

Community Facilities District No. 12

Annual Special Tax Report

Fiscal Year Ending June 30, 2025

Chula Vista Elementary School District



2025 / 2026



School District

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Introduction

Community Facilities District No. 12 (“CFD No. 12”) of the Chula Vista Elementary School District (the “School District”) was formed pursuant to the terms and provisions of the “Mello-Roos Community Facilities Act of 1982”, as amended (the “Act”), being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California. CFD No. 12 is authorized under the Act to levy special taxes (the “Special Taxes”) to pay for the costs of certain public facilities (the “Authorized Facilities”) and to issue bonds payable from the Special Taxes.

This Annual Special Tax Report (the “Report”) summarizes certain general and administrative information and analyzes the financial obligations of CFD No. 12 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2025/2026. The Annual Special Tax Levy is calculated pursuant to the Rate and Method of Apportionment (the “RMA”) which is attached to this Report as Exhibit A.

This Report is organized into the following Sections:

Section I – CFD Background

Section I provides background information relating to the formation of CFD No. 12 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2024/2025 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2024/2025 and an accounting of the remaining collections.

Section III – Senate Bill 165

Section III provides information required under Senate Bill 165 (“SB 165”) regarding the initial allocation of bond proceeds and the expenditure of the Annual Special Taxes and bond proceeds utilized to fund the Authorized Facilities of CFD No. 12 for Fiscal Year 2024/2025.

Section IV – Annual Special Tax Requirement

Section IV calculates the annual special tax requirement based on the obligations of CFD No. 12 for Fiscal Year 2025/2026.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 12.

Section VI – Fiscal Year 2025/2026 Special Tax Levy

Section VI provides the Fiscal Year 2025/2026 Special Tax levy based on updated Special Tax classifications and the annual special tax requirement.

I. CFD Background

This Section provides background information regarding the formation of CFD No. 12 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 12 is located in the Otay Ranch and is located more specifically in the area known as Village 1 West in the City of Chula Vista (the “City”). It is bounded by Telegraph Canyon to the North; Olympic Parkway to the South; Paseo Ranchero to the East; and the easternmost portion of CFD No. 4 to the West. For reference, the boundary map of CFD No. 12 is included as Exhibit B and the current Assessor’s Parcel maps are included as Exhibit C.

B. Formation

CFD No. 12 was formed and established by the School District on November 17, 2000 under the Act, following a public hearing conducted by the Board of Education of the School District (the “Board”), as legislative body of CFD No. 12, and a landowner election at which the qualified electors of CFD No. 12 authorized CFD No. 12 to incur bonded indebtedness in an amount not to exceed \$250,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of CFD No. 12.

**Board Actions Related to
Formation of CFD No. 12**

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	October 5, 2000	00-01.41
Resolution for Bonded Indebtedness	November 17, 2000	00-01.61
Resolution of Formation	November 17, 2000	00-01.60
Special Tax Ordinance	January 9, 2001	00-01.92

A Notice of Special Tax Lien was recorded in the real property records of the County of San Diego (“County”) on December 29, 2000, as Document No. 2000-0716188 on all property within CFD No. 12.

C. Bonds

1. Bond Pooling Debt

Since 1989 the School District, acting on behalf of Community Facilities Districts has issued a number of special tax bonds and certificates of participation (“COPs”) to finance the acquisition of land and construct facilities on a number of elementary school sites that serve the CFD developments. Specifically, in 1989, the School District issued its first Special Tax Bonds which were repaid from taxes levied in its first CFD. Since that time the District has issued additional debt under a bond-pooling concept in which taxes from multiple CFDs secure multiple outstanding debt issues.

Through June 30, 2025, four Special Tax Bond issues, eleven COP issues and a Letter of Credit have been issued to finance the construction of a portion of thirteen elementary schools and ancillary facilities to serve the various CFD communities. As a result of favorable market conditions, much of this debt has been refinanced and a total of nine refinancing transactions have been completed to reduce interest payments on the outstanding debt.

Currently, there are two refunding COPs for which a portion of the debt service repayment has been allocated to CFD No. 12. The Series 2013 and 2014 Refunding COPs have a portion of their repayment obligations allocated to this CFD. Final maturities for these debt obligations range from 2025 through 2029. The allocated debt service schedule is included as Exhibit D.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 12 levies and collects Annual Special Taxes pursuant to the RMA in order to meet the obligation for that Fiscal Year. This Section provides a summary of the levy and collection of Annual Special Taxes in Fiscal Year 2024/2025.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2024/2025 is summarized by Special Tax classification in the table below.

**Fiscal Year 2024/2025
Annual Special Tax Levy**

Development Type	Dev. Status	DU/Sqft*/Acre**	Taxed Amount
Single Family Dwellings	Developed	909	\$820,135.32
Condominiums/Townhomes	Developed	0	0.00
Apartment Units/OTC Dorms	Developed	0	0.00
Senior Housing	Developed	0	0.00
Commercial Development*	Developed	0	0.00
Industrial Development**	Developed	0.00	0.00
Final Map Property**	Undeveloped	0.00	0.00
Totals for Fiscal Year 2024/2025	Total DUs Only:	909	\$820,135.32

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 12, as of June 30, 2025, for Fiscal Year 2024/2025 and prior Fiscal Years are summarized in the table below. Under the pooled-bonding program that the School District operates, in any particular CFD for which the special taxes levied and collected exceed the proportionate share of debt that has been allocated to the CFD, no foreclosure action is required. However, for properties that are delinquent in an amount that exceeds \$5,000, the School District will commence foreclosure proceeding by October 1st of the fiscal year following the year in which the unpaid Mello-Roos taxes exceed \$5,000. A detailed listing of the Fiscal Year 2024/2025 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 12 Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$757,679.74	6	\$754,175.70	\$3,504.04	0.46%	\$0.00	0.00%
2021/2022	772,834.04	6	768,872.00	3,962.04	0.51%	0.00	0.00%
2022/2023	778,289.18	6	774,488.86	3,800.32	0.49%	0.00	0.00%
2023/2024	804,053.52	7	799,850.49	4,203.03	0.52%	0.00	0.00%
2024/2025	820,135.32	10	813,161.99	6,973.33	0.85%	6,973.33	0.85%

III. Senate Bill 165

Senate Bill 165, or the Local Agency Special Tax and Bond Accountability Act (“SB 165”), requires any local special tax/local bond measure subject to voter approval contain a statement indicating the specific purposes of the Special Tax, require that the proceeds of the Special Tax be applied to those purposes, require the creation of an account into which the proceeds shall be deposited, and require an annual report containing specified information concerning the use of the proceeds. SB 165 only applies to CFDs authorized on or after January 1, 2001 in accordance with Sections 50075.1 and 53410 of the California Government Code.

A. Authorized Facilities

Pursuant to the Mello-Roos Community Facilities Act of 1982, as Amended (“Act”), CFD No. 12 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to Section 6 of Resolution 2000-01.60 which was adopted on November 17, 2000, the authorized purpose of the bonds is generally as follows:

To finance the acquisition design, construction, lease, equipping and/or improvement of elementary school facilities and to finance the incidental expenses in connection therewith including the cost of administering the District.

B. Bond Pooling Debt

Under the School Districts bond pooling concept four Special Tax Bonds, eleven Certificates of Participation issues, and a Letter of Credit has been issued since 1989. The debt has been allocated continuously through the years as additional CFD’s are formed. The proceeds from these debt issues have been used to finance the construction of thirteen elementary schools and ancillary facilities that will benefit the CFD’s for which the debt is allocated to.

C. Revenues and Expenditures of Non-Proceeds

CFD No. 12 has covenanted to levy the Annual Special Taxes in accordance with the RMA. The Annual Special Taxes collected can only be used for the purposes as outlined at the time of formation. The table below presents a detailed accounting of the Revenues and Expenditures of non-proceeds collected and expended by CFD No. 12.

Revenues and Expenditures of Non-Proceeds

Balance as of July 1, 2024		\$2,198,012.33
Revenue		\$945,421.93
Special Tax Collections - GC 53343.1(a)	\$815,620.04	
Investment Earnings	87,084.26	
Delinquent Special Tax Collections	7,959.77	
FMV Adjustment (GASB 31)	34,757.86	
Expenditures		(\$725,519.04)
Bank Fees - GC 53343.1(g)	(\$270.30)	
Annual Administration - GC 53343.1(g)	(2,414.08)	
Agency Staff - GC 53343.1(g)	(4,563.09)	
Debt Service Payments - GC 53343.1(d)(3)	(718,271.57)	
Balance as of June 30, 2025		\$2,417,915.22

IV. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 12 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 12 are calculated in accordance and pursuant to the RMA. Pursuant to the various debt issuance documents, any amounts not required to pay Administrative Expenses and Debt Service on the allocated debt may be used to purchase/construct the Authorized Facilities of CFD No. 12. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for CFD No. 12

Fiscal Year 2024/2025 Remaining Sources		\$2,417,915.22
Balance of Tax Collection Fund	\$2,417,915.22	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		(\$2,417,915.22)
September 1, 2025 Interest Payment	(\$45,042.03)	
September 1, 2025 Principal Payment	(637,899.04)	
Direct Construction of Authorized Facilities	(1,734,974.15)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$836,534.08)
Administrative Expense Budget	(\$8,176.62)	
Anticipated Special Tax Delinquencies ^[1]	(7,112.76)	
March 1, 2026 Interest Payment	(31,919.56)	
September 1, 2026 Interest Payment	(31,919.56)	
September 1, 2026 Principal Payment	(708,407.90)	
Direct Construction of Authorized Facilities	(48,997.68)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$836,534.08

[1] Assumes the Year End Fiscal Year 2024/2025 delinquency rate of 0.85%.

B. Administrative Expense Budget

Each year a portion of the Annual Special Tax levy is authorized to pay for the administrative expenses incurred by the School District to levy the Annual Special Tax and administer the debt issued to finance Authorized Facilities. The estimated Fiscal Year 2025/2026 Administrative Expenses are shown in the table below.

Fiscal Year 2025/2026 Budgeted Administrative Expenses

Administrative Expense	Budget
Bank Fees	\$1,068.64
CFD Admin Fees	6,253.46
Agency Accounting / Legal Fees & Delinq	93.09
Arbitrage Calculation Fees	320.59
Continuing Disclosure & Dissemination Fees	170.98
County Tax Collection Fees	90.90
Other/Contingencies	178.96
Total Expenses	\$8,176.62

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 12 are assigned an Annual Special Tax classification based on the parameters outlined in the RMA. This Section outlines how parcels are classified and the amount of Taxable Property within CFD No. 12.

A. Developed Property

Building Permits have been issued for 909 Units by the City within CFD No. 12. According to the County Assessor, all property zoned for residential development within CFD No. 12 has been built and completed. The table below summarizes the number of parcels with Building Permits issued and the fiscal year those parcels were initially developed.

**Summary of Parcels
Classified as Developed Property
Fiscal Year 2025/2026**

Initial Tax Year	Classification	Total Building Square Footage	Number of Units
2001/2002	Developed Property	265,498	88
2002/2003	Developed Property	716,419	267
2003/2004	Developed Property	1,337,813	431
2004/2005	Developed Property	323,726	123
Total		2,643,456	909

VI. Fiscal Year 2025/2026 Special Tax Levy

Each Fiscal Year, the Special Tax is levied up to the maximum rate, as determined by the provisions of the RMA, in the amount needed to satisfy the annual special tax requirement.

Based on the annual special tax requirement listed in Section IV, CFD No. 12 will levy at the Assigned Annual Special Tax rate allowable for each parcel classified as Developed Property. The special tax roll, containing a listing of each parcel's Special Tax Levy calculated pursuant to the RMA, can be found attached as Exhibit F.

A summary of the Annual Special Tax levy for Fiscal Year 2025/2026 by Special Tax classification as determined by the RMA for CFD No. 12 can be found on the table below.

**Fiscal Year 2025/2026
Annual Special Tax Levy**

Development Type	Dev. Status	DU/Sqft*/Acre**	Taxed Amount
Single Family Dwellings	Developed	909	\$836,534.08
Condominiums/Townhomes	Developed	0	0.00
Apartment Units/OTC Dorms	Developed	0	0.00
Senior Housing	Developed	0	0.00
Commercial Development*	Developed	0	0.00
Industrial Development**	Developed	0.00	0.00
Final Map Property**	Undeveloped	0.00	0.00
Totals for Fiscal Year 2025/2026	Total DUs Only:	909	\$836,534.08

California Financial Services\CFS - CFS\UNREGULATED\Chula Vista Elem\Developer Revenue\CFD Admin\CFD No. 12\FY 2025-26

Exhibit A

Rate and Method of Apportionment

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
COMMUNITY FACILITIES DISTRICT NO. 12
CHULA VISTA ELEMENTARY SCHOOL DISTRICT**

This Rate and Method of Apportionment of Special Tax sets forth the Special Tax applicable to each Assessor's Parcel within Community Facilities District No. 12 (the "CFD") of the Chula Vista Elementary School District ("School District") to be apportioned, levied and collected according to the Special Tax liability determined by the Board of Education of the School District, acting as the Legislative Body of the CFD. The applicable Annual Maximum Special Tax shall be determined pursuant to the application of the appropriate amount or rate for Developed Property and Undeveloped Property, as described below. All Developed Property and Undeveloped Property within the CFD, unless exempted by law or the provisions of Section VI below, shall be subject to the applicable Annual Maximum Special Tax levied and collected to the extent and in the manner hereinafter provided in each Fiscal Year.

I. DEFINITIONS:

"Acre(s)" applies only to Undeveloped Property and means the acreage of an Assessor's Parcel as set forth on the latest San Diego County assessor's map if such acreage is shown thereon. If such acreage is not shown on such map, the acreage shall be the acreage information shown upon any recorded subdivision map, parcel map, record of survey, or other recorded document describing the property. If none of the above information is available, the determination of the acreage shall be made by the School District.

"Act" means the Mello-Roos Community Facilities Act of 1982 as amended, being Chapter 2.5 (commencing with Section 53311) of Division 2 of Title 5 of the California Government Code.

"Administrative Expense" means any cost incurred by the School District on behalf of the CFD related to the determination of the amount of the annual levy of the Special Tax, the collection of the Special Tax, the administration of the Bonds of the CFD, and the other costs incurred in order to carry out the authorized purposes of the CFD.

"Age-Restricted Unit" means a residential dwelling unit restricted for the use consistent with the provisions of Section 65995.1 of the Government Code or subsequent successor statutory provisions.

"Annual Maximum Special Tax" means the maximum Special Tax that may be levied in each Fiscal Year pursuant to Sections III and IV on each Assessor's Parcel classified as Developed Property for a period not to exceed 25 years from the beginning of the Initial Fiscal Year, and on each Assessor's Parcel classified as Undeveloped Property for a period not to exceed the term of any Bonds which may be secured by such Undeveloped Property.

"Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay for: i) the debt service on all outstanding Bonds, ii) a sinking fund for the acquisition, construction, equipment and finance costs of future Facilities, iii) Administrative Expense, iv) any amount required to establish or replenish any reserve funds established in connection with the Bonds, and v) any other payments permitted by law.

"Assessor's Parcel" means a parcel of land as designated on a map of the San Diego County Assessor and which has been assigned a discrete identifying parcel number.

"Board" means the Board of Education of the Chula Vista Elementary School District.

"Bonds" means the bonds or other debt obligations (as defined in Section 53317(d) of the Act), including, but not limited to certificates of participation or leases, of the CFD issued and sold to finance the Facilities.

"CFD" means Community Facilities District No. 12 of the School District.

"Commercial/Industrial/Other Property" means property zoned for commercial/industrial use or any other uses, other than uses associated with a Residential Dwelling Unit or an Age-Restricted Unit.

"Cost Index" means the applicable building cost index for the City of Los Angeles as set forth in the Engineering News Record, McGraw-Hill Construction Weekly, or if not available, the School District shall determine a suitable replacement.

"Developed Property" means all Assessor's Parcels of Taxable Property for which a building permit was issued to permit the construction of a Residential Dwelling Unit or Age-Restricted Unit on or before June 30 of the preceding Fiscal Year.

"Facilities" means the school facilities designated in the CFD Special Tax Report approved by the Board.

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

"House Square Footage" means the livable area of improvement exclusive of garage area or carport area of a Residential Dwelling Unit or Age Restricted Unit as shown on the most recent building permit issued for such dwelling unit.

"Initial Fiscal Year" applies only to Developed Property and means the first Fiscal Year in which the Annual Maximum Special Tax will be apportioned and levied on an Assessor's Parcel of Developed Property.

"Land Use Category" means the classification of a Residential Dwelling Unit or Age-Restricted Unit based on the applicable definitions in Section I.

"Owner" means The Otay Ranch Company, or its designee.

"Residential Dwelling Unit" means any residential dwelling unit, except for an Age-Restricted Unit, constructed or to be constructed for habitable living purposes.

"Special Tax" means the amount of special taxes to be levied on Developed Property and Undeveloped Property in any Fiscal Year, as determined pursuant to Section IV below.

"Taxable Property" means all Assessor's Parcels within the CFD which are not exempt from the levy of Special Tax pursuant to Section VI below.

"Undeveloped Property" means all Taxable Property that is not classified as Developed Property.

"Undeveloped Property Shortfall Tax per Acre" means a Special Tax that may be levied on Undeveloped Property pursuant to Section IV herein.

II. ASSIGNMENT TO LAND USE CATEGORIES:

On July 1 of each Fiscal Year, beginning on July 1, 1999, each Assessor's Parcel shall be categorized as Developed Property or Undeveloped Property. Developed Property shall be assigned to a Land Use Category as provided for in Table 1 below.

III. ANNUAL MAXIMUM SPECIAL TAX:

A. Developed Property

The Annual Maximum Special Tax for any Assessor's Parcel classified as Developed Property shall be determined by reference to Table 1 for the 1999/00 Fiscal Year, and the paragraphs that follow Table 1.

Table 1

<u>Land Use Category</u>	<u>Land Use Designation</u>	<u>Annual Maximum Special Tax (1999/00)</u>
1	Residential Dwelling Unit	\$0.1874 multiplied by House Square Footage
2	Age-Restricted Unit	\$0.0315 multiplied by House Square Footage

In determining the Annual Maximum Special Tax applicable to an Assessor's Parcel of Developed Property in its Initial Fiscal Year, the Annual Maximum Special Tax for each Land Use Category in Table 1 shall be increased in the 2000/01 Fiscal Year, and each Fiscal Year thereafter, by the greater of: i) the annual percentage change in the Cost Index determined every May 31 for the prior twelve (12) month period, commencing on May 31, 2000, or ii) two (2) percent per Fiscal Year.

In each Fiscal Year following the Initial Fiscal Year for an Assessor's Parcel of Developed Property, the Annual Maximum Special Tax applicable to that parcel shall be determined by increasing the prior year Annual Maximum Special Tax by two (2) percent per Fiscal Year.

B. Undeveloped Property

The School District may levy a Special Tax on Undeveloped Property based on the criteria described in Sections IV and V. The Annual Maximum Special Tax for an Assessor's Parcel classified as Undeveloped Property for the Fiscal Year 1999/00 shall be \$1,764 per Acre. In determining the Annual Maximum Special Tax per Acre for an Assessor's Parcel classified as Undeveloped Property for the 2000/01 Fiscal Year, and each Fiscal Year thereafter, the Annual Maximum Special Tax per Acre shall be increased by the greater of: i) the annual percentage change in the Cost Index determined every May 31 for the prior twelve (12) month period, commencing on May 31, 2000, or ii) two (2) percent.

IV. METHOD OF APPORTIONMENT OF THE SPECIAL TAX:

Commencing in Fiscal Year 1999/00, and each Fiscal Year thereafter, the Board shall levy the Special Tax in the following order of priority:

First, on each Assessor's Parcel of Developed Property, up to the Annual Maximum Special Tax applicable to Developed Property, to fund the Annual Special Tax Requirement; and,

Second, on each Assessor's Parcel of Undeveloped Property in an amount equal to the lesser of the: i) the Annual Maximum Special Tax per Acre applicable to Undeveloped Property pursuant to Section III, or ii) the Undeveloped Property Shortfall Tax per Acre calculated pursuant to Section V.

V. CALCULATION OF THE UNDEVELOPED PROPERTY SHORTFALL TAX PER ACRE:

The School District plans to issue Bonds in series or increments over time. Commencing in Fiscal Year 1999/00, and each Fiscal Year thereafter, the School District shall calculate the Undeveloped Property Shortfall Tax per Acre, if any, based on the following steps:

Step 1: Prior to each Bond issue date, the Owner shall provide the School District a reasonable projection of the estimated number of building permits, the related House Square Footage, and Land Use Category anticipated to be obtained over the next two (2) Fiscal Years immediately following the Fiscal Year in which Bonds are issued.

Step 2: The School District shall assign each estimated building permit, related House Square Footage, as provided in Step 1, to the applicable Land Use Category in Table 1 to determine total estimated Special Tax revenues anticipated to be produced in the Initial Fiscal Year and each Fiscal Year thereafter.

Example:

Assuming the School District issues Bonds on March 1, 2000, the Owner reasonably estimates obtaining building permits for Residential Dwelling Units that all have a House Square Footage of 2,546 square feet, and the Annual Maximum Special Tax of \$477.12 per unit (i.e., \$.1874 x 2,546 square feet) increases at 2% per year commencing in Fiscal Year 2000/01 and each Fiscal Year thereafter, the following would apply:

Initial Fiscal Year:	<u>2001/02</u>	<u>2002/03</u>
Estimated Building Permits from Step 1:		
7/1/00 to 6/30/01	200	0
7/1/01 to 6/30/02	<u>0</u>	<u>175</u>
Cumulative Building Permits	<u>200</u>	<u>375</u>
Annual Maximum Special Tax per Residential Dwelling Unit	<u>\$496.42</u>	<u>\$506.35</u>
Total Estimated Special Tax Revenues From Step 2	<u>\$99,284</u>	<u>\$189,881</u>

Step 3: Commencing on July 10 after the end of the first Fiscal Year in Step 1, and on each July 10 thereafter, the District shall determine: (i) the actual number of new building permits that were prepaid in full or part as provided for in Section VII, and (ii) the actual number of new building permits that were obtained since the beginning of the first Fiscal Year in Step 1. The School District shall assign each actual building permit, and the actual House Square Footage to the applicable Land Use Category in Table 1 to determine total actual Special Tax revenues to be entered on the tax roll as Developed Property in the Initial Fiscal Year and each Fiscal Year thereafter.

Example:

Assuming the same assumptions in Step 2 above, except the actual number of building permits are different than the estimated building permits and 25 of the 375 building permits were prepaid in full on November 1, 2000, as follows:

Initial Fiscal Year:	<u>2001/02</u>	<u>2002/03</u>
Actual Building Permits from Step 3:		
7/1/00 to 6/30/01	175	0
7/1/01 to 6/30/02	<u>0</u>	<u>200</u>
Cumulative Building Permits	<u>175</u>	<u>375</u>
Less: Cumulative Building Permits Prepaid in Full	<u>(25)</u>	<u>(25)</u>
Cumulative Building Permits Subject to the Annual Maximum Special Tax	<u>150</u>	<u>350</u>
Annual Maximum Special Tax per Residential Dwelling Unit	\$496.42	\$506.35
Total Actual Special Tax Revenues from Step 3	<u>\$74,463</u>	<u>\$177,223</u>

Step 4: The District shall compare the total estimated Special Tax revenues in Step 2 to the total actual Special Tax revenues in Step 3. Prior to performing this comparison, the School District shall determine if any building permits were prepaid in full or part as provided for in Section VII and, if so, shall provide a credit against the total estimated Special Tax revenues in Step 2 in an amount equal to the actual number of building permits that were prepaid multiplied by their applicable Annual Maximum Special Tax.

If the amount in Step 3 is equal to or greater than the amount in Step 2, the CFD shall have no authority to levy the Undeveloped Property Shortfall Tax per Acre. If the amount in Step 3 is less than the amount in Step 2, the School District shall compute the difference, and Step 5 would apply.

Example:

Initial Fiscal Year:	<u>2001/02</u>	<u>2002/03</u>
Total Estimated Special Tax Revenues (Step 2)	\$99,284	\$189,881
Less: Prepayments (25 units x \$477.12/unit increasing at 2% per year)	<u>(12,411)</u>	<u>(12,658)</u>
Total Estimated Special Tax Revenues (Adjusted)	<u>86,873</u>	<u>177,223</u>
Total Actual Special Tax Revenues (Step 3)	<u>74,463</u>	<u>177,223</u>
Total Undeveloped Property Shortfall Tax	<u>\$12,410</u>	<u>\$0</u>

Step 5: Prior to levying an Undeveloped Property Shortfall Tax per Acre on the tax rolls School District shall take into account and reduce such levy by the amount of any available funds of the CFD. The District shall levy the Undeveloped Property Shortfall Tax per Acre on all Undeveloped Property in the CFD by dividing the amount determined in Step 4 (less any available funds of the CFD) by the total Acres in the CFD.

VI. EXEMPTIONS:

The Board shall not levy a Special Tax on: i) Assessor’s Parcels of property existing at the time of the establishment of the CFD which will be conveyed, dedicated, or irrevocably offered for dedication to a public agency pursuant to the City of Chula Vista Sectional Plan, including property owned by a public agency which is in public use; property which is utilized for public utility purposes and not occupied on a regular basis by employees of the utility; property irrevocably dedicated to a public agency for public use; property owned by a church and utilized for church purposes; property owned by a homeowner’s association; property which is zoned for open space; property used as a golf course other than clubhouse facilities; and property which has no intrinsic value upon foreclosure, such as sliver parcels at entries and perimeter landscape parcels, ii) Assessor’s Parcels of Commercial/Industrial/Other Property, and iii) Assessor’s Parcels for which the Annual Maximum Special Tax has been fully discharged, as determined pursuant to Section VII.

VII. PREPAYMENT OF THE ANNUAL MAXIMUM SPECIAL TAX:

Any owner of property or land within the CFD may discharge the Annual Maximum Special Tax obligation applicable to such property or land in full or in part as provided for in Section A below, or in full as provided for in Section B below, by making cash payment as follows:

- A. At the time of issuance of a building permit for a Residential Dwelling Unit or Age-Restricted Unit, the owner may discharge the Annual Maximum Special Tax in full by making a cash payment to the CFD determined by reference to Table 2, and the paragraphs that follow Table 2.

Table 2

<u>Land Use Category</u>	<u>Land Use Designation</u>	<u>Prepayment Amount (1999/00)</u>
1	Residential Dwelling Unit	\$2.4474 multiplied by House Square Footage
2	Age-Restricted Unit	\$0.4112 multiplied by House Square Footage

In determining the prepayment amount applicable to a Residential Dwelling Unit or Age-Restricted Unit for the 2000/01 Fiscal Year, and each Fiscal Year thereafter, the prepayment amount shall increase by the greater of: i) the annual percentage change in the Cost Index determined every May 31 for the prior twelve (12) month period, commencing on May 31, 2000, or ii) two (2) percent per Fiscal Year.

At the time of issuance of a building permit, the owner may alternatively discharge the Annual Maximum Special Tax in part by making a partial cash payment to the CFD which shall be determined by multiplying the applicable amount in Table 2 (as adjusted) by the owner’s desired prepayment percentage. The Annual Maximum Special Tax applicable to an Assessor’s Parcel utilizing a prepayment percentage less than 100% shall be reduced in the Fiscal Year following the date of prepayment, and for each Fiscal Year thereafter, by multiplying the Assessor’s Parcel’s Annual Maximum Special Tax by the prepayment percentage actually used or applied. The Assessor’s Parcel’s revised Annual Maximum Special Tax described in this paragraph shall be used in calculations related to Section III.

- B. After a building permit has been issued for a Residential Dwelling Unit or an Age-Restricted Unit, the owner may discharge the Annual Maximum Special Tax obligation in full, at any time, by making the payment as follows:
 - 1. Compute the present value of the Annual Maximum Special Tax applicable to Developed Property using a 7% coupon rate and a period equal to the

remaining term for which the Annual Maximum Special Tax may be levied on such Developed Property.

2. Add the sum of the following to the amount determined in the preceding paragraph:
 - i. Unpaid Special Taxes, interest and penalties, if any, which have been entered on the assessor's tax roll;

VIII. MANNER OF COLLECTION:

The Special Taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes; provided, however, the Board may provide for other means of collecting the Special Taxes including direct billing. The Special Tax shall be subject to the same penalties and same procedure, sale and lien priority in case of delinquency as is provided for with ad valorem taxes.

IX. TERMINATION OF SPECIAL TAX LEVY:

Provided that Special Taxes previously levied on an Assessor's Parcel are not delinquent, the lien of Special Taxes of the CFD shall terminate as to such Assessor's Parcel as follows: i) the close of the 25th Fiscal Year following the beginning of the Initial Fiscal Year for such Assessor's Parcel, or ii) the Special Tax obligation has been fully and completely discharged pursuant to Section VII. The Board shall cause to be recorded in the official records of San Diego County a Notice of Cessation of Special Tax for each Assessor's Parcel upon termination of the lien on such Assessor's Parcel.

X. APPEALS AND INTERPRETATION PROCEDURE

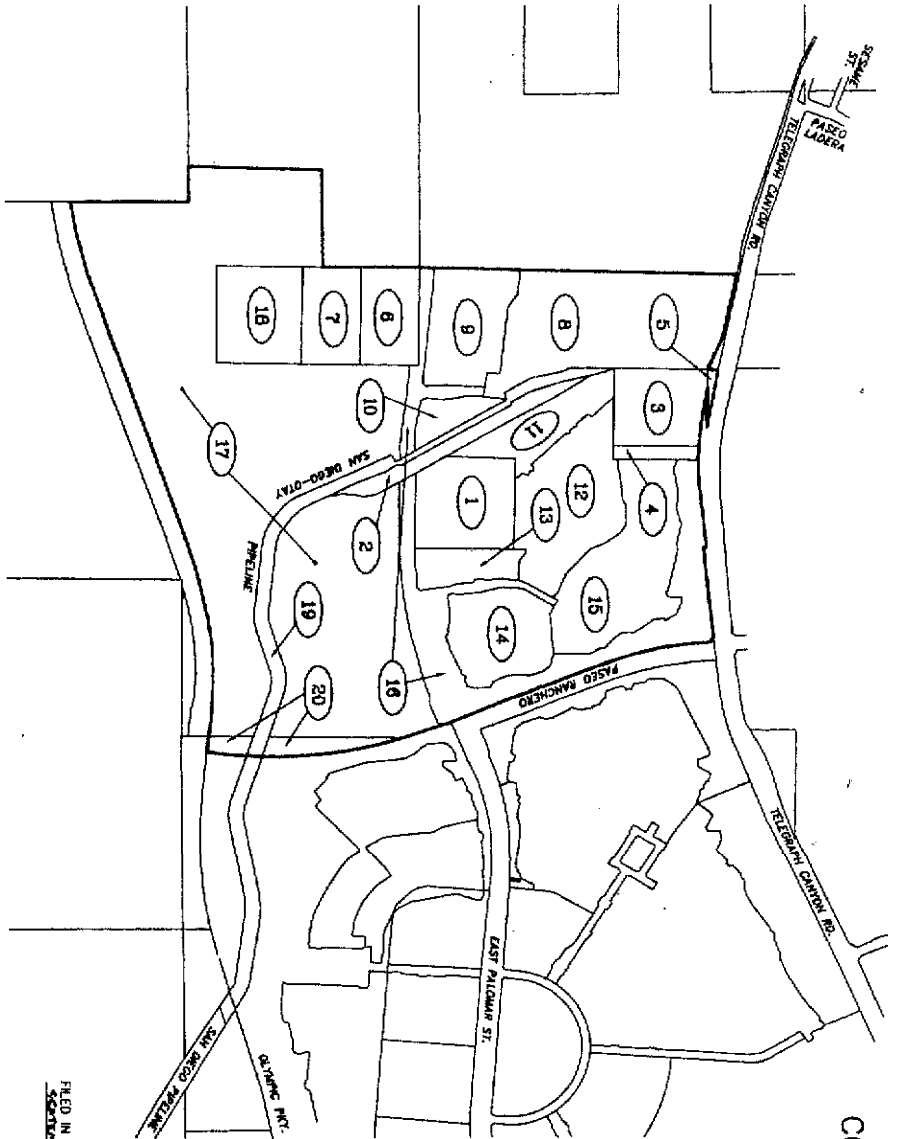
Any property owner or resident who feels that the amount or formula of the Special Tax is in error may file a notice with the Agency appealing the levy of the Special Tax. An appeal panel of 3 members, as appointed by the School District, will communicate the findings of the Appeals Panel. If the findings of the Appeals Panel verify that the Special Tax should be modified or changed, a recommendation at that time will be made to the Board and, as appropriate, the Special Tax levy shall be corrected, and if applicable in any case, a refund shall be granted. The time period used for calculating a refund will be limited to three years preceding the appeal.

Interpretations may be made the School District by resolution for purposes of clarifying any vagueness or ambiguity as it relates to any category, rate or definition applicable to these proceedings so long as such interpretations are consistent with that certain Agreement made as of October 3, 2000, between the School District and the Owner.

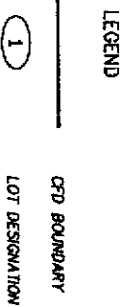
Exhibit B

CFD Boundary Map

PROPOSED BOUNDARY MAP OF
 COMMUNITY FACILITIES DISTRICT NO. 12
 (OTAY RANCH - VILLAGE I WEST)
 CHULA VISTA ELEMENTARY SCHOOL DISTRICT
 COUNTY OF SAN DIEGO
 STATE OF CALIFORNIA



LOT NO.	ASSESSOR'S PARCEL NO.
1	641-030-03-00
2	641-030-04-00
3	641-030-08-00
4	641-030-10-00
5	641-030-15-00
6	641-060-02-00
7	641-060-03-00
8	641-071-01-00
9	641-071-02-00
10	641-071-03-00
11	641-071-04-00
12	641-071-05-00
13	641-071-06-00
14	641-071-07-00
15	641-071-08-00
16	641-071-09-00
17	641-071-10-00 P.M.
18	641-071-11-00
19	641-071-12-00
20	642-073-35-00 P.M.



Special District Planning
 & Administration
 333 South Juniper Street, Suite 208
 Escondido, California 92025
 Tel: (760) 233-7830 Fax: (760) 233-2431

(00-018) OCTOBER 2000

FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF EDUCATION OF THE SCHOOL DISTRICT THIS 25TH DAY OF September 2000.

Yves S. M
 DR. YVES S. M.
 SECRETARY OF THE BOARD OF EDUCATION
 CHULA VISTA ELEMENTARY SCHOOL DISTRICT
 STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 12 OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT OF SAN DIEGO STATE OF CALIFORNIA WAS APPROVED BY THE BOARD OF EDUCATION OF THE SCHOOL DISTRICT AT A REGULAR MEETING THEREOF HELD ON THE 25TH DAY OF September 2000 BY ITS RESOLUTION NO. 2000-0140

Yves S. M
 DR. YVES S. M.
 SECRETARY OF THE BOARD OF EDUCATION
 CHULA VISTA ELEMENTARY SCHOOL DISTRICT
 STATE OF CALIFORNIA

FILED THIS 4TH DAY OF October 2000 AT THE HOUR OF 2:00 O'CLOCK P.M. IN BOOK 84 Page 6 OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF SAN DIEGO, CALIFORNIA.

Leslie J. Howard
 COUNTY RECORDER
 COUNTY OF SAN DIEGO
 STATE OF CALIFORNIA

NOTE: FOR PARTICULARS OF LINES AND DIMENSIONS OF ASSESSOR'S PARCELS, REFERENCE IS MADE TO THE SAN DIEGO COUNTY ASSESSOR'S PARCEL MAPS.

Confirmed
 Copy

2000-0532916

Exhibit C

Assessor's Parcel Maps

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

01



SAN DIEGO COUNTY ASSESSOR'S MAP
 641-07
 SHT 1 OF 2
 1" = 400'
 12/02/2014 JGD

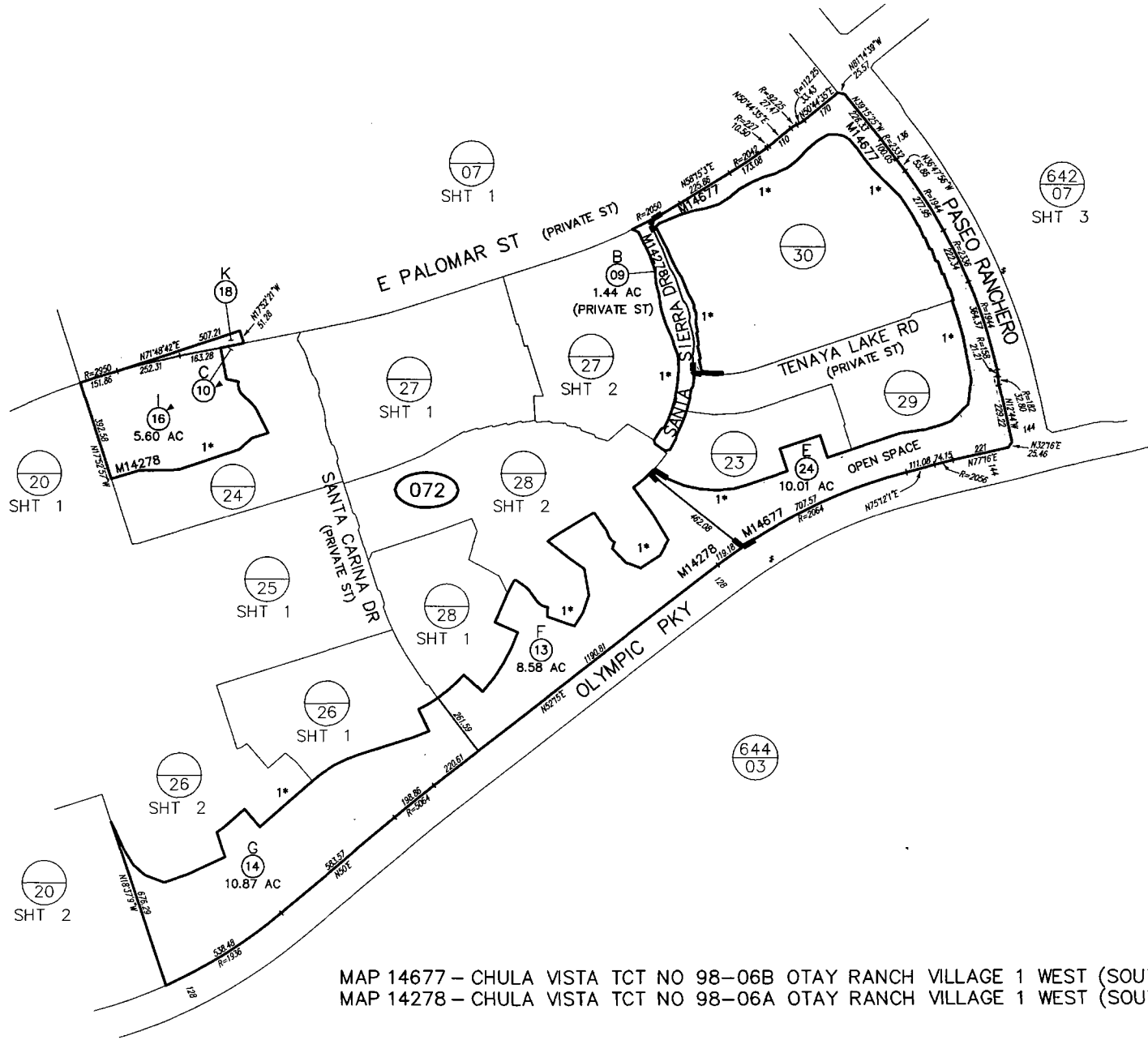
Drawn: 1/14/00 By: JS From: 641-070

CHANGES				
BLK	PRIOR APN	NEW APN	YR	CUT NO
071	VARIOUS	1 THRU 10	00	1853
	-060-04	11	00	10024
	-070-04	12		
	10	13 & POR	01	1048
	1 THRU 9, 11 THRU 13	14 THRU 35	01	88
	-071-54 & 55 & -030-03 4, 9 & 10			
	-030-15	36	01	10015
	15	PG 17	01	138
	16	PG 18	01	139
	14	PGS 15 & 16	01	159
	18	PG 21 SHT 1	02	58
	17	PG 21 SHT 2	02	59
	19	PG 22	02	60
	ST ADJ 10 20	ST OP & B/A CHG	02	4739
	20-22, 31 & 33-35	POR PG 07 SHT 2	02	128
	27 & 28	SAME & OP SP	15	5507
	30	SAME & OP SP	15	5549

1* MOUNT OWEN CT (PRIVATE ST)
 2* S BROOKSIDE PL (PRIVATE ST)
 3* DEDICATED & REJECTED
 NOTE: SEE RECORDED MAP FOR INSIDE
 BEARINGS & DISTANCES

MAP 14029 - CHULA VISTA TCT NO 98-06 OTAY RANCH VILLAGE 1 WEST "A"
 MAP 166(M815)-RHO DE LA NACION POR QSEC 41

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.



MAP 14677 - CHULA VISTA TCT NO 98-06B OTAY RANCH VILLAGE 1 WEST (SOUTH) NEIGHBORHOOD R-59C
 MAP 14278 - CHULA VISTA TCT NO 98-06A OTAY RANCH VILLAGE 1 WEST (SOUTH) "A" MAP NO 1

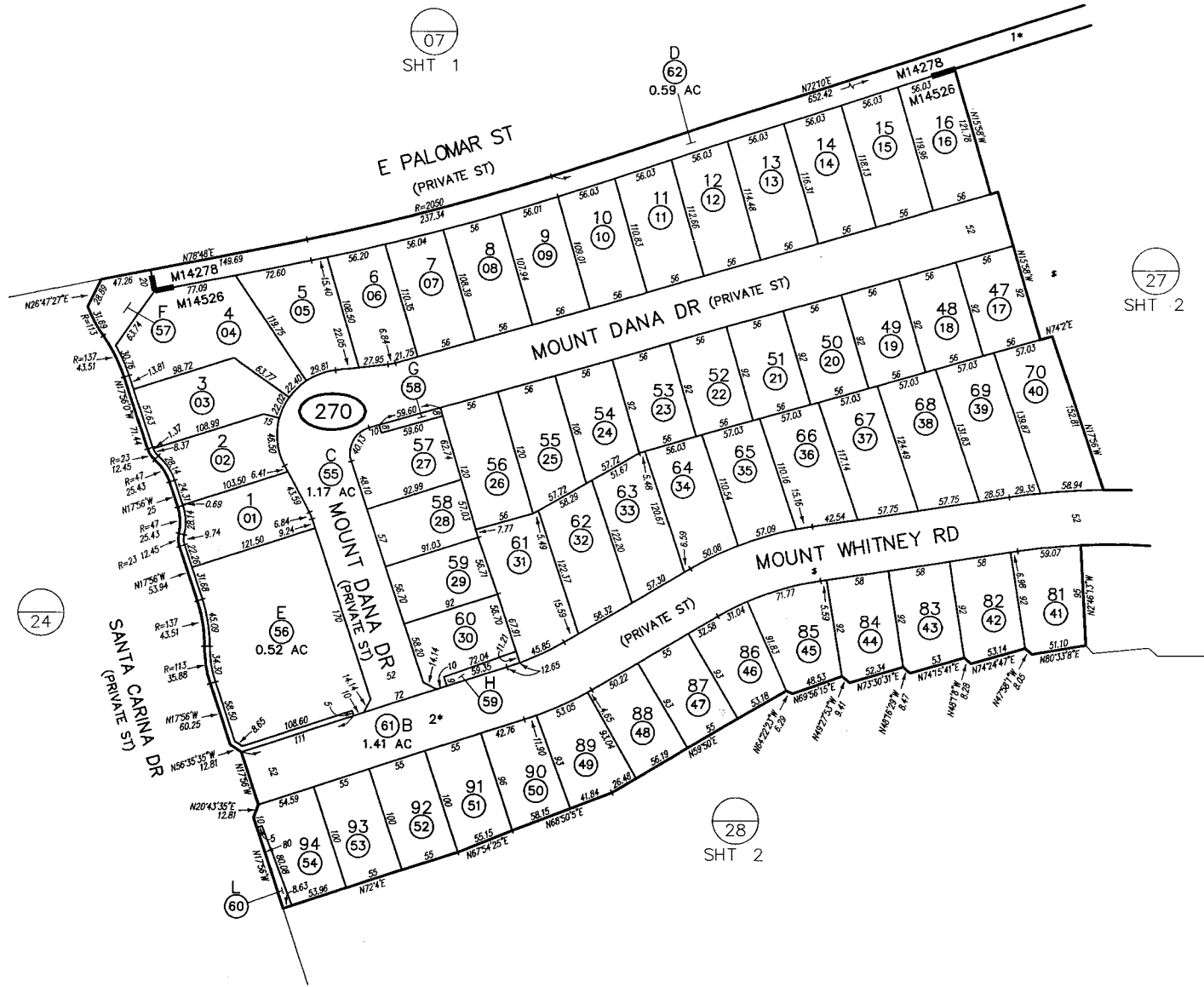
SAN DIEGO COUNTY ASSESSOR'S MAP
 641-07
 SHT 2 OF 2
 1" = 400'
 12/31/03 JGRO
 Drawn: 12/20/01 By: EBF From: 641-071

BLK	PRIOR APN	NEW APN	YR	CUT NO
072	1 THRU 18	02	128	
	2	19 & PG 26 SHT 1	03	95
	3	20 & PG 27 SHT 2	03	96
	4	21 & PG 28 SHT 1	03	97
	5	22 & PG 23	03	98
	19	PG 26 SHT 2	03	160
	1 & 7	PG 25	03	159
	6	PG 24	03	173
	20 & 21	PG 27 SHT 1 & POR PG 27 SHT 2	03	179
	08	-240-47		
	11	-270-62	03	10108
	15	-251-48		
	22	PG 29	03	174
	23	PG 28 SHT 2	03	180
	12 & 17	24 & POR PG 30	04	139

1* SEE ADJACENT PAGE FOR BEARING & DISTANCE

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

01



SAN DIEGO COUNTY ASSESSOR'S MAP

641-27
SHT 1 OF 2

1" = 100'

03/10/03 EBF
Drawn: 01/11/03 By: EBF From: 641-072

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
270		1 THRU 61	03	179
	-072-11	62	03	1010B

1* REMAINDER OF LOT D IS SHOWN ON PG 27 SHT 2
 2* REMAINDER OF LOT B IS SHOWN ON PG 27 SHT 2

MAP 14526 - CHULA VISTA TCT NO 98-06A OTAY RANCH VILLAGE 1 WEST (SOUTH) NEIGHBORHOOD R-57B
 MAP 14278 - CHULA VISTA TCT NO 98-06A OTAY RANCH VILLAGE 1 WEST (SOUTH) "A" MAP NO 1

THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

01

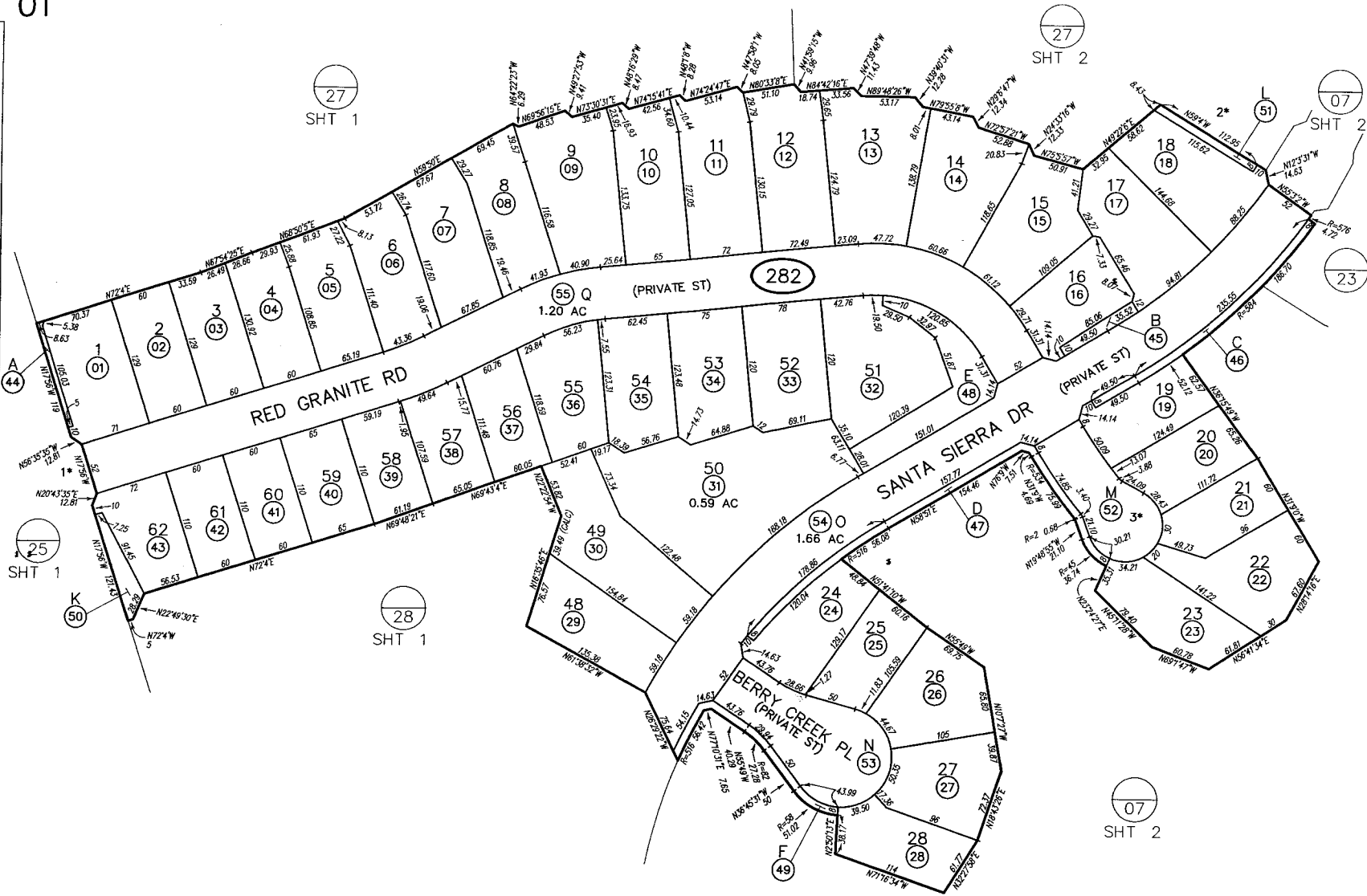


Exhibit D

Allocated Debt Service Schedule

Chula Vista Elementary School District
CFD No. 12
Allocated Debt Service Schedule

Period	2013 Refunding Certificates of Participation 2014 Refunding Certificates of Participation		
	Principal	Interest	Total Debt Service
9/1/2025	\$637,899.04	\$90,084.07	\$727,983.11
9/1/2026	708,407.90	63,839.11	772,247.01
9/1/2027	622,223.14	36,232.62	658,455.76
9/1/2028	365,471.60	16,010.36	381,481.96
9/1/2029	98,724.38	3,331.95	102,056.33
Total	\$2,432,726.06	\$209,498.11	\$2,642,224.17

Exhibit E

Delinquent Annual Special Tax Report



Fixed Charge Special Assessment Delinquency Report Year End Report for Fiscal Year 2024/2025



Chula Vista Elementary School District Community Facilities District No. 12

Summary

Fiscal Year End

Total Taxes Due June 30, 2025	\$820,135.32
Amount Paid	\$813,161.99
Amount Remaining to be Collected	\$6,973.33
Number of Parcels Delinquent	10
Delinquency Rate	0.85%

Foreclosure

CFD Subject to Foreclosure Covenant:	Yes
Foreclosure Determination Date	October 1st
Foreclosure Commencement Date	October 1st

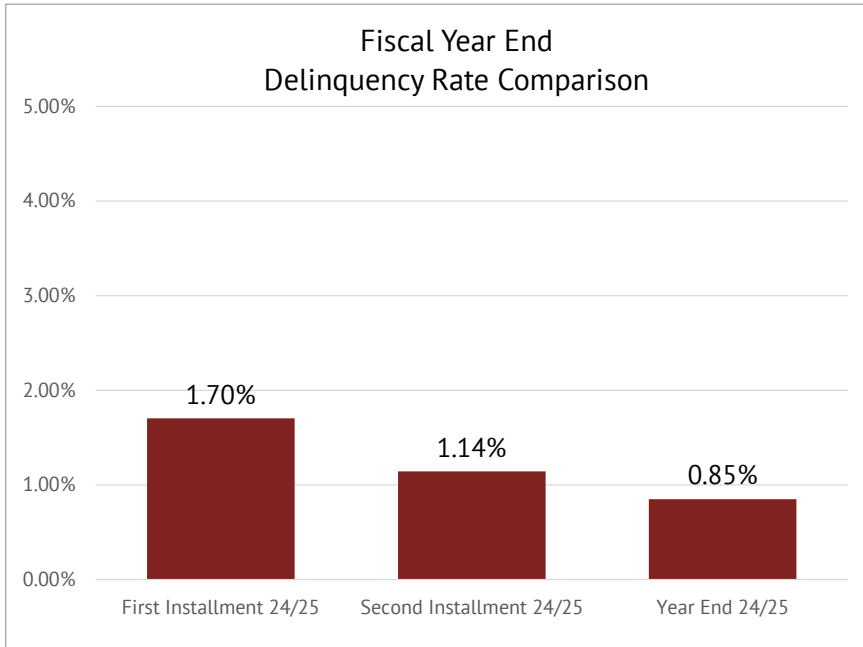
Foreclosure Qualification

Individual Parcel Delinquency	\$5,000
Individual Owner Multiple Parcels Delinquency	N/A
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	Req'd only if collections are less than debt svc

Parcels Qualifying for Foreclosure

Parcels Exceeding Individual Foreclosure Threshold	0
Parcels Exceeding CFD Aggregate	0

Under the pooled-bonding program that the District operates, in any particular CFD for which the special taxes levied and collected exceeds the proportionate share of debt that has been allocated to the CFD, no foreclosure action is required. However, for properties that are delinquent in an amount that exceeds \$5,000, the District will commence foreclosure proceeding by October 1st of the fiscal year following the year in which the unpaid Mello-Roos taxes exceeds \$5,000.





Fixed Charge Special Assessment Delinquency Report Year End Report for Fiscal Year 2024/2025

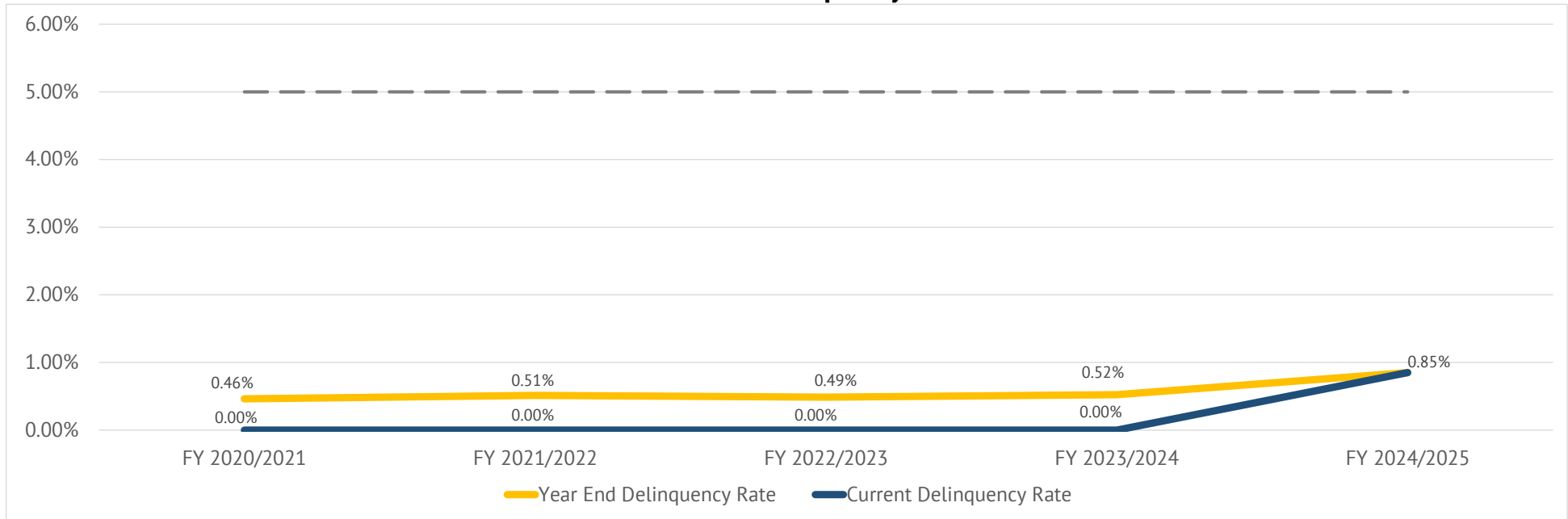


Chula Vista Elementary School District Community Facilities District No. 12

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2025	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2020/2021	\$757,679.74	6	\$754,175.70	\$3,504.04	0.46%	\$0.00	0.00%
2021/2022	772,834.04	6	768,872.00	3,962.04	0.51%	0.00	0.00%
2022/2023	778,289.18	6	774,488.86	3,800.32	0.49%	0.00	0.00%
2023/2024	804,053.52	7	799,850.49	4,203.03	0.52%	0.00	0.00%
2024/2025	820,135.32	10	813,161.99	6,973.33	0.85%	6,973.33	0.85%

Historical Delinquency Rate





Fixed Charge Special Assessment Delinquency Report

Year End Report for Fiscal Year 2024/2025

Chula Vista Elementary School District Community Facilities District No. 12



Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
641-211-54-00	Boakye Kwasi	1050 Strawberry Creek St, Chula Vista Ca 91913	2024	\$622.54	\$0.00	\$622.54
641-220-44-00	Acosta Beatrice	998 Barn Owl Ct, Chula Vista Ca 91913	2024	\$682.54	\$341.27	\$341.27
641-230-13-00	Lee Jaehyun & Eun Hee	4466 Philbrook Sq, San Diego Ca 92130	2024	\$896.86	\$448.43	\$448.43
641-240-19-00	Luzadas Jeffrey M & Rosalie D	955 Mt Whitney Ct, Chula Vista Ca 91913	2024	\$806.54	\$403.27	\$403.27
641-250-24-00	Zaman Family Trust 09-12-12	17720 Lyons Valley Rd, Jamul Ca 91935	2024	\$1,158.18	\$579.09	\$579.09
641-251-08-00	Nunez Lucina F	929 Red Granite Rd, Chula Vista Ca 91913	2024	\$1,158.18	\$0.00	\$1,158.18
641-270-25-00	Delavega Jose J & Munoz Ana I	1050 Mt Dana Dr, Chula Vista Ca 91913	2024	\$877.98	\$0.00	\$877.98
641-270-37-00	Alvarez-Malo Fernando & Gonzalez Cynthia	1069 Mt Whitney Rd, Chula Vista Ca 91913	2024	\$887.26	\$443.63	\$443.63
641-271-21-00	Nunez-Saul Javier I & Carrillo Monica I	1454 Autumn Hills Dr, Chula Vista Ca 91913	2024	\$912.32	\$0.00	\$912.32
641-281-13-00	Taji Ava Separate Property Trust 04-24-07 Taji B 1512 Santa Sierra Dr, Chula Vista Ca 91913		2024	\$1,186.62	\$0.00	\$1,186.62

Exhibit F

Annual Special Tax Roll for Fiscal Year 2025/2026

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-071-23-00	\$0.00
641-071-24-00	\$0.00
641-071-25-00	\$0.00
641-071-26-00	\$0.00
641-071-27-00	\$0.00
641-071-28-00	\$0.00
641-071-29-00	\$0.00
641-071-30-00	\$0.00
641-071-32-00	\$0.00
641-072-09-00	\$0.00
641-072-13-00	\$0.00
641-072-14-00	\$0.00
641-072-16-00	\$0.00
641-072-18-00	\$0.00
641-072-24-00	\$0.00
641-150-01-00	\$890.48
641-150-02-00	\$706.66
641-150-03-00	\$848.06
641-150-04-00	\$706.66
641-150-05-00	\$890.48
641-150-06-00	\$706.66
641-150-07-00	\$848.06
641-150-08-00	\$890.48
641-150-09-00	\$848.06
641-150-10-00	\$890.48
641-150-11-00	\$706.66
641-150-12-00	\$848.06
641-150-13-00	\$893.96
641-150-14-00	\$851.38
641-150-15-00	\$893.96
641-150-16-00	\$851.38
641-150-17-00	\$709.42
641-150-18-00	\$851.38
641-150-19-00	\$893.96
641-150-20-00	\$851.38
641-150-21-00	\$893.96
641-150-22-00	\$709.42
641-150-23-00	\$893.96
641-150-24-00	\$851.38
641-150-25-00	\$709.42
641-150-26-00	\$893.96

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-150-27-00	\$851.38
641-150-28-00	\$709.42
641-150-29-00	\$893.96
641-150-30-00	\$709.42
641-150-31-00	\$893.96
641-150-32-00	\$706.66
641-150-33-00	\$848.06
641-150-34-00	\$890.48
641-150-35-00	\$848.06
641-150-36-00	\$890.48
641-150-37-00	\$848.06
641-150-38-00	\$890.48
641-150-39-00	\$848.06
641-150-40-00	\$890.48
641-150-41-00	\$706.66
641-150-42-00	\$848.06
641-150-43-00	\$890.48
641-150-44-00	\$848.06
641-150-45-00	\$890.48
641-150-46-00	\$706.66
641-150-47-00	\$890.48
641-150-48-00	\$706.66
641-150-49-00	\$890.48
641-150-50-00	\$890.48
641-150-51-00	\$706.66
641-150-52-00	\$890.48
641-150-53-00	\$848.06
641-150-54-00	\$890.48
641-150-55-00	\$848.06
641-150-56-00	\$890.48
641-150-57-00	\$848.06
641-150-58-00	\$706.66
641-150-59-00	\$709.42
641-150-60-00	\$709.42
641-150-61-00	\$709.42
641-150-62-00	\$709.42
641-150-63-00	\$0.00
641-150-64-00	\$0.00
641-150-65-00	\$0.00
641-150-66-00	\$0.00
641-150-67-00	\$0.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-150-68-00	\$0.00
641-150-69-00	\$0.00
641-150-70-00	\$0.00
641-150-71-00	\$0.00
641-150-72-00	\$0.00
641-160-01-00	\$851.38
641-160-02-00	\$893.96
641-160-03-00	\$851.38
641-160-04-00	\$893.96
641-160-05-00	\$709.42
641-160-06-00	\$893.96
641-160-07-00	\$851.38
641-160-08-00	\$893.96
641-160-09-00	\$851.38
641-160-10-00	\$893.96
641-160-11-00	\$709.42
641-160-12-00	\$851.38
641-160-13-00	\$893.96
641-160-14-00	\$709.42
641-160-15-00	\$893.96
641-160-16-00	\$851.38
641-160-17-00	\$893.96
641-160-18-00	\$851.38
641-160-19-00	\$709.42
641-160-20-00	\$851.38
641-160-21-00	\$851.38
641-160-22-00	\$893.96
641-160-23-00	\$709.42
641-160-24-00	\$893.96
641-160-25-00	\$851.38
641-160-26-00	\$709.42
641-160-27-00	\$893.96
641-160-28-00	\$0.00
641-160-29-00	\$0.00
641-160-30-00	\$0.00
641-160-31-00	\$0.00
641-160-32-00	\$0.00
641-160-33-00	\$0.00
641-160-34-00	\$0.00
641-170-01-00	\$1,156.92
641-170-02-00	\$1,076.48

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-170-03-00	\$1,080.70
641-170-04-00	\$1,161.46
641-170-05-00	\$1,080.70
641-170-06-00	\$1,161.46
641-170-07-00	\$973.78
641-170-08-00	\$1,080.70
641-170-09-00	\$1,161.46
641-170-10-00	\$1,080.70
641-170-11-00	\$1,161.46
641-170-12-00	\$973.78
641-170-13-00	\$1,080.70
641-170-14-00	\$1,080.70
641-170-15-00	\$973.78
641-170-16-00	\$1,080.70
641-170-17-00	\$1,161.46
641-170-18-00	\$1,080.70
641-170-19-00	\$973.78
641-170-20-00	\$1,161.46
641-170-21-00	\$1,080.70
641-170-22-00	\$1,161.46
641-170-23-00	\$1,080.70
641-170-24-00	\$1,161.46
641-170-25-00	\$1,080.70
641-170-26-00	\$969.96
641-170-27-00	\$1,076.48
641-170-28-00	\$1,156.92
641-170-29-00	\$1,076.48
641-170-30-00	\$969.96
641-170-31-00	\$1,156.92
641-170-32-00	\$969.96
641-170-33-00	\$1,076.48
641-170-34-00	\$1,156.92
641-170-35-00	\$1,076.48
641-170-36-00	\$1,156.92
641-170-37-00	\$1,076.48
641-170-38-00	\$1,156.92
641-170-39-00	\$1,076.48
641-170-40-00	\$1,156.92
641-170-41-00	\$969.96
641-170-42-00	\$1,156.92
641-170-43-00	\$1,161.46

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-170-44-00	\$1,080.70
641-170-45-00	\$973.78
641-170-46-00	\$1,080.70
641-170-47-00	\$1,161.46
641-170-48-00	\$1,080.70
641-170-49-00	\$1,161.46
641-170-50-00	\$1,080.70
641-170-51-00	\$1,161.46
641-170-52-00	\$1,080.70
641-170-53-00	\$1,161.46
641-170-54-00	\$1,080.70
641-170-55-00	\$1,161.46
641-170-56-00	\$973.78
641-170-57-00	\$1,080.70
641-170-58-00	\$1,161.46
641-170-59-00	\$973.78
641-170-60-00	\$1,080.70
641-170-61-00	\$1,161.46
641-170-62-00	\$1,080.70
641-170-63-00	\$1,161.46
641-170-64-00	\$973.78
641-170-65-00	\$1,080.70
641-170-66-00	\$1,161.46
641-170-67-00	\$1,080.70
641-170-68-00	\$973.78
641-170-69-00	\$1,156.92
641-170-70-00	\$1,076.48
641-170-71-00	\$1,156.92
641-170-72-00	\$969.96
641-170-73-00	\$1,076.48
641-170-74-00	\$1,156.92
641-170-75-00	\$1,076.48
641-170-76-00	\$0.00
641-170-77-00	\$0.00
641-170-78-00	\$0.00
641-170-79-00	\$0.00
641-170-80-00	\$0.00
641-170-81-00	\$0.00
641-170-82-00	\$0.00
641-170-83-00	\$0.00
641-170-84-00	\$0.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-170-85-00	\$0.00
641-180-01-00	\$973.78
641-180-02-00	\$1,076.48
641-180-03-00	\$1,156.92
641-180-04-00	\$969.96
641-180-05-00	\$1,161.46
641-180-06-00	\$1,080.70
641-180-07-00	\$973.78
641-180-08-00	\$1,161.46
641-180-09-00	\$1,080.70
641-180-10-00	\$1,161.46
641-180-11-00	\$1,080.70
641-180-12-00	\$1,161.46
641-180-13-00	\$1,080.70
641-180-14-00	\$1,080.70
641-180-15-00	\$973.78
641-180-16-00	\$1,161.46
641-180-17-00	\$1,080.70
641-180-18-00	\$1,161.46
641-180-19-00	\$1,080.70
641-180-20-00	\$1,161.46
641-180-21-00	\$1,080.70
641-180-22-00	\$973.78
641-180-23-00	\$1,156.92
641-180-24-00	\$1,076.48
641-180-25-00	\$1,156.92
641-180-26-00	\$1,076.48
641-180-27-00	\$1,156.92
641-180-28-00	\$1,076.48
641-180-29-00	\$1,076.48
641-180-30-00	\$969.96
641-180-31-00	\$1,076.48
641-180-32-00	\$1,156.92
641-180-33-00	\$1,076.48
641-180-34-00	\$969.96
641-180-35-00	\$1,156.92
641-180-36-00	\$1,076.48
641-180-37-00	\$0.00
641-180-38-00	\$0.00
641-180-39-00	\$0.00
641-180-40-00	\$0.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-180-41-00	\$0.00
641-180-42-00	\$0.00
641-210-01-00	\$634.98
641-210-02-00	\$723.00
641-210-03-00	\$598.40
641-210-04-00	\$634.98
641-210-05-00	\$723.00
641-210-06-00	\$634.98
641-210-07-00	\$723.00
641-210-08-00	\$598.40
641-210-09-00	\$634.98
641-210-10-00	\$723.00
641-210-11-00	\$598.40
641-210-12-00	\$634.98
641-210-13-00	\$723.00
641-210-14-00	\$634.98
641-210-15-00	\$723.00
641-210-16-00	\$634.98
641-210-17-00	\$723.00
641-210-18-00	\$598.40
641-210-19-00	\$723.00
641-210-20-00	\$634.98
641-210-21-00	\$723.00
641-210-22-00	\$598.40
641-210-23-00	\$634.98
641-210-24-00	\$598.40
641-210-25-00	\$723.00
641-210-26-00	\$634.98
641-210-27-00	\$723.00
641-210-28-00	\$598.40
641-210-29-00	\$723.00
641-210-30-00	\$634.98
641-210-31-00	\$598.40
641-210-32-00	\$634.98
641-210-33-00	\$723.00
641-210-34-00	\$634.98
641-210-35-00	\$723.00
641-210-36-00	\$598.40
641-210-37-00	\$634.98
641-210-38-00	\$723.00
641-210-39-00	\$634.98

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-210-40-00	\$723.00
641-210-41-00	\$598.40
641-210-42-00	\$634.98
641-210-43-00	\$723.00
641-210-44-00	\$634.98
641-210-45-00	\$723.00
641-210-46-00	\$598.40
641-210-47-00	\$723.00
641-210-48-00	\$634.98
641-210-49-00	\$723.00
641-210-50-00	\$634.98
641-210-51-00	\$723.00
641-210-52-00	\$598.40
641-210-53-00	\$634.98
641-210-54-00	\$720.16
641-210-55-00	\$632.50
641-210-56-00	\$596.06
641-211-01-00	\$598.40
641-211-02-00	\$634.98
641-211-03-00	\$723.00
641-211-04-00	\$634.98
641-211-05-00	\$723.00
641-211-06-00	\$598.40
641-211-07-00	\$634.98
641-211-08-00	\$723.00
641-211-09-00	\$598.40
641-211-10-00	\$723.00
641-211-11-00	\$634.98
641-211-12-00	\$723.00
641-211-13-00	\$598.40
641-211-14-00	\$723.00
641-211-15-00	\$598.40
641-211-16-00	\$634.98
641-211-17-00	\$723.00
641-211-18-00	\$634.98
641-211-19-00	\$723.00
641-211-20-00	\$598.40
641-211-21-00	\$634.98
641-211-22-00	\$723.00
641-211-23-00	\$634.98
641-211-24-00	\$723.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-211-25-00	\$634.98
641-211-26-00	\$723.00
641-211-27-00	\$634.98
641-211-28-00	\$723.00
641-211-29-00	\$598.40
641-211-30-00	\$634.98
641-211-31-00	\$723.00
641-211-32-00	\$598.40
641-211-33-00	\$723.00
641-211-34-00	\$723.00
641-211-35-00	\$723.00
641-211-36-00	\$598.40
641-211-37-00	\$634.98
641-211-38-00	\$723.00
641-211-39-00	\$598.40
641-211-40-00	\$634.98
641-211-41-00	\$723.00
641-211-42-00	\$634.98
641-211-43-00	\$723.00
641-211-44-00	\$634.98
641-211-45-00	\$598.40
641-211-46-00	\$598.40
641-211-47-00	\$723.00
641-211-48-00	\$634.98
641-211-49-00	\$598.40
641-211-50-00	\$723.00
641-211-51-00	\$634.98
641-211-52-00	\$598.40
641-211-53-00	\$723.00
641-211-54-00	\$634.98
641-211-55-00	\$598.40
641-211-56-00	\$723.00
641-211-57-00	\$598.40
641-211-58-00	\$723.00
641-211-59-00	\$634.98
641-211-60-00	\$598.40
641-211-61-00	\$0.00
641-211-62-00	\$0.00
641-211-63-00	\$0.00
641-211-64-00	\$0.00
641-211-65-00	\$0.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-211-66-00	\$0.00
641-211-67-00	\$0.00
641-211-68-00	\$0.00
641-220-01-00	\$863.04
641-220-02-00	\$780.40
641-220-03-00	\$693.46
641-220-04-00	\$777.36
641-220-05-00	\$859.68
641-220-06-00	\$696.18
641-220-07-00	\$863.04
641-220-08-00	\$696.18
641-220-09-00	\$863.04
641-220-10-00	\$780.40
641-220-11-00	\$696.18
641-220-12-00	\$780.40
641-220-13-00	\$863.04
641-220-14-00	\$863.04
641-220-15-00	\$780.40
641-220-16-00	\$696.18
641-220-17-00	\$780.40
641-220-18-00	\$863.04
641-220-19-00	\$780.40
641-220-20-00	\$696.18
641-220-21-00	\$696.18
641-220-22-00	\$863.04
641-220-23-00	\$780.40
641-220-24-00	\$696.18
641-220-25-00	\$696.18
641-220-26-00	\$780.40
641-220-27-00	\$863.04
641-220-28-00	\$780.40
641-220-29-00	\$863.04
641-220-30-00	\$696.18
641-220-31-00	\$863.04
641-220-32-00	\$780.40
641-220-33-00	\$0.00
641-220-34-00	\$0.00
641-220-35-00	\$0.00
641-220-36-00	\$0.00
641-220-37-00	\$0.00
641-220-38-00	\$863.04

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-220-39-00	\$696.18
641-220-40-00	\$863.04
641-220-41-00	\$780.40
641-220-42-00	\$863.04
641-220-43-00	\$780.40
641-220-44-00	\$696.18
641-220-45-00	\$863.04
641-220-46-00	\$780.40
641-220-47-00	\$863.04
641-220-48-00	\$863.04
641-220-49-00	\$780.40
641-220-50-00	\$696.18
641-220-51-00	\$863.04
641-220-52-00	\$0.00
641-220-53-00	\$0.00
641-220-54-00	\$0.00
641-221-01-00	\$863.04
641-221-02-00	\$780.40
641-221-03-00	\$863.04
641-221-04-00	\$696.18
641-221-05-00	\$780.40
641-221-06-00	\$863.04
641-221-07-00	\$780.40
641-221-08-00	\$863.04
641-221-09-00	\$780.40
641-221-10-00	\$863.04
641-221-11-00	\$0.00
641-221-12-00	\$696.18
641-221-13-00	\$863.04
641-221-14-00	\$780.40
641-221-15-00	\$863.04
641-221-16-00	\$696.18
641-221-17-00	\$780.40
641-221-18-00	\$863.04
641-221-19-00	\$863.04
641-221-20-00	\$780.40
641-221-21-00	\$863.04
641-221-22-00	\$696.18
641-221-23-00	\$863.04
641-221-24-00	\$780.40
641-221-25-00	\$863.04

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-221-26-00	\$696.18
641-221-27-00	\$780.40
641-221-28-00	\$863.04
641-221-29-00	\$696.18
641-221-30-00	\$780.40
641-221-31-00	\$863.04
641-221-32-00	\$780.40
641-221-33-00	\$696.18
641-221-34-00	\$696.18
641-221-35-00	\$780.40
641-221-36-00	\$863.04
641-221-37-00	\$696.18
641-221-38-00	\$780.40
641-221-39-00	\$863.04
641-221-40-00	\$0.00
641-221-41-00	\$0.00
641-221-42-00	\$0.00
641-221-43-00	\$0.00
641-221-44-00	\$0.00
641-221-45-00	\$0.00
641-221-46-00	\$0.00
641-230-01-00	\$866.20
641-230-02-00	\$914.78
641-230-03-00	\$914.78
641-230-04-00	\$866.20
641-230-05-00	\$914.78
641-230-06-00	\$776.62
641-230-07-00	\$866.20
641-230-08-00	\$914.78
641-230-09-00	\$866.20
641-230-10-00	\$776.62
641-230-11-00	\$941.68
641-230-12-00	\$866.20
641-230-13-00	\$914.78
641-230-14-00	\$776.62
641-230-15-00	\$914.78
641-230-16-00	\$866.20
641-230-17-00	\$776.62
641-230-18-00	\$914.78
641-230-19-00	\$866.20
641-230-20-00	\$914.78

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-230-21-00	\$776.62
641-230-22-00	\$914.78
641-230-23-00	\$776.62
641-230-24-00	\$0.00
641-230-25-00	\$0.00
641-230-26-00	\$0.00
641-240-01-00	\$846.86
641-240-02-00	\$753.58
641-240-03-00	\$814.16
641-240-04-00	\$822.68
641-240-05-00	\$814.16
641-240-06-00	\$822.68
641-240-07-00	\$753.58
641-240-08-00	\$822.68
641-240-09-00	\$814.16
641-240-10-00	\$753.58
641-240-11-00	\$822.68
641-240-12-00	\$814.16
641-240-13-00	\$753.58
641-240-14-00	\$822.68
641-240-15-00	\$814.16
641-240-16-00	\$822.68
641-240-17-00	\$753.58
641-240-18-00	\$814.16
641-240-19-00	\$822.68
641-240-20-00	\$753.58
641-240-21-00	\$814.16
641-240-22-00	\$822.68
641-240-23-00	\$814.16
641-240-24-00	\$753.58
641-240-25-00	\$822.68
641-240-26-00	\$814.16
641-240-27-00	\$838.10
641-240-28-00	\$846.86
641-240-29-00	\$775.76
641-240-30-00	\$838.10
641-240-31-00	\$846.86
641-240-32-00	\$838.10
641-240-33-00	\$775.76
641-240-34-00	\$846.86
641-240-35-00	\$838.10

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-240-36-00	\$775.76
641-240-37-00	\$846.86
641-240-38-00	\$0.00
641-240-39-00	\$0.00
641-240-40-00	\$0.00
641-240-41-00	\$0.00
641-240-42-00	\$0.00
641-240-43-00	\$0.00
641-240-44-00	\$0.00
641-240-45-00	\$0.00
641-240-46-00	\$0.00
641-240-47-00	\$0.00
641-250-01-00	\$1,210.36
641-250-02-00	\$1,181.02
641-250-03-00	\$1,181.34
641-250-04-00	\$1,210.36
641-250-05-00	\$1,181.02
641-250-06-00	\$1,181.34
641-250-07-00	\$1,210.36
641-250-08-00	\$1,210.36
641-250-09-00	\$1,181.02
641-250-10-00	\$1,210.36
641-250-11-00	\$1,210.36
641-250-12-00	\$1,181.34
641-250-13-00	\$1,181.02
641-250-14-00	\$1,181.34
641-250-15-00	\$1,181.02
641-250-16-00	\$1,181.34
641-250-17-00	\$1,181.02
641-250-18-00	\$1,181.34
641-250-19-00	\$1,181.02
641-250-20-00	\$1,181.34
641-250-21-00	\$1,181.02
641-250-22-00	\$1,210.36
641-250-23-00	\$1,181.02
641-250-24-00	\$1,181.34
641-250-25-00	\$923.62
641-250-26-00	\$993.96
641-250-27-00	\$956.42
641-250-28-00	\$923.62
641-250-29-00	\$993.96

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-250-30-00	\$956.42
641-250-31-00	\$923.62
641-250-32-00	\$993.96
641-250-33-00	\$956.42
641-250-34-00	\$930.56
641-250-35-00	\$867.46
641-250-36-00	\$867.46
641-250-37-00	\$930.56
641-250-38-00	\$867.46
641-250-39-00	\$837.82
641-250-40-00	\$923.62
641-250-41-00	\$956.42
641-250-42-00	\$993.96
641-250-43-00	\$923.62
641-250-44-00	\$993.96
641-250-45-00	\$923.62
641-250-46-00	\$956.42
641-250-47-00	\$993.96
641-250-48-00	\$0.00
641-250-49-00	\$0.00
641-250-50-00	\$0.00
641-250-51-00	\$0.00
641-250-52-00	\$0.00
641-250-53-00	\$0.00
641-251-01-00	\$1,210.36
641-251-02-00	\$1,210.36
641-251-03-00	\$1,181.02
641-251-04-00	\$1,181.34
641-251-05-00	\$1,210.36
641-251-06-00	\$1,181.02
641-251-07-00	\$1,210.36
641-251-08-00	\$1,181.34
641-251-09-00	\$1,210.36
641-251-10-00	\$1,181.02
641-251-11-00	\$1,210.36
641-251-12-00	\$1,181.34
641-251-13-00	\$1,210.36
641-251-14-00	\$1,181.02
641-251-15-00	\$1,181.34
641-251-16-00	\$1,181.02
641-251-17-00	\$1,181.34

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-251-18-00	\$1,210.36
641-251-19-00	\$1,181.34
641-251-20-00	\$1,181.02
641-251-21-00	\$1,181.34
641-251-22-00	\$1,181.02
641-251-23-00	\$930.56
641-251-24-00	\$867.46
641-251-25-00	\$930.56
641-251-26-00	\$837.82
641-251-27-00	\$867.46
641-251-28-00	\$930.56
641-251-29-00	\$867.46
641-251-30-00	\$930.56
641-251-31-00	\$867.46
641-251-32-00	\$837.82
641-251-33-00	\$930.56
641-251-34-00	\$837.82
641-251-35-00	\$867.46
641-251-36-00	\$867.46
641-251-37-00	\$867.46
641-251-38-00	\$837.82
641-251-39-00	\$930.56
641-251-40-00	\$867.46
641-251-41-00	\$0.00
641-251-42-00	\$0.00
641-251-43-00	\$0.00
641-251-44-00	\$0.00
641-251-45-00	\$0.00
641-251-46-00	\$0.00
641-251-47-00	\$0.00
641-251-48-00	\$0.00
641-251-49-00	\$0.00
641-260-01-00	\$1,122.66
641-260-02-00	\$1,053.58
641-260-03-00	\$1,100.26
641-260-04-00	\$1,100.26
641-260-05-00	\$1,053.58
641-260-06-00	\$1,100.26
641-260-07-00	\$1,053.58
641-260-08-00	\$1,122.66
641-260-09-00	\$1,053.58

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-260-10-00	\$1,100.26
641-260-11-00	\$1,122.66
641-260-12-00	\$1,053.58
641-260-13-00	\$1,100.26
641-260-14-00	\$1,122.66
641-260-15-00	\$1,100.26
641-260-16-00	\$1,122.66
641-260-17-00	\$1,053.58
641-260-18-00	\$1,100.26
641-260-26-00	\$1,122.66
641-260-27-00	\$1,100.26
641-260-28-00	\$1,053.58
641-260-29-00	\$1,122.66
641-260-30-00	\$1,053.58
641-260-31-00	\$1,100.26
641-260-32-00	\$1,122.66
641-260-33-00	\$1,053.58
641-260-34-00	\$1,122.66
641-260-35-00	\$0.00
641-260-36-00	\$0.00
641-260-37-00	\$0.00
641-260-38-00	\$0.00
641-260-39-00	\$0.00
641-260-40-00	\$0.00
641-260-41-00	\$0.00
641-260-42-00	\$0.00
641-260-43-00	\$0.00
641-260-44-00	\$0.00
641-260-45-00	\$0.00
641-261-01-00	\$1,053.58
641-261-02-00	\$1,135.28
641-261-03-00	\$1,100.26
641-261-04-00	\$1,100.26
641-261-05-00	\$1,053.58
641-261-06-00	\$1,100.26
641-261-07-00	\$1,135.28
641-261-08-00	\$1,053.58
641-261-09-00	\$1,053.58
641-261-10-00	\$1,135.28
641-261-11-00	\$1,100.26
641-261-12-00	\$1,135.28

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-261-13-00	\$1,053.58
641-261-14-00	\$1,100.26
641-261-15-00	\$1,135.28
641-261-16-00	\$1,100.26
641-261-17-00	\$1,053.58
641-261-18-00	\$1,135.28
641-261-19-00	\$1,100.26
641-261-20-00	\$1,053.58
641-261-21-00	\$1,135.28
641-261-22-00	\$1,100.26
641-261-23-00	\$1,053.58
641-261-24-00	\$1,135.28
641-261-25-00	\$1,100.26
641-261-26-00	\$1,053.58
641-261-27-00	\$1,135.28
641-261-28-00	\$1,100.26
641-261-29-00	\$1,100.26
641-261-30-00	\$1,135.28
641-261-31-00	\$1,135.28
641-261-32-00	\$1,100.26
641-261-33-00	\$1,053.58
641-261-34-00	\$1,135.28
641-261-35-00	\$1,100.26
641-261-36-00	\$1,135.28
641-261-37-00	\$1,053.58
641-261-38-00	\$1,135.28
641-261-39-00	\$1,053.58
641-261-40-00	\$1,100.26
641-261-41-00	\$1,053.58
641-261-42-00	\$1,135.28
641-261-43-00	\$1,053.58
641-261-44-00	\$1,100.26
641-261-45-00	\$1,100.26
641-261-46-00	\$1,053.58
641-261-47-00	\$1,053.58
641-261-48-00	\$0.00
641-261-49-00	\$0.00
641-261-50-00	\$0.00
641-261-51-00	\$0.00
641-261-52-00	\$0.00
641-261-53-00	\$0.00

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-261-54-00	\$0.00
641-261-55-00	\$0.00
641-261-56-00	\$0.00
641-261-57-00	\$0.00
641-261-58-00	\$0.00
641-270-01-00	\$993.64
641-270-02-00	\$895.54
641-270-03-00	\$930.56
641-270-04-00	\$895.54
641-270-05-00	\$993.64
641-270-06-00	\$930.56
641-270-07-00	\$993.64
641-270-08-00	\$905.00
641-270-09-00	\$895.54
641-270-10-00	\$993.64
641-270-11-00	\$993.64
641-270-12-00	\$930.56
641-270-13-00	\$993.64
641-270-14-00	\$895.54
641-270-15-00	\$993.64
641-270-16-00	\$993.64
641-270-17-00	\$930.56
641-270-18-00	\$895.54
641-270-19-00	\$930.56
641-270-20-00	\$895.54
641-270-21-00	\$930.56
641-270-22-00	\$993.64
641-270-23-00	\$895.54
641-270-24-00	\$993.64
641-270-25-00	\$895.54
641-270-26-00	\$930.56
641-270-27-00	\$930.56
641-270-28-00	\$895.54
641-270-29-00	\$930.56
641-270-30-00	\$930.56
641-270-31-00	\$930.56
641-270-32-00	\$993.64
641-270-33-00	\$905.00
641-270-34-00	\$930.56
641-270-35-00	\$905.00
641-270-36-00	\$993.64

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-270-37-00	\$905.00
641-270-38-00	\$993.64
641-270-39-00	\$993.64
641-270-40-00	\$930.56
641-270-41-00	\$993.64
641-270-42-00	\$905.00
641-270-43-00	\$930.56
641-270-44-00	\$905.00
641-270-45-00	\$993.64
641-270-46-00	\$905.00
641-270-47-00	\$930.56
641-270-48-00	\$930.56
641-270-49-00	\$905.00
641-270-50-00	\$993.64
641-270-51-00	\$905.00
641-270-52-00	\$1,053.58
641-270-53-00	\$1,100.26
641-270-54-00	\$1,122.66
641-270-55-00	\$0.00
641-270-56-00	\$0.00
641-270-57-00	\$0.00
641-270-58-00	\$0.00
641-270-59-00	\$0.00
641-270-60-00	\$0.00
641-270-61-00	\$0.00
641-270-62-00	\$0.00
641-271-01-00	\$905.00
641-271-02-00	\$930.56
641-271-03-00	\$993.64
641-271-04-00	\$905.00
641-271-05-00	\$930.56
641-271-06-00	\$905.00
641-271-07-00	\$930.56
641-271-08-00	\$993.64
641-271-09-00	\$905.00
641-271-10-00	\$930.56
641-271-11-00	\$993.64
641-271-12-00	\$930.56
641-271-13-00	\$905.00
641-271-14-00	\$993.64
641-271-15-00	\$930.56

Chula Vista Elementary School District
 Community Facilities District No. 12
 Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-271-16-00	\$905.00
641-271-17-00	\$993.64
641-271-18-00	\$905.00
641-271-19-00	\$993.64
641-271-20-00	\$993.64
641-271-21-00	\$930.56
641-271-22-00	\$930.56
641-271-23-00	\$905.00
641-271-24-00	\$993.64
641-271-25-00	\$905.00
641-271-26-00	\$930.56
641-271-27-00	\$993.64
641-271-28-00	\$993.64
641-271-29-00	\$905.00
641-271-30-00	\$930.56
641-271-31-00	\$905.00
641-271-32-00	\$930.56
641-271-33-00	\$993.64
641-271-34-00	\$930.56
641-271-35-00	\$993.64
641-271-36-00	\$930.56
641-271-37-00	\$905.00
641-271-38-00	\$930.56
641-271-39-00	\$993.64
641-271-40-00	\$930.56
641-271-41-00	\$0.00
641-271-42-00	\$0.00
641-271-43-00	\$0.00
641-271-44-00	\$0.00
641-271-45-00	\$0.00
641-271-46-00	\$0.00
641-271-47-00	\$0.00
641-271-48-00	\$0.00
641-271-49-00	\$0.00
641-271-50-00	\$0.00
641-281-06-00	\$1,181.02
641-281-07-00	\$1,181.34
641-281-08-00	\$1,181.02
641-281-09-00	\$1,181.34
641-281-10-00	\$1,181.02
641-281-11-00	\$1,210.36

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-281-12-00	\$1,210.36
641-281-13-00	\$1,210.36
641-281-14-00	\$1,181.34
641-281-15-00	\$1,210.36
641-281-16-00	\$1,210.36
641-281-17-00	\$1,181.34
641-281-18-00	\$1,181.02
641-281-19-00	\$1,181.02
641-281-20-00	\$1,181.02
641-281-21-00	\$1,181.34
641-281-22-00	\$1,210.36
641-281-23-00	\$1,181.34
641-281-24-00	\$1,181.34
641-281-28-00	\$0.00
641-281-29-00	\$0.00
641-281-30-00	\$0.00
641-281-31-00	\$0.00
641-281-32-00	\$0.00
641-281-33-00	\$0.00
641-281-34-00	\$0.00
641-281-35-00	\$0.00
641-282-01-00	\$1,210.36
641-282-02-00	\$1,181.34
641-282-03-00	\$1,181.02
641-282-04-00	\$1,181.34
641-282-05-00	\$1,181.02
641-282-06-00	\$1,181.02
641-282-07-00	\$1,210.36
641-282-08-00	\$1,181.02
641-282-09-00	\$1,210.36
641-282-10-00	\$1,181.34
641-282-11-00	\$1,210.36
641-282-12-00	\$1,181.34
641-282-13-00	\$1,210.36
641-282-14-00	\$1,210.36
641-282-15-00	\$1,181.34
641-282-16-00	\$1,181.02
641-282-17-00	\$1,181.34
641-282-18-00	\$1,181.02
641-282-19-00	\$1,181.02
641-282-20-00	\$1,181.34

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-282-21-00	\$1,181.34
641-282-22-00	\$1,181.02
641-282-23-00	\$1,181.34
641-282-24-00	\$1,181.34
641-282-25-00	\$1,181.34
641-282-26-00	\$1,181.34
641-282-27-00	\$1,181.34
641-282-28-00	\$1,181.34
641-282-29-00	\$1,181.02
641-282-30-00	\$1,181.34
641-282-31-00	\$1,181.02
641-282-32-00	\$1,181.34
641-282-33-00	\$1,210.36
641-282-34-00	\$1,181.34
641-282-35-00	\$1,210.36
641-282-36-00	\$1,181.02
641-282-37-00	\$1,181.34
641-282-38-00	\$1,181.02
641-282-39-00	\$1,181.02
641-282-40-00	\$1,210.36
641-282-41-00	\$1,181.34
641-282-42-00	\$1,181.02
641-282-43-00	\$1,181.34
641-282-44-00	\$0.00
641-282-45-00	\$0.00
641-282-46-00	\$0.00
641-282-47-00	\$0.00
641-282-48-00	\$0.00
641-282-49-00	\$0.00
641-282-50-00	\$0.00
641-282-51-00	\$0.00
641-282-52-00	\$0.00
641-282-53-00	\$0.00
641-282-54-00	\$0.00
641-282-55-00	\$0.00
641-290-01-00	\$914.78
641-290-02-00	\$776.62
641-290-03-00	\$914.78
641-290-04-00	\$866.20
641-290-05-00	\$914.78
641-290-06-00	\$776.62

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-290-07-00	\$914.78
641-290-08-00	\$866.20
641-290-09-00	\$914.78
641-290-10-00	\$866.20
641-290-11-00	\$776.62
641-290-12-00	\$914.78
641-290-13-00	\$866.20
641-290-14-00	\$776.62
641-290-15-00	\$914.78
641-290-16-00	\$866.20
641-290-17-00	\$914.78
641-290-18-00	\$776.62
641-290-19-00	\$914.78
641-290-20-00	\$866.20
641-290-21-00	\$776.62
641-290-22-00	\$866.20
641-290-23-00	\$941.68
641-290-24-00	\$891.68
641-290-25-00	\$941.68
641-290-26-00	\$799.46
641-290-27-00	\$891.68
641-290-28-00	\$941.68
641-290-29-00	\$799.46
641-290-30-00	\$941.68
641-290-31-00	\$891.68
641-290-32-00	\$799.46
641-290-33-00	\$941.68
641-290-34-00	\$891.68
641-290-35-00	\$799.46
641-290-36-00	\$941.68
641-290-37-00	\$891.68
641-290-38-00	\$941.68
641-290-39-00	\$799.46
641-290-40-00	\$891.68
641-290-42-00	\$0.00
641-290-43-00	\$0.00
641-290-44-00	\$0.00
641-290-45-00	\$0.00
641-290-46-00	\$0.00
641-300-01-00	\$775.76
641-300-02-00	\$846.86

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-300-03-00	\$838.10
641-300-04-00	\$775.76
641-300-05-00	\$838.10
641-300-06-00	\$846.86
641-300-07-00	\$775.76
641-300-08-00	\$846.86
641-300-09-00	\$838.10
641-300-10-00	\$775.76
641-300-11-00	\$846.86
641-300-12-00	\$838.10
641-300-13-00	\$775.76
641-300-14-00	\$846.86
641-300-15-00	\$838.10
641-300-16-00	\$846.86
641-300-17-00	\$775.76
641-300-18-00	\$838.10
641-300-19-00	\$846.86
641-300-20-00	\$775.76
641-300-21-00	\$846.86
641-300-22-00	\$838.10
641-300-23-00	\$775.76
641-300-24-00	\$838.10
641-300-25-00	\$846.86
641-300-26-00	\$775.76
641-300-27-00	\$838.10
641-300-28-00	\$846.86
641-300-29-00	\$775.76
641-300-30-00	\$846.86
641-300-31-00	\$838.10
641-300-32-00	\$775.76
641-300-33-00	\$846.86
641-300-34-00	\$775.76
641-300-35-00	\$838.10
641-300-36-00	\$846.86
641-300-37-00	\$838.10
641-300-38-00	\$838.10
641-300-39-00	\$846.86
641-300-40-00	\$775.76
641-300-41-00	\$846.86
641-300-42-00	\$838.10
641-300-43-00	\$775.76

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-300-44-00	\$838.10
641-300-45-00	\$846.86
641-300-46-00	\$846.86
641-300-47-00	\$775.76
641-300-48-00	\$846.86
641-300-49-00	\$838.10
641-300-50-00	\$0.00
641-300-51-00	\$0.00
641-300-52-00	\$0.00
641-300-53-00	\$0.00
641-300-54-00	\$0.00
641-300-55-00	\$0.00
641-300-56-00	\$0.00
641-301-01-00	\$891.68
641-301-02-00	\$941.68
641-301-03-00	\$799.46
641-301-04-00	\$891.68
641-301-05-00	\$941.68
641-301-06-00	\$799.46
641-301-07-00	\$891.68
641-301-08-00	\$941.68
641-301-09-00	\$799.46
641-301-10-00	\$891.68
641-301-11-00	\$941.68
641-301-12-00	\$891.68
641-301-13-00	\$799.46
641-301-14-00	\$891.68
641-301-15-00	\$941.68
641-301-16-00	\$799.46
641-301-17-00	\$941.68
641-301-18-00	\$891.68
641-301-19-00	\$799.46
641-301-20-00	\$941.68
641-301-21-00	\$891.68
641-301-22-00	\$941.68
641-301-23-00	\$891.68
641-301-24-00	\$799.46
641-301-25-00	\$941.68
641-301-26-00	\$891.68
641-301-27-00	\$941.68
641-301-28-00	\$799.46

Chula Vista Elementary School District
Community Facilities District No. 12
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
641-301-29-00	\$891.68
641-301-30-00	\$941.68
641-301-31-00	\$799.46
641-301-32-00	\$941.68
641-301-33-00	\$891.68
641-301-34-00	\$799.46
641-301-35-00	\$799.46
641-301-36-00	\$941.68
641-301-37-00	\$891.68
641-301-38-00	\$941.68
641-301-39-00	\$941.68
641-301-40-00	\$891.68
641-301-41-00	\$941.68
641-301-42-00	\$799.46
641-301-43-00	\$891.68
641-301-44-00	\$0.00
641-301-45-00	\$0.00
641-301-46-00	\$0.00
641-301-47-00	\$0.00
641-301-48-00	\$0.00
641-301-49-00	\$0.00
641-301-50-00	\$0.00
Total Parcels	1,088
Total Taxable Parcels	909
Total Annual Special Tax	\$836,534.08