

RESOLUTION NO. 2003-151

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF CHULA VISTA DECLARING ITS INTENTION TO AUTHORIZE THE ANNEXATION OF TERRITORY TO COMMUNITY FACILITIES DISTRICT NO. 07M (EASTLAKE WOODS, VISTAS AND LAND SWAP) AND IMPROVEMENT AREA NO. 2, AND SETTING THE PUBLIC HEARING FOR THE CITY COUNCIL MEETING OF MAY 20, 2003 AT 6:00 P.M.

WHEREAS, the City Council of the City of Chula Vista, California, ("City Council"), formed a Community Facilities District and certain improvement areas therein pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"), and the City of Chula Vista Community Facilities District Ordinance enacted pursuant to the powers reserved by the City of Chula Vista under Sections 3, 5 and 7 of Article XI of the Constitution of the State of California (the "Ordinance") (the Act and the Ordinance may be referred to collectively as the "Community Facilities District Law"). The Community Facilities District has been designated as Community Facilities District No. 07M (Eastlake - Woods, Vistas and Land Swap) (the "District") and the Improvement Areas were designated as Improvement Area No. 1 and Improvement Area 2 of such District; and

WHEREAS, the District was formed for the purpose of financing the maintenance of (a) wetlands and landscaped areas within the public rights-of-ways and other public easements throughout the District and (b) facilities that are directly related to storm water quality control throughout the District; and

WHEREAS, the territory proposed to be annexed to the District and Improvement Area No. 2 (the "Territory") shown on a map showing thereof entitled "Annexation Map No. 1 to Community Facilities District No. 07M (Eastlake - Woods, Vistas and Land Swap), Improvement Area No. 2, City of Chula Vista, County of San Diego, State of California" (the "Annexation Map"), which map has been previously approved and a copy of the map shall be kept on file with the transcript of these proceedings.

WHEREAS, this legislative body now desires to proceed to adopt its Resolution of Intention to annex the Territory to the District and Improvement Area No. 2, to describe the territory included within District and Improvement Area No. 2 and the territory proposed to be annexed thereto, to specify the services to be financed from the proceeds of the levy of special taxes within the territory, to set and specify the special taxes that would be levied within the territory to finance such services, and to set a time and place for a public hearing relating to the annexation of the Territory to the District and Improvement Area No. 2; and

NOW, THEREFORE, IT IS HEREBY RESOLVED AS FOLLOWS:

RECITALS

SECTION 1. The above recitals are all true and correct.

LEGAL AUTHORITY

SECTION 2. These proceedings for annexation are initiated by this City Council pursuant to the authorization of the Community Facilities District Law.

**INTENTION TO ANNEX; DESCRIPTION OF TERRITORY**

SECTION 3. This legislative body hereby determines that the public convenience and necessity requires that the Territory be added to the District and Improvement Area No. 2 and this City Council declares its intention to annex the territory to the District and Improvement Area No. 2.

A description of the boundaries and Territory proposed to be annexed is as follows:

All that Territory proposed to be annexed to Improvement Area No. 2, as such property is shown on the Annexation Map, a copy of which is on file in the office of the City Clerk and shall remain open for public inspection.

A general description of the Territory included in the District is hereinafter described as follows:

All that property and Territory as originally included within the District, as such property is shown on the map of the original District as approved by this City Council and designated by the name of the original District. A copy of such map is on file in the office of the City Clerk and has also been filed in the office of the County Recorder.

**NAME**

SECTION 4. The proposed annexation shall be known and designated as Community Facilities District No. 07M (Eastlake - Woods, Vistas and Land Swap), Improvement Area No. 2, Annexation Map No. 1.

**SERVICES AUTHORIZED TO BE FINANCED BY THE DISTRICT**

SECTION 5. The services that are authorized to be financed by the District from the proceeds of special taxes levied within Improvement Area No. 2 are certain services which are in addition to those provided in or required for the territory within Improvement Area No. 2 and will not be replacing services already available. A general description of such services to be financed by the District is as follows:

The maintenance of (a) wetlands and landscaped areas within the public rights-of-ways and other public easements throughout the District and (b) facilities that are directly related to storm water quality control throughout the District

The District shall finance all direct, administrative and incidental annual costs and expenses necessary to provide the such monitoring, maintenance, operation and management of such public property.

The same types of services which are authorized to be financed by the District from the proceeds of special taxes levied within Improvement Area No. 2 are the types of services to be provided in the Territory. If and to the extent possible such services shall be provided in common within the District and the Territory.

**SPECIAL TAXES**

SECTION 6. It is the further intention of this City Council body that, except where funds are otherwise available, a special tax sufficient to pay for such services and related incidental expenses authorized by the Community Facilities District Law, secured by recordation of a continuing lien against all non-exempt real property in the Territory, will be levied annually within the boundaries of such Territory. For further particulars as to the rate and method of apportionment of the proposed special tax, reference is made to the attached and incorporated Exhibit A (the "Special Tax Rate"), which sets forth in sufficient detail the method of apportionment to allow each landowner or resident within the proposed Territory to clearly estimate the maximum amount that such person will have to pay.

The special tax proposed to be levied within the Territory shall be equal to the special tax levied to pay for the same services in Improvement Area No. 2, except that a higher or lower special tax may be levied within the Territory to the extent that the actual cost of providing the services in the Territory is higher or lower than the cost of providing those services in Improvement Area No. 2. Notwithstanding the foregoing, the special tax may not be levied at a rate which is higher than the maximum special tax authorized to be levied pursuant to the Special Tax Formula.

The special taxes herein authorized, to the extent possible, shall be collected in the same manner as ad valorem property taxes and shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes. Any special taxes that may not be collected on the County tax roll shall be collected through a direct billing procedure by the Treasurer.

The maximum special tax rate in Improvement Area No. 2 shall not be increased as a result of the annexation of the Territory to Improvement Area No. 2.

#### PUBLIC HEARING

SECTION 7. NOTICE IS GIVEN THAT ON MAY 20, 2003, AT THE HOUR OF 6:00 PM CLOCK P.M., IN THE REGULAR MEETING PLACE OF THE LEGISLATIVE BODY, BEING THE COUNCIL CHAMBERS, 276 FOURTH AVENUE, CHULA VISTA, CALIFORNIA, A PUBLIC HEARING WILL BE HELD WHERE THIS LEGISLATIVE BODY WILL CONSIDER THE AUTHORIZATION FOR THE ANNEXATION OF THE TERRITORY TO THE DISTRICT AND IMPROVEMENT AREA NO. 2, THE PROPOSED METHOD AND APPORTIONMENT OF THE SPECIAL TAX TO BE LEVIED WITHIN THE TERRITORY AND ALL OTHER MATTERS AS SET FORTH IN THIS RESOLUTION OF INTENTION.

AT SUCH PUBLIC HEARING, THE TESTIMONY OF ALL INTERESTED PERSONS FOR OR AGAINST THE ANNEXATION OF THE TERRITORY OR THE LEVYING OF SPECIAL TAXES WITHIN THE TERRITORY WILL BE HEARD.

AT SUCH PUBLIC HEARING, PROTESTS AGAINST THE PROPOSED ANNEXATION OF THE TERRITORY, THE LEVY OF SPECIAL TAXES WITHIN THE TERRITORY OR ANY OTHER PROPOSALS CONTAINED IN THIS RESOLUTION MAY BE MADE ORALLY BY ANY INTERESTED PERSON. ANY PROTESTS PERTAINING TO THE REGULARITY OR SUFFICIENCY OF THE PROCEEDINGS SHALL BE IN WRITING AND SHALL CLEARLY SET FORTH THE IRREGULARITIES OR DEFECTS TO WHICH OBJECTION IS MADE. ALL WRITTEN PROTESTS SHALL BE FILED WITH THE CITY CLERK PRIOR TO THE TIME FIXED FOR THE PUBLIC HEARING. WRITTEN PROTESTS MAY BE WITHDRAWN AT ANY TIME BEFORE THE CONCLUSION OF THE PUBLIC HEARING.

**MAJORITY PROTEST**

**SECTION 8.** If (a) 50% or more of the registered voters, or six (6) registered voters, whichever is more, residing within the District, (b) 50% or more of the registered voters, or six (6) registered voters, whichever is more, residing within the Territory, (c) owners of one-half or more of the area of land in the territory included in the District, or (d) owners of one-half or more of the area of land in the territory included in the Territory, file written protests against the proposed annexation of the Territory to the District in the future and such protests are not withdrawn so as to reduce the protests to less than a majority, no further proceedings shall be undertaken for a period of one year from the date of the decision by the City Council on the issued discussed at the public hearing.

**ELECTION**


**SECTION 9.** Upon the conclusion of the public hearing, if the legislative body determines to proceed with the annexation, a proposition shall be submitted to the qualified electors of the proposed annexed area. The vote shall be by registered voters within the proposed annexed area; however, if there are less than 12 registered voters, the vote shall be by landowners, with each landowner having one vote per acre or portion thereof within the Territory.


**NOTICE**

**SECTION 10.** Notice of the time and place of the public hearing shall be given by the City Clerk by publication in the legally designated newspaper of general circulation, said publication pursuant to Section 6061 of the Government Code, with said publication to be completed at least seven (7) days prior to the date set for the public hearing.

Prepared by

Approved as to form by

  
Clifford Swanson  
Engineering Services Director


  
Anne Moore  
City Attorney

PASSED, APPROVED, and ADOPTED by the City Council of the City of Chula Vista, California, this 15th day of April, 2003, by the following vote:

AYES: Councilmembers: Davis, Rindone, Salas, McCann and Padilla

NAYS: Councilmembers: None

ABSENT: Councilmembers: None



Stephen Padilla, Mayor

ATTEST:



Susan Bigelow, City Clerk

STATE OF CALIFORNIA     )  
COUNTY OF SAN DIEGO    )  
CITY OF CHULA VISTA     )

I, Susan Bigelow, City Clerk of Chula Vista, California, do hereby certify that the foregoing Resolution No. 2003-151 was duly passed, approved, and adopted by the City Council at a regular meeting of the Chula Vista City Council held on the 15th day of April, 2003.

Executed this 15th day of April, 2003.



Susan Bigelow, City Clerk

**CITY OF CHULA VISTA  
COMMUNITY FACILITIES DISTRICT NO. 07M  
RATE AND METHOD OF APPORTIONMENT FOR  
IMPROVEMENT AREA NO. 2 (REVISED)  
(Land Swap Parcel)**

A Special Tax of Community Facilities District No. 07M (Eastlake III Woods, Vistas and Land Swap Parcel) of the City of Chula Vista ("CFD") shall be levied on all Assessor's Parcels in Improvement Area No. 2 of the CFD and collected each Fiscal Year commencing in Fiscal Year 2002-03 in an amount determined through the application of the rate and method of apportionment of the Special Tax set forth below. All of the real property in the CFD, 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 Subdivision Map, other final map, other parcel map, other condominium plan, or functionally equivalent map or instrument recorded in the Office of the County Recorder. The square footage of an Assessor's Parcel is equal to the Acreage multiplied by 43,560.

"**Act**" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2 of Title 5 of the Government Code of the State of California.

"**Administrative Expenses**" means the actual or estimated costs incurred by the City, acting for and on behalf of the CFD as the administrator thereof, to determine, levy and collect the Special Taxes, including salaries of City employees and a proportionate amount of the City's general administrative overhead related thereto, and the fees of consultants and legal counsel providing services related to the administration of the CFD; the costs of collecting installments of the Special Taxes; and any other costs required to administer IA No. 2 of the CFD as determined by the City.

"**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 an 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.

"**CFD**" means Community Facilities District No. 07M of the City of Chula Vista.

"City" means the City of Chula Vista.

"City Clerk" means the City Clerk for the City of Chula Vista or his or her designee.

"City Manager" means the City Manager for the City of Chula Vista or his or her designee.

"Community Purpose Facility Property" or "CPF Property" means all Assessor's Parcels which are classified as community purpose facilities and meet the requirements of City of Chula Vista Ordinance No. 2452.

"Council" means the City Council of the City of Chula Vista, acting as the legislative body of the CFD.

"County" means the County of San Diego, California.

"Developed Property" means all Taxable Property for which a building permit was issued after January 1, 2002, but prior to the March 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Final Subdivision Map" means a subdivision of property creating buildable lots by recordation of a final subdivision map or parcel map pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.), or recordation of a condominium plan pursuant to California Civil Code 1352, that creates individual lots for which building permits may be issued without further subdivision and is recorded prior to March 1 preceding the Fiscal Year in which the Special Tax is being levied.

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

"Improvement Area No. 2" or "IA No. 2" means Improvement Area No. 2 of the CFD, as identified on the boundary map for the CFD.

"Land Use Class" means any of the classes listed in Table 1 or Table 2.

"Landscape Maintenance" means the labor, material, administration, personnel, equipment and utilities necessary to maintain landscaped areas within the public right-of-ways, parkways, slopes, wetlands and other public easements throughout the CFD.

"Landscape Maintenance Requirement" means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Landscape Maintenance applicable to IA No. 2 for such Fiscal Year.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C below, that may be levied in any Fiscal Year on any Assessor's Parcel of Taxable Property.

"Multi-Family Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for a residential structure consisting of two or more

residential units that share common walls, including, but not limited to, duplexes, triplexes, townhomes, condominiums, and apartment units.

**"Non-Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for a structure or structures for non-residential use.

**"Operating Fund"** means a fund that shall be maintained for IA No. 2 for each Fiscal Year to pay for Landscape Maintenance and Storm Water Quality Maintenance and Administrative Expenses.

**"Operating Fund Requirement"** means, for any Fiscal Year, the sum of the applicable Landscape Maintenance Requirement and the applicable Storm Water Quality Maintenance Requirement.

**"Other Taxable Property"** means, for each Fiscal Year, all Undeveloped Property not classified as Developed Property, Subdivided Lot Property, or Taxable Property Owners Association Property.

**"Property Owner Association Property"** means any property within the boundaries IA No. 2 of the CFD that is owned by, or irrevocably dedicated as indicated in an instrument recorded with the County Recorder to, a property owner association, including any master or sub-association.

**"Proportionately"** means in a manner such that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Assessor's Parcels of Taxable Property within each Land Use Class.

**"Public Property"** means any property within the boundaries of IA No. 2 of the CFD that is, at the time of the CFD formation, expected to be used for any public purpose and is owned by or dedicated to the federal government, the State, the County, the City or any other public agency.

**"Reserve Fund"** means a fund that shall be maintained for IA No. 2 for each Fiscal Year to provide necessary cash flow for the first six months of each Fiscal Year, reserve capital to cover monitoring, maintenance and repair cost overruns and delinquencies in the payment of Special Taxes and a reasonable buffer to prevent large variations in annual Special Tax levies.

**"Reserve Fund Requirement"** means an amount equal to up to 100% of the Operating Fund Requirement for any Fiscal Year.

**"Residential Property"** means all Assessor's Parcels of Developed Property for which a building permit(s) has been issued for purposes of constructing one residential dwelling unit.

**"Special Tax"** means the Special Tax levied pursuant to the provisions of sections C and D below in each Fiscal Year on each Assessor's Parcel of Developed Property and Undeveloped Property in IA No. 2 to fund the Special Tax Requirement.



**"Special Tax Requirement"** means that amount required in any Fiscal Year for IA No. 2 to: (a) (i) pay the Landscape Maintenance Requirement; (ii) pay the Storm Water Quality Maintenance Requirement; (iii) pay reasonable Administrative Expenses; (iv) pay any amounts required to establish or replenish the Reserve Fund to the Reserve Fund Requirement; (v) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (b) a credit for funds available to reduce the annual Special Tax levy, including the excess, if any, in the Reserve Fund above the Reserve Fund Requirement.

**"Square Foot"** means the square footage as shown on an Assessor's Parcel's building permit of Residential Property or Multi-Family Property, excluding garages or other structures not used as living space.

**"State"** means the State of California.

**"Storm Water Quality Maintenance"** means the maintenance of detention basins, storm drains, catch basin inserts, hydrodynamic devices, infiltration basins, and all other facilities that are directly related to storm water quality control throughout IA No. 2.

**"Storm Water Quality Maintenance Requirement"** means for any Fiscal Year an amount equal to the budgeted costs for Storm Water Quality Maintenance applicable to IA No. 2 for the current Fiscal Year in which Special Taxes are levied.

**"Subdivided Lot Property"** means a single family residential lot created by a Final Subdivision Map, but which is not classified as Developed Property.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of IA No. 2 of the CFD that are not exempt from the Special Tax pursuant to law or as defined below.

**"Tax-Exempt Property"** means an Assessor's Parcel not subject to the Special Tax. Tax-Exempt Property includes: (i) Public Property, or (ii) Property Owner Association Property, or (iii) Assessor's Parcels defined as Community Purpose Facility Property that is owned by a non-profit organization and has provided proof to the City prior to the March 1st preceding the Fiscal Year in which the Special Tax is being levied of the organization's non-profit status, or (v) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

**"Taxable Property Owner Association Property"** means all Property Owner Association Property which is not exempt from the Special Tax pursuant to 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 using the definitions above, all Taxable Property within IA No. 2 of the CFD shall be classified as Developed Property, Subdivided Lot Property or Undeveloped Property, and shall be subject to Special Taxes pursuant to Sections C and D below. Developed Property shall be further assigned to a Land Use Class as specified in Table 1. Undeveloped Property shall be further assigned to a Land Use Class as specified in Table 2. Assessor's Parcels of CPF Property not classified as exempt in accordance with Section E below shall be taxed as Non-Residential Property when such Assessor's Parcel is classified as Developed Property. If the Assessor's Parcel is Undeveloped it shall be classified as Other Taxable Property.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**TABLE 1**  
**Maximum Special Tax for Developed Property**  
**Community Facilities District No. 07M**  
**Improvement Area No. 2**

Land Use Class	Description	Maximum Special Tax
1	Residential Property	\$ 0.070 per Sq Ft
2	Multi-Family Property	\$0.070 per Sq Ft.
3	Non-Residential Property	\$547.75 per Acre

**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 may be levied on such an Assessor's Parcel shall be the sum of the Maximum Special Tax levies that may be imposed on all Land Use Classes located on that Assessor's Parcel. The CFD Administrator shall determine the allocation to each Land Use Class.

**2. Undeveloped Property**

**TABLE 2**  
**Maximum Special Tax for Undeveloped Property**  
**Community Facilities District No. 07M**  
**Improvement Area No. 2**

Land Use Class	Description	Maximum Special Tax
4	Subdivided Lot Property	\$1,054.95 per Acre
5	Other Taxable Property	\$1,054.95 per Acre
6	Taxable Property Owner Association Property	\$1,054.95 per Acre

**3. Annual Escalation of Maximum Special Tax**

The Maximum Special Tax as shown in the tables above that may be levied on each Assessor's Parcel in IA No. 2 shall be increased each Fiscal Year beginning in Fiscal Year 2003-04 and thereafter by a factor equal to the annual percentage increase, if any, in the San Diego Metropolitan Area All Urban Consumer Price Index (All Items).

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

Commencing with Fiscal Year 2002-03, and for each following Fiscal Year, the Council shall levy the IA No. 2 Special Tax at the rates established pursuant to steps 1 through 4 below so that the amount of the Special Tax levied equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

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

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

Third: If additional monies are needed to satisfy the Special Tax Requirement after the first two steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Other Taxable Property at up to 100% of the Maximum Special Tax for Other Taxable Property;

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the Special Tax shall be levied proportionately on each Assessor's Parcel of Taxable Property Owner Association Property at up to 100% of the Maximum Special Tax for Taxable Property Owner Association Property.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property or Multi-Family Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent annually up to the Maximum Special Tax as a consequence of delinquency or default by the owner of any other Assessor's Parcel within IA No. 2 of the CFD.

#### **E. EXEMPTIONS**

The CFD Administrator shall classify as exempt property (i) Assessor's Parcels defined as Public Property, (ii) Assessor's Parcels defined as Community Purpose Facility Property that are owned by a non-profit organization which has provided proof to the City prior to the March 1st preceding the Fiscal Year in which the Special Tax is being levied of the organization's non-profit status, and (iii) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement.

The CFD Administrator shall classify as exempt property those Assessor's Parcels defined as Property Owner's Association Property provided that no such classification would reduce the sum of all taxable Property to less than 76.23 Acres. Assessor's Parcels defined as Property Owner Association Property that cannot be classified as exempt property will be classified as Taxable Property Owner Association Property and shall be taxed as part of the fourth step in Section D.

The CFD Administrator will assign Tax-Exempt status in the chronological order in which property becomes exempt.

#### **F. APPEALS**

Any landowner or resident who pays the Special Tax and believes that the amount of the Special Tax levied on their Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error. If following such consultation, the CFD Administrator determines that an error has occurred, the CFD Administrator may amend the amount of the Special Tax levied on such Assessor's Parcel. If following such consultation and action, if any by the CFD Administrator, the landowner or resident believes such error still exists, such person may file a written notice with the City Clerk of the City appealing the amount of the Special Tax levied on such Assessor's Parcel. Upon the receipt of any such notice, the City Clerk shall forward a copy of such notice to the City Manager who shall establish as part of the proceedings and administration of the CFD, a special three-member Review/Appeal Committee. The Review/Appeal Committee may establish such procedures, as it deems necessary to undertake the review of any such appeal. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons. IA No. 2

**G. MANNER OF COLLECTION**

Special Taxes levied pursuant to Section D above shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that the CFD Administrator may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet the financial obligations of IA No. 2 of the CFD or as otherwise determined appropriate by the CFD Administrator.

**H. TERM OF SPECIAL TAX**

Taxable Property in IA No. 2 of the CFD shall remain subject to the Special Tax in perpetuity.

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