AGENDA
ITEM

# 14

# AGENDA STAFF REPORT

**DATE:** June 19, 2019

**TO:** Mayor and City Council

**APPROVED BY:** David B. Dale, City Manager DD

**PREPARED BY:** Karla E. Lobatos, Finance Director KL

**SUBJECT:** The City Council of the City of Calexico Acting in its Capacity as the Legislative Body for the Calexico Community Facilities District No. 2003-1 (Bravo/Rodiles) Adopt Resolution Authorizing the Levy of Special Taxes within Improvement Area No. 1 of such District for Fiscal Year 2019-20

==========

**Recommendation:** That the City Council of the City of Calexico acting in its capacity as the legislative body for the City of Calexico Community Facilities District No. 2003-1 (Bravo/Rodiles) Adopt Resolution authorizing the levy of special taxes within Improvement Area No. 1 of such district for Fiscal Year 2019-20.

**Background:** Community Facilities District (CFD No. 2003-1 Bravo/Rodiles) was formed in 2003 as a legally constituted government entity established under the Mello-Roos Community Facilities Act of 1982. The Act provides an alternative method for the financing of certain facilities and services. Specifically, this CFD is authorized to levy an annual special tax to pay, in whole or in part, the approved costs of the following:

- Maintenance of parks and open space within boundaries of the district;
- Operation and maintenance of storm protection and storm drain systems;
- Maintenance, construction or improvement of any real or tangible property that is located within the CFD boundaries.

A map of the CFD and its boundaries can be seen in the attached engineer's report prepared by David Taussig & Associates, Inc. The authorized services are funded through the annual levy and collection of special taxes from all the property subject to the tax and located within the district.

The proposed FY 2019-20 levy for Community Facilities District (CFD No. 2003-1) is $ 226,462.

**AGENDA ITEM**

14

The attached report shows that nearly all parcels will be liable for an annual payment of at least $ 299.30. The only reason that levy would be different would be due to delinquencies, or a pro-rata share of the levy because of a transfer.

**Discussion & Analysis:** The special levy recommended in the report is the maximum allowed under the current ordinance.

**Fiscal Impact:** The recommended levy per parcel for FY 2019-20 is $ 299.30.

**Coordinated with:**
David Taussig & Associates, Inc.

**Attachment:**

1. Resolution of the City Council of the City of Calexico Acting in its Capacity as the Legislative Body for the Calexico Community Facilities District No. 2003-1 (Bravo/Rodiles) Adopt Resolution No. 2019 - _____ Authorizing the Levy of Special Taxes within Improvement Area No. 1 of such District for Fiscal Year 2019-20

2. Report by David Taussig & Associates, Inc. – Fiscal Year 2019-2020 Administrative Report, City of Calexico Community Facilities District No. 2003-1.

**RESOLUTION 2019-_____**

**A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CALEXICO, IN ITS CAPACITY AS LEGISLATIVE BODY TO THE CITY OF CALEXICO COMMUNITY FACILITIES DISTRICT NO. 2003-1 (BRAVO-RODILES) AUTHORIZING THE LEVY OF SPECIAL TAXES WITHIN SUCH DISTRICT FOR FISCAL YEAR 2019-20.**

WHEREAS, The City Council (the "City Council") of the City of Calexico is the legislative body of Community Facilities District No. 2003-1 (Bravo/Rodiles) (the "District), pursuant to the terms and provisions of the Mello-Roos Community Facilities Act of 1982, as amended (the "Act"); and

WHEREAS, this City Council is authorized pursuant to Ordinance No. 1003 adopted by the City Council on August 5, 2003, (the Ordinance), to levy a special tax sufficient to pay for authorized services and improvements for fiscal year 2019-20 and to pay all expenses incidental thereto; and

WHEREAS, it is now necessary and appropriate for this City Council to adopt a resolution levying and ordering the collection of the special taxes for fiscal year 2019-20 for the purpose specified in the Ordinance; and

WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate than provided by the Ordinance.

**NOW THEREFORE, THE CITY COUNCIL OF THE CITY OF CALEXICO, IN ITS CAPACITY AS LEGISLATIVE BODY OF THE CITY OF CALEXICO COMMUNITY FACILITIES DISTRICT NO. 2003-1, (BRAVO/RODILES), DOES HEREBY RESOLVE, DECLARE, DETERMINE AND ORDER AS FOLLOWS:**

Section 1: All of the above recitals are true and correct.

Section 2: In accordance with the Act and the Ordinance, there are hereby levied upon the parcels with the District to the extent they are not otherwise exempt from taxation under the Act of the Ordinance the special taxes for Fiscal Year 2019-20 at the tax rate set forth in Exhibit "A", entitled "Fiscal Year 2019-20 Special Tax Levy", to that certain Community Facilities District, Administration Report (the "Report)) prepared by David Taussig & Associates, Inc. for the District, a copy of which Report is attached hereto and incorporated herein by this reference, which rates do not exceed the maximum rates set forth therefore in the Ordinance. After adoption of this Resolution, the City Manager of the City of Calexico, or his designee, may make any necessary modifications to these Special Taxes to correct any such error, omissions or inconsistencies in the listing or categorization of parcels to be taxed or in the amount to be charged to any category or parcels; provided, however that any such modifications shall not result in an increase in tax applicable to any category or parcels and may only be made prior to submission of the tax rolls to the Imperial County Auditor.

Section 3: The special tax is imposed without regard to property valuation and is levied in compliance with the Act and the Ordinance.

Section 4: All of the collection of the Special Tax shall be used only as provided for in the act and the Ordinance No. 1003. The Special Tax shall be levied only so long as needed to accomplish the purpose described in the Ordinance.

Section 5: The Special Tax shall be collected in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same penalties and the same procedure and sale in case of delinquency as provided for ad valorem taxes as such procedures may be modified by law of this City Council from time to time.

Section 6: As a Cumulative remedy, if any amount levied as a special tax for payment of the services mentioned above, together with any penalties and other charges accruing under this Resolution, are not paid when due, the City Council may order that the same be collected by an action brought in the Superior Court to foreclose the lien of such special tax, in accordance with applicable law.

Section 7: The Clerk is hereby authorized and directed to transmit a certified copy of this resolution and the Report to the Imperial County Auditor, together with other supporting documentation as may be required to place said special taxes on the secured property tax roll for Fiscal Year 2019-20 on or before August 10, 2019, and perform all other acts which are required by the Act, the Ordinance, or by law in order to accomplish the purpose of this Resolution.

**PASSED, APPROVED AND ADOPTED** this 19th day of June 2019, by the following vote:

AYES:
NOES:
ABSTAIN:
ABSENT

_____
Lewis Pacheco, Mayor

ATTEST:

_____
Gabriela T. Garcia, City Clerk

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# FISCAL YEAR 2019-2020 ADMINISTRATION REPORT

## CITY OF CALEXICO

## COMMUNITY FACILITIES DISTRICT NO. 2003-1

June 13, 2019

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# FISCAL YEAR 2019-2020
# ADMINISTRATION REPORT

City of Calexico

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 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 2019-2020.

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 five 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 2019-2020, 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 2018-2019 special tax levy.

**Section III**

Section III determines the financial obligations of CFD No. 2003-1 for Fiscal Year 2019-2020.

**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 2019-2020 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, 2019, will be classified as Developed Property in Fiscal Year 2019-2020.

## B Development Update

As of January 1, 2019, building permits had been issued for 543 single family detached units, 33 single family attached 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 62.75 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 2019-2020**
**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 | 0 Units |
| 4 | Mobile Home Property | 328 Spaces |
| 5 | RV Property | 130 Spaces |
| 6 | Non-Residential Property | 1.01 Acres |

## II FISCAL YEAR 2018-2019 SPECIAL TAX LEVY

The aggregate special tax levy for Fiscal Year 2018-2019 equaled $226,462. As of June 12, 2019, $166,601 in special taxes had been collected by the County. The remaining $59,860 in special taxes are delinquent, resulting in a delinquency rate of approximately 26.43%. Of the 578 parcels that were subject to the special tax, the owners of eleven (11) parcels failed to pay all or some of their Fiscal Year 2018-2019 special taxes in a timely manner.

## III FISCAL YEAR 2019-2020 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. For Fiscal Year 2019-2020 the funds required from CFD No. 2003-1 exceed the maximum special taxes that can be collected from Developed Property. Therefore, the special tax requirement is limited to $230,995.82, the amount that can be collected through the levy of the maximum special tax.

# 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 two percent (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 2019-2020, 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.

Using this methodology generates special tax revenues of $230,995.82 from Developed Property. The Fiscal Year 2019-2020 maximum and actual special taxes are shown for each classification of Developed Property in the following table.

**Table 3: Fiscal Year 2019-2020 Annual Special Taxes For Developed Property**

| Land Use Class | Description | FY 2019-2020 Maximum Special Tax | FY 2019-2020 Actual Special Tax |
|---|---|---|---|
| 1 | Single Family Detached Property | $299.30 per Unit | $299.30 per Unit |
| 2 | Single Family Attached Property | $254.39 per Unit | $254.38 per Unit |
| 3 | Apartment Property | $224.48 per Unit | $0.00 per Unit |
| 4 | Mobile Home Property | $149.65 per Space | $149.65 per Space |
| 5 | RV Property | $74.82 per Space | $74.82 per Space |
| 6 | Non-Residential Property | $1,257.01 per Acre | $1,257.01 per Acre |

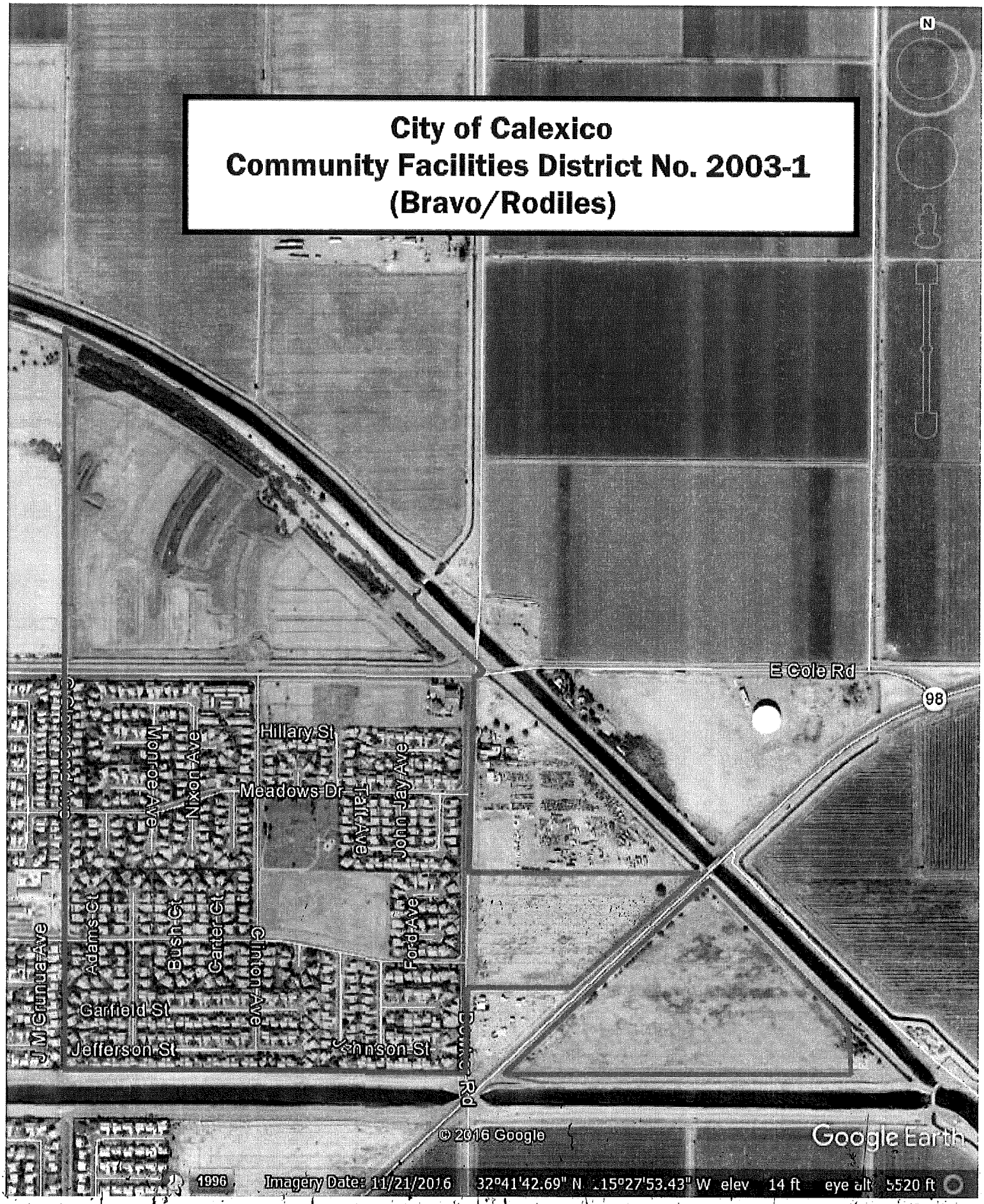
A list of the actual special tax levied against each parcel in CFD No. 2003-1 is included in Appendix C.

# APPENDIX A

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020
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 2019-2020
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 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 2019-2020
Administration Report

## SPECIAL TAX ROLL
## FISCAL YEAR 2019-2020

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-170-005-000 | D4/D5 | $58,811.80 |
| 059-451-001-000 | D1 | $299.30 |
| 059-451-002-000 | D1 | $299.30 |
| 059-451-003-000 | D1 | $299.30 |
| 059-451-004-000 | D1 | $299.30 |
| 059-451-005-000 | D1 | $299.30 |
| 059-451-006-000 | D1 | $299.30 |
| 059-451-007-000 | D1 | $299.30 |
| 059-451-008-000 | D1 | $299.30 |
| 059-451-009-000 | D1 | $299.30 |
| 059-451-010-000 | D1 | $299.30 |
| 059-451-011-000 | D1 | $299.30 |
| 059-451-012-000 | D1 | $299.30 |
| 059-451-013-000 | D1 | $299.30 |
| 059-451-014-000 | D1 | $299.30 |
| 059-451-015-000 | D1 | $299.30 |
| 059-451-016-000 | D1 | $299.30 |
| 059-451-017-000 | D1 | $299.30 |
| 059-451-018-000 | D1 | $299.30 |
| 059-452-001-000 | D1 | $299.30 |
| 059-452-002-000 | D1 | $299.30 |
| 059-452-003-000 | D1 | $299.30 |
| 059-452-004-000 | D1 | $299.30 |
| 059-452-005-000 | D1 | $299.30 |
| 059-452-006-000 | D1 | $299.30 |
| 059-452-007-000 | D1 | $299.30 |
| 059-452-008-000 | D1 | $299.30 |
| 059-452-009-000 | D1 | $299.30 |
| 059-452-010-000 | D1 | $299.30 |
| 059-452-011-000 | D1 | $299.30 |
| 059-452-012-000 | D1 | $299.30 |
| 059-452-013-000 | D1 | $299.30 |
| 059-452-014-000 | D1 | $299.30 |
| 059-452-015-000 | D1 | $299.30 |
| 059-452-016-000 | D1 | $299.30 |
| 059-452-017-000 | D1 | $299.30 |
| 059-452-018-000 | D1 | $299.30 |
| 059-452-019-000 | D1 | $299.30 |
| 059-453-001-000 | D1 | $299.30 |
| 059-453-002-000 | D1 | $299.30 |
| 059-453-003-000 | D1 | $299.30 |
| 059-453-004-000 | D1 | $299.30 |
| 059-453-005-000 | D1 | $299.30 |
| 059-453-006-000 | D1 | $299.30 |
| 059-453-007-000 | D1 | $299.30 |
| 059-453-008-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-453-009-000 | D1 | $299.30 |
| 059-453-010-000 | D1 | $299.30 |
| 059-453-011-000 | D1 | $299.30 |
| 059-453-012-000 | D1 | $299.30 |
| 059-453-013-000 | D1 | $299.30 |
| 059-453-014-000 | D1 | $299.30 |
| 059-453-015-000 | D1 | $299.30 |
| 059-453-016-000 | D1 | $299.30 |
| 059-453-017-000 | D1 | $299.30 |
| 059-453-018-000 | D1 | $299.30 |
| 059-453-019-000 | D1 | $299.30 |
| 059-453-020-000 | D1 | $299.30 |
| 059-453-021-000 | D1 | $299.30 |
| 059-453-022-000 | D1 | $299.30 |
| 059-453-023-000 | D1 | $299.30 |
| 059-453-024-000 | D1 | $299.30 |
| 059-453-025-000 | D1 | $299.30 |
| 059-453-026-000 | D1 | $299.30 |
| 059-453-027-000 | D1 | $299.30 |
| 059-453-028-000 | D1 | $299.30 |
| 059-453-029-000 | D1 | $299.30 |
| 059-453-030-000 | D1 | $299.30 |
| 059-453-031-000 | D1 | $299.30 |
| 059-453-032-000 | D1 | $299.30 |
| 059-453-033-000 | D1 | $299.30 |
| 059-453-034-000 | D1 | $299.30 |
| 059-453-035-000 | D1 | $299.30 |
| 059-453-036-000 | D1 | $299.30 |
| 059-453-037-000 | D1 | $299.30 |
| 059-453-038-000 | D1 | $299.30 |
| 059-453-039-000 | D1 | $299.30 |
| 059-453-040-000 | D1 | $299.30 |
| 059-453-041-000 | D1 | $299.30 |
| 059-453-042-000 | D1 | $299.30 |
| 059-453-043-000 | D1 | $299.30 |
| 059-453-044-000 | D1 | $299.30 |
| 059-453-045-000 | D1 | $299.30 |
| 059-453-046-000 | D1 | $299.30 |
| 059-453-047-000 | D1 | $299.30 |
| 059-453-048-000 | D1 | $299.30 |
| 059-453-049-000 | D1 | $299.30 |
| 059-453-050-000 | D1 | $299.30 |
| 059-453-051-000 | D1 | $299.30 |
| 059-453-052-000 | D1 | $299.30 |
| 059-453-053-000 | D1 | $299.30 |
| 059-453-054-000 | D1 | $299.30 |

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-453-055-000 | D1 | $299.30 |
| 059-453-056-000 | D1 | $299.30 |
| 059-453-057-000 | D1 | $299.30 |
| 059-453-058-000 | D1 | $299.30 |
| 059-454-001-000 | D1 | $299.30 |
| 059-454-002-000 | D1 | $299.30 |
| 059-454-003-000 | D1 | $299.30 |
| 059-454-004-000 | D1 | $299.30 |
| 059-454-005-000 | D1 | $299.30 |
| 059-454-007-000 | D1 | $299.30 |
| 059-454-008-000 | D1 | $299.30 |
| 059-454-009-000 | D1 | $299.30 |
| 059-454-010-000 | D1 | $299.30 |
| 059-454-011-000 | D1 | $299.30 |
| 059-454-012-000 | D1 | $299.30 |
| 059-454-013-000 | D1 | $299.30 |
| 059-454-014-000 | D1 | $299.30 |
| 059-454-015-000 | D1 | $299.30 |
| 059-454-016-000 | D1 | $299.30 |
| 059-454-017-000 | D1 | $299.30 |
| 059-454-018-000 | D1 | $299.30 |
| 059-454-019-000 | D1 | $299.30 |
| 059-454-020-000 | D1 | $299.30 |
| 059-454-021-000 | D1 | $299.30 |
| 059-454-022-000 | D1 | $299.30 |
| 059-454-023-000 | D1 | $299.30 |
| 059-454-024-000 | D1 | $299.30 |
| 059-454-025-000 | D1 | $299.30 |
| 059-454-026-000 | D1 | $299.30 |
| 059-454-027-000 | D1 | $299.30 |
| 059-454-028-000 | D1 | $299.30 |
| 059-454-029-000 | D1 | $299.30 |
| 059-454-030-000 | D1 | $299.30 |
| 059-454-031-000 | D1 | $299.30 |
| 059-454-032-000 | D1 | $299.30 |
| 059-454-033-000 | D1 | $299.30 |
| 059-454-034-000 | D1 | $299.30 |
| 059-454-035-000 | D1 | $299.30 |
| 059-454-036-000 | D1 | $299.30 |
| 059-454-037-000 | D1 | $299.30 |
| 059-454-038-000 | D1 | $299.30 |
| 059-454-039-000 | D1 | $299.30 |
| 059-454-040-000 | D1 | $299.30 |
| 059-454-041-000 | D1 | $299.30 |
| 059-454-042-000 | D1 | $299.30 |
| 059-454-043-000 | D1 | $299.30 |

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-454-044-000 | D1 | $299.30 |
| 059-454-045-000 | D1 | $299.30 |
| 059-454-046-000 | D1 | $299.30 |
| 059-454-047-000 | D1 | $299.30 |
| 059-454-048-000 | D1 | $299.30 |
| 059-454-049-000 | D1 | $299.30 |
| 059-454-050-000 | D1 | $299.30 |
| 059-454-051-000 | D1 | $299.30 |
| 059-454-052-000 | D1 | $299.30 |
| 059-454-053-000 | D1 | $299.30 |
| 059-454-054-000 | D1 | $299.30 |
| 059-455-004-000 | D6 | $1,269.58 |
| 059-455-007-000 | D1 | $299.30 |
| 059-455-008-000 | D1 | $299.30 |
| 059-455-009-000 | D1 | $299.30 |
| 059-455-010-000 | D1 | $299.30 |
| 059-455-011-000 | D1 | $299.30 |
| 059-455-012-000 | D1 | $299.30 |
| 059-455-013-000 | D1 | $299.30 |
| 059-455-014-000 | D1 | $299.30 |
| 059-455-015-000 | D1 | $299.30 |
| 059-455-016-000 | D1 | $299.30 |
| 059-455-017-000 | D1 | $299.30 |
| 059-455-018-000 | D1 | $299.30 |
| 059-455-019-000 | D1 | $299.30 |
| 059-455-020-000 | D1 | $299.30 |
| 059-455-021-000 | D1 | $299.30 |
| 059-455-022-000 | D1 | $299.30 |
| 059-455-023-000 | D1 | $299.30 |
| 059-455-024-000 | D1 | $299.30 |
| 059-455-025-000 | D1 | $299.30 |
| 059-455-026-000 | D1 | $299.30 |
| 059-455-027-000 | D1 | $299.30 |
| 059-455-028-000 | D1 | $299.30 |
| 059-455-029-000 | D1 | $299.30 |
| 059-455-030-000 | D1 | $299.30 |
| 059-455-031-000 | D1 | $299.30 |
| 059-455-032-000 | D1 | $299.30 |
| 059-455-033-000 | D1 | $299.30 |
| 059-455-034-000 | D1 | $299.30 |
| 059-455-035-000 | D1 | $299.30 |
| 059-455-036-000 | D1 | $299.30 |
| 059-455-037-000 | D1 | $299.30 |
| 059-455-038-000 | D1 | $299.30 |
| 059-455-039-000 | D1 | $299.30 |
| 059-455-040-000 | D1 | $299.30 |

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City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-455-041-000 | D1 | $299.30 |
| 059-456-001-000 | D1 | $299.30 |
| 059-456-002-000 | D1 | $299.30 |
| 059-456-003-000 | D1 | $299.30 |
| 059-456-004-000 | D1 | $299.30 |
| 059-456-005-000 | D1 | $299.30 |
| 059-456-006-000 | D1 | $299.30 |
| 059-456-007-000 | D1 | $299.30 |
| 059-456-008-000 | D1 | $299.30 |
| 059-456-009-000 | D1 | $299.30 |
| 059-456-010-000 | D1 | $299.30 |
| 059-456-011-000 | D1 | $299.30 |
| 059-456-012-000 | D1 | $299.30 |
| 059-456-013-000 | D1 | $299.30 |
| 059-456-014-000 | D1 | $299.30 |
| 059-456-015-000 | D1 | $299.30 |
| 059-456-016-000 | D1 | $299.30 |
| 059-456-017-000 | D1 | $299.30 |
| 059-456-018-000 | D1 | $299.30 |
| 059-456-019-000 | D1 | $299.30 |
| 059-456-020-000 | D1 | $299.30 |
| 059-457-001-000 | D1 | $299.30 |
| 059-457-002-000 | D1 | $299.30 |
| 059-457-003-000 | D1 | $299.30 |
| 059-457-004-000 | D1 | $299.30 |
| 059-457-005-000 | D1 | $299.30 |
| 059-457-006-000 | D1 | $299.30 |
| 059-457-007-000 | D1 | $299.30 |
| 059-457-008-000 | D1 | $299.30 |
| 059-457-009-000 | D1 | $299.30 |
| 059-457-010-000 | D1 | $299.30 |
| 059-458-001-000 | D1 | $299.30 |
| 059-458-002-000 | D1 | $299.30 |
| 059-458-003-000 | D1 | $299.30 |
| 059-458-004-000 | D1 | $299.30 |
| 059-458-005-000 | D1 | $299.30 |
| 059-458-006-000 | D1 | $299.30 |
| 059-458-007-000 | D1 | $299.30 |
| 059-458-008-000 | D1 | $299.30 |
| 059-458-009-000 | D1 | $299.30 |
| 059-458-010-000 | D1 | $299.30 |
| 059-459-001-000 | D1 | $299.30 |
| 059-459-002-000 | D1 | $299.30 |
| 059-459-003-000 | D1 | $299.30 |
| 059-459-004-000 | D1 | $299.30 |
| 059-459-005-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-459-006-000 | D1 | $299.30 |
| 059-459-007-000 | D1 | $299.30 |
| 059-459-008-000 | D1 | $299.30 |
| 059-459-009-000 | D1 | $299.30 |
| 059-459-010-000 | D1 | $299.30 |
| 059-459-011-000 | D1 | $299.30 |
| 059-459-012-000 | D1 | $299.30 |
| 059-459-013-000 | D1 | $299.30 |
| 059-459-014-000 | D1 | $299.30 |
| 059-459-015-000 | D1 | $299.30 |
| 059-459-016-000 | D1 | $299.30 |
| 059-459-017-000 | D1 | $299.30 |
| 059-459-018-000 | D1 | $299.30 |
| 059-459-019-000 | D1 | $299.30 |
| 059-459-020-000 | D1 | $299.30 |
| 059-459-021-000 | D1 | $299.30 |
| 059-459-022-000 | D1 | $299.30 |
| 059-459-023-000 | D1 | $299.30 |
| 059-461-001-000 | D1 | $299.30 |
| 059-461-002-000 | D1 | $299.30 |
| 059-461-003-000 | D1 | $299.30 |
| 059-461-004-000 | D1 | $299.30 |
| 059-461-005-000 | D1 | $299.30 |
| 059-461-006-000 | D1 | $299.30 |
| 059-461-007-000 | D1 | $299.30 |
| 059-461-008-000 | D1 | $299.30 |
| 059-461-009-000 | D1 | $299.30 |
| 059-461-010-000 | D1 | $299.30 |
| 059-461-011-000 | D1 | $299.30 |
| 059-461-012-000 | D1 | $299.30 |
| 059-461-013-000 | D1 | $299.30 |
| 059-461-014-000 | D1 | $299.30 |
| 059-461-015-000 | D1 | $299.30 |
| 059-461-016-000 | D1 | $299.30 |
| 059-461-017-000 | D1 | $299.30 |
| 059-461-018-000 | D1 | $299.30 |
| 059-461-019-000 | D1 | $299.30 |
| 059-461-020-000 | D1 | $299.30 |
| 059-461-021-000 | D1 | $299.30 |
| 059-461-022-000 | D1 | $299.30 |
| 059-461-023-000 | D1 | $299.30 |
| 059-461-024-000 | D1 | $299.30 |
| 059-461-025-000 | D1 | $299.30 |
| 059-461-026-000 | D1 | $299.30 |
| 059-461-027-000 | D1 | $299.30 |
| 059-461-028-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-461-029-000 | D1 | $299.30 |
| 059-461-030-000 | D1 | $299.30 |
| 059-461-031-000 | D1 | $299.30 |
| 059-461-032-000 | D1 | $299.30 |
| 059-461-033-000 | D1 | $299.30 |
| 059-461-034-000 | D1 | $299.30 |
| 059-461-035-000 | D1 | $299.30 |
| 059-461-036-000 | D1 | $299.30 |
| 059-461-037-000 | D1 | $299.30 |
| 059-461-038-000 | D1 | $299.30 |
| 059-461-039-000 | D1 | $299.30 |
| 059-461-040-000 | D1 | $299.30 |
| 059-461-041-000 | D1 | $299.30 |
| 059-461-042-000 | D1 | $299.30 |
| 059-461-043-000 | D1 | $299.30 |
| 059-461-044-000 | D1 | $299.30 |
| 059-461-045-000 | D1 | $299.30 |
| 059-461-046-000 | D1 | $299.30 |
| 059-461-047-000 | D1 | $299.30 |
| 059-461-048-000 | D1 | $299.30 |
| 059-461-049-000 | D1 | $299.30 |
| 059-461-050-000 | D1 | $299.30 |
| 059-461-051-000 | D1 | $299.30 |
| 059-461-052-000 | D1 | $299.30 |
| 059-461-053-000 | D1 | $299.30 |
| 059-461-054-000 | D1 | $299.30 |
| 059-462-001-000 | D1 | $299.30 |
| 059-462-002-000 | D1 | $299.30 |
| 059-462-003-000 | D1 | $299.30 |
| 059-462-004-000 | D1 | $299.30 |
| 059-462-005-000 | D1 | $299.30 |
| 059-462-006-000 | D1 | $299.30 |
| 059-462-007-000 | D1 | $299.30 |
| 059-462-008-000 | D1 | $299.30 |
| 059-462-009-000 | D1 | $299.30 |
| 059-462-010-000 | D1 | $299.30 |
| 059-462-011-000 | D1 | $299.30 |
| 059-462-012-000 | D1 | $299.30 |
| 059-462-013-000 | D1 | $299.30 |
| 059-462-014-000 | D1 | $299.30 |
| 059-462-015-000 | D1 | $299.30 |
| 059-462-016-000 | D1 | $299.30 |
| 059-462-017-000 | D1 | $299.30 |
| 059-462-018-000 | D1 | $299.30 |
| 059-462-019-000 | D1 | $299.30 |
| 059-462-020-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-462-021-000 | D1 | $299.30 |
| 059-462-022-000 | D1 | $299.30 |
| 059-462-023-000 | D1 | $299.30 |
| 059-462-024-000 | D1 | $299.30 |
| 059-462-025-000 | D1 | $299.30 |
| 059-462-026-000 | D1 | $299.30 |
| 059-462-027-000 | D1 | $299.30 |
| 059-462-028-000 | D1 | $299.30 |
| 059-462-029-000 | D1 | $299.30 |
| 059-462-030-000 | D1 | $299.30 |
| 059-462-031-000 | D1 | $299.30 |
| 059-462-032-000 | D1 | $299.30 |
| 059-462-033-000 | D1 | $299.30 |
| 059-462-034-000 | D1 | $299.30 |
| 059-462-035-000 | D1 | $299.30 |
| 059-462-036-000 | D1 | $299.30 |
| 059-462-037-000 | D1 | $299.30 |
| 059-462-038-000 | D1 | $299.30 |
| 059-462-039-000 | D1 | $299.30 |
| 059-462-040-000 | D1 | $299.30 |
| 059-462-041-000 | D1 | $299.30 |
| 059-462-042-000 | D1 | $299.30 |
| 059-462-043-000 | D1 | $299.30 |
| 059-462-044-000 | D1 | $299.30 |
| 059-462-045-000 | D1 | $299.30 |
| 059-463-001-000 | D1 | $299.30 |
| 059-463-002-000 | D1 | $299.30 |
| 059-463-003-000 | D1 | $299.30 |
| 059-463-004-000 | D1 | $299.30 |
| 059-463-005-000 | D1 | $299.30 |
| 059-463-006-000 | D1 | $299.30 |
| 059-463-007-000 | D1 | $299.30 |
| 059-463-008-000 | D1 | $299.30 |
| 059-463-009-000 | D1 | $299.30 |
| 059-463-010-000 | D1 | $299.30 |
| 059-463-011-000 | D1 | $299.30 |
| 059-463-012-000 | D1 | $299.30 |
| 059-463-013-000 | D1 | $299.30 |
| 059-463-014-000 | D1 | $299.30 |
| 059-463-015-000 | D1 | $299.30 |
| 059-463-016-000 | D1 | $299.30 |
| 059-463-017-000 | D1 | $299.30 |
| 059-463-018-000 | D1 | $299.30 |
| 059-463-019-000 | D1 | $299.30 |
| 059-463-020-000 | D1 | $299.30 |
| 059-463-021-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-463-022-000 | D1 | $299.30 |
| 059-463-023-000 | D1 | $299.30 |
| 059-463-024-000 | D1 | $299.30 |
| 059-463-025-000 | D1 | $299.30 |
| 059-463-026-000 | D1 | $299.30 |
| 059-463-027-000 | D1 | $299.30 |
| 059-463-028-000 | D1 | $299.30 |
| 059-463-029-000 | D1 | $299.30 |
| 059-463-030-000 | D1 | $299.30 |
| 059-463-031-000 | D1 | $299.30 |
| 059-463-032-000 | D1 | $299.30 |
| 059-463-033-000 | D1 | $299.30 |
| 059-463-034-000 | D1 | $299.30 |
| 059-463-035-000 | D1 | $299.30 |
| 059-463-036-000 | D1 | $299.30 |
| 059-464-001-000 | D1 | $299.30 |
| 059-464-002-000 | D1 | $299.30 |
| 059-464-003-000 | D1 | $299.30 |
| 059-464-004-000 | D1 | $299.30 |
| 059-464-005-000 | D1 | $299.30 |
| 059-464-006-000 | D1 | $299.30 |
| 059-464-007-000 | D1 | $299.30 |
| 059-464-008-000 | D1 | $299.30 |
| 059-464-009-000 | D1 | $299.30 |
| 059-464-010-000 | D1 | $299.30 |
| 059-464-011-000 | D1 | $299.30 |
| 059-464-012-000 | D1 | $299.30 |
| 059-464-013-000 | D1 | $299.30 |
| 059-464-014-000 | D1 | $299.30 |
| 059-464-015-000 | D1 | $299.30 |
| 059-464-016-000 | D1 | $299.30 |
| 059-464-017-000 | D1 | $299.30 |
| 059-464-018-000 | D1 | $299.30 |
| 059-464-019-000 | D1 | $299.30 |
| 059-464-020-000 | D1 | $299.30 |
| 059-464-021-000 | D1 | $299.30 |
| 059-464-022-000 | D1 | $299.30 |
| 059-464-023-000 | D1 | $299.30 |
| 059-464-024-000 | D1 | $299.30 |
| 059-465-001-000 | D1 | $299.30 |
| 059-465-002-000 | D1 | $299.30 |
| 059-465-003-000 | D1 | $299.30 |
| 059-465-004-000 | D1 | $299.30 |
| 059-465-005-000 | D1 | $299.30 |
| 059-465-006-000 | D1 | $299.30 |
| 059-465-007-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-465-008-000 | D1 | $299.30 |
| 059-465-009-000 | D1 | $299.30 |
| 059-465-010-000 | D1 | $299.30 |
| 059-465-011-000 | D1 | $299.30 |
| 059-465-012-000 | D1 | $299.30 |
| 059-465-013-000 | D1 | $299.30 |
| 059-465-014-000 | D1 | $299.30 |
| 059-465-015-000 | D1 | $299.30 |
| 059-465-016-000 | D1 | $299.30 |
| 059-465-017-000 | D1 | $299.30 |
| 059-465-018-000 | D1 | $299.30 |
| 059-465-019-000 | D1 | $299.30 |
| 059-465-020-000 | D1 | $299.30 |
| 059-465-021-000 | D1 | $299.30 |
| 059-465-022-000 | D1 | $299.30 |
| 059-465-023-000 | D1 | $299.30 |
| 059-465-024-000 | D1 | $299.30 |
| 059-465-025-000 | D1 | $299.30 |
| 059-465-026-000 | D1 | $299.30 |
| 059-465-027-000 | D1 | $299.30 |
| 059-465-028-000 | D1 | $299.30 |
| 059-465-029-000 | D1 | $299.30 |
| 059-465-030-000 | D1 | $299.30 |
| 059-465-031-000 | D1 | $299.30 |
| 059-465-032-000 | D1 | $299.30 |
| 059-465-033-000 | D1 | $299.30 |
| 059-465-034-000 | D1 | $299.30 |
| 059-465-035-000 | D1 | $299.30 |
| 059-465-036-000 | D1 | $299.30 |
| 059-465-037-000 | D1 | $299.30 |
| 059-465-038-000 | D1 | $299.30 |
| 059-465-039-000 | D1 | $299.30 |
| 059-465-040-000 | D1 | $299.30 |
| 059-465-041-000 | D1 | $299.30 |
| 059-465-042-000 | D1 | $299.30 |
| 059-465-043-000 | D1 | $299.30 |
| 059-465-044-000 | D1 | $299.30 |
| 059-465-045-000 | D1 | $299.30 |
| 059-465-046-000 | D1 | $299.30 |
| 059-465-047-000 | D1 | $299.30 |
| 059-465-048-000 | D1 | $299.30 |
| 059-465-049-000 | D1 | $299.30 |
| 059-465-050-000 | D1 | $299.30 |
| 059-465-051-000 | D1 | $299.30 |
| 059-465-052-000 | D1 | $299.30 |
| 059-465-053-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-465-054-000 | D1 | $299.30 |
| 059-465-055-000 | D1 | $299.30 |
| 059-465-056-000 | D1 | $299.30 |
| 059-465-057-000 | D1 | $299.30 |
| 059-465-058-000 | D1 | $299.30 |
| 059-465-059-000 | D1 | $299.30 |
| 059-465-060-000 | D1 | $299.30 |
| 059-465-061-000 | D1 | $299.30 |
| 059-465-062-000 | D1 | $299.30 |
| 059-465-063-000 | D1 | $299.30 |
| 059-465-064-000 | D1 | $299.30 |
| 059-465-065-000 | D1 | $299.30 |
| 059-465-066-000 | D1 | $299.30 |
| 059-465-067-000 | D1 | $299.30 |
| 059-465-068-000 | D1 | $299.30 |
| 059-465-069-000 | D1 | $299.30 |
| 059-465-070-000 | D1 | $299.30 |
| 059-465-071-000 | D1 | $299.30 |
| 059-465-072-000 | D1 | $299.30 |
| 059-465-073-000 | D1 | $299.30 |
| 059-465-074-000 | D1 | $299.30 |
| 059-465-075-000 | D1 | $299.30 |
| 059-465-076-000 | D1 | $299.30 |
| 059-465-077-000 | D1 | $299.30 |
| 059-465-078-000 | D1 | $299.30 |
| 059-465-079-000 | D1 | $299.30 |
| 059-465-080-000 | D1 | $299.30 |
| 059-465-081-000 | D1 | $299.30 |
| 059-465-082-000 | D1 | $299.30 |
| 059-465-083-000 | D1 | $299.30 |
| 059-465-084-000 | D1 | $299.30 |
| 059-465-085-000 | D1 | $299.30 |
| 059-465-086-000 | D1 | $299.30 |
| 059-465-087-000 | D1 | $299.30 |
| 059-465-088-000 | D1 | $299.30 |
| 059-465-089-000 | D1 | $299.30 |
| 059-465-090-000 | D1 | $299.30 |
| 059-465-091-000 | D1 | $299.30 |
| 059-465-092-000 | D1 | $299.30 |
| 059-465-093-000 | D1 | $299.30 |
| 059-465-094-000 | D1 | $299.30 |
| 059-465-095-000 | D1 | $299.30 |
| 059-465-096-000 | D1 | $299.30 |
| 059-465-097-000 | D1 | $299.30 |
| 059-466-001-000 | D1 | $299.30 |
| 059-466-002-000 | D1 | $299.30 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-466-003-000 | D1 | $299.30 |
| 059-466-004-000 | D1 | $299.30 |
| 059-466-005-000 | D1 | $299.30 |
| 059-466-006-000 | D1 | $299.30 |
| 059-466-007-000 | D1 | $299.30 |
| 059-466-008-000 | D1 | $299.30 |
| 059-466-009-000 | D1 | $299.30 |
| 059-466-010-000 | D1 | $299.30 |
| 059-466-011-000 | D1 | $299.30 |
| 059-466-012-000 | D1 | $299.30 |
| 059-466-013-000 | D1 | $299.30 |
| 059-466-014-000 | D1 | $299.30 |
| 059-466-015-000 | D1 | $299.30 |
| 059-466-016-000 | D1 | $299.30 |
| 059-467-002-000 | D1 | $299.30 |
| 059-467-003-000 | D1 | $299.30 |
| 059-467-004-000 | D1 | $299.30 |
| 059-467-005-000 | D1 | $299.30 |
| 059-467-006-000 | D1 | $299.30 |
| 059-467-007-000 | D1 | $299.30 |
| 059-467-008-000 | D1 | $299.30 |
| 059-467-009-000 | D1 | $299.30 |
| 059-467-010-000 | D1 | $299.30 |
| 059-467-011-000 | D1 | $299.30 |
| 059-467-012-000 | D1 | $299.30 |
| 059-467-013-000 | D1 | $299.30 |
| 059-467-014-000 | D1 | $299.30 |
| 059-467-015-000 | D1 | $299.30 |
| 059-467-016-000 | D1 | $299.30 |
| 059-467-017-000 | D1 | $299.30 |
| 059-467-018-000 | D1 | $299.30 |
| 059-467-019-000 | D1 | $299.30 |
| 059-467-020-000 | D1 | $299.30 |
| 059-467-021-000 | D1 | $299.30 |
| 059-467-022-000 | D1 | $299.30 |
| 059-467-023-000 | D1 | $299.30 |
| 059-467-024-000 | D1 | $299.30 |
| 059-467-025-000 | D1 | $299.30 |
| 059-467-026-000 | D1 | $299.30 |
| 059-530-001-000 | D2 | $254.38 |
| 059-530-002-000 | D2 | $254.38 |
| 059-530-003-000 | D2 | $254.38 |
| 059-530-004-000 | D2 | $254.38 |
| 059-530-005-000 | D2 | $254.38 |
| 059-530-006-000 | D2 | $254.38 |
| 059-530-007-000 | D2 | $254.38 |

Appendix C

City of Calexico
Community Facilities District No. 2003-1
Fiscal Year 2019-2020 Special Tax Roll

| APN | TAX CLASS | FY 2019-2020 SPECIAL TAX |
|---|---|---|
| 059-530-008-000 | D2 | $254.38 |
| 059-530-009-000 | D2 | $254.38 |
| 059-530-010-000 | D2 | $254.38 |
| 059-530-011-000 | D2 | $254.38 |
| 059-530-012-000 | D2 | $254.38 |
| 059-530-013-000 | D2 | $254.38 |
| 059-530-014-000 | D2 | $254.38 |
| 059-530-015-000 | D2 | $254.38 |
| 059-530-016-000 | D2 | $254.38 |
| 059-530-017-000 | D2 | $254.38 |
| 059-530-018-000 | D2 | $254.38 |
| 059-530-019-000 | D2 | $254.38 |
| 059-530-020-000 | D2 | $254.38 |
| 059-530-021-000 | D2 | $254.38 |
| 059-530-022-000 | D2 | $254.38 |
| 059-530-024-000 | D2 | $254.38 |
| 059-530-025-000 | D2 | $254.38 |
| 059-530-026-000 | D2 | $254.38 |
| 059-530-027-000 | D2 | $254.38 |
| 059-530-028-000 | D2 | $254.38 |
| 059-530-029-000 | D2 | $254.38 |
| 059-530-030-000 | D2 | $254.38 |
| 059-530-031-000 | D2 | $254.38 |
| 059-530-032-000 | D2 | $254.38 |
| 059-530-033-000 | D2 | $254.38 |
| 059-530-034-000 | D2 | $254.38 |
| **Total Number of Parcels Taxed** | | **578** |
| **Total Fiscal Year 2019-2020 Special Tax** | | **$230,995.82** |

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