

City of Chula Vista Community Facilities District No. 17-I (Western Chula Vista DIF Financing Program)

CFD Report

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I. Introduction

WHEREAS, the City Council of the City of Chula Vista (hereinafter referred to as the "City Council"), in the State of California, did, pursuant to the terms and provisions of Chapter 2.5 of Part 1, of Division 2, of Title 5 of the Government Code of the State of California, as amended (the "Act"), adopted a Resolution of Intention for the proposed formation of City of Chula Vista Community Facilities District No. 17-I (Western Chula Vista DIF Financing Program) ("CFD No. 17-I").

WHEREAS, this Community Facilities District Report ("Report") is being provided to the City Council and generally contains the following:

- 1. A brief description of Community Facilities District No. 17-I (Western Chula Vista DIF Financing Program) of the City of Chula Vista ("CFD NO. 17-I");
- 2. A brief description of the Facilities required at the time of formation to meet the needs of CFD No. 17-I.
- 3. A brief description of the Boundaries of CFD 17-I; and
- 4. An estimate of the cost of financing the bonds used to pay for the Facilities, including all costs associated with formation of the District, issuance of bonds, 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 City with respect to the District, and any other incidental expenses to be paid through the proposed financing.

For particulars, reference is made to the Resolution of Intention, Resolution No. 6301 as previously approved. All capitalized terms not defined herein are defined in the Rate and Method of Apportionment of Special Tax section (Exhibit C) of this report.

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



II. General Description & Boundaries of CFD No. 17-I

A description of the exterior boundaries of the territory proposed for inclusion in CFD No. 17-I, including properties and parcels of land proposed to be subject to the levy of a Special Tax by CFD No. 17-I, is shown on the boundary map designated as "PROPOSED BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 17-I (WESTERN CHULA VISTA DIF FINANCING)", which is on file in the office of the Clerk of the City Council of the City of Chula Vista and was recorded with the County Recorder of the County of San Diego in Book 45 of Maps of Assessment and Community Facilities Districts at page 26 and as Instrument Number 2016-7000074. A copy of the map is attached hereto as Exhibit A and hereby incorporated by reference.

A description of the exterior boundaries of the future annexation area of CFD No. 17-I, including properties and parcels of land that may use an expedited process to annex to CFD No. 17-I, is shown on the boundary map designated as "FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17-I (WESTERN CHULA VISTA DIF FINANCING)", which is on file in the office of the Clerk of the City Council of the City of Chula Vista and was recorded with the County Recorder of the County of San Diego in Book 45 of Maps of Assessment and Community Facilities Districts at page 33 and as Instrument Number 2016-7000075. A copy of the map is attached hereto as Exhibit B and hereby incorporated by reference.



III. Description of Facilities

The General Description of the Facilities that may be acquired or constructed is as follows:

- the Public Facilities Development Impact Fee pursuant to Chula Vista Municipal Code ("CVMC") section 3.50, et seq. ("PFDIF");
- the Western Transportation Development Impact Fee pursuant to CVMC section 3.55, et seq. ("TDIF");
- the Park Development Fee pursuant to CVMC section 17.10, et seq. ("PAD");
- Certain Incidental Expenses as such term is defined in Government Code Section 53317(e) and may include, but not be limited to, all costs associated with the establishment of the District; the costs of collecting any special taxes; and
- Costs otherwise incurred in order to carry out the authorized purposes of the District

This description of the public capital facilities is general in nature. The final nature and location of improvements and facilities will be determined upon the preparation of final plans and specifications. The final plans and specifications may show substitutes in lieu of, or modifications to, proposed work. Any such substitution shall not be a change or modification in the proceedings as long as the facilities provide a service substantially similar to that as set forth in the Report.



IV. Cost Estimates

The proceeds of CFD No. 17-I will be used to fund deferred development impact fees in the estimated amount of approximately \$1,366,800. This amount may be revised at the time of Building Permit issuance to equal the exact fee amount to be deferred.



V. Rate and Method of Apportionment of Special Tax

The Rate and Method of Apportionment (RMA) provide sufficient information to allow a property owner within CFD No. 17-I to estimate the Maximum Special Tax for his or her property. It also includes method of prepayment in full or prepayment in part and the procedure for prepayments.

For particulars on the rate and method of apportionment, reference is made to Exhibit C of this report.



EXHIBIT A

Boundary Map

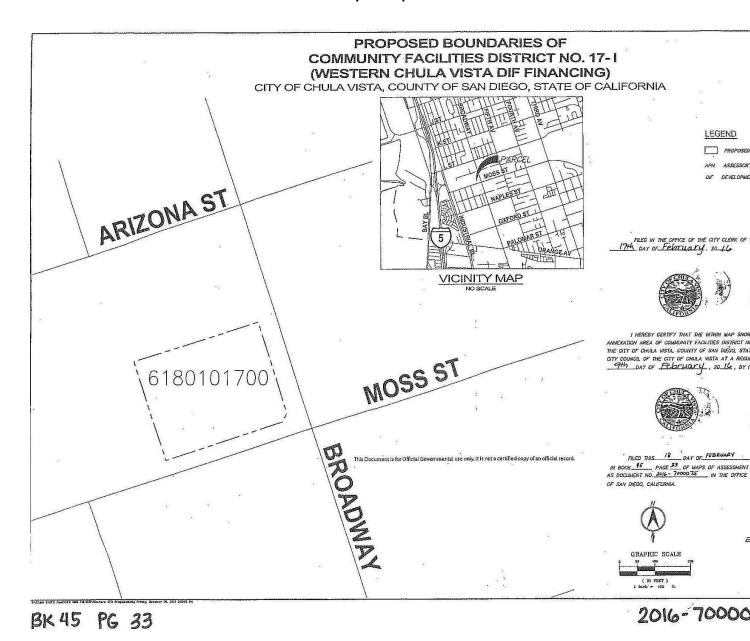
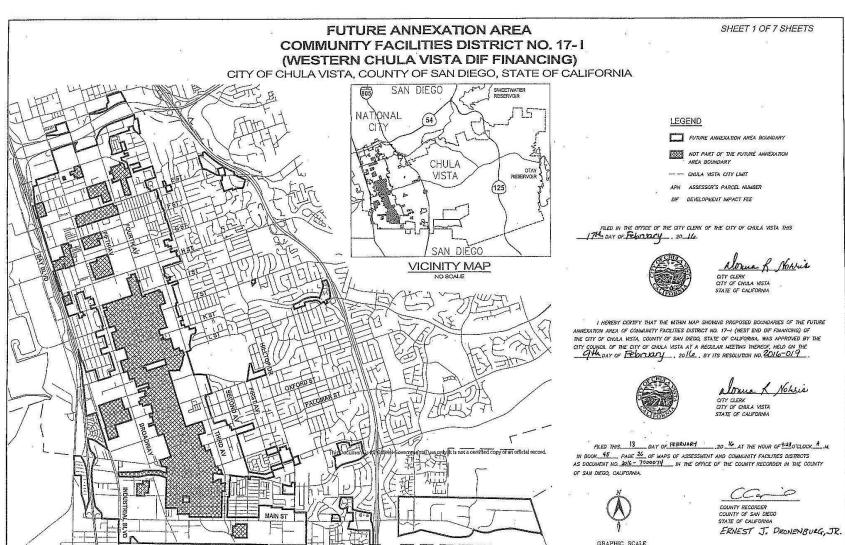


EXHIBIT B

Future Annexation Area



BK 45 PG 26

2016 - 7000074

FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - I (WESTERN CHULA VISTA DIF FINANCING)

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

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																	AND THE CONTRACTOR

SHEET 3 OF 7 SHEETS

FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - I (WESTERN CHULA VISTA DIF FINANCING) CITY OF CHULA VISTA, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

						APNE	APNÁ	APN#	APN#	APN#	APN#	APN#	APN #	APN#	APN#	APN#	APN 8
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FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - 1 (WESTERN CHULA VISTA DIF FINANCING) CITY OF CHULA VISTA, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

								APNE	APN#	APNS	APN#	APN #	APN#	APN#	APN &	APN II	APN
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SHEET 5 OF 7 SHEETS

FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - I (WESTERN CHULA VISTA DIF FINANCING) CITY OF CHULA VISTA, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

received to the second													·				
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FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - I (WESTERN CHULA VISTA DIF FINANCING) CITY OF CHULA VISTA, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

	APNA	APNE	APN#	APN#	APN #	APN#	APN#	APNE	APNN	APNE	APN#	APNE	APN#	APN#	APNII	APN R	APN F
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6220920348	6220920448	6221121100	5222203400	6230301118 .	623.0606700	6230720529 Th	s Don625672140br O	fiel GZRABZAROAtal	use 0.67/52333000 a ce	rife 6222548854 off						6244501400	6290607400
6220920349	6220920500	6221121200	6222200500	6230301119	6230710900	6230720530	6230721402	6221821900	6232501900	6232717255	6240420441	6240605524	6240606137 6240606138	6240606935 6240606937	6244012900 6244400100	6244501400	629060750 629060750
6220920350	6220920600	6221121300	6222200600	6230301120	6230720100	6230720531	6230721403	6231821901	6232502000	6232717256	£240420442	6240605525					
6220920351	6221011900	6221121400	6222200700	6230301121	623D72D2CC	6230720532	6230721404	6231821902	6232502100	6232717257	6240420443	6240605526	6240606139	6240606338	6244400200	6244501600	629060760
6220920352	6221012300	6221121700	6222200800	6230301122	6230720800	6230720533	6230721405	6231822100	6232502200	6232717258	6240420444	6240606527	6240606140	6240606339	6244400300	6244501700	6290610100
6220920353	6221021200	6221121900	6222200900	6230301123	6230720400	6230720534	5230723405	6231822200	6232502300	6232717259	6240420445	6240605528	6240606141	6240606340	6244400400	6244501800	6290610200
6220920354	6221021600	6221121900	6222201000	6230301124	6230720401	6230720535	6230721407	62318225DO	6232502400	6232717260	6240420446	6240605529	6240606142	6240606341	6244400500	6244501900	629061030
6220920355	6221023800	6221122000	6222201100	6230301125	6230720402	6230720536	6230721408	6231910900	6232502500	6232717261	6240420447	6240605530	6240606143	6240606342	6244400600	6244502000	629061040
6220920936	6223022400	6221122100	6222201200	6230301126	6230720403	6230720537	6230721409	6231911000	6237502600	6232717262	6240420448	6240605531	6240606144	6240606343	6244400700	6244502100	629061050
6220920357	6221022600	6221401200	62222D1300	6230302127	6230720404	6230720538	6230721410	6231911100	6232716700	6232717263	6240420449	6240605532	6240606145	6240606344	6244400800	6244502200	629061060
6220920358	6221022700	6221401800	6222201400	6230301128	6230720405	6230720539	6230721411	6231911200	6232716800	6232717264	6240420450	624D605533	6240606146	6240606345	6244400900	6244502300	629061070
			6222201500	6230301128	6230720406	6230720540	6230721412	6231911900	6232717200	6232717265	6240420451	6240605534	5240606147	E240606346	6244401000	6244502400	629062010
6220920359	6221022800	6221402300						6232911400	6232717201	6232717266	6240420452	6240605595	6240606148	6240606347	6244401100	6244502500	529062030
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6220920361	6221023201	6221402500	6222201700	6230301131	6230720408	6230721000	6230721414	6231920600	6232717202	6232717267	5240420453						
6220920362	6221029202	6221402600	6222201800	6230301132	6230720409	5230723200	6290721415	6231920800	6232717203	6232717268	6240420454	6240605537	6240606150	6240606349	6244401300	6244502700	629052050
6220920363	6221023300	6221402800	6222201900	6230301133	6290720410	6230721300	6230721416	6231921100	6292717204	6232717269	6240420455	6240605538	6240606151	5240606850	6244401400	6244902800	629062060
	6221023400	6221402900	6222202000	6230301134	6230720411	6230721301	6230721417	6281921200	6232717205	6232717270	6240420456	6240605539	6240606152	6240606351	6244401500	6244502900	629062060

SHEET 7 OF 7 SHEETS

FUTURE ANNEXATION AREA COMMUNITY FACILITIES DISTRICT NO. 17 - I (WESTERN CHULA VISTA DIF FINANCING)

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

APN #	APN #	APNA	APNR	APN#	APN#	APN#	дри н	APN#	APN #	APN#	APNR	APN#	APN#	APN #	APN#	APN R
290620602	6291301400	6390602738	6397105645	6440408500	6442301100	7756703301	7756703366	7796708713	7756708852	7756708936	7756709410	7756721045	7757107349	7761911251	7761911322	7762204211
90620603	6291301600	6390602739	6397105646	644D40870D	6442301200	7756703302	7756703367	7756708714	7756708853	7756708937	7756709411	7755721046	7757107350	7761911252	7761911323	7762204212
90620604	6291301700	6390602740	6397105647	6440408900	6442301300	7756703303	7756703368	7756708715	7756708854	7756708938	7756709412	7756721047	7757107351	7761911253	7761911324	7762204213
	6291301800	6390602741	6397105648	6440409000	6442301400	7756703304	7756703369	7755708716	7756709855	7756708939	7756709413	7756721048	7757107352	7761911254	7761911325	776220423.4
0620605	6291302100	5390602742	6397105649	6440409100	6442301500	7756703305	7756703370	7756708717	7756708856	7756708940	7756709414	7756721049	7757107353	7781911255	7761911326	7762204215
		6390602742	6397105650	6440409200	6442301600	7756703306	7756703371	7756708718	7755708857	7755708941	7756709415	7756721050	7757107354	7761911255	7761911327	7762204216
0620607	6291302200			6440409300	6442301700	7756703307	7756703372	7756708719	7756708858	7756708942	7756709416	7756721051	7757107355	7761911257	776191)328	7762204217
0620508	6291302300	6390602744	6397105651					7756708720	7756708859	7755708943	7756709417	7756721052	7757107356	7761911258	7761911329	7762204218
0620609	6291302400	6390E02745	63971,05652	6440409400	6442301800	7756703308	7756703373				7756709418	7756721053	7757107357	7761911259	7761911330	
0620610	6291302500	6390602746	6397105653	644041200D	6442301900	7756703309	7756703374	7756708721	7756708860	7756708944			7757307358	7761911250	7761911331	7752204219
0620611	6291302600	6390602747	6397105654	6440412100	6442302000	7756703310	7756703375	7756708722	7756708861	7756708945	7756709419	7756721054				7762204220
0520700	6291302700	6390602748	6997105655	6440412500	6442302100	7756703311	7756703376	7756703723	775670 (862	7756708945	7756709420	7796721055	7757107359	7761911261	7761911332	77622.0422
1000400	6291302800	6394901300	6397105656	6440412600	6442302200	7756703312	7756703877	7756708724	7756708869	7756708947	7756709421	7756721056	7757107360	7761911262	7761911333	776220422
1000600	6291902900	6394901400	6997105657	6440412700	644Z90Z300	7756703313	7756703401	7756708725	7756708864	7756708948	7756709422	7756721057	7757107361	7761911263	7761911334	776220422
1001400	6291303000	6394901500	6397105658	6440414100	6442302400	7756703314	7756703402	7756708726	7756708869	7756709301	7756709423	7756721058	7757107362	7761911264	7761911335	776220422
1001500	6291303100	6394901900	6397105659	6440414200	6442902500	7756703315	7756703403	7756708801	7756708866	7756709302	7756709424	7756721059	7757107363	7761911265	7762202101	776220422
	6291303400	6394902000	6397105650	6440414300	6442302600	7756703316	7756703404	7756708802	7755708867	7756709303	7756709425	7756721060	7761911201	7/61911266	7762202102	7762204226
001600								7756708803	7756708868	7756709304	7756709426	7756721061	7761911202	7761911267	7762202103	776220422
1002100	6291303500	6394902200	6997105651	6440414400	7756709201	7756703317	7756703405	7756708804	7756708869	7756709305	7756709427	7757107301	7761911203	7761911268	7762202164	
1002101	6291303700	6397105300	6397105662	6440415000	7756703202	7756703318	7756703406			7756709306	7756709428	7757107302	7761911204	7761911269	7762202305	776220422
1002102	6291412403	6397105301	6997105663	6440420100	7756703203	7756703319	7756703407	7756708805	7756708870				7761911205	7761911270	7762202106	776220422
002103	6291412500	6397105302	6397105700	6440420400	7756703204	7756703320	7756703408	7756703806	7756708871	7756709307	7756709429	7757107303				776220423
1002204	6291412600	6997305303	6397105764	6440420900	7756703205	7756703321	7756703409	7756708807	7756708B72	7756709308	7756709430	7757107304	7761911206	7761911271	7762202107	776220423
002105	6291412700	6397105304	6397105765	6440420700	7756703206	7756703322	775670341.0	7756708808	7756708873	7755709309	7756721001	7757107305	7761911207	7761911272	7762202108	776220423
002106	6291412800	6397105305	6397105766	6440420800	7756703207	7756709323	7756703411	7756708809	7756703874	7756709310	7756721002	7757107306	7761911208	7761911273	7762202109	776220423
002107	6291413000	6897106306	6397105767	5440420500	7756703208	7756703324	7756703412	7756708810	7756708875	7756709311	7756721003	7757107307	7761911209	7761911274	7762202110	776220430
	6291413100	6397105307	6397105768	6440500600	7756703209	7756709325	7756703413	7756708811	7756708876	7756709312	7756721004	7757107308	7761911210	7761911275	7762202111	
1002108				6440500800	7756703210	7756703326	7756708414	7756708B12	7756708877	7756709313	7756721005	7757107509	7761911211	7761911276	7762202112	776220430
1002109	5291413200	6397105308	6397105769		7756703210		7756703414	77567GBB13	7756708878	7756709314	7756723006	7757107310	7761911212	7761911277	7762202113	776220430
002110	6390602600	6397105309	8397105770	6441810100		7756703327			7756708879	7756709315	7756721007	7757107311	7761911213	7761911278	7762202114	77522D430
002111	6390602601	6397105310	6397105771	644181D700	7756703212	7756703328	7756703416	7756708814						7761911279	7762202115	776220430
1002112	6390602602	8397105311	8397105772	6441810800	7756703213	7756703329	7756703417	7756708815	7756708880	7756709316	7756721008	7757107312	7761911214			776220430
1002113	6390602603	6397105312	6397105773	6441810900	7756703214	7756703330	7756703418	7756708816	7756708881	7756709317	7756721009	7757107313	7761911215	7761911260	7762202116	776220430
1002114	6390602604	6397105313	6397105774	5441811.000	7756703215	7756703331	7756703419	7756708817	7756708901	7755709318	7756721010	7757107314	7761911216	7761911281	7762202117	776220430
1002115	6390602605	6397105314	6397105775	6441811100	7756703216	7756703392	7756703420	7756708818	7756708902	7756709319	7756721011	7757107315	7761911217	7761911282	7762202118	776220430
1002116	6390602606	6397106315	6397105776	6441811500	7756703217	7756703333	7756703421	7756708819	7756708903	7756709320	7756721012	7757107316	7761911218	7761911283	7762202119	
	6390602607	6397105316	6397105777	6441811600	7756703218	7756703334	7756703422	7756708820	7755708904	7756709321	7756721013	7757107317	7761911219	7761911284	7762202120	776220491
1002117	6390602608	6397105317	6397105778	6441811800	7756703219	7756703335	7756703423	7756708821	7756708905	7756709322	7756721014	7757107318	7761911220	7761911285	7762202121	776220433
1002118					7756703220	7756703336	7756703424	7756708822	7756708906	7756709329	7756721015	7757107319	7761911221	7761911286	7762202122	776220431
1002119	6390602609	6397105318	6397105779	6441811900								7757107320	7761911222	7761911287	7762202123	776220433
1002120	6390602610	6397105319	6397105780	6441812000	7756703221	7756703337	7756703425	7756708823	7756708907	7756709324	7756721016	7757107320	7751911223		7752202124	776220491
1002121	6390602611	6397105320	6397105781	6441812100	7756703222	7756703398	7756703426	775670BB24	7756708908	7756709325	7756721017			7761911288	7762202125	776220433
1002122	6390602612	6397105321	6397105782	6441812200	7756703223	7756703339	7756703427	7756708825	7756708909	7756709826	7756721018	7757107322	7761911224	7761911289		776220431
1002123	6390602613	6397105322	6397105783	6441812300	7756703224	7756703340	7756709428	7756709826	7756708910	7756709327	7756721019	7757107323	7761911225	7761911290	7762202126	77622043
1002124	6390602614	8397105323	6997105784	6441812400	7756703225	7756703341	7756703429	7756708827	7756708911	7756709328	7756721020	7757107324	7761911226	7761911291	7762202127	
1002125	6390602635	6397105324	6397105785	6441812500	7756703226	7756703342	7756703430	7756708828	7756708912	7756709329	7756721021	7757107325	7761911227	7761911292	7762202128	776220433
	6390602615	6997105400	6397105786	6441812600	7756703227	7756703343	7756703431	7756708829	7756708913	7756709330	7756721022	7757107326	7761911228	7761911293	7762202129	776220433
002126				5441812700	7756703228	7756703345	7756703432	7756708830	7756708914	7756709391	7756721023	7757107927	7761911229	7761911294	7762202130	77622043
002127	6390602617	6397105500	6397105787				7756703433	7756708831	7756708915	7756709332	7756721024	7757107328	7761911230	7751911301	7762202131	77622043
002128	6390602618	6397105525	6397105788	6441812800	7756703229	7756703345				7756709393	7756721025	7757107329	7761911231	7761911302	7762202132	776220433
002129	6390602619	6397105526	6397105789	6441812900	7756703230	7756703346	7756703434	7756708832	7756208916			7757107330		7761911302	7762202132	77622043
002130	6390602620	6397105527	6397105790	6441813000	7756703231	7756703347	7756703435	7756708833	7756708917	7756709334	7756721026		7761911232			77622043
002131	6390602621	6397105528	6440400100	6441813300	7756703232	7756703348	7756703436	7756708834	7755708918	7756709335	7756721027	7757107331	7761911233	7761911304	7762202134	
002132	6390602622	6397105529	6440402300	6441813400	7756703233	7756703349 Th	S DOCTASE PRINTED	Prist 575,6708835 prat	use on (56708919 a ce	ine.7756799936.off	at re7756721028	7757107332	7761911234	7761911305	7762202135	77622043
602133	6390602623	6397105530	6440402400	6441813500	7756703234	7756703350	7756703438	7756708836	7756708920	7756709337	7756721029	7757107939	7761911235	7761911305	7762202136	77622043
002134	6390602624	6397105531	544040Z800	6441813600	7756703235	7756703351	7756703439	7756708837	7756708921	7756709338	7756721030	7757107334	7761911236	7761911307	7762202137	77622043
	6390602700	6397105532	6440403600	6441820100	7756703236	7756709352	7756703440	775670883B	7756708922	7756709339	7756721031	7757107335	7761911237	7751911308	7762202138	77622043
002300					7756703237	7756703353	7756703441	7756708839	7756708923	7756709340	7756721032	7757107336	7761911238	7761911309	7762202139	77622043
002400	6390602725	6397105593	6440403700	6441820200					7756708924	7756709341	7756721033	7757107337	7761911239	7761911310	7762202140	77622043
200100	6390602726	6397105534	6440404400	6441820300	7756703238	7756703354	7756708701	7756708840							7762202141	77622043
200200	6390602727	6397105535	544D404S00	6441820600	7756703239	7756703355	7756708702	7756708841	7756708925	7756709942	7756721034	7757107338	7761911240	7761911311		
200400	6390602728	6397105536	6440404500	6441820700	7756703240	7756703356	7756708703	7756708842	7756708926	7756709343	7756721035	7757107339	7761911241	7761911312	7762204201	77622115
200800	6390602729	6397105597	6440404700	6441820800	7756703241	7756703357	7756708704	7756708843	7756708927	7756709401	7756721036	7757107340	7751911242	7761911313	7762204202	77622115
200900	6390602790	6397105538	6440404800	6441820900	7756703242	7756703358	7756708705	7756708844	7756708928	7756709402	7756721037	7757107341	7761911243	7761911314	7762204203	77622115
1201500	6390602731	6397105539	6440404900	5441821000	7756703243	7756703359	7756708706	7756708845	7756708929	7756709403	7756721038	7757107342	7761911244	7761911315	7762204204	77622115
						7756703360	7756708707	7756708846	7756708930	7756709404	7756721039	7757107343	7761911245	7761911316	7762204205	77622115
1201700	6390602732	6397105540	6440406000	6441821100	7756703244					7756709405	7756721040	7757107344	7761911246	7761911317	7762204206	
1202100	6390602733	6397105541	6440406100	6441821200	7756703245	7756703361	7756708708	7756708847	7756708931							77622115
1202200	6390602734	6397105542	6440407900	6441821400	7756703246	7756703362	7756708709	7756708848	7756708932	7756709406	7756721041	7757107345	7761911247	7761911318	7762204207	77622115
1202300	6390602735	6397105600	6440408100	6441821500	7756703247	7756703363	7756708710	7756708849	7756708933	7756709407	7756721042	7757107946	7761911248	7761911319	7762204208	AT SCHOOL SEASON O
1300300	6390602736	6397105643	6440408300	6441821600	7756703248	7756703364	7756708711	7756708850	7756708934	7756709408	7756721043	7757107347	7761911249	7761911320	7762204209]
	6390602737	6397105644	6440408400	5441821700	7756703249	7756703365	7756708712	7756708851	7756708935	7756709409	7756721044	7757107348	7761911250	7751911321	7762204210	

EXHIBIT C

Rate and Method of Apportionment

Rate and Method of Apportionment of Special Tax

Community Facilities District No. 17-I

(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 Fiscal Year 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.

"Annual Special Tax" means the Special Tax actually levied in any Fiscal Year 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 Fiscal Year, 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 Fiscal Year, 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 Fiscal Year, 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.

"Building Square Footage" means all of the square footage of usable area within the perimeter of a residential structure, not including any carport, walkway, garage, overhang, or similar area. The determination of Building Square Footage shall be made by reference to the Building Permit(s) issued for such Assessor's Parcel and/or by reference to appropriate records kept by the City.

"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 Fiscal Year, all Taxable Property for which a Building Permit was issued prior to May 1 of the previous Fiscal Year. 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 Fiscal Year for which Special Taxes are being levied shall be reclassified as Undeveloped Property.

"DIF Deferral Agreement" means, as to an Assessor's Parcel, the Agreement for Deferral of Development Impact Fees by and between the owner of such Assessor's Parcel and the City.

"DIF" or "DIFs" shall, as to an Assessor's Parcel, have the meaning given such terms in the DIF Deferral Agreement applicable to such Assessor's Parcel.

"Effective Date" shall mean, as to each DIF Deferral Agreement, the effective date of such agreement as specified therein.

"Exempt Property" means for each Fiscal Year, 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" means the period starting on July 1 and ending the following June 30.

"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 Fiscal Year in which the Initial Interest Accrual Date for such Assessor's Parcel falls.

"Maximum Special Tax Obligation" means for each Assessor's Parcel, 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 CFD No. 17-I that was assigned a Maximum Special Tax Obligation and an Assigned Special Tax Obligation in the prior Fiscal Year but has been subsequently subdivided into Successor Parcels for the current Fiscal Year.

"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.

"Property Owner Association Property" means any Assessor's Parcel within the boundaries of CFD No. 17-I owned in fee by a property owner association, including any master or sub-association.

"Public Property" means any property within the boundaries of CFD No. 17-I, 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 CFD No. 17-I 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 Fiscal Year falling after the first day of the eleventh calendar year after the Effective Date of the DIF Deferral Agreement applicable to such Assessor's Parcel.

"Special Tax Final FY" shall mean, as to each Assessor's Parcel of Developed Property, the Fiscal Year commencing on July 1 of nineteenth (19th) Fiscal Year 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 pursuant to Section 4 below.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 17-I, which are not exempt from the levy of the Special Tax pursuant to law or Section 8 below.

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

2. LAND USE CLASSIFICATION

Each Fiscal Year, beginning with Fiscal Year 2016-17, each Assessor's Parcel within CFD No. 17-I 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 subject to a DIF Deferral Agreement in the Initial Fiscal Year applicable to such Assessor's Parcel shall be determined pursuant to Table 1 below.

Table 1
Initial Fiscal Year Maximum Special Tax Obligation

	Maximum
Assessor's Parcel No.	Special Tax
	Obligation
618-010-17	\$1,600,000

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

B. Assigned Special Tax Obligation

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

The Assigned Special Tax Obligation in any given Fiscal Year commencing the Special Tax Commencement FY shall be the sum of the Deferred DIF Obligation plus the Accrued Interest Obligation. If for any Fiscal Year 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 the 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 specified in the DIF Deferral Agreement for each Building Permit issued for Assessor's Parcels within CFD No. 17-I. The amount of each DIF included in the DIF Fee Obligation 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 Fiscal Year applicable to an Assessor's Parcel of Developed Property shall be equal to the Deferred DIF Obligation in the prior Fiscal Year less any Annual Special Tax for Facilities payments made in the prior Fiscal Year.

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 Deferred DIF Obligation that was prepaid.

D. Accrued Interest Obligation

The Accrued Interest Obligation in the Initial Fiscal Year 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 Fiscal Year 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 Fiscal Year 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 Fiscal Year and the denominator of which is 365. The Accrued Interest Obligation for each subsequent Fiscal Year prior to the Special Tax Commencement FY shall be equal to the Accrued Interest Obligation in the prior Fiscal Year plus two percent (2%) of the Deferred DIF Obligation as of July 1 of the prior Fiscal Year.

The Accrued Interest Obligation in the Special Tax Commencement FY and each subsequent Fiscal Year 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 Fiscal Year less any Annual Special Tax for Accrued Interest payments made in the prior Fiscal Year.

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 Fiscal Year 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 Fiscal Year 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 in Table 2 below that corresponds with such Fiscal Year. In each subsequent Fiscal Year, 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 Fiscal Year 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 in Table 2 below that corresponds with such Fiscal Year. In each subsequent Fiscal Year, 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 Fiscal Year commencing the Special Tax Commencement FY shall be equal to the Deferred DIF Obligation on July 1 of such Fiscal Year times the Current Interest Rate in Table 2 below that corresponds with such Fiscal Year.

Table 2
Amortization Table

Fiscal Year	Repayment Rate	Current Interest Rate
Initial Accrued Interest Obligation FY through the Fiscal Year 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 Fiscal Year, the CFD Administrator shall apportion the Assigned Special Tax Obligation as set forth below.

<u>First:</u> All Original Parcels that are reflected on the Assessor's Parcel Maps applicable to the current Fiscal Year will be assigned a Maximum Special Tax Obligation and Assigned Special Tax Obligation in accordance with Section 3 above.

<u>Second:</u> All Original Parcels that are not reflected on the Assessor's Parcel Maps applicable to the current Fiscal Year 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.

<u>Third</u>: 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. 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 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 that was determined in the Second step.

<u>Fourth:</u> 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 Fiscal Year will be considered Original Parcels in the following Fiscal Year.

Notwithstanding the above, under no circumstances will the Special Tax levied in any Fiscal Year against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased as a result of a delinquency or default in the payment of the Special Tax applicable to any other Assessor's Parcel within CFD No. 17-I by more than ten percent (10%) above what would have been levied in the absence of such delinquencies or defaults.

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.
- Calculate the administrative fees and expenses of CFD No. 17-I, including the
 costs of computation of the prepayment, the costs to invest the prepayment
 proceeds, the costs of redeeming CFD No. 17-I, 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").
- 5. The Prepayment Amount shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 3 shall be retained by CFD No. 17-I.

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 suitable notice 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:

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

These terms have the following meaning:

PP = the partial prepayment

PE = 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) Fiscal Years commencing with Special Tax Commencement FY, provided however that the Special Tax will cease to be levied in an earlier Fiscal Year if the CFD Administrator has determined that all CFD No. 17-I obligations have been satisfied.

8. EXEMPTIONS

The CFD Administrator shall classify as Exempt Property (i) Assessor's Parcels of Public Property, (ii) Assessor's Parcels of Property Owner Association Property, or (iii) Assessor's Parcels which are used as places of worship and are exempt from ad valorem property taxes because they are owned by a religious organization, (iv) Assessor's Parcels with public or utility easements making impractical their utilization for other than the purposes set forth in the easement, and (v) Assessor's Parcels of Developed Property classified as Non-Residential Property as determined reasonably by the CFD Administrator.

If the use of an Assessor's Parcel of Exempt Property changes so that such Assessor's Parcel is no longer classified as one of the uses set forth in the first paragraph of Section 8 above that would make such Assessor's Parcel eligible to be classified as Exempt Property, 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 Fiscal Year 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.