\$4,570.58
303-160-29-00	\$3,947.96
303-160-30-00	\$4,570.58
303-160-31-00	\$3,947.96
303-160-32-00	\$3,847.08
303-160-33-00	\$4,570.58
303-160-34-00	\$3,947.96
303-160-35-00	\$3,847.08
303-160-36-00	\$3,847.08
303-160-37-00	\$3,947.96
303-160-38-00	\$3,847.08
303-160-41-00	\$3,847.08
303-160-42-00	\$3,947.96
303-160-43-00	\$4,570.58
303-160-44-00	\$4,570.58
303-160-45-00	\$3,947.96
303-160-46-00	\$3,847.08
303-160-52-00	\$4,570.58
303-160-53-00	\$3,847.08
303-160-54-00	\$4,570.58

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-160-55-00	\$3,847.08
303-160-56-00	\$4,570.58
303-160-57-00	\$3,847.08
303-160-59-00	\$3,847.08
303-160-60-00	\$3,947.96
303-160-61-00	\$3,947.96
303-160-62-00	\$4,570.58
303-160-65-00	\$3,947.96
303-161-03-00	\$3,947.96
303-161-04-00	\$3,847.08
303-161-09-00	\$4,570.58
303-161-10-00	\$4,570.58
303-161-11-00	\$3,847.08
303-161-12-00	\$4,570.58
303-161-13-00	\$3,947.96
303-161-14-00	\$4,570.58
303-161-15-00	\$4,570.58
303-161-16-00	\$3,947.96
303-161-17-00	\$3,947.96
303-161-18-00	\$4,570.58
303-161-19-00	\$3,847.08
303-161-20-00	\$3,847.08
303-161-21-00	\$4,570.58
303-161-22-00	\$3,947.96
303-161-23-00	\$3,947.96
303-161-24-00	\$4,570.58
303-161-25-00	\$3,847.08
303-170-02-00	\$7,043.74
303-170-03-00	\$7,043.74
303-170-04-00	\$7,043.74
303-170-05-00	\$7,043.74
303-170-06-00	\$7,043.74
303-170-07-00	\$7,043.74
303-170-08-00	\$7,043.74
303-170-09-00	\$7,043.74
303-170-11-00	\$7,043.74
303-170-14-00	\$7,043.74
303-170-15-00	\$7,043.74
303-171-02-00	\$7,043.74
303-171-03-00	\$7,043.74
303-171-04-00	\$7,043.74
303-171-05-00	\$7,043.74
303-171-07-00	\$7,043.74
303-171-09-00	\$7,043.74
303-171-10-00	\$2,744.44
303-171-11-00	\$2,191.38
303-171-12-00	\$2,744.44
303-171-13-00	\$2,744.44
303-171-14-00	\$2,744.44
303-171-15-00	\$2,744.44

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-171-16-00	\$2,191.38
303-171-17-00	\$2,744.44
303-171-18-00	\$6,247.16
303-171-19-00	\$5,701.06
303-171-20-00	\$6,247.16
303-171-21-00	\$4,570.58
303-171-22-00	\$7,043.74
303-171-23-00	\$7,043.74
303-171-24-00	\$7,043.74
303-171-27-00	\$7,043.74
303-171-29-00	\$7,043.74
303-172-01-00	\$2,744.44
303-172-02-00	\$2,191.38
303-172-03-00	\$2,744.44
303-172-04-00	\$2,744.44
303-172-05-00	\$2,744.44
303-172-06-00	\$2,744.44
303-172-07-00	\$2,191.38
303-172-08-00	\$2,744.44
303-172-10-00	\$7,043.74
303-172-11-00	\$5,701.06
303-172-12-00	\$7,043.74
303-172-13-00	\$7,043.74
303-172-14-00	\$7,043.74
303-172-15-00	\$7,043.74
303-172-20-00	\$7,043.74
303-173-01-00	\$7,043.74
303-173-15-00	\$7,043.74
303-173-21-00	\$7,043.74
303-173-29-00	\$7,043.74
303-173-30-00	\$7,043.74
303-173-31-00	\$7,043.74
303-173-32-00	\$7,043.74
303-173-33-00	\$7,043.74
303-173-34-00	\$7,043.74
303-173-35-00	\$7,043.74
303-173-36-00	\$7,043.74
303-173-37-00	\$7,043.74
303-173-38-00	\$7,043.74
303-174-01-00	\$7,043.74
303-174-02-00	\$7,043.74
303-174-03-00	\$7,043.74
303-174-21-00	\$7,043.74
303-174-22-00	\$7,043.74
303-174-23-00	\$7,043.74
303-175-01-00	\$7,043.74
303-175-02-00	\$7,043.74
303-175-03-00	\$7,043.74
303-175-04-00	\$7,043.74
303-175-06-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-175-07-00	\$7,043.74
303-175-08-00	\$7,043.74
303-175-09-00	\$7,043.74
303-176-02-00	\$4,436.20
303-176-03-00	\$6,607.86
303-176-04-00	\$10,027.10
303-176-09-00	\$6,057.30
303-180-01-00	\$7,043.74
303-180-02-00	\$7,043.74
303-180-03-00	\$7,043.74
303-180-04-00	\$7,043.74
303-180-05-00	\$7,043.74
303-180-09-00	\$5,730.22
303-180-10-00	\$7,043.74
303-180-13-00	\$15,140.88
303-181-01-00	\$7,043.74
303-181-02-00	\$7,043.74
303-181-03-00	\$2,744.44
303-181-04-00	\$2,191.38
303-181-05-00	\$2,744.44
303-181-06-00	\$2,744.44
303-181-07-00	\$2,744.44
303-181-08-00	\$2,744.44
303-181-09-00	\$2,191.38
303-181-10-00	\$2,744.44
303-181-11-00	\$2,744.44
303-181-12-00	\$2,191.38
303-181-13-00	\$2,744.44
303-181-14-00	\$2,744.44
303-181-15-00	\$2,744.44
303-181-16-00	\$2,744.44
303-181-17-00	\$2,191.38
303-181-18-00	\$2,744.44
303-181-19-00	\$7,043.74
303-181-24-00	\$2,744.44
303-181-25-00	\$2,191.38
303-181-26-00	\$2,744.44
303-181-27-00	\$2,744.44
303-181-28-00	\$2,744.44
303-181-29-00	\$2,744.44
303-181-30-00	\$2,191.38
303-181-31-00	\$2,744.44
303-181-42-00	\$7,043.74
303-181-43-00	\$7,043.74
303-182-01-00	\$7,043.74
303-182-02-00	\$7,043.74
303-182-03-00	\$7,043.74
303-182-04-00	\$7,043.74
303-182-05-00	\$7,043.74
303-182-06-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
303-182-07-00	\$7,043.74
303-182-08-00	\$7,043.74
303-182-09-00	\$6,247.16
303-182-10-00	\$5,701.06
303-182-15-00	\$4,570.58
303-182-16-00	\$5,701.06
303-182-17-00	\$7,043.74
303-182-22-00	\$4,570.58
303-182-23-00	\$5,701.06
303-182-24-00	\$7,043.74
303-182-25-00	\$7,043.74
303-182-26-00	\$7,043.74
303-182-27-00	\$7,043.74
303-182-36-00	\$7,043.74
303-182-37-00	\$7,043.74
303-182-38-00	\$7,043.74
303-182-39-00	\$7,043.74
303-183-01-00	\$6,247.16
303-183-14-00	\$2,744.44
303-183-15-00	\$2,191.38
303-183-16-00	\$2,744.44
303-183-17-00	\$2,744.44
303-183-18-00	\$2,744.44
303-183-19-00	\$2,744.44
303-183-20-00	\$2,191.38
303-183-21-00	\$2,744.44
303-183-22-00	\$2,744.44
303-183-23-00	\$2,191.38
303-183-24-00	\$2,744.44
303-183-25-00	\$2,744.44
303-183-26-00	\$2,744.44
303-183-27-00	\$2,744.44
303-183-28-00	\$2,191.38
303-183-29-00	\$2,744.44
303-183-41-00	\$7,043.74
303-183-42-00	\$7,043.74
303-183-43-00	\$7,043.74
303-184-03-00	\$7,043.74
303-184-04-00	\$7,043.74
303-184-05-00	\$7,043.74
303-184-06-00	\$6,247.16
303-184-07-00	\$5,701.06
303-184-08-00	\$6,247.16
312-290-01-00	\$7,043.74
312-290-02-00	\$7,043.74
312-290-03-00	\$7,043.74
312-290-04-00	\$7,043.74
312-290-05-00	\$7,043.74
312-290-06-00	\$7,043.74
312-290-07-00	\$7,043.74

Exhibit C

City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
312-290-08-00	\$7,043.74
312-290-14-00	\$6,247.16
678-620-09-01	\$1,812.26
678-620-09-02	\$1,812.26
678-620-09-03	\$1,812.26
678-620-09-04	\$1,812.26
678-620-09-05	\$1,812.26
678-620-09-06	\$1,812.26
678-620-09-07	\$1,812.26
678-620-09-08	\$1,812.26
678-620-09-09	\$1,812.26
678-620-10-01	\$1,812.26
678-620-10-02	\$1,812.26
678-620-10-03	\$1,812.26
678-620-10-04	\$1,812.26
678-620-10-05	\$1,812.26
678-620-10-06	\$1,812.26
678-620-11-01	\$1,812.26
678-620-11-02	\$1,812.26
678-620-11-03	\$1,812.26
678-620-11-04	\$1,812.26
678-620-11-05	\$1,812.26
678-620-11-06	\$1,812.26
678-620-11-07	\$1,812.26
678-620-11-08	\$1,812.26
678-620-12-01	\$1,812.26
678-620-12-02	\$1,812.26
678-620-12-03	\$1,812.26
678-620-12-04	\$1,812.26
678-620-12-05	\$1,812.26
678-620-12-06	\$1,812.26
678-620-12-07	\$1,812.26
678-620-12-08	\$1,812.26
678-620-13-01	\$1,812.26
678-620-13-02	\$1,812.26
678-620-13-03	\$1,812.26
678-620-13-04	\$1,812.26
678-620-13-05	\$1,812.26
678-620-13-06	\$1,812.26
678-620-14-01	\$1,812.26
678-620-14-02	\$1,812.26
678-620-14-03	\$1,812.26
678-620-14-04	\$1,812.26
678-620-14-05	\$1,812.26
678-620-14-06	\$1,812.26
678-620-14-07	\$1,812.26
678-620-14-08	\$1,812.26
678-620-14-09	\$1,812.26

**Exhibit C**

**City of San Diego CFD No. 2  
Improvement Area No. 1  
FY 2012-13 Special Tax Levy  
(Based on Amended and Restated Rate and Method)**

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<u>APN</u>	<u>FY 2012-13 SPECIAL TAX</u>
Total Number of Parcels Taxed	<b>997</b>
Total FY 2012-13 Special Tax	<b>\$4,082,598.10</b>