

**CITY OF CHULA VISTA  
COMMUNITY FACILITIES DISTRICT 11M  
(Rolling Hills Ranch)  
COMMUNITY FACILITIES DISTRICT REPORT**



**Submitted: July 20, 2004**



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# COMMUNITY FACILITIES DISTRICT REPORT CITY OF CHULA VISTA

## COMMUNITY FACILITIES DISTRICT NO. 11M

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# COMMUNITY FACILITIES DISTRICT REPORT CITY OF CHULA VISTA

## COMMUNITY FACILITIES DISTRICT NO. 11M (Rolling Hills Ranch)

### INTRODUCTION

WHEREAS, the City Council of the City of Chula Vista (hereinafter referred to as the "Agency" or "legislative body of the local Agency"), in the State of California, did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, being Chapter 2.5 of Part 1, of Division 2, of Title 5 of the Government Code of the State of California ("Act"), and specifically Section 53321.5 thereof 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 ("Ordinance") (the Act and Ordinance may be referred to collectively as the "Community Facilities District Law", expressly ordered by adoption of Resolution No. 2004-174 the filing of a written Community Facilities District Report ("Report") with the Agency for a proposed Community Facilities District, which Community Facilities District shall be referred to as Community Facilities District No. 11M (Rolling Hills Ranch), (hereinafter referred to as "CFD No. 11M"); and

WHEREAS, the Report generally contains the following:

- a. a description of the Services by type which are required to adequately meet the needs of CFD No. 11M;
- b. an estimate of the cost of providing the Services, including incidental expenses and all other related costs including but not limited to the determination of the amount of any special taxes, collection of any special taxes, or costs otherwise incurred in order to carry out the authorized purposes of the Agency with respect to CFD No. 11M and any other expenses incidental to the maintenance and inspection of the authorized work to be paid through the proposed special taxes;
- c. the rate and method of apportionment of the special tax in sufficient detail to allow each property owner within the proposed CFD No. 11M to estimate the maximum annual amount of payment.

For particulars, reference is made to the Resolution of Intention (Resolution No. 2004-173), and the Resolution Ordering the Preparation of the Community Facilities District Report (Resolution No. 2004-174) previously approved.

NOW THEREFORE, MuniFinancial, the appointed responsible firm directed to prepare the Report, pursuant to the provisions of the Code, does hereby submit the following:

## A. DESCRIPTION OF SERVICES

The public services described below are proposed to be maintained by Community Facilities District No. 11M.

### Habitat Maintenance

MSCP Lots C, E, F & G of Map 14756, Lot A of Map 14159 (Neighborhood 1, Unit 2), Lot A of Map 14160 (Neighborhood 1, Unit 3)

- ◆ Litter Removal
- ◆ Surveys and monitoring
- ◆ Weed Eradication
- ◆ Fencing
- ◆ Property tours
- ◆ Required Reporting
- ◆ Resident Outreach

Tarplant Management Area, Map 14756 Lot DD and Lot HH - The CFD is proposed to manage the Endowment set up for the maintenance of the Tarplant Management Area. Maintenance responsibilities of the Endowment include:

- ◆ Litter Removal
- ◆ Surveys and monitoring
- ◆ Weed Eradication
- ◆ Fencing
- ◆ Property tours
- ◆ Required Reporting
- ◆ Resident Outreach

Johnson Canyon - It is anticipated that the maintenance of Johnson Canyon will be carried out by the Otay Ranch Preserve Owner Manager (POM) with the funding created by CFD 11M. Should the Otay Ranch POM not accept the maintenance of Johnson Canyon then another conservation entity approved by the wildlife agencies and the City will be selected. Maintenance of the Johnson Canyon parcel will include regular inspections to ensure no unauthorized activities occur within the parcel. Additionally, should the POM accept the maintenance responsibility of the Johnson Canyon parcel, management and monitoring activities shall be performed in accordance with the Otay Ranch Resource Management Plan (RMP).

### Proctor Valley Road

- ◆ Dirt road maintenance
  - Grading up to 4 times a year

## Storm Water Quality Maintenance

- ◆ Basin located on Lot A of Map 14756, north of Proctor Valley Road
  - Landscaping maintenance
  - Maintenance
  - Monitoring
  - Downstream erosion
  - Environmental Permits
- ◆ Public drainage structures within the project including but not limited to, catchbasins at the rear of Lots 35 and 76 of Neighborhood 12 and Lot 51 of Neighborhood 9.

## SUBSTITUTION OF FACILITIES

The description of the Facilities and Services, as set forth above, is general in its nature. The final nature and location of the Facilities and Services will be determined upon the preparation of final plans and specifications. The final plans may show substitutes in lieu of, or modification to, the proposed Facilities and Services in order to provide the public facilities necessitated by development occurring in the District, and any such substitution shall not be a change or modification in the proceedings as long as such substitute facilities and services serve a function or provide a service substantially similar to that function served or the service provided by the Facilities and Service described above.

## **B. BOUNDARIES OF COMMUNITY FACILITIES DISTRICT**

The boundaries of CFD No. 11M coincide with previously established parcels as shown on the latest County Assessor maps or approved parcel maps and include all properties on which special taxes may be levied to pay for the costs of services.

The boundaries of CFD No. 11M are described on "Exhibit A", reduced scale maps entitled "Proposed Boundary Map of Community Facilities District No. 11M" which are attached hereto and incorporated herein. A full-scale map is on file with the Clerk of the City of Chula Vista and was recorded with the County Recorder, County of San Diego in Book 38 page 39 in the Book of Maps of Assessment and Community Facilities Districts, Instrument Number 2004-0538263.

## **C. COST ESTIMATES FOR SERVICES**

The establishment of CFD No. 11M was required to fund the perpetual operation and maintenance of certain habitat and storm water treatment facilities associated with Rolling Hills Ranch. The initial budget is estimated to be approximately \$135,151.

For the estimated location of the improvements and a more detailed cost estimate, please refer to "Exhibit B".

## **D. RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES**

The Resolution of Intention (Resolution No. 2004-173) generally sets forth the rate and method of apportionment of the special tax, which allows each property owner within the proposed CFD to estimate the annual amount that would be required for payment if a special tax were levied.

For particulars of the rate and method of apportionment, see "Exhibit C", Rate and Method of Apportionment of Special Tax.

## E. GENERAL TERMS AND CONDITIONS

### Services

The description of the Services, as set forth herein, is general in nature. The final nature and location of the facilities that will be maintained will be determined upon the preparation of final plans and specifications or the approval of services.

## F. CONCLUSION

Based on information provided by, and discussions with, the Agency and the property owners, the Services and Facilities listed in this Report are those that are necessary to meet increased demands placed on the Agency as a result of development occurring within the boundaries of the City of Chula Vista. Further, it is my opinion that the special tax rate and method of apportionment as set forth in "Exhibit C" are equitable and are not discriminatory or arbitrary and permit a purchaser of property subject to the special tax a fair means of determining his or her obligation.

MuniFinacial

By: \_\_\_\_\_  
Lyn Gruber



## EXHIBIT A

### BOUNDARIES OF DISTRICT AND BOUNDARY MAP

#### Boundaries of District:

The exterior boundaries of CFD No. 11M are shown on that certain map now on file in the Office of the City Clerk entitled "Proposed Boundary Map Community Facilities District No. 11M". This map indicates by a boundary line the extent of the territory included in proposed CFD No. 11M, and shall govern for all details as to the extent of CFD No. 11M. The parcels of real property within CFD No. 11M are described more particularly on the Assessor Parcel Maps and recorded Parcel Maps that are on file in the office of the San Diego County Assessor and are incorporated into this Report by reference.

#### Boundary Map:

A reduced copy of the Boundary Map follows. The original of such map is on file in the Office of the City Clerk and in the records of the County Recorder, County of San Diego, and State of California.

#### Site Location:

Rolling Hills Ranch is proposed to contain approximately 425 single-family detached homes, on a total of 208 taxable acres.

Rolling Hills Ranch is located north of Proctor Valley Road, east of Eastlake Parkway, and east of Hunte Parkway.

**EXHIBIT B**  
**COST ESTIMATES**

**I. HABITAT MAINTENANCE BUDGET**

	Area (Acres)	Cost Per Acre	Duration	Total Annual Cost
<b>MSCP Lots</b>				
Lots C, E, F, G (Map 14756), Lot A (Map 14160), Lot A (Map 14159)	214.644	\$114.71	Yr	\$24,622
Property Tour			Yr	2,410
Mini-Spring Survey			Yr	3,000
Litter Removal, Access Control			Yr	2,660
Annual Report			Yr	2,700
Resident Outreach			bi-annually	256
Spring Qualitative Surveys			Yr	2,400
Photopoint Surveys			Yr	350
Targeted Weed Eradication			Yr	7,500
Quantitative Surveys			1 every 5 yrs	1,600
Fencing			Yr	700
Administration			Yr	3,333
Budget Amount Above Agreement				(2,287)
Total	214.644			\$24,622
<b>Johnson Canyon</b>				
	10.000	200.00	Yr	\$2,000
Total	10.000			\$2,000
<b>Proctor Valley Road</b>				
Dirt road maintenance. Includes grading up to 4 times per year		375	Qtrly	\$1,500
Total				\$1,500
<b>Total Habitat Maintenance</b>				<b>\$28,122</b>

## II. STORM WATER MAINTENANCE BUDGET

Water Quality Basin Maintenance	Number of Units	Cost per Unit	Services per Year	Annual Cost
Annual Vegetation Removal	0.5 acre	\$3,000	1	\$1,500
Silt Removal Activities			2	4,000
Annual Inspection by Engineer			1	1,000
Sewer and Drainage Access			1	1,000
Catchbasins		\$250	4	1,000
Annual Periodic Inspection & Maintenance	3 man, 4 hr	\$50	4	2,400
Landscape Maintenance		\$0.23		50,442
Environmental Permits				1,000
Contingency				2,400
<b>Total Storm Water Maintenance</b>				<b>\$64,742</b>
<b>TOTAL HABITAT AND STORM WATER MAINTENANCE</b>				<b>\$92,864</b>
<b>III. ADMINISTRATIVE EXPENSES</b>				<b>\$30,000</b>
<b>IV. RESERVE</b>				<b>\$12,286</b>
<b>V. TOTAL ANNUAL COST</b>				<b>\$135,151</b>

### Assumptions:

1. Management, Monitoring and Maintenance costs for MSCP (Lots A, C, E, F and G of Map 14756) are based on Biological Mitigation, Monitoring and Reporting Program and Area-Specific Management Directives (dated December 9, 2003) and reviewed by MuniFinancial. Other open space costs are based on the same per acre rate as the MSCP per acre amount.
2. Water Quality Basin Maintenance costs are based on estimates from Hunsaker & Associates San Diego, Inc. and reviewed and amended by MuniFinancial/Wilddan.
3. Tarplant areas (Lots DD and HH of Map 14756) will be funded through a \$100,000 endowment that will be managed by the CFD. At this time, the City does not foresee the need to charge any administrative costs associated with the endowment.

### SUBSTITUTION OF SERVICES AND FACILITIES

The description of the Services and Facilities, as set forth herein, is general in its nature. The final nature and location of the Services and Facilities will be determined upon the preparation of final plans and specifications. The final plans may show substitutes in lieu of, or modification to, the proposed Services and Facilities in order to provide the public Services and Facilities necessitated by development occurring in CFD No. 11M, and any such substitution shall not be a change or modification in the proceedings as long as such substitute Services and Facilities serve a function or provide a service substantially similar to that function served or the service provided by the Services and Facilities described in this Report.

## EXHIBIT C

### CITY OF CHULA VISTA COMMUNITY FACILITIES DISTRICT NO. 11M RATE AND METHOD OF APPORTIONMENT FOR ROLLING HILLS RANCH

A Special Tax of Community Facilities District No. 11M (Rolling Hills Ranch) of the City of Chula Vista ("CFD") shall be levied on all Assessor's Parcels of the CFD and collected each Fiscal Year commencing in Fiscal Year 2004-05 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 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. 11M 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, 2004, but prior to the March 1st preceding the Fiscal Year in which the Special Tax is being levied.

"Dwelling Unit" means each separate residential dwelling unit that comprises an independent facility capable of conveyance or rental separate from adjacent residential dwelling units.

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

"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.

"Habitat Maintenance" means the labor, material, administration, personnel, equipment and utilities necessary to maintain habitat conservation areas within the CFD as set forth in the CFD Report.

"Habitat Maintenance Requirement" means, for any Fiscal Year in which Special Taxes are levied, the amount equal to the budgeted costs for Habitat Maintenance applicable to the CFD for such Fiscal Year.

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

**"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.

**"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 the CFD for each Fiscal Year to pay for Habitat Maintenance and Storm Water Quality Maintenance and Administrative Expenses.

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

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

**"Property Owner Association Property"** means any property within the boundaries 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 the CFD that, at the time of the CFD formation, is (a) owned by the federal government, the State, the County, the City or any other public agency or (b) has been irrevocably offered for dedication to such an entity (whether or not such offer has been accepted) and is expected to be used for any public purpose.

**"Reserve Fund"** means a fund that shall be maintained for the CFD 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 the CFD to fund the Special Tax Requirement.

**"Special Tax Requirement"** means that amount required in any Fiscal Year for the CFD to: (a) (i) pay the Habitat 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.

**"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 the CFD.

**"Storm Water Quality Maintenance Requirement"** means for any Fiscal Year an amount equal to the budgeted costs for Storm Water Quality Maintenance applicable to the CFD for the current Fiscal Year in which Special Taxes are levied.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries 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 (iv) 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 the CFD shall be classified as Developed 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.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**TABLE 1  
Maximum Special Tax for Developed Property  
Community Facilities District No. 11M  
Rolling Hills Ranch**

Land Use Class	Description	Maximum Special Tax
1	Residential Property	\$318.00 per Dwelling Unit
2	Non-Residential Property	\$648.14 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. 11M  
Rolling Hills Ranch**

Land Use Class	Description	Maximum Special Tax
3	Final Map Property	\$648.14 per Acre
4	Other Taxable Property	\$648.14 per Acre
5	Taxable Property Owner Association Property	\$648.14 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 the CFD shall be increased each Fiscal Year beginning in Fiscal Year 2005-06 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 2004-05, and for each following Fiscal Year, the Council shall levy the 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 Final Map Property at up to 100% of the Maximum Special Tax for Final Map 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 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 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 208.52 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.

**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 the CFD or as otherwise determined appropriate by the CFD Administrator.

**H. TERM OF SPECIAL TAX**

Taxable Property within the CFD shall remain subject to the Special Tax in perpetuity.