

The Economics of Land Use



Tax Report

San Luis Obispo CFD No.
2019-1 (San Luis Ranch)—
FY 2021-22

Prepared for:
City of San Luis Obispo

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June 15, 2021

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1. Introduction

The City of San Luis Obispo (City) created a Mello-Roos Community Facilities District (CFD) for the San Luis Ranch development (Project), located in the San Luis Ranch Specific Plan (SLRSP) area, located west of US Highway 101 in the southwest quadrant of the City. The CFD was formed in March 2019 to create a land-secured funding mechanism to help fund construction of authorized facilities of the CFD.

At the time of formation of the CFD, development plans for single-family residential product were fully developed, but the development plan for multifamily residential uses was still being evaluated by the developer. In addition, the location and number of affordable housing units (which are to be tax-exempt under the CFD) were being finalized between the developer and the City. A Change Proceeding for the CFD was started in the Spring of 2021 to amend the Rate and Method of Apportionment to reflect changes being made to the scope of the special tax related to final taxable unit counts for multifamily residential and assignment of affordable units to large lot parcels in the Project.

The boundaries of the proposed CFD are coterminous with the SLRSP. Overall, the Project area includes approximately 131.4 acres approved for up to 580 dwelling units and commercial development, including a 200-room hotel, 100,000 square feet of office space, and 150,000 square feet of retail and service commercial uses. The Project includes 7.8 acres of parks, waterways, and other interior open space. There will be 52.3 acres of farmed agricultural land in the Project area.

EPS prepared the "San Luis Ranch Financing Plan" (Financing Plan) in June 2018, which addressed how the infrastructure needed to serve the Project will be funded. The Financing Plan identified total infrastructure improvement costs of \$54.2 million, of which approximately \$22.8 million is attributable to the Project as a "fair-share" cost allocation for required infrastructure.

Purpose of the CFD

The CFD was formed to fund major road improvements, potable and non-potable water system improvements, drainage system improvements, wastewater system improvements, solid waste improvements, park and paseo improvements, open space improvements, utilities, and other authorized facilities under the Mello-Roos Act, serving the Project as a condition of the City's approval of the development.

The CFD is authorized to issue up to \$25 million in bonds. CFD bonds were issued in June 2021 in the amount of \$19,660,000. It is anticipated that more than one CFD bond issuance will occur as the Project is built out.

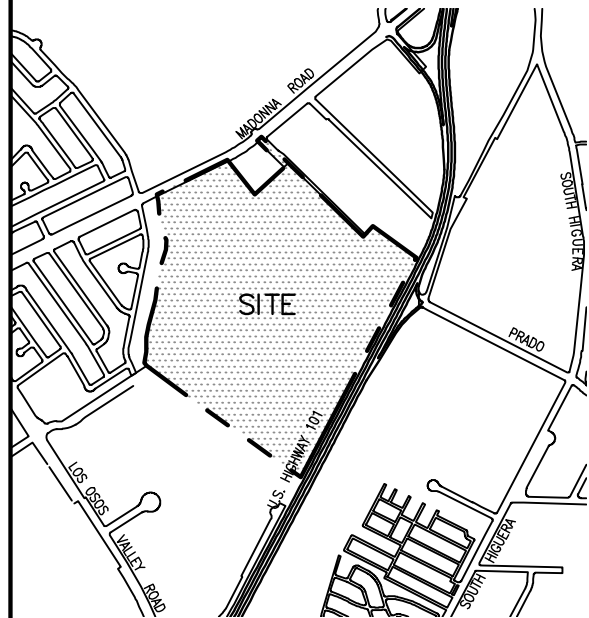
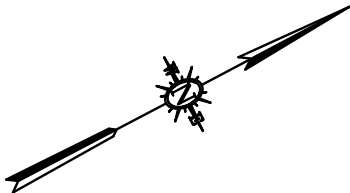
The CFD was authorized to begin collecting the special tax in FY 2018-19. FY 2021-22 will be the first year in which the special tax will be levied against taxable parcels of the CFD.

Map 1 shows the proposed boundaries of the CFD.

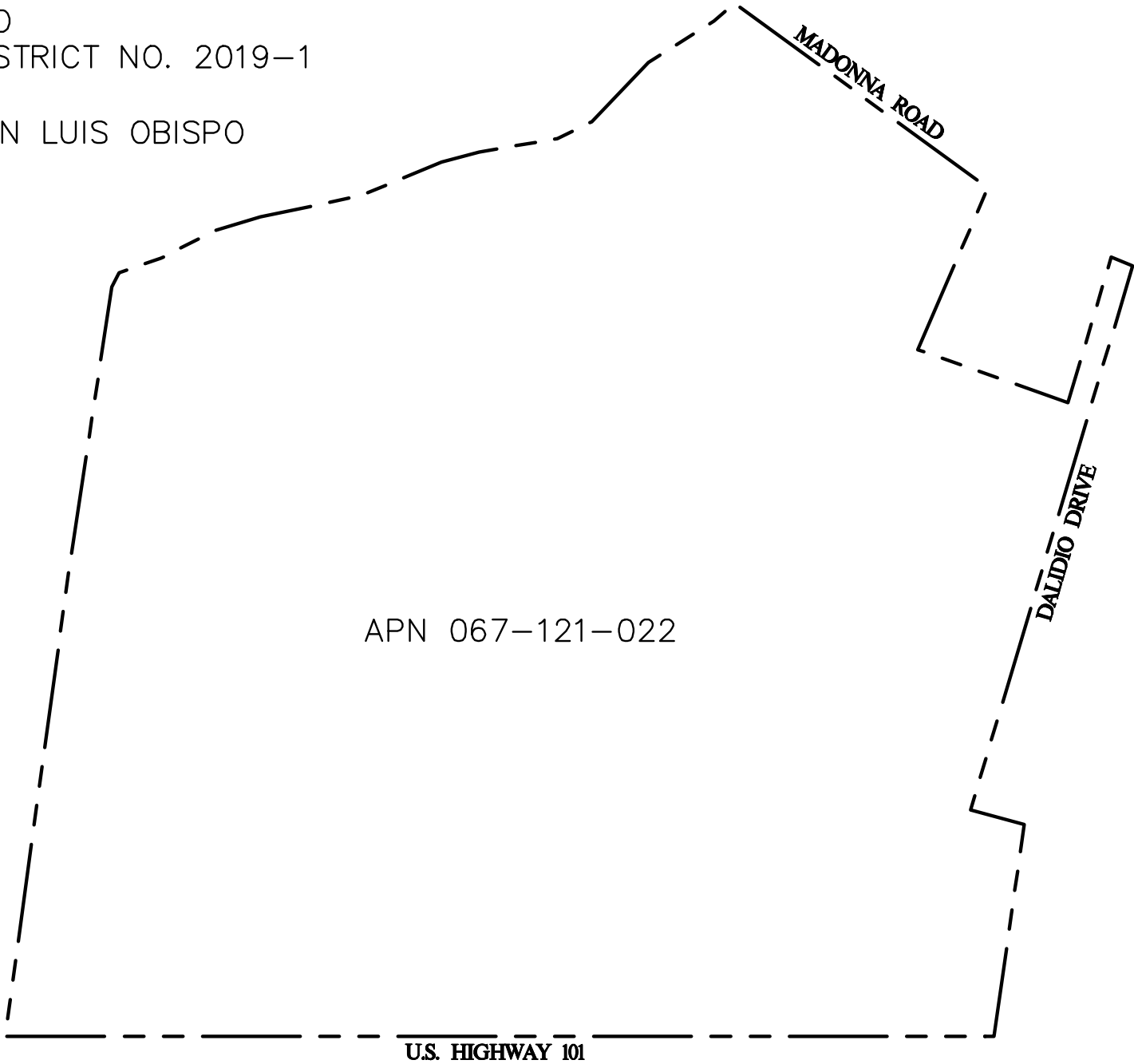
Structure of this Report

This report is divided into 4 chapters, including this introductory chapter, and includes **Appendix A**: Proposed Special Tax Levy for FY 2021-22 (forthcoming).

MAP OF PROPOSED BOUNDARIES
CITY OF SAN LUIS OBISPO
COMMUNITY FACILITIES DISTRICT NO. 2019-1
(SAN LUIS RANCH)
CITY AND COUNTY OF SAN LUIS OBISPO
STATE OF CALIFORNIA



VICINITY MAP



CITY CLERK’S MAP FILING STATEMENT

FILED IN THE OFFICE OF THE CLERK OF THE CITY
COUNCIL OF THE CITY OF SAN LUIS OBISPO, STATE
OF CALIFORNIA, THIS ____ DAY OF _____, 201__.

TERESA PURRINGTON
CITY CLERK

DATE: _____

CITY CLERK’S CERTIFICATE STATEMENT

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING
PROPOSED BOUNDARIES OF CITY OF SAN LUIS OBISPO
COMMUNITY FACILITIES DISTRICT NO. 2019-1 (SAN LUIS
RANCH), CITY AND COUNTY OF SAN LUIS OBISPO, STATE
OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL
OF THE CITY OF SAN LUIS OBISPO AT A REGULAR
MEETING THEREOF, HELD ON THE ____ DAY OF _____,
201__, BY ITS RESOLUTION NUMBER _____.

TERESA PURRINGTON
CITY CLERK


DATE: _____

RECORDER’S STATEMENT

FILED THIS ____ DAY OF _____, 201__, AT
_____.M. IN BOOK _____ OF MAPS OF ASSESSMENT
AND COMMUNITY FACILITIES DISTRICTS AT PAGE ____ IN
THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY
OF SAN LUIS OBISPO, STATE OF CALIFORNIA.

SIGNED: _____
SAN LUIS OBISPO
COUNTY RECORDER
STATE OF CALIFORNIA

DOCUMENT NO: _____



1050 Southwood Drive
San Luis Obispo, CA 93401
P 805.544.7407 F 805.544.3363

THESE DRAWINGS ARE INSTRUMENTS OF SERVICE AND ARE THE PROPERTY
OF CANNON. ALL DESIGNS AND INFORMATION ON THESE DRAWINGS ARE FOR
USE OF THE SPECIFIED PROJECT AND SHALL NOT BE USED OTHERWISE OR
REPRODUCED WITHOUT THE EXPRESSED WRITTEN PERMISSION OF CANNON.

SAN LUIS RANCH		
SAN LUIS OBISPO, CALIFORNIA		
DRAWN BY JSW	DATE 01/25/2019	CA JOB NO. 140310.70
CHECKED BY SJR	SCALE 1" = 300'	SHEET 1 OF 1

2. Taxable CFD Land Uses

When the CFD was formed, it was intended that only market-rate residential land uses would be subject to the special tax. The CFD is planned to allow development of 577 residential units. Included in these 577 residential units are 22 workforce/affordable units, which will remain tax-exempt as long as they maintain their deed-restricted affordable status. Residential uses occupy approximately 29.55 acres of the approximately 131 total acres encompassing the CFD.

CFD land uses are shown in **Table 1**, which identifies the Lot Numbers for each land use category. The Lot Numbers correspond to those numbers shown in **Map 2** and **Map 3**. There are 198 low-density residential (LDR) units and 83 medium-density residential (MDR) units that have been created by the recordation of final maps. Lot Numbers for these residential uses are shown in **Map 2**.

High-density residential (HDR) units are defined as townhomes, condominiums, and efficiency units. These land use categories are assigned to Lot Numbers shown in **Map 3**. It is anticipated that there will be 80 townhomes, 96 condominiums, and 120 efficiency units constructed in the CFD.

In addition to the taxable uses discussed above, the CFD includes approximately 18.58 acres of nonresidential uses (commercial) and 81.16 acres of public uses.

Table 1
CFD No. 2019-1 (San Luis Ranch)
CFD Parcels - FY 2021-22

Land Use	Lot No. [1]	Acres	Units	Density
Residential Uses				
Low Density Residential (LDR)	11-208	15.51	0	0.00
Medium Density Residential (MDR)	220-302	5.14	0	0.00
High Density Residential (HDR) [2]				
Townhomes	5-7	3.33	72	21.62
Condominiums	1-2	1.35	36	26.67
Efficiency Units	3-4	0.14	20	145.69
Residential Use Totals		25.47	128	
Nonresidential Uses				
Commercial	7	11.44		
Commercial	8	3.33		
Commercial	9	3.81		
Nonresidential Use Totals		18.58		
Public Uses				
Parks		3.19		
Open Space		7.81		
Agricultural		52.32		
Regional Road		9.00		
Local Road		8.84		
Public Use Totals		81.16		
CFD Totals		125.21	128	

"cfd_LU"

Source: Cannon

[1] Lot numbers are designated on the final map for the development.

[2] Lot numbers refer to those shown in Map 3.



ZONE _____

AGRICULTURE LAND

OPEN SPACE

PARK

LOW/MEDIUM DENSITY SFR
(NG-10)

MEDIUM DENSITY SFR
(NG-23)
83 RESIDENCES
1 PRIVATE ALLEYS

HIGH DENSITY MFR
(NG-30)

COMMERCIAL

REGIONAL ROAD

LOCAL ROAD

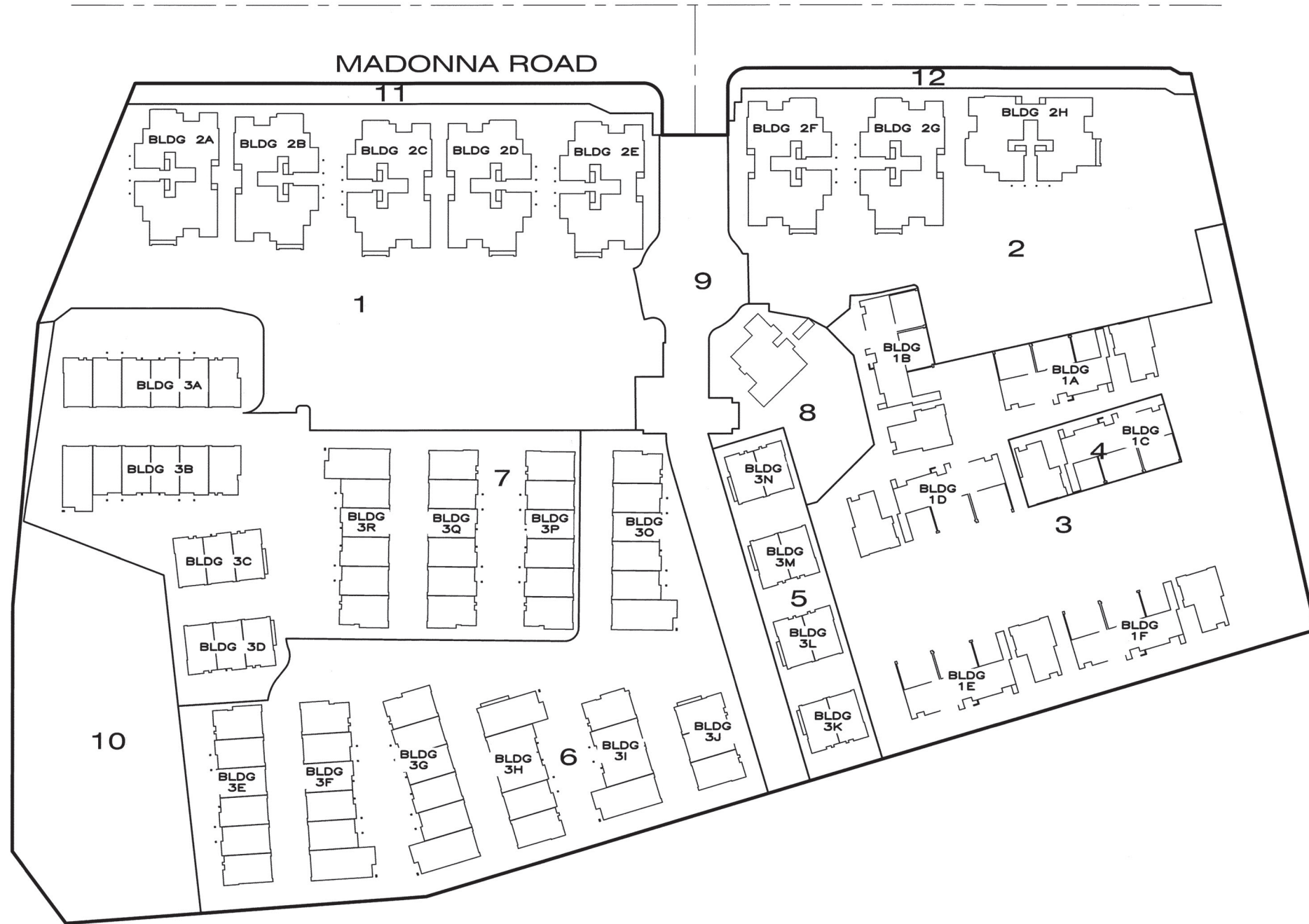
TOTAL

[illegible]

SAN LUIS RANCH
TRACT 3096
REVISED LAND USE PLAN
SAN LUIS OBISPO, CA

DRAWN BY	DATE	CA JOB NO.
JRP	10/01/18	14031
CHECKED BY	SCALE	SHEET
	1" = 100'	1

INFORMATION SHEET:
THE ADDITIONAL INFORMATION ON THIS SHEET IS FOR
INFORMATIONAL PURPOSES, DESCRIBING CONDITIONS
AS OF THE DATE OF FILING, AND IS NOT INTENDED
TO EFFECT RECORD TITLE INTEREST.



DOCUMENT NO. 2020-049556 RECORDED ON SEPTEMBER 14, 2020 AS
AFFORDABLE AND WORKFORCE HOUSING AGREEMENT AND DECLARATION OF
RESTRICTIVE COVENANTS. (AFFORDABLE UNITS AND WORKFORCE UNITS FOR "SAN
LUIS RANCH").
EXHIBIT PAGE 24 OF 88
26 VERY LOW AFFORDABLE UNITS TO BE CONSTRUCTED.
10 WORKFORCE UNITS TO BE CONSTRUCTED.

ADDITIONAL MAP SHEET
TRACT NO. 3150

BEING A SUBDIVISION FOR CONDOMINIUM PURPOSES, OF LOTS 1 AND
2 OF TRACT 3096, AS SHOWN ON THE MAP FILED IN BOOK 40 OF
MAPS AT PAGES 17-43,
IN THE CITY OF SAN LUIS OBISPO COUNTY OF SAN LUIS OBISPO,
STATE OF CALIFORNIA.



MICHAEL B. STANTON, PLS 5702
3559 SOUTH HIGUERA ST.
SAN LUIS OBISPO, CA 93401
805-594-1960

3. Annual CFD Costs

The Rate and Method of Apportionment (RMA) identifies authorized costs of the CFD that can be funded through the annual levy of the special tax on taxable parcels. The amount of the annual levy is determined by the annual costs of the CFD, as established by the Administrator. This chapter discusses annual CFD costs for FY 2021-22.

Annual Costs for FY 2021-22

The RMA identifies annual costs as:

- a. Administrative Expenses for such Fiscal Year.
- b. Debt Service to be paid from Special Taxes during the Bond Year commencing during such Fiscal Year.
- c. The amount needed to pay other periodic costs on the Bonds, including but not limited to credit enhancement and any rebate payments on the Bonds.
- d. The amount needed to replenish the reserve fund for the Bonds to the level required under the Bond Indenture, to the extent not included in a computation of Annual Costs in a previous Fiscal Year.
- e. The amount needed to (1) cure any delinquencies in the payment of principal or interest on Bonds, which have occurred in the prior Fiscal Year, to the extent not otherwise included in a computation of Annual Costs in the current or any previous Fiscal Year, and (2) to fund any foreseeable deficiency of the amount to be available for the payment of principal or interest on Bonds, which are expected to occur in such Fiscal Year, to the extent not included in a computation of Annual Costs in the current or any previous Fiscal Year.
- f. The amount needed to (1) cure any delinquencies in the payment of the Special Tax in the prior Fiscal Year, to the extent not otherwise included in a computation of Annual Costs in the current or any previous Fiscal Year, and (2) to fund any foreseeable deficiency in the payment of the Special Tax for that Fiscal Year which is expected to occur in such Fiscal Year, to the extent not included in a computation of Annual Costs in the current or any previous Fiscal Year.
- g. Costs of acquisition, construction, and improvements of Authorized Facilities to be funded on a Pay-As-You-Go Basis, in amounts determined by the Administrator.
- h. *Less* any Capitalized Interest and any credits provided under a Bond Indenture.
- i. *Less* any available earnings on the reserve fund, Special Tax funds, available capitalized interest, or any other available revenues of the CFD or the City that may be used to fund Annual Costs, to the extent determined by the Administrator.

Table 2 identifies the total annual costs for FY 2021-22 as \$153,238.44. These costs are detailed below.

CFD Administrative Costs

The City is authorized to fund the costs associated with the administration of the CFD each fiscal year:

- a. Costs of computing Special Taxes and preparing annual Special Tax collection schedules (whether by the City or any designee thereof or both).
- b. Costs of collecting the Special Taxes (whether by the County, the City, or otherwise).
- c. Costs of remitting the Special Taxes to the Trustee.
- d. Costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Bond Indenture.
- e. Costs to the City, CFD, or any designee thereof of complying with arbitrage rebate requirements.
- f. Costs to the City, CFD, or any designee thereof of complying with City, CFD, or obligated persons disclosure requirements.
- g. Costs associated with preparing Special Tax disclosure statements.
- h. Costs incurred in responding to public inquiries regarding the Special Taxes.
- i. Costs to the City, CFD, or designee thereof related to any appeal of the Special Taxes.
- j. Costs associated with the release of funds from an escrow account, if any.
- k. Costs to the City for the issuance of Bonds authorized by the CFD that are not recovered through the Bond sale proceeds.
- l. Amounts estimated to be advanced or already advanced by the City for any other administrative purposes, including attorney's fees and other costs related to collection of the Special Taxes and commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

The City has identified costs of \$25,000 for City staff costs for FY 2021-22. In addition to City costs, the City's tax administrator has identified costs totaling \$7,000 for the fiscal year. Estimated Trustee costs are \$2,750.

Table 2
CFD No. 2019-1 (San Luis Ranch)
Annual Cost for FY 2021-22

Item	Amount
Beginning Special Tax Fund Balance [1]	\$0.00
Capitalized Interest Fund Balance [2]	\$962,086.67
Total Funds Available for Annual Costs	\$962,086.67
Debt Service Requirement	
September 1, 2021 Interest	\$178,486.67
March 1, 2022 Interest	\$391,800.00
September 1, 2022 Interest	\$391,800.00
September 1, 2022 Principal	\$0.00
Applied Capitalized Interest	(\$962,086.67)
Total Debt Service	\$0.00
CFD Administrative Costs	
City Staff Costs	\$25,000.00
CFD Administration - EPS	\$7,000.00
Trustee Fees	\$2,750.00
Auditor Fees	\$0.00
Tax Collection Services [3]	\$0.00
Other Authorized Uses [4]	\$118,488.44
Administrative Expenses Total	\$153,238.44
Delinquency Coverage [5]	\$0.00
Total Annual Costs	\$153,238.44
Estimated Earnings on Reserve [6]	\$0.00
Net Annual Costs	\$153,238.44

"annual_costs"

[1] The fund balance for the Special Tax Fund as of June 30, 2021.

[2] Capitalized interest available for debt service costs for the period covered by the FY 2021-22 special tax levy.

[3] The County adds a \$2 charge per parcel for collection of direct charges placed on the property tax bill. As such, this amount is not included in these costs.

[4] Amounts specified for other uses allowed under Authorized Facilities, which may include Pay-As-You-Go Costs.

[5] An allowance for special tax delinquencies for the previous fiscal year, and amounts placed on the tax roll for draws on the Bond Reserve Fund.

[6] Total Annual Costs are reduced by estimated earnings on the Bond Reserve Fund.

San Luis Obispo County (County) adds a \$2 charge per parcel for the collection of the annual special tax levy. The County retains this \$2 charge and remits the special tax levy amount for each parcel, as identified in this report. As such, the collection charges are not included in the annual cost calculation.

Debt Service

Annual debt service costs for FY 2021-22 will be offset by capitalized interest funds established under the issuance of CFD bonds. In total, interest-only debt service payments set for September 1, 2021, and for Calendar Year 2022, in the amount of \$962,086.67 will be offset by the \$962,086.67 in CFD bonds funds deposited in the Capitalized Interest Fund.

Table 3 shows the debt service schedule.

Total debt service costs for the FY 2021-22 levy are \$0.

Other Authorized Costs of the CFD

The City is authorized to fund the annual costs identified above. Pay-as-you-go costs are included in this category. While not required under the provisions of the RMA, the City *MAY* levy the maximum special tax for “developed parcels” each fiscal year. Special tax revenues collected, that are not otherwise needed to fund administration of the CFD, debt service, or to replenish the bond reserve fund, may be allocated to pay-as-you-go costs identified by the developer.

In taxing “developed parcels” for FY 2021-22, there will be a total of \$118,238.44 collected that is not required for other authorized costs of the CFD. This amount may be used to fund pay-as-you-go costs or could be held by the City to offset FY 2022-23 annual costs. It is anticipated that in addition to taxing “developed parcels” at the maximum amount, “final map parcels,” and perhaps “undeveloped parcels,” will need to be taxed in FY 2022-23. These additional funds could be used to reduce the amount of the FY 2022-23 levy on “final map parcels” or “undeveloped parcels.”

Delinquency Coverage and Replenishment of the Bond Reserve Fund

This is the first fiscal year in which the special tax levy is required. There are no past delinquencies or draws on the bond reserve fund. The County employs the Tetter Plan for the direct charges, guaranteeing the City that all amounts levied will be remitted to the City.

Estimated Earnings on the Bond Reserve Fund and Other Special Funds

Annual costs may be offset by any interest earnings on the bond reserve fund, special tax fund, or any other funds where special tax revenues have been deposited. No such funds are anticipated for FY 2021-22 to offset annual costs.

Table 3
CFD No. 2019-1 (San Luis Ranch)
Annual Debt Service

Period Ending September 1	Principal 9/1	Interest 3/1	Interest 9/1	Total Debt Service
2021	\$0.00	\$0.00	\$178,486.67	\$178,486.67
2022	\$0.00	\$391,800.00	\$391,800.00	\$783,600.00
2023	\$130,000.00	\$391,800.00	\$391,800.00	\$913,600.00
2024	\$150,000.00	\$389,850.00	\$389,850.00	\$929,700.00
2025	\$175,000.00	\$387,600.00	\$387,600.00	\$950,200.00
2026	\$200,000.00	\$393,100.00	\$393,100.00	\$986,200.00
2027	\$230,000.00	\$380,100.00	\$380,100.00	\$990,200.00
2028	\$255,000.00	\$375,500.00	\$375,500.00	\$1,006,000.00
2029	\$285,000.00	\$370,400.00	\$370,400.00	\$1,025,800.00
2030	\$320,000.00	\$364,700.00	\$364,700.00	\$1,049,400.00
2031	\$355,000.00	\$358,300.00	\$358,300.00	\$1,071,600.00
2032	\$390,000.00	\$351,200.00	\$351,200.00	\$1,092,400.00
2033	\$425,000.00	\$343,400.00	\$343,400.00	\$1,111,800.00
2034	\$465,000.00	\$334,900.00	\$334,900.00	\$1,134,800.00
2035	\$505,000.00	\$325,600.00	\$325,600.00	\$1,156,200.00
2036	\$550,000.00	\$315,500.00	\$315,500.00	\$1,181,000.00
2037	\$595,000.00	\$304,500.00	\$304,500.00	\$1,204,000.00
2038	\$645,000.00	\$292,600.00	\$292,600.00	\$1,230,200.00
2039	\$695,000.00	\$279,700.00	\$279,700.00	\$1,254,400.00
2040	\$745,000.00	\$265,800.00	\$265,800.00	\$1,276,600.00
2041	\$805,000.00	\$250,900.00	\$250,900.00	\$1,306,800.00
2042	\$860,000.00	\$234,800.00	\$234,800.00	\$1,329,600.00
2043	\$920,000.00	\$217,600.00	\$217,600.00	\$1,355,200.00
2044	\$985,000.00	\$199,200.00	\$199,200.00	\$1,383,400.00
2045	\$1,055,000.00	\$179,500.00	\$179,500.00	\$1,414,000.00
2046	\$1,125,000.00	\$158,400.00	\$158,400.00	\$1,441,800.00
2047	\$1,195,000.00	\$135,900.00	\$135,900.00	\$1,466,800.00
2048	\$1,275,000.00	\$112,000.00	\$112,000.00	\$1,499,000.00
2049	\$1,355,000.00	\$86,500.00	\$86,500.00	\$1,528,000.00
2050	\$1,440,000.00	\$59,400.00	\$59,400.00	\$1,558,800.00
2051	\$1,530,000.00	\$30,600.00	\$30,600.00	\$1,591,200.00
Totals	\$19,660,000.00	\$8,281,150.00	\$8,459,636.67	\$36,400,786.67

"debt_service"

Source: Official Statement

4. Assignment of the Maximum Special Tax and Special Tax Levy for FY 2021-22

Each fiscal year, the Administrator will calculate the maximum amount of special tax revenue that may be collected from all taxable parcels in the CFD. First, the Administrator will increase the maximum special tax category for each tax category by the Tax Escalation Factor of 2 percent.

The annual assignment of the maximum special tax and determination of the special tax levy for FY 2021-22 are discussed below.

Assignment of the Special Tax

Each fiscal year, the Administrator assigns the special tax to all taxable parcels in the CFD. For LDR and MDR parcels, a minimum annual special tax and maximum annual special tax are assigned. For the 3 HDR categories, the minimum and maximum annual special taxes are the same.

Tax Categories

Table 4 shows the tax categories defined by the RMA, with the stated minimum and maximum annual special taxes. The first year in which the special tax was authorized was FY 2018-19 (as shown in **Table 4**). The minimum and maximum annual special tax is increased by the Tax Escalation Factor of 2 percent each fiscal year through FY 2021-22 for each tax category.

For LDR and MDR tax categories, 2 tax categories are established. For LDR, minimum annual special tax rates are the same for homes less than 1,850 building square feet and for those equal to or greater than 1,850 building square feet. For MDR, minimum annual special tax rates are the same for homes less than 1,600 building square feet and for those equal to or greater than 1,600 building square feet.

A higher maximum annual special tax rate is assigned to LDR and MDR parcels that have homes constructed that fall into the higher range of building square footages. Because the building square footage for a structure is not known until a building permit is issued, LDR and MDR parcels are taxed at the minimum annual special tax until a building permit has been issued, establishing the total building square footage for a parcel.

Because the issuance of the initial building permit establishes the maximum annual square footage for a parcel, it is not intended that future additions to a residential structure will trigger a future increase in the maximum annual special tax established with the initial building permit.

Table 4
CFD No. 2019-1 (San Luis Ranch)
Special Tax Rates by Tax Category [1]

Tax Category	Base Year - 2018-19		FY 2019-20		FY 2020-21		FY 2021-22	
	Minimum Annual Special Tax	Maximum Annual Special Tax	Minimum Annual Special Tax	Maximum Annual Special Tax	Minimum Annual Special Tax	Maximum Annual Special Tax	Minimum Annual Special Tax	Maximum Annual Special Tax
LDR								
1,850 SF and Greater	\$2,630.00	\$3,110.00	\$2,682.60	\$3,172.20	\$2,736.25	\$3,235.64	\$2,790.98	\$3,300.36
<1,850 SF	\$2,630.00	\$2,630.00	\$2,682.60	\$2,682.60	\$2,736.25	\$2,736.25	\$2,790.98	\$2,790.98
Workforce/Affordable Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
MDR								
1,600 SF and Greater	\$2,150.00	\$2,630.00	\$2,193.00	\$2,682.60	\$2,236.86	\$2,736.25	\$2,281.60	\$2,790.98
<1,600 SF	\$2,150.00	\$2,150.00	\$2,193.00	\$2,193.00	\$2,236.86	\$2,236.86	\$2,281.60	\$2,281.60
Workforce/Affordable Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Townhomes								
Market Rate Units	\$1,910.00	\$1,910.00	\$1,948.20	\$1,948.20	\$1,987.16	\$1,987.16	\$2,026.91	\$2,026.91
Workforce/Affordable Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Condominiums								
Market Rate Units	\$1,600.00	\$1,600.00	\$1,632.00	\$1,632.00	\$1,664.64	\$1,664.64	\$1,697.93	\$1,697.93
Workforce/Affordable Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Efficiency Units								
Market Rate Units	\$1,199.00	\$1,199.00	\$1,222.98	\$1,222.98	\$1,247.44	\$1,247.44	\$1,272.39	\$1,272.39
Workforce/Affordable Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0

"max_tax"

[1] The Minimum and Maximum Annual Special Tax is increased by 2-percent each Fiscal Year following the Base Year of 2018-19.

HDR parcels will not see an increased maximum annual special tax as a result of the issuance of a building permit.

Assignment of Special Tax Priorities

The special tax levy is allocated to parcels based on the prioritization of land use development categories. The special tax allocation priorities are as follows:

1. Developed Parcel—a parcels with an issued building permit.
2. Final Map Parcel—a parcel created by the recordation of a final map.
3. Large Lot Parcel—a parcel shown in **Map 2** or **Map 3**, as identified by Lot Number.
4. Undeveloped Parcel—a parcel not otherwise defined above.

Table 5 shows the current development status of parcels by tax category and shows each tax category (LDR, MDR, and the 3 HDR categories), acreage, number of total units assigned to each tax category in the RMA, number of building permits issued, final maps lots, and undeveloped lots. The RMA specifies that building permits issued through May 1 of the previous fiscal year will become “developed parcels” for the upcoming fiscal year.

There is a total of 58 building permits issued as of May 1, 2021. LDR has 23 building permits, and MDR has 35 building permits. Note that 2 of the building permits for MDR were issued as Workforce/Affordable Units. Such parcels are tax-exempt. In total, 58 building permits have been issued, with 56 of these parcels being taxable.

There are a total of 223 final map parcels identified for FY 2021-22, with 10 of these parcels identified as Workforce/Affordable Units.

HDR parcels would be considered Large Lot Parcels.

Allocation of the Special Tax for FY 2021-22

Table 6 shows the FY 2021-22 minimum and maximum annual special taxes from **Table 4** and the taxable units assigned by tax priority and category. The number of units for each category comes from **Table 5**.

By allocating 100 percent of the assigned special tax for all developed parcels, a total special tax levy of \$153,238.44 would be assigned for developed parcels.

Total special tax revenue available from final map parcels is \$572,065.40. Total special tax revenue from large lot parcels is \$462,756.73.

The total recommended special tax levy for FY 2021-22 is \$153,238.44.

Table 5
CFD No. 2019-1 (San Luis Ranch)
Development Status of CFD Parcels

Tax Category	Acres	Total Units	Building Permits Issued [1]	Final Map Parcels	Large Lot Parcels	Total Taxed
Low Density Residential (LDR)						
1,850 sq. ft. and greater	15.51	98	14	84	0	98
Less than 1,850 sq. ft.		94	9	85	0	94
Workforce/Affordable Units		6	0	6	0	6
LDR Subtotal	15.51	198	23	175	0	198
Medium Density Residential (MDR)						
1,600 sq. ft. and greater	5.14	44	13	31	0	44
Less than 1,600 sq. ft.		33	20	13	0	33
Workforce/Affordable Units		6	2	4	0	6
MDR Subtotal	5.14	83	35	48	0	83
High Density Residential (HDR)						
Townhomes						
Lot 5	0.32	8	0	0	8	8
Lot 6	1.66	36	0	0	36	36
Lot 7	1.67	34	0	0	34	34
Workforce/Affordable Units		2	0	0	2	2
Townhomes Subtotal	3.65	80	0	0	80	80
Condominiums						
Lot 1	1.98	60	0	0	60	60
Lot 2	1.35	34	0	0	34	34
Workforce/Affordable Units		2	0	0	2	2
Condominiums Subtotal	3.33	96	0	0	96	96
Efficiency Units						
Lot 3	1.79	100	0	0	100	100
Lot 4	0.14	14	0	0	14	14
Workforce/Affordable Units		6	0	0	6	6
Efficiency Units Subtotal	1.93	120	0	0	120	120
Residential Use Totals	29.55	577	58	223	296	577

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[1] Building permits issued through May 1, 2021.

Table 6
CFD No. 2019-1 (San Luis Ranch)
Allocation of the Special Tax for FY 2021-22

Tax Categories	Units	Assigned Special Tax [1]	Total Assigned Special Tax	Special Tax Allocation	Special Tax Allocation Per Unit [2]
Developed Parcels					
<u>Low Density Residential (LDR)</u>				100%	
1,850 square feet or greater	14	\$3,300.36	\$46,205.00	\$46,205.00	\$3,300.36
Less than 1,850 square feet	9	\$2,790.98	\$25,118.79	\$25,118.79	\$2,790.98
Workforce/Affordable Units	0	\$0.00	\$0.00	\$0.00	\$0.00
LDR Subtotal	23		\$71,323.79	\$71,323.79	
<u>Medium Density Residential (MDR)</u>				100%	
1,600 square feet or greater	13	\$2,790.98	\$36,282.70	\$36,282.70	\$2,790.98
Less than 1,600 square feet	20	\$2,281.60	\$45,631.94	\$45,631.94	\$2,281.60
Workforce/Affordable Units	2	\$0.00	\$0.00	\$0.00	\$0.00
MDR Subtotal	35		\$81,914.65	\$81,914.65	
<u>Townhomes</u>				100%	
Market Rate Units	0	\$2,026.91	\$0.00	\$0.00	\$0.00
Workforce Units	0	\$0.00	\$0.00	\$0.00	\$0.00
Townhomes Subtotal	0		\$0.00	\$0.00	
<u>Condominium</u>				100%	
Market Rate Units	0	\$1,697.93	\$0.00	\$0.00	\$0.00
Workforce Units	0	\$0.00	\$0.00	\$0.00	\$0.00
Condominium Subtotal	0		\$0.00	\$0.00	
<u>Efficiency Units</u>				100%	
Market Rate Units	0	\$1,272.39	\$0.00	\$0.00	\$0.00
Workforce Units	0	\$0.00	\$0.00	\$0.00	\$0.00
Efficiency Units Subtotal	0		\$0.00	\$0.00	
Developed Parcel Totals	58		\$153,238.44	\$153,238.44	
Final Map Parcels					
				0%	
Low Density Residential	169	\$2,790.98	\$471,675.12	\$0.00	\$0.00
Medium Density Residential	44	\$2,281.60	\$100,390.28	\$0.00	\$0.00
Final Map Totals	213		\$572,065.40	\$0.00	
Undeveloped Parcels					
				0%	
Townhomes	78	\$2,026.91	\$158,098.77	\$0.00	\$0.00
Condominiums	94	\$1,697.93	\$159,605.68	\$0.00	\$0.00
Efficiency Units	114	\$1,272.39	\$145,052.28	\$0.00	\$0.00
Undeveloped Parcel Totals	286		\$462,756.73	\$0.00	
CFD Totals	557		\$1,188,060.56	\$153,238.44	

"tax_alloc"

[1] From Table 4.

[2] Proposed special tax allocation per unit for FY 2021-22.

Assignment of the Special Tax Levy to CFD Parcels

Appendix A shows the list of all CFD parcels, the assigned special tax from **Table 6**, and the special tax allocation per unit for each parcel, based on the categories assigned to each parcel.

Appendix A: Proposed Special Tax Levy for
FY 2021-22



Appendix A

Proposed Special Tax Levy for FY 2021-22

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-153-002	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-003	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-004	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-005	HDR	Large Lot	\$462,756.73	\$462,756.73	0%	\$0.00
053-153-006	Comm	Comm	\$0.00	\$0.00	0%	\$0.00
053-153-007	Comm	Comm	\$0.00	\$0.00	0%	\$0.00
053-153-008	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-009	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-010	Comm	Comm	\$0.00	\$0.00	0%	\$0.00
053-153-011	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-012	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-013	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-014	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-153-015	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-154-001	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-002	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-003	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-004	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-005	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-006	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-007	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-008	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-009	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-010	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-011	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-012	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-013	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-014	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-015	AW	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-016	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-017	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-018	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-019	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-020	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-021	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-022	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-023	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-024	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-025	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-026	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-027	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-028	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-029	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-030	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-031	LDR	AW	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-032	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00

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Proposed Special Tax Levy for FY 2021-22

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-154-033	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-034	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-035	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-036	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-037	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-038	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-039	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-040	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-041	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-042	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-043	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-044	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-045	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-046	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-047	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-048	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-049	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-050	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-051	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-052	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-053	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-054	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-055	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-056	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-057	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-058	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-059	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-060	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-061	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-062	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-063	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-064	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-065	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-066	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-067	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-068	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-069	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-070	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-071	LDR	AW	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-072	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-073	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-074	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-075	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-076	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-077	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-154-078	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00

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Proposed Special Tax Levy for FY 2021-22

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-154-079	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-154-080	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-154-081	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-001	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-002	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-003	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-004	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-005	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-006	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-007	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-008	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-009	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-010	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-011	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-012	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-013	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-014	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-015	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-016	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-017	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-018	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-019	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-020	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-021	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-022	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-023	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-024	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-025	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-026	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-027	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-028	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-029	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-030	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-031	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-032	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-033	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-034	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-035	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-036	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-037	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-038	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-039	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-040	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-041	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-042	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-043	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00

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Proposed Special Tax Levy for FY 2021-22

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-155-044	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-045	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-046	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-047	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-048	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-049	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-050	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-051	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-052	LDR	AW	\$0.00	\$0.00	0%	\$0.00
053-155-053	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-054	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-055	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-056	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-057	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-058	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-059	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-060	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-061	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-062	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-063	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-064	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-065	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-066	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-155-067	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-155-068	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-155-069	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-155-070	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-155-071	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-072	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-073	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-074	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-075	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-155-076	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-077	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-078	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-079	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-080	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-155-081	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-156-001	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-156-002	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-156-003	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-004	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-005	LDR	AW	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-006	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-007	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-008	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-156-009	LDR	AW	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-010	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-011	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-012	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-013	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-014	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-015	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-016	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-017	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-018	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-019	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-020	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-021	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-022	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-023	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-024	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-025	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-026	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-027	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-028	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-029	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-030	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-031	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-032	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-033	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-034	LDR	DP	\$2,790.98	\$3,300.36	100%	\$2,790.98
053-156-035	LDR	DP	\$2,790.98	\$3,300.36	100%	\$3,300.36
053-156-036	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-037	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-038	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-039	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-040	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-041	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-042	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-043	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-044	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-045	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-046	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-047	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-048	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-049	LDR	FM	\$2,790.98	\$3,300.36	0%	\$0.00
053-156-050	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-156-051	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-156-052	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-053	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-054	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-156-055	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-056	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-057	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-156-058	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-156-059	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-156-060	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-156-061	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-062	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-063	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-064	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-065	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-066	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-067	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-068	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-069	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-070	MDR	AW	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-071	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-072	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-073	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-074	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-075	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-076	MDR	AW	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-077	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-078	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-079	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-156-080	MDR	AW	\$0.00	\$0.00	0%	\$0.00
053-156-081	Exempt	Exempt	\$0.00	\$0.00	0%	\$0.00
053-157-001	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-002	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-003	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-004	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-005	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-006	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-007	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-008	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-009	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-010	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-011	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-012	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-013	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-014	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-015	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-016	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-017	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-018	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-019	MDR	AW	\$2,281.60	\$2,790.98	0%	\$0.00

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Assessor's Parcel Number	Tax Category	Tax Status	Minimum Annual Special Tax	Maximum Annual Special Tax	Tax Allocation	Proposed Special Tax Levy
053-157-020	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-021	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-022	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-023	MDR	FM	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-024	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-025	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-026	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-027	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-028	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-029	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-030	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-031	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-032	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-033	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-034	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-035	MDR	AW	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-036	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-037	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-038	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-039	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-040	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-041	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-042	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-043	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-044	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-045	MDR	AW	\$2,281.60	\$2,790.98	0%	\$0.00
053-157-046	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-047	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-048	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-049	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-050	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-051	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
053-157-052	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-053	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,281.60
053-157-054	MDR	DP	\$2,281.60	\$2,790.98	100%	\$2,790.98
Totals			\$1,199,670.18	\$1,341,787.15		\$153,238.44

"2122_levy"