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FISCAL YEAR 2022-2023
ADMINISTRATION REPORT

CITY OF CALEXICO

COMMUNITY FACILITIES DISTRICT NO. 2003-1

May 20, 2022

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CITY OF CALEXICO



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FISCAL YEAR 2022-2023 ADMINISTRATION REPORT

Community Facilities District No. 2003-1

Prepared for:

City of Calexico

608 Heber Avenue

Calexico, CA 92231

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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA Municipal Solutions to determine the special tax requirement for Community Facilities District No. 2003-1 ("CFD No. 2003-1") of the City of Calexico ("the City") for Fiscal Year 2022-2023.

CFD No. 2003-1 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 facilities and services. Specifically, CFD No. 2003-1 is authorized to levy an annual special tax to finance all or some of the following: (a) maintenance of parks and open space (whether by the City or by another governmental entity) located within the areas bounded by East Zapata Street on the South, Meadows Drive on the North, Clinton Avenue on the West and Bowker Road on the East, (b) flood and storm protection services, including but not limited to, the operation and maintenance of storm drain systems serving parcels located in CFD No. 2003-1, and (c) the purchase, construction, expansion, improvement, or rehabilitation of any real or other tangible property with an estimated useful life of 5 years, where such property is either (i) a park or open space the maintenance of which may be financed pursuant to (a), above, (ii) a storm drain system that directly or indirectly serves one or more parcels within CFD No. 2003-1, (iii) a part or component of such park, open space, or storm drainage system, or (iv) property necessary or useful for the provision of services to be financed by CFD No. 2003-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied each Fiscal Year until the ordinance authorizing the levy of the special tax is repealed or amended to eliminate the authorization to levy the special tax. Notwithstanding the foregoing, no special tax shall be levied against any Assessor's Parcel used for private residential purposes to pay for the purchase, construction, expansion, improvement, or rehabilitation of park, open space, and storm drain facilities after Fiscal Year 2044-2045. The RMA is included in Appendix B.

The authorized facilities and services are funded through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for Fiscal Year 2022-2023, this report examines the financial obligations of the current Fiscal Year and analyzes the level of development within CFD No. 2003-1. A map showing the property in CFD No. 2003-1 is included in Appendix A.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development status of property within CFD No. 2003-1;
- **Section II:** Section II analyzes the Fiscal Year 2021-2022 special tax levy;
- **Section III:** Section III determines the financial obligations of CFD No. 2003-1 for Fiscal Year 2022-2023; and

- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the Fiscal Year 2022-2023 special taxes for each classification of property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two categories of property, namely "Developed Property," and "Undeveloped Property." The category of Developed Property is in turn divided into six separate special tax classifications based on the type of structure built. A table of the Developed Property special tax classifications is shown below.

Table 1: Developed Property Classifications

Land Use Class	Description
1	Single-Family Detached Property
2	Single-Family Attached Property
3	Apartment Property
4	Mobile Home Property
5	RV Property
6	Non-Residential Property

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which (a) a building permit for new construction was issued as of January 1 of the previous Fiscal Year, (b) a park construction permit was issued for a Mobile Home Park or RV park as of January 1 of the previous Fiscal Year, or (c) a Mobile Home installation permit was issued as of January 1 of previous Fiscal Year shall be considered Developed Property. For example, all property in CFD No. 2003-1 for which the above events had occurred as of January 1, 2022, will be classified as Developed Property in Fiscal Year 2022-2023.

B Development Update

As of January 1, 2022, building permits had been issued for 543 single-family detached units, 33 single-family attached units, 47 apartment units, and 1.01 acres of non-residential property within CFD No. 2003-1. In addition, a park construction permit had been issued for a mobile home park consisting of 328 mobile home spaces and 130 RV spaces. A total of 60.60 gross acres in the district are considered Undeveloped Property. The table on the following page indicates the cumulative Developed Property, by class, within CFD No. 2003-1.

Table 2: Fiscal Year 2022-2023 Cumulative Developed Property

Land Use Class	Description	Number of Units/ Spaces/Acres
1	Single-Family Detached Property	543 Units
2	Single-Family Attached Property	33 Units
3	Apartment Property	47 Units
4	Mobile Home Property	328 Spaces
5	RV Property	130 Spaces
6	Non-Residential Property	1.01 Acres

II FISCAL YEAR 2021-2022 SPECIAL TAX LEVY

The aggregate special tax levy for Fiscal Year 2021-2022 equaled \$219,000, of which a total of \$216,965 has been collected as of May 16, 2022. The remaining \$2,035 in special taxes are delinquent, resulting in a delinquency rate of approximately 0.93%. Of the 579 parcels that were subject to the special tax, the owners of fifteen (15) parcels failed to pay all or some of their Fiscal Year 2021-2022 special taxes in a timely manner.

III FISCAL YEAR 2022-2023 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the special tax may be levied in CFD No. 2003-1 to: (1) pay for (a) maintenance of parks and open space, (b) flood control and storm protection services, and (c) the purchase, construction, expansion, improvement, or rehabilitation of park, open space, and storm drain facilities; and (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

According to the City, for Fiscal Year 2022-2023, the funds required from CFD No. 2003-1 are equal to \$219,000.

IV METHOD OF APPORTIONMENT

A Maximum Annual Special Taxes

The amount of special taxes that CFD No. 2003-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The Maximum Special Taxes for each classification of Developed Property are specified in Table 1 of Section C of the Rate and Method of Apportionment. On each July 1, commencing on July 1, 2004, the Maximum Special Tax shall be increased by an amount equal to 2% of the Maximum Special Tax in effect for the previous Fiscal Year.

The Fiscal Year 2003-2004 Maximum Special Tax on Undeveloped Property is \$266.09 per Acre. No Special Tax shall be levied on Undeveloped Property after Fiscal Year 2003-2004. Therefore, for Fiscal Year 2022-2023, no Special Tax shall be levied on Undeveloped Property.

B Apportionment of Annual Special Taxes

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

Commencing with Fiscal Year 2003-2004 and for each following Fiscal Year, the Council shall levy the special tax so that the amount of the special tax equals the special tax requirement. The special tax shall be levied proportionally on each Assessor's Parcel of Developed Property at up to 100% of the applicable maximum special tax.

Application of the maximum special tax generates special tax revenues of \$256,335 from Developed Property, which is more than sufficient to meet the special tax requirement. Therefore, the Fiscal Year 2022-2023 special tax is equal to approximately 85.44% of the maximum special tax. The Fiscal Year 2022-2023 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

Table 3: Fiscal Year 2022-2023 Annual Special Taxes for Developed Property

Land Use Class	Description	FY 2022-2023 Maximum Special Tax	FY 2022-2023 Actual Special Tax
1	Single-Family Detached Property	\$317.63 per Unit	\$271.36 per Unit
2	Single-Family Attached Property	\$269.96 per Unit	\$230.66 per Unit
3	Apartment Property	\$238.22 per Unit	\$203.54 per Unit
4	Mobile Home Property	\$158.80 per Space	\$135.68 per Space
5	RV Property	\$79.41 per Space	\$67.84 per Space
6	Non-Residential Property	\$1,333.95 per Acre	\$1,139.68 per Acre

A list of the actual special tax levied against each parcel in CFD No. 2003-1 is included in Appendix C.

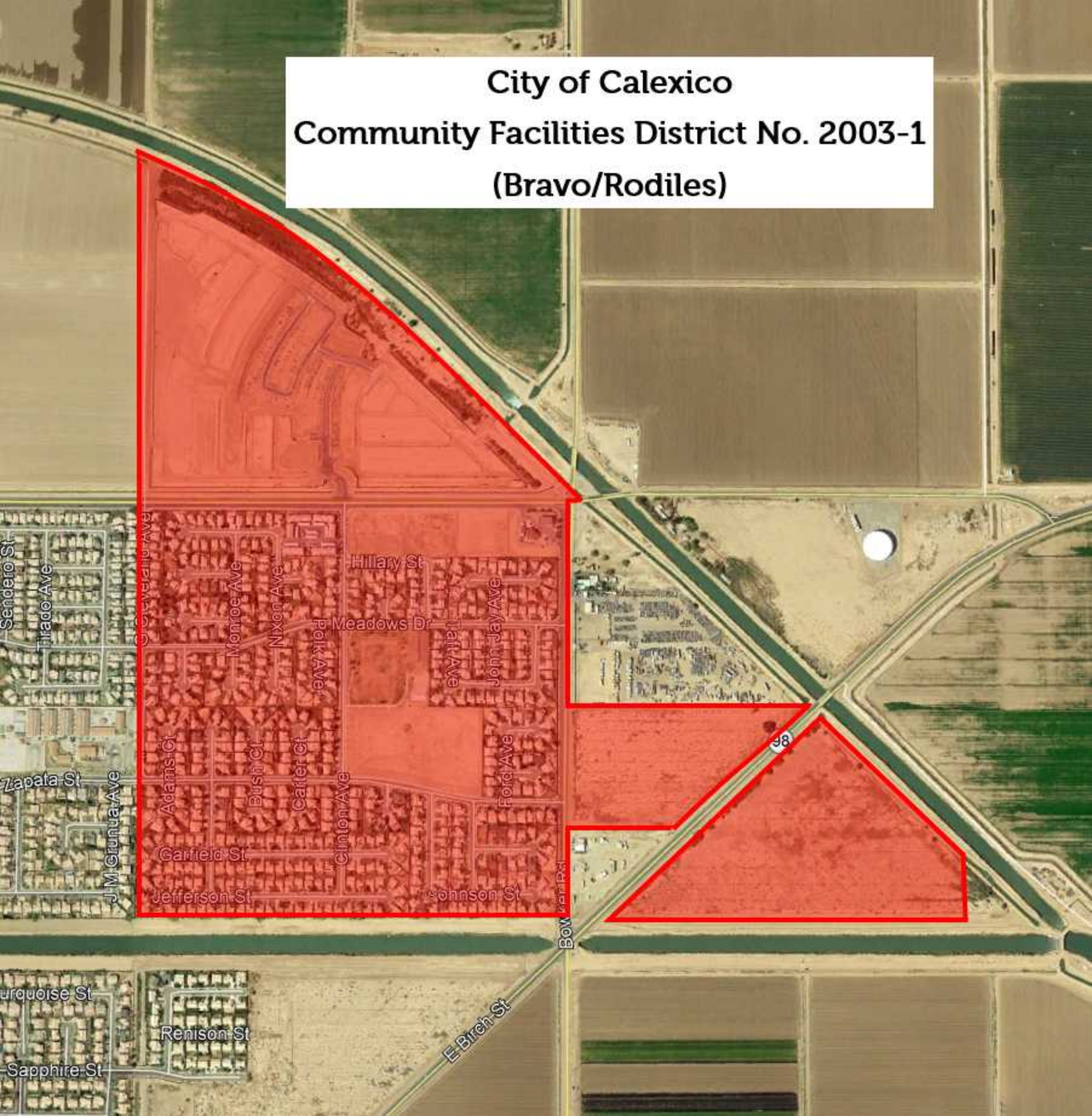
APPENDIX A

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Administration Report



BOUNDARY MAP

City of Calexico
Community Facilities District No. 2003-1
(Bravo/Rodiles)



APPENDIX B

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Administration Report



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF CALEXICO
COMMUNITY FACILITIES DISTRICT NO. 2003-1
(BRAVO / RODILES)**

A Special Tax as hereinafter described shall be levied on all Assessor's Parcels in City of Calexico Community Facilities District No. 2003-1 (Bravo/Rodiles)("CFD No. 2003-1") and collected each Fiscal Year commencing in Fiscal Year 2003-2004, in an amount determined by the Council according to the method of apportionment set forth herein. All of the real property in CFD No. 2003-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means the costs associated with the creation of CFD No. 2003-1, determination of the amount of the Special Tax, collection of the Special tax, payment of the Special Tax, or otherwise incurred in order to carry out the authorized purposes of CFD No. 2003-1. Administrative Expenses include costs described in the previous sentence which the City has paid or incurred, is obligated to pay or incur in the future, or reasonably expects to pay or incur. Administrative Expenses also include attorney's fees and other costs related to the consideration and review of any appeal of a Special Tax pursuant to Section F herein, to the defense or prosecution of any legal action related to the Special Tax and to the commencement and pursuit to completion of any foreclosure action related to a lien for the Special Tax.

"Apartment Property" means any Assessor's Parcel of Developed Property that consists of a building or buildings comprised of attached residential units available for rental, but not purchase, by the general public and under common management.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

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

"CFD Administrator" means the official of the City, or designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes. The CFD Administrator is initially designated to be the Finance Director of the City.

"CFD No. 2003-1" means Community Facilities District No. 2003-1 (Bravo/Rodiles) of the City.

"City" means the City of Calexico.

"Council" means the City Council of the City, acting as the legislative body of CFD No. 2003-1.

"County" means the County of Imperial.

"Developed Property" means, for each Fiscal Year, (i) all Free Standing Parking Property and (ii) all Taxable Property for which (a) a building permit for new construction was issued as of January 1 of the previous Fiscal Year, or (b) a park construction permit was issued for a Mobile Home park or RV park as of January 1 of the previous Fiscal Year, or (c) a Mobile Home installation permit was issued as of January 1 of the previous Fiscal Year.

"Establishment Special Tax Requirement" means that amount required in Fiscal Year 2003-2004 to pay Administrative Expenses, specifically including, but not limited to, costs associated with the creation of CFD No. 2003-1.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Free Standing Parking Property" means any Assessor's Parcel that is not Public Property and for which a building permit has been issued for the construction of, or on which is located, a garage, parking lot or parking structure that is incidental to the development of Non-Residential Property, and on which is located no other Developed Property, as determined by the CFD Administrator.

"Land Use Class" means any of the classes listed in Table 1.

"Maximum Special Tax" with respect to an Assessor's Parcel for a Fiscal Year means the maximum Special Tax, determined as provided in Section C below, that can be levied in that Fiscal Year on that Assessor's Parcel.

"Mobile Home" means a structure, transportable in one or more sections, which is built on a permanent chassis and designed to be used as a dwelling unit with or without a permanent foundation.

"Mobile Home Property" means all Assessor's Parcels of Developed Property upon which one or more Mobile Homes or Mobile Home spaces are located. The number of Mobile Home spaces shall be determined by reference to the most recent park construction permit(s) and/or Mobile Home installation permit(s) for such Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Free Standing Parking Property and all Assessor's Parcels of Developed Property for which a building permit has been issued for a non-residential use.

"Property Owner Association" means a private entity that owns and maintains property incidental to the development within CFD No. 2003-1 for the common use of its members, as determined by the CFD Administrator.

"Property Owner Association Property" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2003-1 that was owned by, or irrevocably offered for dedication to, a Property Owner Association, including any master or sub-association, as of January 1 of the previous Fiscal Year, excluding Free Standing Parking Property. Notwithstanding this definition any Assessor's Parcel upon which a dwelling unit is located shall not be classified as Property Owner Association Property, but shall be classified and taxed as Developed Property.

"Proportionately" means that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Developed Property, or Undeveloped Property, as applicable.

"Public Property" means, for each Fiscal Year, (i) any property within the boundaries of CFD No. 2003-1 that was owned by or irrevocably offered for dedication to the federal government, the State, the City or any other public agency as of January 1 of the previous Fiscal Year; provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use; and (ii) any property within the boundaries of CFD No. 2003-1 that was encumbered, as of January 1 of the previous Fiscal Year, by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement.

"RV Property" means an Assessor's Parcel of Developed Property upon which one or more RV spaces are located. The number of RV spaces located on an Assessor's Parcel shall be determined by reference to the most recent park construction permit(s) for such Assessor's Parcel. An Assessor's Parcel of Single Family Detached Property upon which a single RV is located shall not be considered RV Property.

"Recreational Vehicle" or "RV" means a motor home, travel trailer, truck camper, or camping trailer designed for human habitation for recreational, emergency, or other occupancy.

"Single Family Attached Property" means all Assessor's Parcels of Developed Property for which building permits have been issued for attached residential units, excluding Apartment Property.

"Single Family Detached Property" means all Assessor's Parcels of Developed Property for which building permits have been issued for detached residential units, excluding Mobile Home Property.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2003-1 to: (i) pay for (a) maintenance of parks and open space, (b) flood control and storm protection services, and (c) the purchase, construction, expansion, improvement, or rehabilitation of park, open space, and storm drain facilities; and (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2003-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2003-1 shall be classified as Developed Property or Undeveloped Property and shall be subject to the Special Tax in accordance with this rate and method of apportionment. Single Family Detached Property, Single Family Attached Property, and Apartment Property shall be assigned to Land Use Classes 1 through 3 and taxed based on the number and type of unit(s) located on the Assessor's Parcel. Mobile Home Property and RV Property shall be assigned to Land Use Classes 4 and 5 and taxed based on the type and number of spaces located on the Assessor's Parcel. Non-Residential Property shall be assigned to Land Use Class 6 and taxed based on the Acreage of the Assessor's Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for Fiscal Year 2003-2004 for each Land Use Class is shown below in Table 1.

TABLE 1

**Maximum Special Taxes for Developed Property
For Fiscal Year 2003-2004
Community Facilities District No. 2003-1**

Land Use Class	Description	Maximum Special Tax
1	Single Family Detached Property	\$218.02 per unit
2	Single Family Attached Property	\$185.31 per unit
3	Apartment Property	\$163.51 per unit
4	Mobile Home Property	\$109.01 per space
5	RV Property	\$54.50 per space
6	Non-Residential Property	\$915.67 per Acre

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2004, the Maximum Special Tax shall be increased by an amount equal to two percent (2%) of the Maximum Special Tax in effect for the previous Fiscal Year.

c. Multiple Land Use Classes

In some instances an Assessor's Parcel of Developed Property may contain more than one Land Use Class. The Maximum Special Tax that can be levied on an Assessor's Parcel shall be the sum of the Maximum Special Tax that can be levied for each Land Use Class located on that Assessor's Parcel.

For an Assessor's Parcel that contains more than one land use, the Acreage of such Assessor's Parcel shall be allocated to each type of property based on the amount of Acreage designated for each land use as determined by

reference to the site plan approved for such Assessor's Parcel. The CFD Administrator's allocation to each type of property shall be final.

2. Undeveloped Property

The Fiscal Year 2003-2004 Maximum Special Tax on Undeveloped Property is 266.09 per Acre. No Special Tax shall be levied on Undeveloped Property after Fiscal Year 2003-2004.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. Fiscal Year 2003-2004

For Fiscal Year 2003-2004 only, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Establishment Special Tax Requirement. The Special Tax shall be levied as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax;

Second: If additional monies are needed to satisfy the Establishment Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property.

2. Fiscal Year 2004-2005 and Beyond

Commencing with Fiscal Year 2004-2005 and for each following Fiscal Year, the Council shall levy the Special Tax so that the amount of the Special Tax equals the Special Tax Requirement. The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 2003-1.

E. EXEMPTIONS

No Special Tax shall be levied on Property Owner Association Property or Public Property. However, should an Assessor's Parcel no longer be classified as Property Owner Association Property or Public Property, its tax-exempt status will be revoked.

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the City Clerk, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for its disagreement with the CFD Administrator's determination.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

G. MANNER OF COLLECTION

The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2003-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

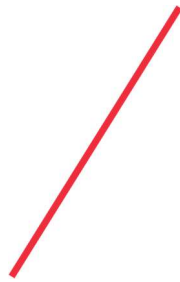
H. TERM OF SPECIAL TAX

The Special Tax shall be levied each Fiscal Year until the ordinance authorizing the levy of the Special Tax is repealed or amended to eliminate the authorization to levy the Special Tax. Notwithstanding the forgoing, no Special Tax shall be levied against any Assessor's Parcel used for private residential purposes to pay for item (i)(c) of the Special Tax Requirement after Fiscal Year 2044-2045.

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APPENDIX C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Administration Report



**SPECIAL TAX ROLL,
FISCAL YEAR 2022-2023**

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-170-005-000	D4	\$53,322.24
059-451-001-000	D1	\$271.36
059-451-002-000	D1	\$271.36
059-451-003-000	D1	\$271.36
059-451-004-000	D1	\$271.36
059-451-005-000	D1	\$271.36
059-451-006-000	D1	\$271.36
059-451-007-000	D1	\$271.36
059-451-008-000	D1	\$271.36
059-451-009-000	D1	\$271.36
059-451-010-000	D1	\$271.36
059-451-011-000	D1	\$271.36
059-451-012-000	D1	\$271.36
059-451-013-000	D1	\$271.36
059-451-014-000	D1	\$271.36
059-451-015-000	D1	\$271.36
059-451-016-000	D1	\$271.36
059-451-017-000	D1	\$271.36
059-451-018-000	D1	\$271.36
059-452-001-000	D1	\$271.36
059-452-002-000	D1	\$271.36
059-452-003-000	D1	\$271.36
059-452-004-000	D1	\$271.36
059-452-005-000	D1	\$271.36
059-452-006-000	D1	\$271.36
059-452-007-000	D1	\$271.36
059-452-008-000	D1	\$271.36
059-452-009-000	D1	\$271.36
059-452-010-000	D1	\$271.36
059-452-011-000	D1	\$271.36
059-452-012-000	D1	\$271.36
059-452-013-000	D1	\$271.36
059-452-014-000	D1	\$271.36
059-452-015-000	D1	\$271.36
059-452-016-000	D1	\$271.36
059-452-017-000	D1	\$271.36
059-452-018-000	D1	\$271.36
059-452-019-000	D1	\$271.36
059-453-001-000	D1	\$271.36
059-453-002-000	D1	\$271.36
059-453-003-000	D1	\$271.36
059-453-004-000	D1	\$271.36
059-453-005-000	D1	\$271.36
059-453-006-000	D1	\$271.36
059-453-007-000	D1	\$271.36
059-453-008-000	D1	\$271.36

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-453-009-000	D1	\$271.36
059-453-010-000	D1	\$271.36
059-453-011-000	D1	\$271.36
059-453-012-000	D1	\$271.36
059-453-013-000	D1	\$271.36
059-453-014-000	D1	\$271.36
059-453-015-000	D1	\$271.36
059-453-016-000	D1	\$271.36
059-453-017-000	D1	\$271.36
059-453-018-000	D1	\$271.36
059-453-019-000	D1	\$271.36
059-453-020-000	D1	\$271.36
059-453-021-000	D1	\$271.36
059-453-022-000	D1	\$271.36
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059-453-025-000	D1	\$271.36
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059-453-032-000	D1	\$271.36
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059-453-036-000	D1	\$271.36
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059-453-041-000	D1	\$271.36
059-453-042-000	D1	\$271.36
059-453-043-000	D1	\$271.36
059-453-044-000	D1	\$271.36
059-453-045-000	D1	\$271.36
059-453-046-000	D1	\$271.36
059-453-047-000	D1	\$271.36
059-453-048-000	D1	\$271.36
059-453-049-000	D1	\$271.36
059-453-050-000	D1	\$271.36
059-453-051-000	D1	\$271.36
059-453-052-000	D1	\$271.36
059-453-053-000	D1	\$271.36
059-453-054-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-453-055-000	D1	\$271.36
059-453-056-000	D1	\$271.36
059-453-057-000	D1	\$271.36
059-453-058-000	D1	\$271.36
059-454-001-000	D1	\$271.36
059-454-002-000	D1	\$271.36
059-454-003-000	D1	\$271.36
059-454-004-000	D1	\$271.36
059-454-005-000	D1	\$271.36
059-454-007-000	D1	\$271.36
059-454-008-000	D1	\$271.36
059-454-009-000	D1	\$271.36
059-454-010-000	D1	\$271.36
059-454-011-000	D1	\$271.36
059-454-012-000	D1	\$271.36
059-454-013-000	D1	\$271.36
059-454-014-000	D1	\$271.36
059-454-015-000	D1	\$271.36
059-454-016-000	D1	\$271.36
059-454-017-000	D1	\$271.36
059-454-018-000	D1	\$271.36
059-454-019-000	D1	\$271.36
059-454-020-000	D1	\$271.36
059-454-021-000	D1	\$271.36
059-454-022-000	D1	\$271.36
059-454-023-000	D1	\$271.36
059-454-024-000	D1	\$271.36
059-454-025-000	D1	\$271.36
059-454-026-000	D1	\$271.36
059-454-027-000	D1	\$271.36
059-454-028-000	D1	\$271.36
059-454-029-000	D1	\$271.36
059-454-030-000	D1	\$271.36
059-454-031-000	D1	\$271.36
059-454-032-000	D1	\$271.36
059-454-033-000	D1	\$271.36
059-454-034-000	D1	\$271.36
059-454-035-000	D1	\$271.36
059-454-036-000	D1	\$271.36
059-454-037-000	D1	\$271.36
059-454-038-000	D1	\$271.36
059-454-039-000	D1	\$271.36
059-454-040-000	D1	\$271.36
059-454-041-000	D1	\$271.36
059-454-042-000	D1	\$271.36
059-454-043-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-454-044-000	D1	\$271.36
059-454-045-000	D1	\$271.36
059-454-046-000	D1	\$271.36
059-454-047-000	D1	\$271.36
059-454-048-000	D1	\$271.36
059-454-049-000	D1	\$271.36
059-454-050-000	D1	\$271.36
059-454-051-000	D1	\$271.36
059-454-052-000	D1	\$271.36
059-454-053-000	D1	\$271.36
059-454-054-000	D1	\$271.36
059-455-002-000	D3	\$9,566.38
059-455-004-000	D6	\$1,151.08
059-455-007-000	D1	\$271.36
059-455-008-000	D1	\$271.36
059-455-009-000	D1	\$271.36
059-455-010-000	D1	\$271.36
059-455-011-000	D1	\$271.36
059-455-012-000	D1	\$271.36
059-455-013-000	D1	\$271.36
059-455-014-000	D1	\$271.36
059-455-015-000	D1	\$271.36
059-455-016-000	D1	\$271.36
059-455-017-000	D1	\$271.36
059-455-018-000	D1	\$271.36
059-455-019-000	D1	\$271.36
059-455-020-000	D1	\$271.36
059-455-021-000	D1	\$271.36
059-455-022-000	D1	\$271.36
059-455-023-000	D1	\$271.36
059-455-024-000	D1	\$271.36
059-455-025-000	D1	\$271.36
059-455-026-000	D1	\$271.36
059-455-027-000	D1	\$271.36
059-455-028-000	D1	\$271.36
059-455-029-000	D1	\$271.36
059-455-030-000	D1	\$271.36
059-455-031-000	D1	\$271.36
059-455-032-000	D1	\$271.36
059-455-033-000	D1	\$271.36
059-455-034-000	D1	\$271.36
059-455-035-000	D1	\$271.36
059-455-036-000	D1	\$271.36
059-455-037-000	D1	\$271.36
059-455-038-000	D1	\$271.36
059-455-039-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-455-040-000	D1	\$271.36
059-455-041-000	D1	\$271.36
059-456-001-000	D1	\$271.36
059-456-002-000	D1	\$271.36
059-456-003-000	D1	\$271.36
059-456-004-000	D1	\$271.36
059-456-005-000	D1	\$271.36
059-456-006-000	D1	\$271.36
059-456-007-000	D1	\$271.36
059-456-008-000	D1	\$271.36
059-456-009-000	D1	\$271.36
059-456-010-000	D1	\$271.36
059-456-011-000	D1	\$271.36
059-456-012-000	D1	\$271.36
059-456-013-000	D1	\$271.36
059-456-014-000	D1	\$271.36
059-456-015-000	D1	\$271.36
059-456-016-000	D1	\$271.36
059-456-017-000	D1	\$271.36
059-456-018-000	D1	\$271.36
059-456-019-000	D1	\$271.36
059-456-020-000	D1	\$271.36
059-457-001-000	D1	\$271.36
059-457-002-000	D1	\$271.36
059-457-003-000	D1	\$271.36
059-457-004-000	D1	\$271.36
059-457-005-000	D1	\$271.36
059-457-006-000	D1	\$271.36
059-457-007-000	D1	\$271.36
059-457-008-000	D1	\$271.36
059-457-009-000	D1	\$271.36
059-457-010-000	D1	\$271.36
059-458-001-000	D1	\$271.36
059-458-002-000	D1	\$271.36
059-458-003-000	D1	\$271.36
059-458-004-000	D1	\$271.36
059-458-005-000	D1	\$271.36
059-458-006-000	D1	\$271.36
059-458-007-000	D1	\$271.36
059-458-008-000	D1	\$271.36
059-458-009-000	D1	\$271.36
059-458-010-000	D1	\$271.36
059-459-001-000	D1	\$271.36
059-459-002-000	D1	\$271.36
059-459-003-000	D1	\$271.36
059-459-004-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-459-005-000	D1	\$271.36
059-459-006-000	D1	\$271.36
059-459-007-000	D1	\$271.36
059-459-008-000	D1	\$271.36
059-459-009-000	D1	\$271.36
059-459-010-000	D1	\$271.36
059-459-011-000	D1	\$271.36
059-459-012-000	D1	\$271.36
059-459-013-000	D1	\$271.36
059-459-014-000	D1	\$271.36
059-459-015-000	D1	\$271.36
059-459-016-000	D1	\$271.36
059-459-017-000	D1	\$271.36
059-459-018-000	D1	\$271.36
059-459-019-000	D1	\$271.36
059-459-020-000	D1	\$271.36
059-459-021-000	D1	\$271.36
059-459-022-000	D1	\$271.36
059-459-023-000	D1	\$271.36
059-461-001-000	D1	\$271.36
059-461-002-000	D1	\$271.36
059-461-003-000	D1	\$271.36
059-461-004-000	D1	\$271.36
059-461-005-000	D1	\$271.36
059-461-006-000	D1	\$271.36
059-461-007-000	D1	\$271.36
059-461-008-000	D1	\$271.36
059-461-009-000	D1	\$271.36
059-461-010-000	D1	\$271.36
059-461-011-000	D1	\$271.36
059-461-012-000	D1	\$271.36
059-461-013-000	D1	\$271.36
059-461-014-000	D1	\$271.36
059-461-015-000	D1	\$271.36
059-461-016-000	D1	\$271.36
059-461-017-000	D1	\$271.36
059-461-018-000	D1	\$271.36
059-461-019-000	D1	\$271.36
059-461-020-000	D1	\$271.36
059-461-021-000	D1	\$271.36
059-461-022-000	D1	\$271.36
059-461-023-000	D1	\$271.36
059-461-024-000	D1	\$271.36
059-461-025-000	D1	\$271.36
059-461-026-000	D1	\$271.36
059-461-027-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-461-028-000	D1	\$271.36
059-461-029-000	D1	\$271.36
059-461-030-000	D1	\$271.36
059-461-031-000	D1	\$271.36
059-461-032-000	D1	\$271.36
059-461-033-000	D1	\$271.36
059-461-034-000	D1	\$271.36
059-461-035-000	D1	\$271.36
059-461-036-000	D1	\$271.36
059-461-037-000	D1	\$271.36
059-461-038-000	D1	\$271.36
059-461-039-000	D1	\$271.36
059-461-040-000	D1	\$271.36
059-461-041-000	D1	\$271.36
059-461-042-000	D1	\$271.36
059-461-043-000	D1	\$271.36
059-461-044-000	D1	\$271.36
059-461-045-000	D1	\$271.36
059-461-046-000	D1	\$271.36
059-461-047-000	D1	\$271.36
059-461-048-000	D1	\$271.36
059-461-049-000	D1	\$271.36
059-461-050-000	D1	\$271.36
059-461-051-000	D1	\$271.36
059-461-052-000	D1	\$271.36
059-461-053-000	D1	\$271.36
059-461-054-000	D1	\$271.36
059-462-001-000	D1	\$271.36
059-462-002-000	D1	\$271.36
059-462-003-000	D1	\$271.36
059-462-004-000	D1	\$271.36
059-462-005-000	D1	\$271.36
059-462-006-000	D1	\$271.36
059-462-007-000	D1	\$271.36
059-462-008-000	D1	\$271.36
059-462-009-000	D1	\$271.36
059-462-010-000	D1	\$271.36
059-462-011-000	D1	\$271.36
059-462-012-000	D1	\$271.36
059-462-013-000	D1	\$271.36
059-462-014-000	D1	\$271.36
059-462-015-000	D1	\$271.36
059-462-016-000	D1	\$271.36
059-462-017-000	D1	\$271.36
059-462-018-000	D1	\$271.36
059-462-019-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-462-020-000	D1	\$271.36
059-462-021-000	D1	\$271.36
059-462-022-000	D1	\$271.36
059-462-023-000	D1	\$271.36
059-462-024-000	D1	\$271.36
059-462-025-000	D1	\$271.36
059-462-026-000	D1	\$271.36
059-462-027-000	D1	\$271.36
059-462-028-000	D1	\$271.36
059-462-029-000	D1	\$271.36
059-462-030-000	D1	\$271.36
059-462-031-000	D1	\$271.36
059-462-032-000	D1	\$271.36
059-462-033-000	D1	\$271.36
059-462-034-000	D1	\$271.36
059-462-035-000	D1	\$271.36
059-462-036-000	D1	\$271.36
059-462-037-000	D1	\$271.36
059-462-038-000	D1	\$271.36
059-462-039-000	D1	\$271.36
059-462-040-000	D1	\$271.36
059-462-041-000	D1	\$271.36
059-462-042-000	D1	\$271.36
059-462-043-000	D1	\$271.36
059-462-044-000	D1	\$271.36
059-462-045-000	D1	\$271.36
059-463-001-000	D1	\$271.36
059-463-002-000	D1	\$271.36
059-463-003-000	D1	\$271.36
059-463-004-000	D1	\$271.36
059-463-005-000	D1	\$271.36
059-463-006-000	D1	\$271.36
059-463-007-000	D1	\$271.36
059-463-008-000	D1	\$271.36
059-463-009-000	D1	\$271.36
059-463-010-000	D1	\$271.36
059-463-011-000	D1	\$271.36
059-463-012-000	D1	\$271.36
059-463-013-000	D1	\$271.36
059-463-014-000	D1	\$271.36
059-463-015-000	D1	\$271.36
059-463-016-000	D1	\$271.36
059-463-017-000	D1	\$271.36
059-463-018-000	D1	\$271.36
059-463-019-000	D1	\$271.36
059-463-020-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-463-021-000	D1	\$271.36
059-463-022-000	D1	\$271.36
059-463-023-000	D1	\$271.36
059-463-024-000	D1	\$271.36
059-463-025-000	D1	\$271.36
059-463-026-000	D1	\$271.36
059-463-027-000	D1	\$271.36
059-463-028-000	D1	\$271.36
059-463-029-000	D1	\$271.36
059-463-030-000	D1	\$271.36
059-463-031-000	D1	\$271.36
059-463-032-000	D1	\$271.36
059-463-033-000	D1	\$271.36
059-463-034-000	D1	\$271.36
059-463-035-000	D1	\$271.36
059-463-036-000	D1	\$271.36
059-464-001-000	D1	\$271.36
059-464-002-000	D1	\$271.36
059-464-003-000	D1	\$271.36
059-464-004-000	D1	\$271.36
059-464-005-000	D1	\$271.36
059-464-006-000	D1	\$271.36
059-464-007-000	D1	\$271.36
059-464-008-000	D1	\$271.36
059-464-009-000	D1	\$271.36
059-464-010-000	D1	\$271.36
059-464-011-000	D1	\$271.36
059-464-012-000	D1	\$271.36
059-464-013-000	D1	\$271.36
059-464-014-000	D1	\$271.36
059-464-015-000	D1	\$271.36
059-464-016-000	D1	\$271.36
059-464-017-000	D1	\$271.36
059-464-018-000	D1	\$271.36
059-464-019-000	D1	\$271.36
059-464-020-000	D1	\$271.36
059-464-021-000	D1	\$271.36
059-464-022-000	D1	\$271.36
059-464-023-000	D1	\$271.36
059-464-024-000	D1	\$271.36
059-465-001-000	D1	\$271.36
059-465-002-000	D1	\$271.36
059-465-003-000	D1	\$271.36
059-465-004-000	D1	\$271.36
059-465-005-000	D1	\$271.36
059-465-006-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-465-007-000	D1	\$271.36
059-465-008-000	D1	\$271.36
059-465-009-000	D1	\$271.36
059-465-010-000	D1	\$271.36
059-465-011-000	D1	\$271.36
059-465-012-000	D1	\$271.36
059-465-013-000	D1	\$271.36
059-465-014-000	D1	\$271.36
059-465-015-000	D1	\$271.36
059-465-016-000	D1	\$271.36
059-465-017-000	D1	\$271.36
059-465-018-000	D1	\$271.36
059-465-019-000	D1	\$271.36
059-465-020-000	D1	\$271.36
059-465-021-000	D1	\$271.36
059-465-022-000	D1	\$271.36
059-465-023-000	D1	\$271.36
059-465-024-000	D1	\$271.36
059-465-025-000	D1	\$271.36
059-465-026-000	D1	\$271.36
059-465-027-000	D1	\$271.36
059-465-028-000	D1	\$271.36
059-465-029-000	D1	\$271.36
059-465-030-000	D1	\$271.36
059-465-031-000	D1	\$271.36
059-465-032-000	D1	\$271.36
059-465-033-000	D1	\$271.36
059-465-034-000	D1	\$271.36
059-465-035-000	D1	\$271.36
059-465-036-000	D1	\$271.36
059-465-037-000	D1	\$271.36
059-465-038-000	D1	\$271.36
059-465-039-000	D1	\$271.36
059-465-040-000	D1	\$271.36
059-465-041-000	D1	\$271.36
059-465-042-000	D1	\$271.36
059-465-043-000	D1	\$271.36
059-465-044-000	D1	\$271.36
059-465-045-000	D1	\$271.36
059-465-046-000	D1	\$271.36
059-465-047-000	D1	\$271.36
059-465-048-000	D1	\$271.36
059-465-049-000	D1	\$271.36
059-465-050-000	D1	\$271.36
059-465-051-000	D1	\$271.36
059-465-052-000	D1	\$271.36

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-465-053-000	D1	\$271.36
059-465-054-000	D1	\$271.36
059-465-055-000	D1	\$271.36
059-465-056-000	D1	\$271.36
059-465-057-000	D1	\$271.36
059-465-058-000	D1	\$271.36
059-465-059-000	D1	\$271.36
059-465-060-000	D1	\$271.36
059-465-061-000	D1	\$271.36
059-465-062-000	D1	\$271.36
059-465-063-000	D1	\$271.36
059-465-064-000	D1	\$271.36
059-465-065-000	D1	\$271.36
059-465-066-000	D1	\$271.36
059-465-067-000	D1	\$271.36
059-465-068-000	D1	\$271.36
059-465-069-000	D1	\$271.36
059-465-070-000	D1	\$271.36
059-465-071-000	D1	\$271.36
059-465-072-000	D1	\$271.36
059-465-073-000	D1	\$271.36
059-465-074-000	D1	\$271.36
059-465-075-000	D1	\$271.36
059-465-076-000	D1	\$271.36
059-465-077-000	D1	\$271.36
059-465-078-000	D1	\$271.36
059-465-079-000	D1	\$271.36
059-465-080-000	D1	\$271.36
059-465-081-000	D1	\$271.36
059-465-082-000	D1	\$271.36
059-465-083-000	D1	\$271.36
059-465-084-000	D1	\$271.36
059-465-085-000	D1	\$271.36
059-465-086-000	D1	\$271.36
059-465-087-000	D1	\$271.36
059-465-088-000	D1	\$271.36
059-465-089-000	D1	\$271.36
059-465-090-000	D1	\$271.36
059-465-091-000	D1	\$271.36
059-465-092-000	D1	\$271.36
059-465-093-000	D1	\$271.36
059-465-094-000	D1	\$271.36
059-465-095-000	D1	\$271.36
059-465-096-000	D1	\$271.36
059-465-097-000	D1	\$271.36
059-466-001-000	D1	\$271.36

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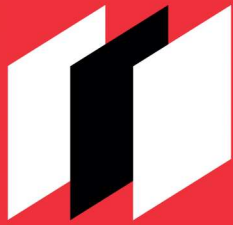
City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-466-002-000	D1	\$271.36
059-466-003-000	D1	\$271.36
059-466-004-000	D1	\$271.36
059-466-005-000	D1	\$271.36
059-466-006-000	D1	\$271.36
059-466-007-000	D1	\$271.36
059-466-008-000	D1	\$271.36
059-466-009-000	D1	\$271.36
059-466-010-000	D1	\$271.36
059-466-011-000	D1	\$271.36
059-466-012-000	D1	\$271.36
059-466-013-000	D1	\$271.36
059-466-014-000	D1	\$271.36
059-466-015-000	D1	\$271.36
059-466-016-000	D1	\$271.36
059-467-002-000	D1	\$271.36
059-467-003-000	D1	\$271.36
059-467-004-000	D1	\$271.36
059-467-005-000	D1	\$271.36
059-467-006-000	D1	\$271.36
059-467-007-000	D1	\$271.36
059-467-008-000	D1	\$271.36
059-467-009-000	D1	\$271.36
059-467-010-000	D1	\$271.36
059-467-011-000	D1	\$271.36
059-467-012-000	D1	\$271.36
059-467-013-000	D1	\$271.36
059-467-014-000	D1	\$271.36
059-467-015-000	D1	\$271.36
059-467-016-000	D1	\$271.36
059-467-017-000	D1	\$271.36
059-467-018-000	D1	\$271.36
059-467-019-000	D1	\$271.36
059-467-020-000	D1	\$271.36
059-467-021-000	D1	\$271.36
059-467-022-000	D1	\$271.36
059-467-023-000	D1	\$271.36
059-467-024-000	D1	\$271.36
059-467-025-000	D1	\$271.36
059-467-026-000	D1	\$271.36
059-530-001-000	D2	\$230.66
059-530-002-000	D2	\$230.66
059-530-003-000	D2	\$230.66
059-530-004-000	D2	\$230.66
059-530-005-000	D2	\$230.66
059-530-006-000	D2	\$230.66

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2022-2023 Special Tax Roll

<u>APN</u>	<u>TAX CLASS</u>	<u>FY 2022-2023 SPECIAL TAX</u>
059-530-007-000	D2	\$230.66
059-530-008-000	D2	\$230.66
059-530-009-000	D2	\$230.66
059-530-010-000	D2	\$230.66
059-530-011-000	D2	\$230.66
059-530-012-000	D2	\$230.66
059-530-013-000	D2	\$230.66
059-530-014-000	D2	\$230.66
059-530-015-000	D2	\$230.66
059-530-016-000	D2	\$230.66
059-530-017-000	D2	\$230.66
059-530-018-000	D2	\$230.66
059-530-019-000	D2	\$230.66
059-530-020-000	D2	\$230.66
059-530-021-000	D2	\$230.66
059-530-022-000	D2	\$230.66
059-530-024-000	D2	\$230.66
059-530-025-000	D2	\$230.66
059-530-026-000	D2	\$230.66
059-530-027-000	D2	\$230.66
059-530-028-000	D2	\$230.66
059-530-029-000	D2	\$230.66
059-530-030-000	D2	\$230.66
059-530-031-000	D2	\$230.66
059-530-032-000	D2	\$230.66
059-530-033-000	D2	\$230.66
059-530-034-000	D2	\$230.66
Total Number of Parcels Taxed		579
Total Fiscal Year 2022-2023 Special Tax		\$218,999.96



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