

**Rate and Method of
Apportionment of Special Tax
Community Facilities District No. 17-I
Annexation No. 2020-02
(Western Chula Vista DIF Financing)**

A Special Tax shall be levied on each Assessor’s Parcel of Taxable Property within the boundaries of Community Facilities District No. 17-I (Western Chula Vista DIF Financing) of the City of Chula Vista (the “City”) and collected each FY commencing in Special Tax Commencement FY applicable to such Assessor’s Parcel, in an amount determined by the CFD Administrator through the application of the procedures described below. All of the real property within CFD No. 17-I, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

1. DEFINITIONS

The terms hereinafter set forth have the following meanings:

“Accrued Interest Obligation” means for each Assessor’s Parcel, the amount of interest accrued on the Deferred DIF Obligation from the date of the issuance or grant of a Certificate of Occupancy for such property as determined in accordance with Section 3.D below.

“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. An Acre means 43,560 square feet of land.

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

“Annexation Map” means that map entitled Annexation Map No. 2020-02 of Community Facilities District No 17-I of the City of Chula Vista recorded as Document No. _____ on the ____ day of _____, 2020 in Book _____ of Maps of Assessment Districts and Community Facilities Districts at Page _____ in the Office of the County Recorder in the County of San Diego.

“Annexation Territory” means the territory depicted within the annexation boundaries as shown on the Annexation Map that has been annexed to CFD No. 17-I.

“Annual Special Tax” means the Special Tax actually levied in any FY on any Assessor’s Parcel which is equal to the sum of the Annual Special Tax for Facilities and the Annual Special Tax for Accrued Interest in accordance with Section 3.E below.

“Annual Special Tax for Facilities” means the amount of the Special Tax levied on an Assessor’s Parcel of Developed Property in any FY, commencing with the Special Tax Commencement FY, to

satisfy the repayment of the Deferred DIF Obligation over the term of the Special Tax as set forth in Section 7 determined in accordance with Section 3.E below unless the Special Tax Obligation is prepaid pursuant to the provisions of Section 6 thereto.

“Annual Special Tax for Accrued Interest” means the amount levied on an Assessor’s Parcel of Developed Property in any FY, commencing with the Special Tax Commencement FY, to satisfy the repayment of the Accrued Interest Obligation over the term of the Special Tax as set forth in Section 7 determined in accordance with Section 3.E below unless the Special Tax Obligation is prepaid pursuant to the provisions of Section 6 thereto.

“Annual Special Tax for Current Interest” means the amount levied on an Assessor’s Parcel of Developed Property in any FY, commencing with the Special Tax Commencement FY, to satisfy the requirement to pay interest on unpaid deferred fees during the 20-year repayment period commencing with the Special Tax Commencement FY and ending on June 30th of the Special Tax Final Year.

“Assessor” means the Assessor of the County of San Diego.

“Assessor's Parcel” means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

“Assessor's Parcel Map” means an official map of the Assessor designating parcels by Assessor’s Parcel Number.

“Assessor's Parcel Number” means the number assigned to an Assessor's Parcel by the Assessor for purposes of identification.

“Assigned Special Tax Obligation” means for each Assessor’s Parcel, the amount determined in accordance with Section 3.B below.

“Building Permit” means a building permit issued by the City for construction of a Residential Unit or Non-Residential Property located within CFD No. 17-I.

“Buildout” shall mean the date on which all Certificates of Occupancy for all Residential Units constructed on all Assessor’s Parcels within the Annexation Territory have been issued or for which approval has been granted.

“Certificate of Occupancy” means a certificate issued or approval granted by the City, or other applicable government entity, that authorizes the actual occupancy of a Residential Unit for habitation by one or more residents or the occupancy of Non-Residential Property.

“CFD Administrator” means an authorized representative of the City, or designee thereof, responsible for determining the Assigned Special Tax Obligation and the Annual Special Tax, for preparing the Annual Special Tax roll and/or calculating the Backup Special Tax.

“CFD No. 17-I” means the City of Chula Vista Community Facilities District No. 17-I (Western Chula Vista DIF Financing).

“City” means the City of Chula Vista, California.

“Council” means the City Council of the City acting as the legislative body of CFD No. 17-I under

the Act.

“County” means the County of San Diego, California.

“Deferred DIF Obligation” means for each Assessor’s Parcel, the remaining balance of DIFs that have been deferred on such Assessor’s Parcel since Building Permit issuance as determined in accordance with Section 3.C below.

“Developed Property” means for each FY, all Taxable Property for which a Building Permit was issued prior to May 1 of the previous FY. An Assessor’s Parcel classified as Developed Property but for which the Building Permit that caused such Assessor’s Parcel to be classified as Developed Property has been cancelled and/or voided prior to the FY for which Special Taxes are being levied shall be reclassified as Undeveloped Property.

“DIF” or **“DIFs”** shall mean (i) the Public Facilities Development Impact Fee pursuant to Chula Vista Municipal Code (“CVMC”) section 3.50, et seq. (“PFDIF”); (ii) the Western Transportation Development Impact Fee pursuant to CVMC section 3.55, et seq. (“TDIF”); and (iii) the Park Development Fee pursuant to CVMC section 17.10, et seq. (“PAD” and together with the PFDIF and TDIF, the “DIFs” and the obligation to pay the DIFs, the “DIF Obligation”) applicable to each Assessor’s Parcel of Taxable Property.

“Effective Date” shall mean the effective date of the annexation of the Annexation Territory to CFD No. 17-I.

“Exempt Property” means for each FY, all Assessor’s Parcels designated as being exempt from Special Taxes pursuant to Section 8 below.

“Final Map” means a subdivision of property by recordation of a final map, parcel map, or lot line adjustment, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 4285 that creates individual lots for which Building Permits may be issued without further subdivision.

“Fiscal Year” or **“FY”** means the period starting on July 1 and ending the following June 30.

“Initial Fiscal Year” means, as to any Assessor’s Parcel, the FY in which the Effective Date falls.

“Initial Interest Accrual Date” shall mean, as to any Assessor’s Parcel of Developed Property, the date on which the Certificate of Occupancy for such Assessor’s Parcel is issued.

“Initial Accrued Interest Obligation FY” shall mean, as to any Assessor’s Parcel of Developed Property, the FY in which the Initial Interest Accrual Date for such Assessor’s Parcel falls.

“Maximum Special Tax Obligation” means as to each Assessor’s Parcel of Taxable Property, the amount assigned in accordance with Sections 3.A below.

“Non-Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit has been issued for the purpose of constructing one or more non-residential structures or facilities.

“Original Parcel” means an Assessor’s Parcel within the boundaries of Annexation Territory that was assigned a Maximum Special Tax Obligation and an Assigned Special Tax Obligation in the prior FY but has been subsequently subdivided into Successor Parcels or merged

into a Successor Parcel for the current FY.

“Prepayment Amount” means the amount required to prepay the Annual Special Tax obligation in full for an Assessor’s Parcel as described in Section 6.A below.

“Public Property” means any property within the boundaries of the Annexation Territory, which is owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency; provided however that any property owned by a public agency and leased 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.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a Building Permit has been issued for the purpose of constructing one or more Residential Units.

“Residential Unit” means each separate residential dwelling unit that comprises an independent facility capable of conveyance or rental, separate from adjacent residential dwelling units.

“Special Tax” means any special tax levied within the Annexation Territory pursuant to the Act and this Rate and Method of Apportionment of Special Tax.

“Special Tax Commencement FY” shall mean, as to each Assessor’s Parcel classified as Developed Property, the FY falling after the first day of the eleventh calendar year after the date of the issuance of the Certificate of Occupancy applicable to such Assessor’s Parcel.

“Special Tax Final FY” shall mean, as to each Assessor’s Parcel of Developed Property, the FY commencing on July 1 of nineteenth (19th) FY following the Special Tax Commencement FY.

“Special Tax Obligation” means the total obligation of an Assessor’s Parcel of Developed Property to pay the Special Tax for the remaining term of the Special Tax applicable to such Assessor’s Parcel.

“Successor Parcel” means an Assessor’s Parcel created by the subdivision of one or more Original Parcels or the merger into an Original Parcel pursuant to Section 4 below.

“State” means the State of California.

“Taxable Property” means all of the Assessor's Parcels within the boundaries of Annexation Territory, which are not exempt from the levy of the Special Tax pursuant to law or Section 8 below.

“Undeveloped Property” means, for each FY, all Taxable Property not classified as Developed Property.

2. LAND USE CLASSIFICATION

Each FY, beginning with FY 2021-22, each Assessor’s Parcel within the Annexation Territory shall be classified as Taxable Property or Exempt Property. In addition, all Taxable Property shall further be classified as Developed Property or Undeveloped Property, and all such Taxable Property shall be subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment of Special Tax determined pursuant to Sections 3 and 4 below.

3. SPECIAL TAX RATES

A. Maximum Special Tax Obligation

The Maximum Special Tax Obligation applicable to an Assessor's Parcel of Taxable Property in the Initial FY shall be determined pursuant to Table 1 below.

Table 1
Initial FY Maximum Special Tax Obligation

Assessor's Parcel No.¹	Maximum Special Tax Obligation
570-131-11	\$652,860.91
570-140-40	\$271,079.06
570-140-48	\$1,680,834.63
570-140-51	\$782,982.89
570-140-54	\$76,786.41

Prior to Buildout, the Maximum Special Tax Obligation applicable to an Original Parcel of Taxable Property shall be subject to adjustment by the CFD Administrator in the FY following the subdivision or merger of such Original Parcel or Original Parcels, as the case may be, based upon the area of such Original Parcel or Original Parcels relative to the area of the Successor Parcel or Successor Parcels for the FY following such adjustment.

Following Buildout, the CFD Administrator shall adjust the Maximum Special Tax Obligations for each Assessor's Parcels of Developed Property by multiplying the aggregate Maximum Special Tax Obligations for all such Assessor's Parcels times a fraction the numerator of which is the number of Residential Units located on an Assessor's Parcel and the denominator of which is the aggregate number of Residential Units located on all such Assessor's Parcels.

The Maximum Special Tax Obligation applicable to an Assessor's Parcel of Taxable Property shall be subject to escalation by the increase in any DIF included in the Deferred DIF Obligation between amount of such DIF in effect on the Effective Date and the amount of such DIF in effect on the date of issuance of the first Building Permit for development of such Assessor's Parcel.

Commencing on July 1 of the FY following the Initial Interest Accrual Date, the Maximum Special Tax Obligation for such Assessor's Parcel shall increase on July 1 of each FY by an amount equal to two percent (2%) of the Maximum Special Tax Obligation in effect for the prior FY.

B. Assigned Special Tax Obligation

On July 1 of each FY commencing the Special Tax Commencement FY, the CFD Administrator shall determine the Assigned Special Tax Obligation for that FY.

The Assigned Special Tax Obligation in any given FY commencing the Special Tax Commencement FY shall be the sum of the Deferred DIF Obligation plus the Accrued Interest Obligation. If for any FY the Assigned Special Tax Obligation is determined to be greater than the Maximum Special Tax Obligation, then the Assigned Special Tax Obligation shall be equal to such Maximum Special Tax Obligation.

C. Deferred DIF Obligation

The Deferred DIF Obligation applicable to an Assessor's Parcel classified as Undeveloped Property shall be zero.

The initial Deferred DIF Obligation applicable to an Assessor's Parcel classified as Developed Property shall be determined by the CFD Administrator at the time of issuance of a Building Permit for such Assessor's Parcel. The Deferred DIF Obligation shall be equal to the sum of the applicable DIFs for each Building Permit issued for Assessor's Parcels within the Annexation Territory. The amount of each DIF for an Assessor's Parcel shall be based on the fee schedule applicable to such DIF in effect at the time of issuance of such Building Permit.

The Deferred DIF Obligation in any FY applicable to an Assessor's Parcel of Developed Property shall be equal to the Deferred DIF Obligation in the prior FY less any Annual Special Tax for Facilities payments made in the prior FY.

If a partial prepayment is made pursuant to Section 6.B below, the Deferred DIF Obligation will be reduced by the applicable amount of the Deferred DIF Obligation that was prepaid.

D. Accrued Interest Obligation

The Accrued Interest Obligation in the Initial FY and each subsequent FY prior to the Initial Accrued Interest Obligation FY applicable to an Assessor's Parcel classified as Developed Property for which a Certificate of Occupancy has not been issued prior to July 1 of such FY shall be zero.

The Accrued Interest Obligation applicable to any Assessor's Parcel classified as Developed Property shall commence to accrue on the Initial Interest Accrual Date. The Accrued Interest Obligation applicable to such Assessor's Parcel in the Initial Accrued Interest Obligation FY shall be equal to two percent (2%) of the Deferred DIF Obligation as of July 1 of such FY multiplied by a fraction the numerator of which is the number of calendar days from and including the Initial Interest Accrual Date to and including June 30th of such FY and the denominator of which is 365. The Accrued Interest Obligation for each subsequent FY prior to the Special Tax Commencement FY shall be equal to the Accrued Interest Obligation in the prior FY plus two percent (2%) of the Deferred DIF Obligation as of July 1

of the prior FY.

The Accrued Interest Obligation in the Special Tax Commencement FY and each subsequent FY applicable to an Assessor's Parcel classified as Developed Property shall be equal to the Accrued Interest Obligation as of July 1 of the prior FY less any Annual Special Tax for Accrued Interest payments made in the prior FY.

If a partial prepayment is made pursuant to Section 6.B below, the Deferred DIF Obligation will also be reduced by the applicable amount of the Accrued Interest Obligation that was prepaid.

E. Annual Special Tax

The Annual Special Tax for Developed Property in any FY commencing the Special Tax Commencement FY shall be equal to (i) the Annual Special Tax for Facilities plus (ii) the Annual Special Tax for Accrued Interest plus (iii) the Annual Special Tax for Current Interest.

The Annual Special Tax for Facilities in any FY commencing the Special Tax Commencement FY shall be equal to the Deferred DIF Obligation on July 1 of the Special Tax Commencement FY times the Repayment Rate specified in Table 2 below that corresponds with such FY. In each subsequent FY, the Annual Special Tax for Facilities will remain unchanged until the Deferred DIF Obligation is paid in full.

The Annual Special Tax for Accrued Interest in any FY commencing the Special Tax Commencement FY shall be equal to the Accrued Interest Obligation on July 1 of the Special Tax Commencement FY times the Repayment Rate specified in Table 2 below that corresponds with such FY. In each subsequent FY, the Annual Special Tax for Accrued Interest will remain unchanged until the Accrued Interest Obligation is paid in full.

The Annual Special Tax for Current Interest in any FY commencing the Special Tax Commencement FY shall be equal to the Deferred DIF Obligation on July 1 of such FY times the Current Interest Rate in Table 2 below that corresponds with such FY.

**Table 2
Amortization Table**

Fiscal Year	Repayment Rate	Current Interest Rate
Initial Accrued Interest Obligation FY through the FY preceding the Special Tax Commencement FY	0%	0%
Special Tax Commencement FY through the Special Tax Final FY	5%	2%

4. METHOD OF APPORTIONMENT

Commencing with the Special Tax Commencement FY and for each following FY, the CFD Administrator shall apportion the Assigned Special Tax Obligation as set forth below.

First: All Original Parcels that are reflected on the Assessor’s Parcel Maps applicable to the current FY will be assigned a Maximum Special Tax Obligation and Assigned Special Tax Obligation in accordance with Section 3 above.

Second: All Original Parcels that are not reflected on the Assessor’s Parcel Maps applicable to the current FY will be assigned a Maximum Special Tax Obligation and Assigned Special Tax Obligation in accordance with Section 3 above as if such parcels still existed in their previous form.

Third: The Maximum Special Tax Obligation and Assigned Special Tax Obligation that were calculated in the Second step above will be assigned to each applicable Successor Parcel based on the amount of Taxable Acreage contained in such Successor Parcel divided by the amount of Taxable Acreage contained in the relevant Original Parcel(s). The sum of the Maximum Special Tax Obligations of each group of Successor Parcels shall be equal to Maximum Special Tax Obligation of the applicable Original Parcel(s) that was determined in the Second step. Likewise, the sum of the Assigned Special Tax Obligations of each group of Successor Parcels shall be equal to Assigned Special Tax Obligation of the applicable Original Parcel(s) determined in the Second step.

Fourth: The Special Tax shall be levied on each Assessor’s Parcel of Developed Property at 100% of the applicable Annual Special Tax.

Successor Parcels that are assigned a Maximum Special Tax Obligation and an Assigned Special Tax Obligation in the current FY will be considered Original Parcels in the following FY.

5. COLLECTION OF SPECIAL TAXES

Collection of the Annual Special Tax shall be made by the County in the same manner as ordinary

ad valorem property taxes are collected and the Annual Special Tax shall be subject to the same penalties and the same lien priority in the case of delinquency as ad valorem taxes; provided, however, that the Council may provide for (i) other means of collecting the Special Tax, including direct billings thereof to the property owners; and (ii) judicial foreclosure of delinquent Annual Special Taxes.

6. PREPAYMENT OF SPECIAL TAX OBLIGATION

A. Prepayment in Full

Property owners may prepay and permanently satisfy the Special Tax Obligation by a cash settlement with the City as permitted under Government Code Section 53344.

The Special Tax Obligation applicable to an Assessor's Parcel of Developed Property, or Undeveloped Property for which a Building Permit has been issued may be prepaid and the obligation to pay the Special Tax for such Assessor's Parcel permanently satisfied as described herein, provided that a prepayment may be made with respect to a particular Assessor's Parcel only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel eligible to prepay the Special Tax Obligation shall provide the CFD Administrator with written notice of intent to prepay, and designate or identify the company or agency that will be acting as the escrow agent, if any. The CFD Administrator shall provide the owner with a statement of the Prepayment Amount for such Assessor's Parcel within thirty (30) days of the request, and may charge a reasonable fee for providing this service. The Prepayment Amount (defined below) shall be calculated for each applicable Assessor's Parcel or group of Assessor's Parcels as summarized below (capitalized terms as defined below):

Deferred DIF Obligation
Plus Accrued Interest Obligation
Plus Prepayment Administrative Fees and Expenses
Total: Equals Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined in Step 14 below) shall be calculated as follows:

Step No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. For Assessor's Parcels of Developed Property, determine the Deferred DIF Obligation and the Accrued Interest Obligation. For Assessor's Parcels of Undeveloped Property for which a Building Permit has been issued, compute the Deferred DIF Obligation for that Assessor's Parcel as though it was already designated as Developed Property, based upon the Building Permit which has already been issued for that Assessor's Parcel.
3. Calculate the administrative fees and expenses of CFD No. 17-I, including the costs of computation of the prepayment and the costs of recording any notices to evidence the prepayment and the redemption (the "Prepayment Administrative Fees").
4. The amount to prepay the Special Tax Obligation is equal to the sum of the amounts computed pursuant to paragraphs 1, 2 and 3 (the "Prepayment Amount").

The CFD Administrator will confirm that all previously levied Special Taxes have been paid in full. With respect to any Assessor's Parcel for which the Special Tax Obligation is prepaid in full, once the CFD Administrator has confirmed that all previously levied Special Taxes have been paid, the Council shall cause a notice of cancellation of Special Tax lien to be recorded in compliance with the Act, to indicate the prepayment of the Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of the owner of such Assessor's Parcel to pay the Special Tax shall cease.

B. Partial Prepayment

The Special Tax on an Assessor's Parcel of Developed Property or Undeveloped Property for which a building permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section 6.A, except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E - A) \times F + A$$

These terms have the following meaning:

PP = the partial prepayment

P_E = the Prepayment Amount calculated according to Section 6.A

F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax Obligation

A = the Prepayment Administrative Fees and Expenses from Section 6.A

The owner of any Assessor's Parcel who desires such partial prepayment shall notify the CFD Administrator of (i) such owner's intent to partially prepay the Special Tax Obligation, (ii) the percentage by which the Special Tax Obligation shall be prepaid, and (iii) the

company or agency that will be acting as the escrow agent, if any. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax Obligation for an Assessor's Parcel within sixty (60) days of the request and may charge a reasonable fee for providing this service.

With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section 6.A., and (ii) indicate in the records of CFD No. 17-I that there has been a partial prepayment of the Special Tax Obligation and that the remaining Special Tax Obligation of such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the Deferred DIF Obligation and the Accrued Interest Obligation, shall continue to be levied on such Assessor's Parcel in the same manner as before the Partial Prepayment.

7. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to satisfy the Assigned Special Tax Obligation for a period not to exceed thirty (30) FYs commencing with Special Tax Commencement FY, provided however that the Special Tax will cease to be levied in an earlier FY if the CFD Administrator has determined that all CFD No. 17-I obligations have been satisfied.

8. EXEMPTIONS

The CFD Administrator shall classify only Assessor's Parcels of Public Property as Exempt Property (i) Assessor's Parcels of Public Property.

If the use of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as Public Property, per the first paragraph of Section 8 above such Assessor's Parcel shall cease to be classified as Exempt Property and shall be deemed to be Taxable Property.

9. APPEALS

Any landowner who pays the Special Tax and claims the amount of the Special Tax levied on his or her Assessor's Parcel is in error shall first consult with the CFD Administrator regarding such error not later than thirty-six (36) months after first having paid the first installment of the Special Tax that is disputed. If following such consultation the CFD Administrator determines that an error has occurred, then the CFD Administrator shall take any of the following actions, in order of priority, in order to correct the error:

(i) Amend the Special Tax levy on the landowner's Assessor's Parcel(s) for the current FY prior to the payment date,

(ii) Require the CFD to reimburse the landowner for the amount of the overpayment to the extent of available CFD funds, or

(iii) Grant a credit against, eliminate or reduce the future Special Taxes on the landowner's Assessor's Parcel(s) in the amount of the overpayment.

If following such consultation and action by the CFD Administrator the landowner believes such error still exists, such person may file a written notice of appeal with the City Council. Upon the receipt of such notice, the City Council or designee may establish such procedures as deemed

necessary to undertake the review of any such appeal. If the City Council or designee determines an error still exists, the CFD Administrator shall take any of the actions described as (i), (ii) and (iii) above, in order of priority, in order to correct the error.

The City Council or designee thereof shall interpret this Rate and Method of Apportionment of Special Tax for purposes of clarifying any ambiguities and make determinations relative to the administration of the Special Tax and any landowner appeals. The decision of the City Council or designee shall be final.

ATTACHMENT A

DEFERRED DIF OBLIGATION AS OF THE EFFECTIVE DATE

Assessor's Parcel Number	<u>PFDIF</u>	<u>TDIF</u>	<u>PAD</u>	Total Initial Deferred DIF Obligation
APN 570-131-11	\$338,576.97	\$4,858.73	\$309,425.20	\$652,860.91
APN 570-140-40	\$140,582.97	\$2,017.43	\$128,478.66	\$271,079.06
APN 570-140-48	\$871,689.34	\$12,509.14	\$796,636.14	\$1,680,834.63
APN 570-140-51	\$406,058.89	\$5,827.13	\$371,096.87	\$782,982.89
APN 570-140-54	\$39,821.82	\$571.46	\$36,393.13	\$76,786.41