

Community Facilities District No. 18

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. 18 (“CFD No. 18”) 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. 18 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. 18 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. 18 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. 18 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. 18 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. 18.

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. 18 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 18 is located in the Eastern Urban Core (EUC) and lies just south of Birch Road between Eastlake Parkway and State Route 125. For reference, the boundary map is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 18 was formed and established by the School District on April 17, 2013, 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. 18, and a landowner election at which the qualified electors of CFD No. 18 authorized CFD No. 18 to incur bonded indebtedness in an amount not to exceed \$40,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of CFD No. 18.

**Board Actions Related to
Formation of CFD No. 18**

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	March 6, 2013	12-13.74
Resolution for Bonded Indebtedness	March 6, 2013	12-13.75
Resolution of Formation	April 17, 2013	12-13.93
Special Tax Ordinance	May 8, 2013	12-13.119

A Notice of Special Tax Lien was recorded in the real property records of the County of San Diego ("County") on April 25, 2013, as Document No. 2013-0259395 on all property within CFD No. 18.

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 refinancings transactions have been completed to reduce interest payments on the outstanding debt.

Currently, there is one new money debt issue for which a portion of the debt service repayment has been allocated to CFD No. 18. The Series 2020 COPs have a portion of their repayment obligation allocated to this CFD. The allocated debt service schedule is included as Exhibit D.

II. Fiscal Year 2024/2025 Annual Special Tax

Each Fiscal Year, CFD No. 18 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. General Obligation Bond Offset

In November of 1998 the voters approved a general obligation bond measure in the amount of \$95 million. At the time that the measure was placed before the voters it was determined that of the \$95 million dollars, a significant portion of it would be used to modernize facilities within the School District which were largely outside the boundaries of the Community Facilities Districts. The remaining portion of the authorization would be used to provide new facilities or upgrade existing facilities within the CFDs. Additionally, the District indicated to voters within the CFDs that if the bond measure were successful, then CFD special taxes would be reduced by a fair share amount (i.e., a General Obligation Bond offset) such that property owners would not be paying twice for CFD facilities.

Of the \$95 million bond authorization approved in November 1998, \$25 million in general obligation bonds were issued in 1999 (Series "A") of which the proceeds were primarily used to modernize three elementary schools - Cook, Halecrest and Palomar. An additional \$10 million (Series "B") was issued in 2000 and \$7.5 million (Series "C") was issued in 2001. Proceeds of the Series B & C Bonds were primarily devoted to the modernization of Juarez Lincoln, Lauderbach, and Mueller Elementary Schools. Proceeds of the (Series "D") bonds were issued to finance the repair and rehabilitation of schools and the construction and acquisition of new classrooms and school facilities located at the Chula Vista Learning Community Charter (CVLCC) School.

The Series "E" bonds were issued in June of 2003. The proceeds were used to modernize Silver Wing and Los Altos Elementary Schools. Proceeds of the Series "F" bonds, issued in April of 2004, modernized Lomas Verde and Rohr Elementary. Proceeds of the Series "G" bonds, issued in May of 2005, were

used to finance the repair and rehabilitation of schools and the construction and acquisition of new classrooms and school facilities within the District. In September of 2005, the Golden West Schools Financing Authority 2005 General Obligation Revenue Bonds (Chula Vista Elementary School Refunding) was issued to refinance the callable portion of the 1998 Series A and Series B General Obligation Bonds in the amount of \$29,230,000. Similarly, in November of 2010 the District issued refunding bonds in the amount of \$14,785,000 which defeased the remaining outstanding 1998 Series C and 1998 Series D bonds. In 2012 refunding bonds were issued to defease the outstanding Series E & Series F bonds and the 2013A Refunding Bonds defeased the Series G Bonds and the 2005 Refunding Bonds of the Golden West Authority. Finally, in 2021 taxable refunding bonds in the amount of \$5,450,000 were issued to defease the outstanding 2010 Refunding Bonds.

For Fiscal Year 2024/25 KeyAnalytics and SFA utilized preliminary general obligation rates provided by the County of San Diego that in the aggregate totaled 0.00004860 (\$0.04860 for every \$100 of assessed value). Of this rate, 0.002620 is allocated to repay the Series 2012 Refunding Bonds; 0.001050 is allocated to repay the 2013A Refunding Bonds (\$30,755,000) and 0.001190 is allocated to repay the 2021 Refunding Bonds (\$5,450,000). Utilizing assessed value information provided by the County of San Diego, the District has applied this same rate to properties within the CFDs.

The following table shows the assessed value and corresponding general obligation bond offset amount of CFD No. 18.

**Fiscal Year 2024/2025
General Obligation Bond Offset Credit**

General Obligation Credit Component	Amount
Assessed Value	\$522,512,613.00
GO Bond Offset Rate	0.00004860
General Obligation Bond Credit ^[1]	\$25,394.11

[1] General Obligation Credit Amount shown may be less than the computed amount if the assessed value of one or more taxable parcels would cause the offset to be greater than the CFD tax amount.

B. 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	149	\$133,483.04
Condominiums/Townhomes	Developed	736	525,973.12
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:	885	\$659,456.16

C. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 18, as of June 30, 2025, for Fiscal Year 2024/2025 and prior Fiscal Years are summarized in the table on the following page. 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. 18
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	\$411,333.82	5	\$371,064.92	\$40,268.90	9.79%	\$956.98	0.23%
2021/2022	580,747.40	11	575,627.00	5,120.40	0.88%	515.54	0.09%
2022/2023	597,239.88	6	594,003.55	3,236.33	0.54%	802.80	0.13%
2023/2024	638,417.04	8	634,732.11	3,684.93	0.58%	837.12	0.13%
2024/2025	659,456.16	5	656,814.56	2,641.60	0.40%	2,641.60	0.40%

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. 18 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to Section 6 of Resolution 2012-13.93A which was adopted on April 17, 2013, 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. 18 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. 18.

Revenues and Expenditures of Non-Proceeds

Balance as of July 1, 2024		\$7,312,843.31
Revenue		\$1,105,359.41
Special Tax Collections - GC 53343.1(a)	\$658,715.54	
Investment Earnings	325,803.76	
Delinquent Special Tax Collections	4,948.63	
FMV Adjustment (GASB 31)	115,891.48	
Expenditures		(\$27,704.92)
Bank Fees - GC 53343.1(g)	(\$11.00)	
Annual Administration - GC 53343.1(g)	(2,360.95)	
Agency Staff - GC 53343.1(g)	(15,832.97)	
Debt Service Payments - GC 53343.1(d)(3)	(9,500.00)	
Balance as of June 30, 2025		\$8,390,497.80

IV. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 18 based on the financial obligations for Fiscal Year 2025/2026.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 18 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. 18. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2025/2026.

Annual Special Tax Requirement for CFD No. 18

Fiscal Year 2024/2025 Remaining Sources		\$8,390,497.80
Balance of Tax Collection Fund	\$8,390,497.80	
Anticipated Special Taxes	0.00	
Fiscal Year 2024/2025 Remaining Obligations		\$0.00
September 1, 2025 Interest Payment	(\$2,187.50)	
September 1, 2025 Principal Payment	(5,000.00)	
Direct Construction of Authorized Facilities	(8,383,310.30)	
Fiscal Year 2024/2025 Surplus (Reserve Fund Draw)		\$0.00
Fiscal Year 2025/2026 Obligations		(\$672,350.94)
Administrative Expense Budget	(\$6,472.37)	
Anticipated Special Tax Delinquencies ^[1]	(2,693.25)	
March 1, 2026 Interest Payment	(2,062.50)	
September 1, 2026 Interest Payment	(2,062.50)	
September 1, 2026 Principal Payment	(5,000.00)	
Direct Construction of Authorized Facilities	(654,060.32)	
Fiscal Year 2025/2026 Annual Special Tax Requirement		\$672,350.94

[1] Assumes the Year End Fiscal Year 2024/2025 delinquency rate of 0.40%.

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	\$13.76
CFD Admin Fees	6,098.92
Agency Accounting / Legal Fees & Delinq	90.63
Arbitrage Calculation Fees	4.13
Continuing Disclosure & Dissemination Fees	2.20
County Tax Collection Fees	88.50
Other/Contingencies	174.23
Total Expenses	\$6,472.37

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 18 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. 18.

A. Developed Property

Building Permits have been issued for 2,943 Units by the City within CFD No. 18. Additionally, 2,040 units have pre-paid special tax obligation and are no longer subject to CFD No. 18 taxation. There are also 25.86 acres of land that remain undeveloped within CFD No. 18. 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
2015/2016	Developed Property	264,148	273
2016/2017	Developed Property	254,399	252
2017/2018	Developed Property	519,312	438
2018/2019	Developed Property	868,848	595
2019/2020	Developed Property	112,204	61
2020/2021	Developed Property	145,595	76
2021/2022	Developed Property	980,540	691
2022/2023	Developed Property	212,174	224
2024/2025	Developed Property	260,477	284
2025/2026	Developed Property	71,725	49
Total		3,689,422	2,943

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. 18 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.

The GO Bond Credit for the Fiscal Year 2025/2026 can be found on the table below.

Fiscal Year 2025/2026 General Obligation Bond Offset Credit

General Obligation Credit Component	Amount
Assessed Value	\$538,921,801.00
GO Bond Offset Rate	0.00004860
General Obligation Bond Credit	\$26,191.60

[1] General Obligation Credit Amount shown may be less than the computed amount if the assessed value of one or more taxable parcels would cause the offset to be greater than the CFD tax amount.

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. 18 can be found in the table on the following page.

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

Development Type	Dev. Status	DU/Sqft*/Acre**	Taxed Amount
Single Family Dwellings	Developed	149	\$136,065.38
Condominiums/Townhomes	Developed	736	536,285.56
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:	885	\$672,350.94

California Financial Services\CFS - CFS\UNREGULATED\Chula Vista Elem\Developer Revenue\CFD Admin\CFD No. 18\FY 2025-26

Exhibit A

Rate and Method of Apportionment

EXHIBIT "A"

**REDUCED ANNUAL MAXIMUM SPECIAL TAXES OF
COMMUNITY FACILITIES DISTRICT NO. 18
OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT
EFFECTIVE FISCAL YEAR 2012-2013**

**PROPORTIONAL REDUCTION
OF ANNUAL MAXIMUM SPECIAL TAX RATES
AND
PREPAYMENT AMOUNTS
FOR
COMMUNITY FACILITIES DISTRICT NO. 18
OF THE
CHULA VISTA ELEMENTARY SCHOOL DISTRICT**

**Table 1
PROPORTIONAL REDUCTION OF ANNUAL MAXIMUM SPECIAL TAX RATES**

Land Use Category	Land Use Designation ⁽¹⁾	Reduced Annual Maximum Special Tax for Fiscal Year 2012/13
1	Residential Dwelling Unit	\$0.3111 multiplied by House Square Footage ⁽²⁾
2	Age-Restricted Unit	\$0.0519 multiplied by House Square Footage ⁽²⁾
3	Undeveloped Property	\$11,339 per Acre ⁽³⁾

- (1) As the Land Use Designations as shown are defined in the Rate & Method of Apportionment.
 (2) As House Square Footage is defined in the Rate & Method of Apportionment.
 (3) As Acre is defined in the Rate & Method of Apportionment.

**Table 2
PROPORTIONAL REDUCTION OF PREPAYMENT AMOUNT
PRIOR TO BUILDING PERMIT ISSUANCE**

Land Use Category	Land Use Designation ⁽¹⁾	Prepayment Amount for Fiscal Year 2012/13
1	Residential Dwelling Unit	\$2.9541 multiplied by House Square Footage ⁽²⁾
2	Age-Restricted Unit	\$0.4963 multiplied by House Square Footage ⁽²⁾

- (1) As the Land Use Designations as shown are defined in the Rate & Method of Apportionment.
 (2) As House Square Footage is defined in the Rate & Method of Apportionment.

EXHIBIT "B"

**RATE AND METHOD OF APPORTIONMENT OF
SPECIAL TAXES FOR COMMUNITY FACILITIES DISTRICT NO. 18**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX
COMMUNITY FACILITIES DISTRICT NO. 18
(SPA 3 / MILLENIA)
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. 18 of the Chula Vista Elementary School District ("School District" and "CFD") to be apportioned, levied and collected according to the Special Tax liability determined by the Board of Education ("Board") 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 defined below. All Developed Property and Undeveloped Property within 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 CFD.

"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 in which such special tax is levied, 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. 18 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.

"Mitigation Agreement" means that certain mitigation agreement executed by McMillin-D.A. America Otay Ranch, LLC and School District, dated July 15, 1998.

"Owner" means McMillin –D.A. America Otay Ranch, LLC, or its successor and assignee.

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

"School District" means the Chula Vista Elementary School District.

"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, 2013, 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 as of the 2012/13 Fiscal Year, and the paragraphs that follow Table 1.

Table 1

Land Use Category	Land Use Designation	Annual Maximum Special Tax for Fiscal Year 2012/13
1	Residential Dwelling Unit	\$0.4408 multiplied by House Square Footage
2	Age-Restricted Unit	\$0.0735 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 2013/14 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, 2013, 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 2012/13 shall be \$16,065 per Acre. In determining the Annual Maximum Special Tax per Acre for an Assessor's Parcel classified as Undeveloped Property for the 2013/14 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, 2013, or ii) two (2) percent.

IV. METHOD OF APPORTIONMENT OF THE SPECIAL TAX:

Commencing in Fiscal Year 2013/14, 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 2013/14, 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, in its sole discretion, provide the School District an estimate of the 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 as provided in Section 5.3 of the Mitigation Agreement.

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, 2014, the Owner reasonably anticipates obtaining building permits for Residential Dwelling Units that all have a House Square Footage of 1,000 square feet, and the Annual Maximum Special Tax of \$545.50 per unit (i.e., \$.5455 x 1,000 square feet) increases at 2% per year commencing in Fiscal Year 2013/14 and each Fiscal Year thereafter, the following would apply:

Initial Fiscal Year:	<u>2015/16</u>	<u>2016/17</u>
Estimated Building Permits from Step 1:		
7/1/14 to 6/30/15	200	0
7/1/15 to 6/30/16	<u>0</u>	<u>175</u>
Cumulative Building Permits	<u>200</u>	<u>375</u>
Annual Maximum Special Tax per Residential Dwelling Unit	<u>\$467.78</u>	<u>\$477.14</u>
Total Estimated Special Tax Revenues From Step 2	<u>\$93,556</u>	<u>\$178,928</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, 2014, as follows:

Initial Fiscal Year:	<u>2015/16</u>	<u>2016/17</u>
Actual Building Permits from Step 3:		
7/1/14 to 6/30/15	175	0
7/1/15 to 6/30/16	0	200
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	<u>\$467.78</u>	<u>\$477.14</u>
Total Actual Special Tax Revenues from Step 3	<u>\$70,167</u>	<u>\$167,000</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>2015/16</u>	<u>2016/17</u>
Total Estimated Special Tax Revenues (Step 2)	\$93,556	\$178,928
Less: Prepayments (25 units x \$440.80/unit increasing at 2% per year)	<u>(11,695)</u>	<u>(11,928)</u>
Total Estimated Special Tax Revenues (Adjusted)	<u>81,861</u>	<u>167,000</u>
Total Actual Special Tax Revenues (Step 3)	<u>70,167</u>	<u>167,000</u>
Total Undeveloped Property Shortfall Tax	<u>\$11,694</u>	<u>\$0</u>

Step 5: Prior to levying an Undeveloped Property Shortfall Tax per Acre on the tax rolls the School District shall take into account and reduce such levy by the amount of any available funds of the CFD received from the Owner according to Section 5.3.2 of the Mitigation Agreement. The amount determined herein shall be the "Undeveloped Property Shortfall Tax per Acre to be applied in Section IV.

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 plus a reasonable administrative fee, and the paragraphs that follow Table 2.

Table 2

Land Use Category	Land Use Designation	Prepayment Amount for Fiscal Year 2012/13
1	Residential Dwelling Unit	\$4.1856 multiplied by House Square Footage
2	Age-Restricted Unit	\$0.7032 multiplied by House Square Footage

In determining the prepayment amount applicable to a Residential Dwelling Unit or Age-Restricted Unit for the 2012/13 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, 2013, 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 discount rate equal to 7.0% prior to the issuance of Bonds or the weighted average interest rate on the outstanding Bonds after Bonds have been issued and the remaining term for which the 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;
 - ii. A reasonable administrative fee for the calculation and processing of the prepayment.

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 then 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 July 10, 1998, between the School District and the Owner.

XI. MAXIMUM ANNUAL SPECIAL TAXES REMAINDER

In any Fiscal Year, when proceeds of Annual Maximum Special Taxes for Developed Property are not used for principal, interest and Administrative Expenses, such amount shall inure to the School District subject to any required reserve fund replenishment. The School District shall use such proceeds for acquisition, construction or financing school facilities in accordance with the Act and other applicable law as determined by the School District.

XII. PURPOSE OF THE SPECIAL TAXES

The proposed School Facilities to be financed, funded, acquired, or constructed include elementary school buildings; special education facilities and transportation facilities, as well as central administration and support facilities as needed and applicable, together with land and all necessary equipment including technology improvements, equipment and personal property consistent with the Act, to serve the properties and students within the School District. The herein provided Special Taxes are contractually encumbered and committed to the School District as contemplated by Section 9 of Article 1 of the California Constitution and the applicable provisions of the Federal Constitution.

EXHIBIT "C"

ASSESSOR PARCELS NUMBERS WITHIN
COMMUNITY FACILITIES DISTRICT NO. 18
OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT

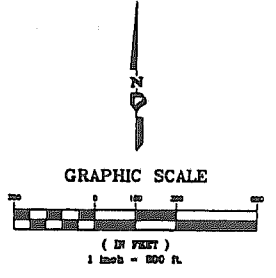
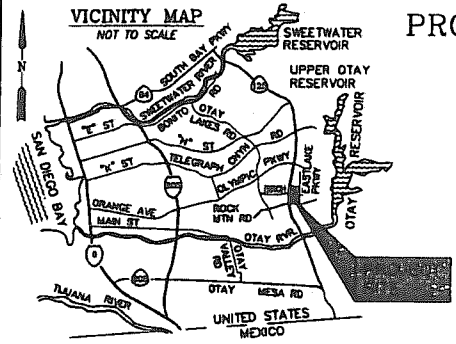
<u>Property Owner</u>	<u>San Diego County APN</u>
SLF IV/ McMillin Millenia	643-060-23-00
SLF IV/ McMillin Millenia	643-060-24-00
SLF IV/ McMillin Millenia	643-060-25-00

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 18 (OTAY RANCH MILLENIA - EASTERN URBAN CENTER)

CHULA VISTA ELEMENTARY SCHOOL DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA



BOARD OF EDUCATION CERTIFICATE

FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF EDUCATION OF THE SCHOOL DISTRICT THIS 1ST DAY OF MARCH, 2013

Sandra M. Neuman
CLERK OF THE BOARD OF EDUCATION
CHULA VISTA ELEMENTARY SCHOOL DISTRICT
STATE OF CALIFORNIA

BOARD OF EDUCATION APPROVAL

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 18 OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT, COUNTY 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 6TH DAY OF MARCH, 2013, BY ITS RESOLUTION NO. ED12-13-12.

Sandra M. Neuman
CLERK OF THE BOARD OF EDUCATION
CHULA VISTA ELEMENTARY SCHOOL DISTRICT
STATE OF CALIFORNIA

COUNTY RECORDER'S CERTIFICATE

O'CLOCK _____ M.
OF MAPS OF ASSESSMENT
THE OFFICE OF THE
INIA.

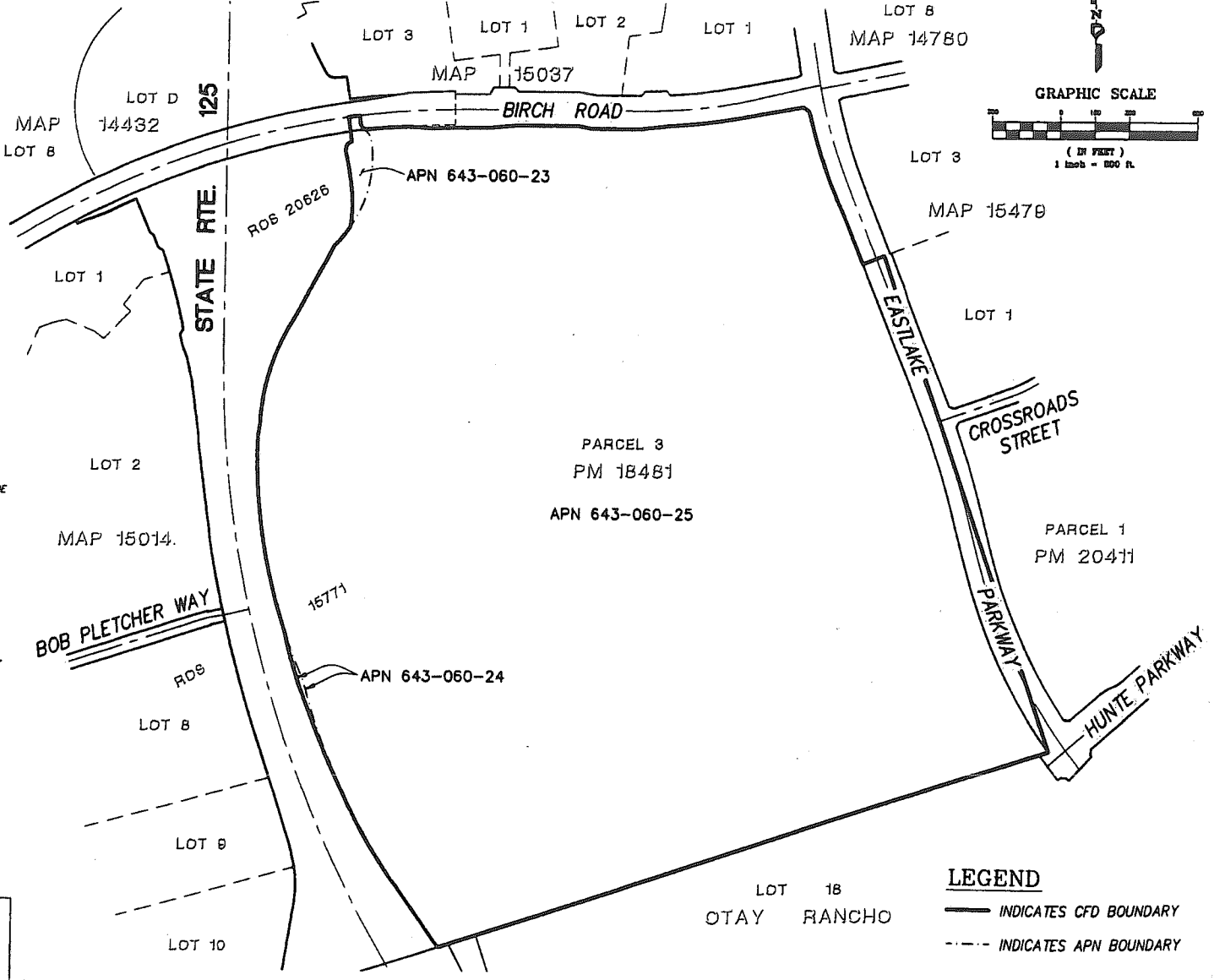
THE ORIGINAL OF THIS DOCUMENT
WAS RECORDED ON: MAR 12, 2013
DOCUMENT NUMBER: 20130137855
Ernest J. Dronenswig, Jr., COUNTY RECORDER
SAN DIEGO COUNTY RECORDER'S OFFICE
TIME: 1:53 PM

DATE _____

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

PROJECT DESIGN CONSULTANTS
Planning | Landscape Architecture | Engineering | Survey

701 B Street, Suite 600
San Diego, CA 92101
619.235.9171
619.234.0246 Fax



LOT 18
OTAY RANCHO

LEGEND
— INDICATES CFD BOUNDARY
- - - INDICATES APN BOUNDARY

BK44 PG02

2013-0157855

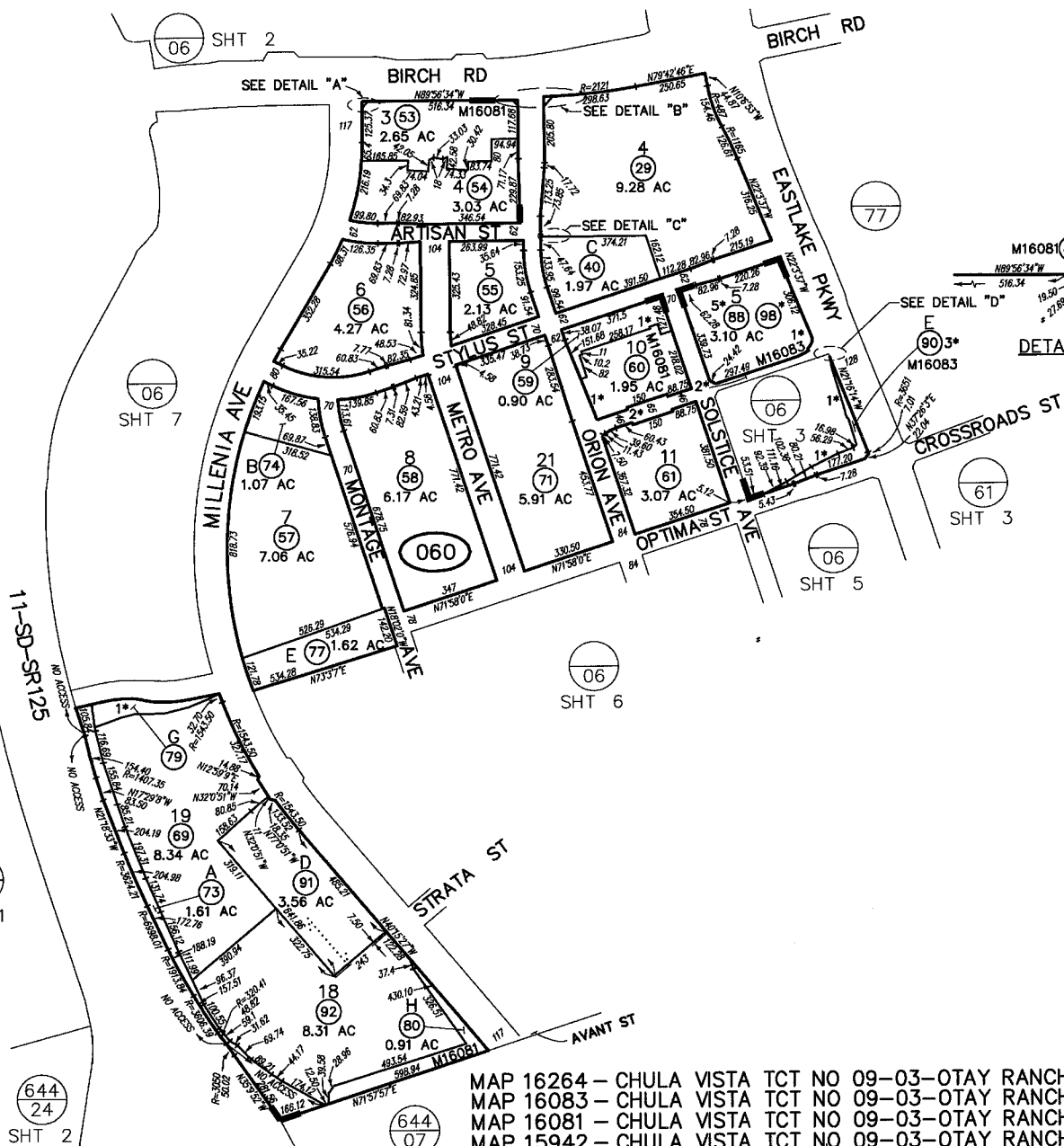
2013 - 0157855

BK44 PG02

Exhibit C

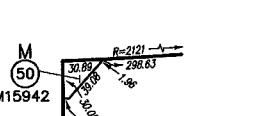
Assessor's Parcel Maps

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.

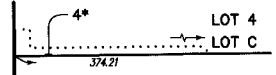


SAN DIEGO COUNTY ASSESSOR'S MAP
643-06
 SHT 1 OF 13
 1" = 400'
 02/03/2021 CS
 Drawn: 1/10/14 By: RAG From: 643-060

DETAIL "A" - 1"=100'



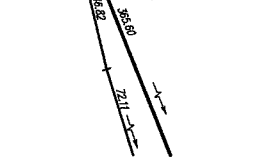
DETAIL "B" - 1"=100'



DETAIL "C" - 1"=40'



DETAIL "D" - 1"=40'



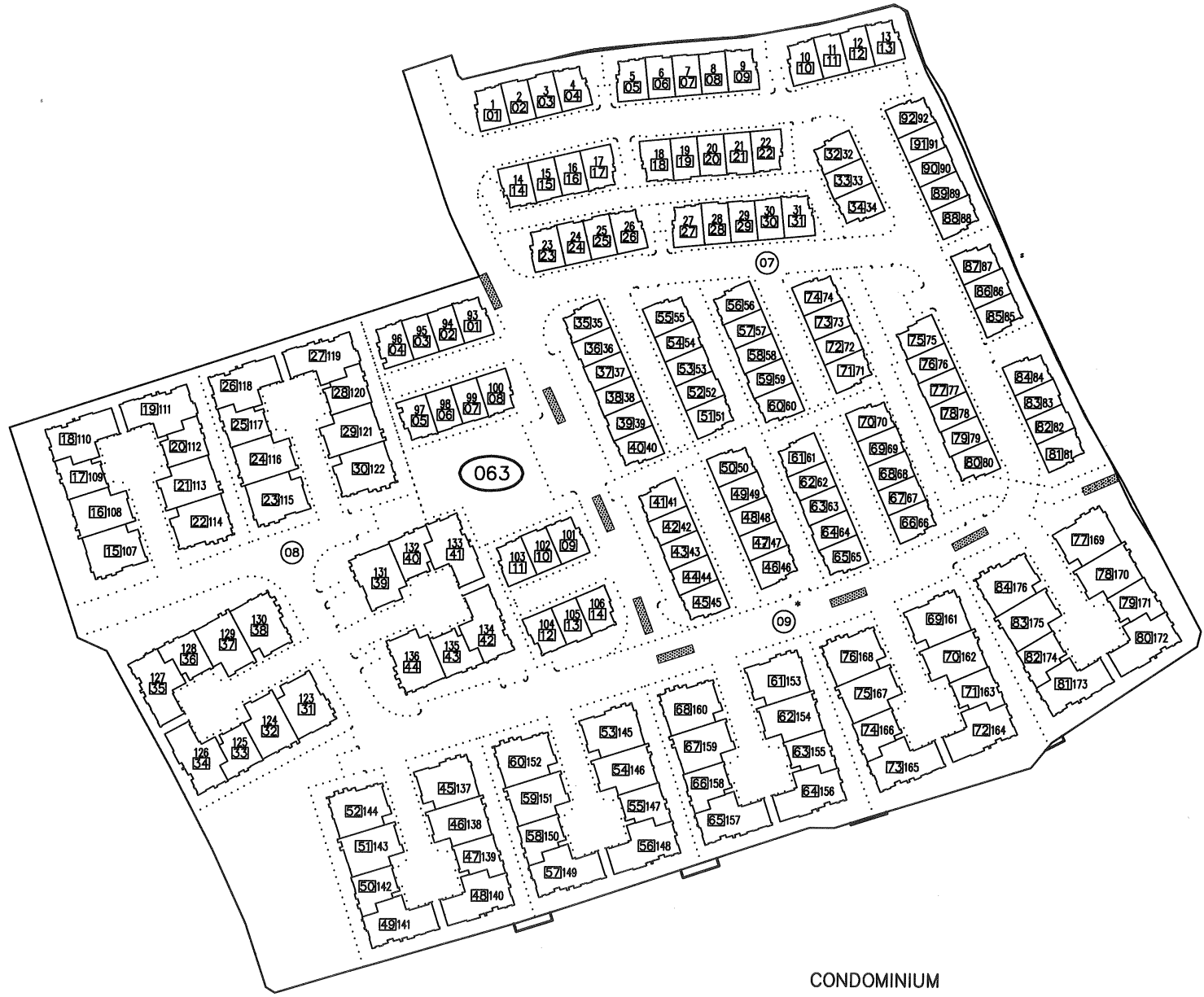
CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO
060	17 & 19	20, 21, & HWY OP	06	1320 CANG
	PICKUP	22	06	1508
	21	644-24 SHTS 1 & 2	06	71
	20 & 22	PG 6 SHT 2	06	94
	PICKUP	23	08	1844
	PICKUP	24	08	1639
	18	SAME & ST OP	12	4832
	18	25 & HWY OP	12	1563 CANG
	23 THRU 25	26 THRU 50	14	55
	29	SAME & B/L CHG	16	5571
	26 THRU 28	35-37 & 40	16	48
	30 & 31 & 42	88 THRU 90	16	55
	89	PG 6 SHT 3	17	582
	34, 45 & 46	PG 6 SHT 4	17	51
	64, 67, 68 & 76	91 THRU 94	18	1003
	94	95 & 96	18	1357
	93 & 96	97	18	1404
	88	88 SHTS 1 & 2	19	505
	32, 33, 43, 44	PG 6 SHT 7	19	14
065	069-66	065-01A02	19	1328
	66	065-01A02 PG 6 SHT 9	19	1328
	75, 95	PG 6 SHT 8	19	55
	65, 72, 75, 81, 82, 85, 97	PG 6 SHT 8	19	10003
	39, 41, 52, 84, 87	PG 6 SHT 7	19	60
	38, 47, 51, 70, 78, 89	PG 6 SHT 7	19	10023
	62-63	065-18	20	55

- * COMMON AREA
- 1* SEE RECORD MAP FOR BRGS & DIST
- 2* TRANSIT GUIDEWAY
- 3* OPEN SPACE
- 4* PEDESTRIAN & NON-MOTOR VEHICULAR RIGHT OF WAY
- 5* GENESIS AT MILLENIA (SEE SHT 9)
- MODULE I DOC17-0508752
- MODULE J DOC17-0508754
- MODULE K DOC17-0508756
- MODULE L DOC17-0508758
- MODULE M DOC17-0508760

MAP 16264 - CHULA VISTA TCT NO 09-03-OTAY RANCH MILLENIA GENESIS LOTS 7, 8, 'F' AND 'G'
 MAP 16083 - CHULA VISTA TCT NO 09-03-OTAY RANCH MILLENIA GENESIS LOTS 5, 6 AND 'E'
 MAP 16081 - CHULA VISTA TCT NO 09-03-OTAY RANCH MILLENIA PHASE 2 (EASTERN URBAN CENTER)
 MAP 15942 - CHULA VISTA TCT NO 09-03-OTAY RANCH MILLENIA (EASTERN URBAN CENTER)
 ROS 8723, 12371, 15771, 20003, 20626, 22092

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.



SAN DIEGO COUNTY ASSESSOR'S MAP
 643-06
 SHT 8
 1" = 80'
 Drawn by: 01/26/18 ARS
 05/10/2019 JGD

Z AT MILLENIA
 DOC 17 - 0288526
 LOT 1, MAP 16150
 ASSESSMENT PAR NO
 643-063-07 SUB ID 01 - 92
 643-063-08 SUB ID 01 - 14

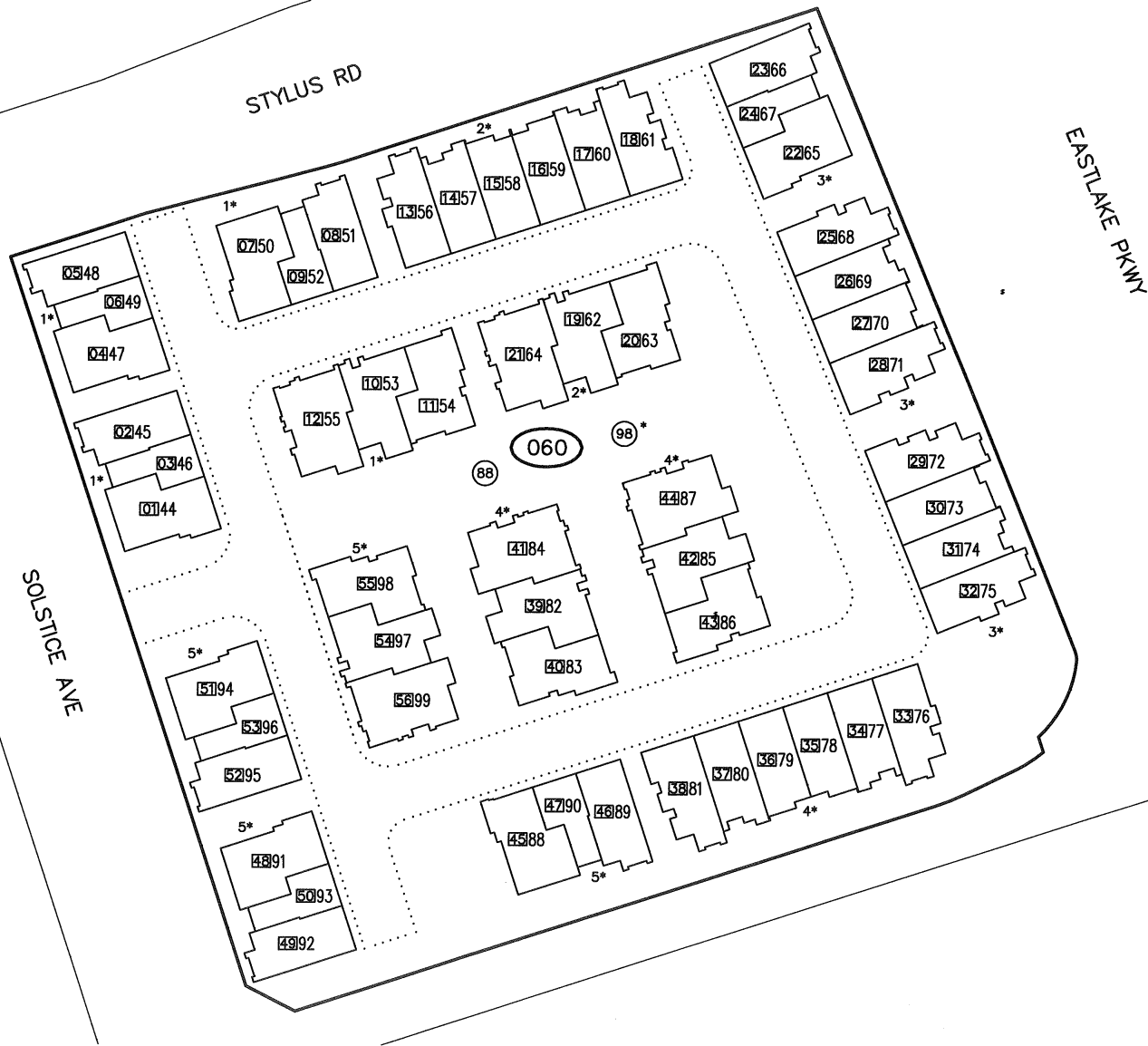
ELEMENT AT MILLENIA
 DOC 17 - 0290503
 LOT 1, MAP 16150
 ASSESSMENT PAR NO
 643-063-08 SUB ID 15 - 84

* COMMON AREA

CONDOMINIUM

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01



SAN DIEGO COUNTY ASSESSOR'S MAP
 643-06
 SHT 9
 1" = 50'
 Drawn by: 04/04/18 ARS
 05/10/2019 JGD

GENESIS AT MILLENIA
 LOT 5, MAP 16083
 ASSESSMENT PAR NO
 643-060-88 SUB ID 01-56

- *COMMON AREA
- 1* MODULE I
DOC17-0508752
- 2* MODULE J
DOC17-0508754
- 3* MODULE K
DOC17-0508756
- 4* MODULE L
DOC17-0508758
- 5* MODULE M
DOC17-0508760

CONDOMINIUM

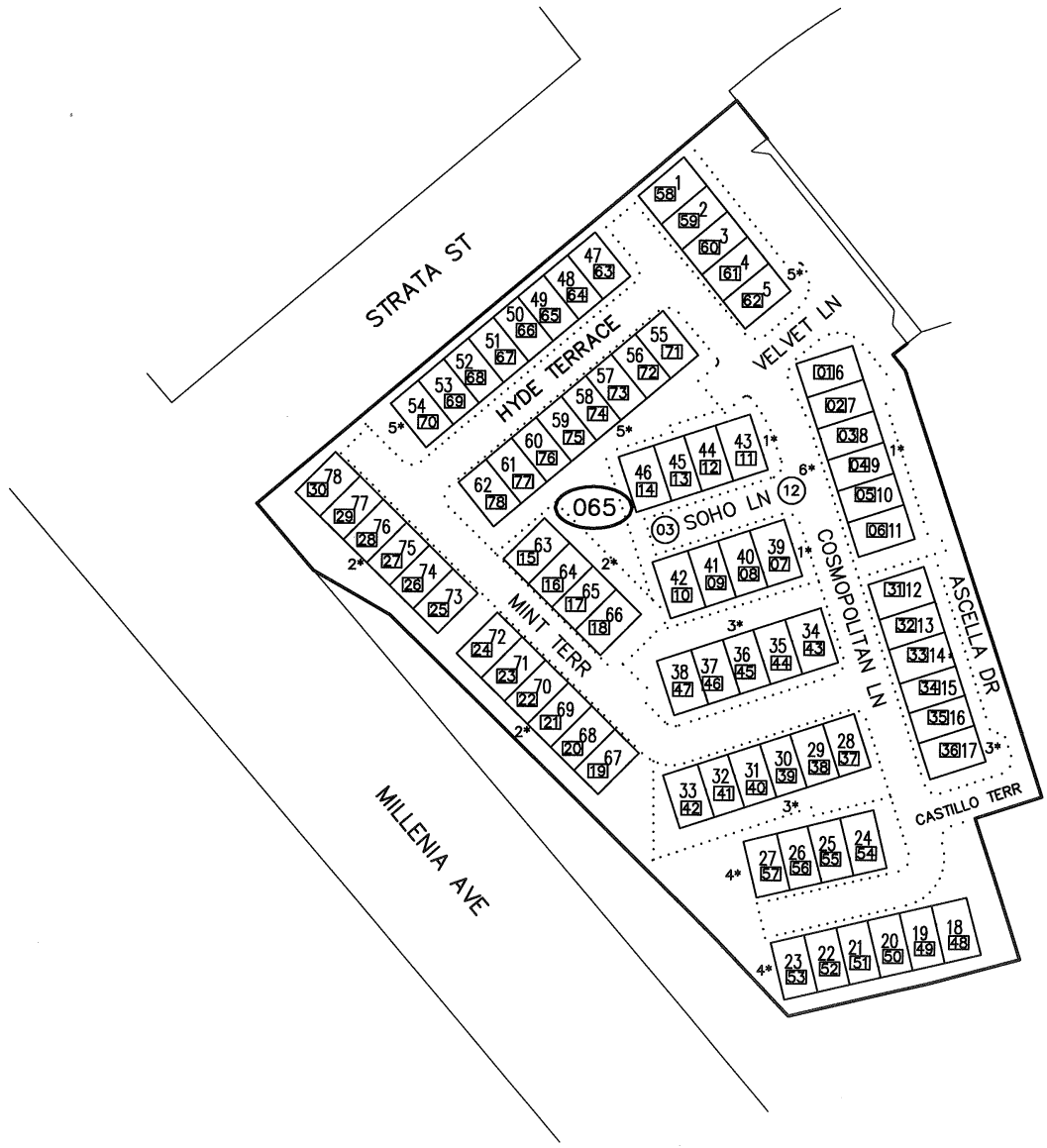
THIS MAP WAS PREPARED FOR ASSESSMENT PURPOSES ONLY. NO LIABILITY IS ASSUMED FOR THE ACCURACY OF THE DATA SHOWN. ASSESSOR'S PARCELS MAY NOT COMPLY WITH LOCAL SUBDIVISION OR BUILDING ORDINANCES.

SAN DIEGO COUNTY ASSESSOR'S MAP
643-06
SHT 10
1" = 80'
Drawn by: 03/19/19 JMA

05/12/2019 JGD ☺

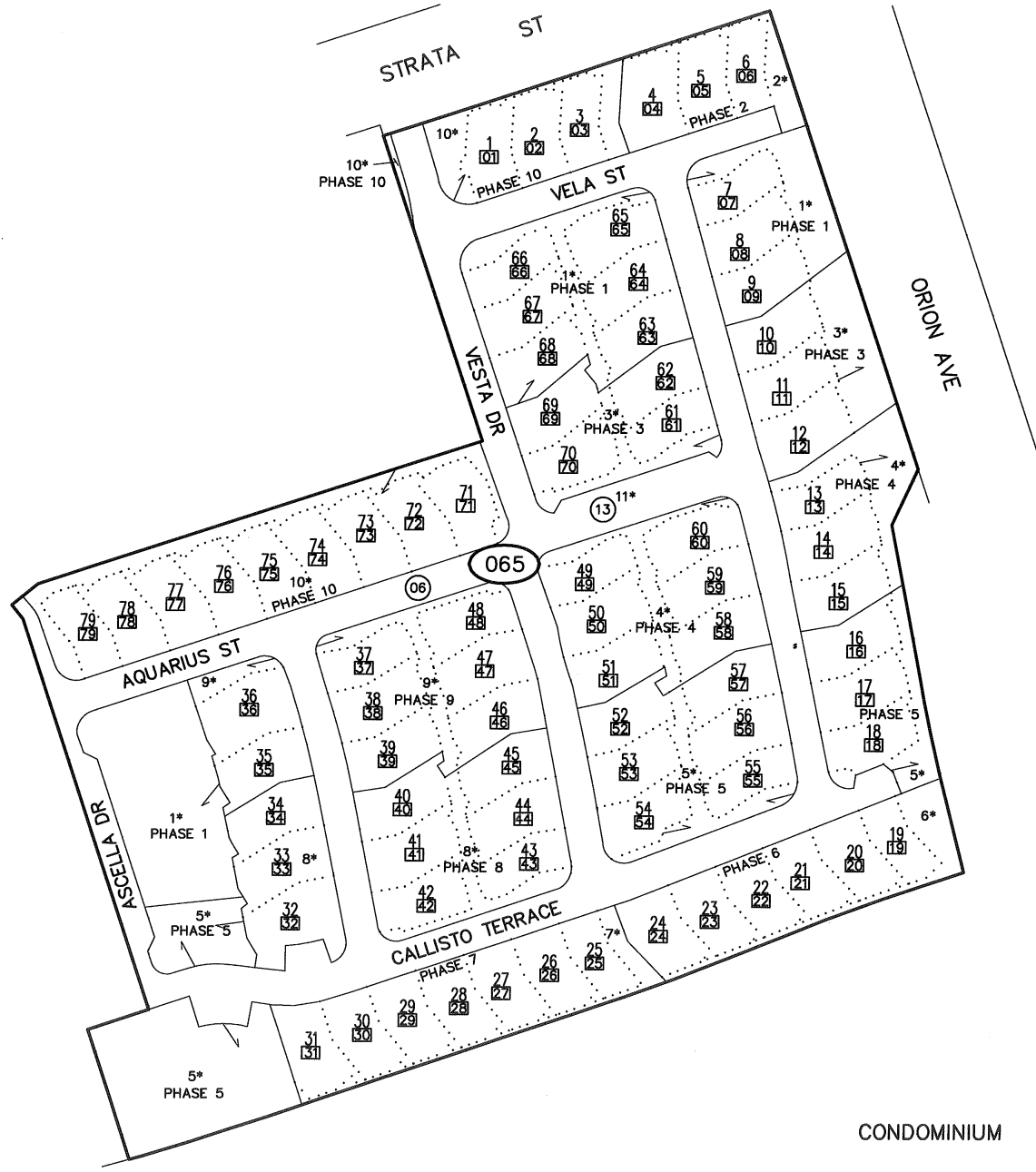
BOULEVARD AT MILLENIA
LOT 1, MAP 16305
ASSESSMENT PAR NO
643-065-03 SUB ID 01 - 78

- 1* PHASE 1
DOC18-0402087
- 2* PHASE 2
DOC18-0402088
- 3* PHASE 3
DOC18-0401451
- 4* PHASE 4
DOC18-0401452
- 5* PHASE 5
DOC18-0403549
- 6* COMMON AREA



CONDOMINIUM

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SAN DIEGO COUNTY ASSESSOR'S MAP
 643-06
 SHT 11
 1" = 80'
 Drawn by: 03/19/19 JMA

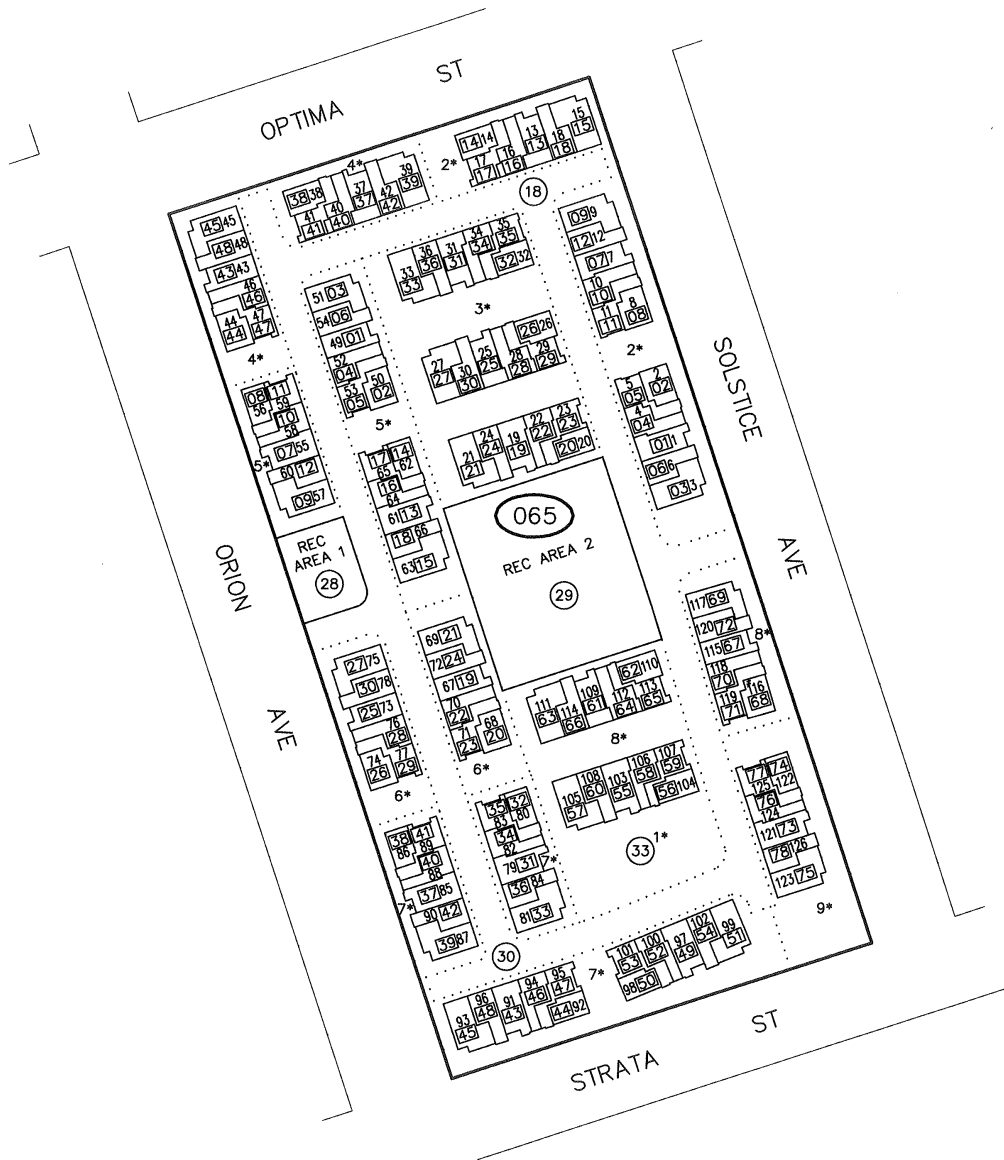
05/10/2019 JGD ☺

SKYLAR MILLENIA
 LOT 1, MAP 16261
 ASSESSMENT PAR NO
 643-065-06 SUB ID 01-79

- 1* PHASE 1
 DOC18-0237355
 DOC18-0199875
- 2* PHASE 2
 DOC18-0226569
- 3* PHASE 3
 DOC18-0226570
- 4* PHASE 4
 DOC18-0226571
- 5* PHASE 5
 DOC18-0226572
- 6* PHASE 6
 DOC18-0399805
- 7* PHASE 7
 DOC18-0399806
- 8* PHASE 8
 DOC18-0399807
- 9* PHASE 9
 DOC18-0399808
- 10* PHASE 10
 DOC18-0399809
- 11* COMMON AREA

CONDOMINIUM

01
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.



PINNACLE AT MILLENIA
LOT 1, MAP 16377

ASSESSMENT PAR NO
643-065-18 SUB ID 01-48

- 1* COMMON AREA
- 2* PHASE 1
DOC20-0142559
- 3* PHASE 2
DOC20-0320222
- 4* PHASE 3
DOC20-0795896

ASSESSMENT PAR NO
643-065-30 SUB ID 01-78

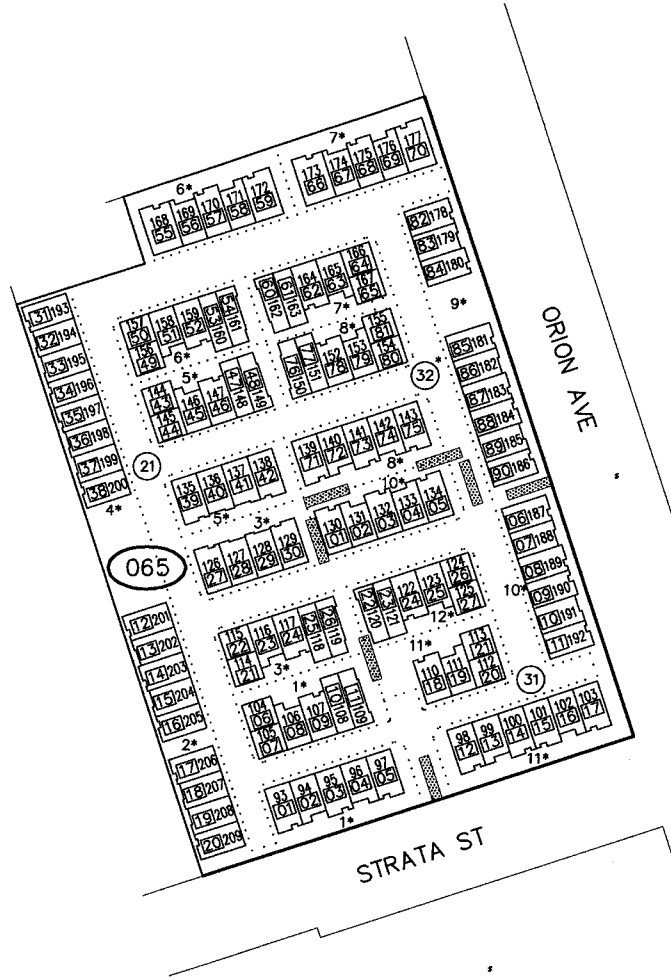
- 5* PHASE 4
DOC21-0163506
- 6* PHASE 5
DOC21-0163508
- 7* PHASE 6
DOC21-0163510
- 8* PHASE 7
DOC21-0204425
- 9* PHASE 8
DOC21-0646490

SAN DIEGO COUNTY ASSESSOR'S MAP
643-06
SHT 13
1" = 100'
Drawn: 01/09/2021 By: SORIANO

CONDOMINIUM

AGENT 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
 643-06
 SHT 14
 1" = 100'
 Drawn: 08/13/2021 By: SORIANO

CLEO & VIBE AT MILLENIA
 LOT 1, MAP 16408

ASSESSMENT PAR NO
 643-065-21 SUB ID 01 - 90

- * COMMON AREA
- 1* PHASE 4
DOC2020-0464719
- 2* PHASE 6
DOC2020-0464721
- 3* PHASE 9
DOC2020-0464724
- 4* PHASE 12
DOC2020-0464727
- 5* PHASE 14
DOC2020-0464729
- 6* PHASE 17
DOC2020-0464732
- 7* PHASE 19
DOC2020-0472280
- 8* PHASE 20
DOC2020-0472281
- 9* PHASE 21
DOC2020-0472282

CLEO & VIBE AT MILLENIA
 LOT 1, MAP 16408

ASSESSMENT PAR NO
 643-065-31 SUB ID 01 - 27

- 10* PHASE 22
DOC2020-0472283
- 11* PHASE 23
DOC2020-0472284
- 12* PHASE 24
DOC2020-0472285

Exhibit D

Allocated Debt Service Schedule

Chula Vista Elementary School District
CFD No. 18
Allocated Debt Service Schedule

Period	2020 Certificates of Participation		
	Principal	Interest	Total Debt Service
9/1/2020	\$0.00	\$2,733.33	\$2,733.33
9/1/2021	0.00	5,125.00	5,125.00
9/1/2022	5,000.00	5,125.00	10,125.00
9/1/2023	5,000.00	4,875.00	9,875.00
9/1/2024	5,000.00	4,625.00	9,625.00
9/1/2025	5,000.00	4,375.00	9,375.00
9/1/2026	5,000.00	4,125.00	9,125.00
9/1/2027	5,000.00	3,875.00	8,875.00
9/1/2028	5,000.00	3,625.00	8,625.00
9/1/2029	5,000.00	3,425.00	8,425.00
9/1/2030	5,000.00	3,225.00	8,225.00
9/1/2031	5,000.00	3,025.00	8,025.00
9/1/2032	5,000.00	2,825.00	7,825.00
9/1/2033	10,000.00	2,625.00	12,625.00
9/1/2034	10,000.00	2,225.00	12,225.00
9/1/2035	10,000.00	2,025.00	12,025.00
9/1/2036	10,000.00	1,825.00	11,825.00
9/1/2037	10,000.00	1,612.50	11,612.50
9/1/2038	10,000.00	1,400.00	11,400.00
9/1/2039	10,000.00	1,175.00	11,175.00
9/1/2040	10,000.00	950.00	10,950.00
9/1/2041	10,000.00	725.00	10,725.00
9/1/2042	10,000.00	487.50	10,487.50
9/1/2043	10,000.00	250.00	10,250.00
Total	\$165,000.00	\$66,283.33	\$231,283.33

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. 18

Summary

Fiscal Year End

Total Taxes Due June 30, 2025	\$659,456.16
Amount Paid	\$656,814.56
Amount Remaining to be Collected	\$2,641.60
Number of Parcels Delinquent	5
Delinquency Rate	0.40%

Foreclosure

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

Foreclosure Qualification

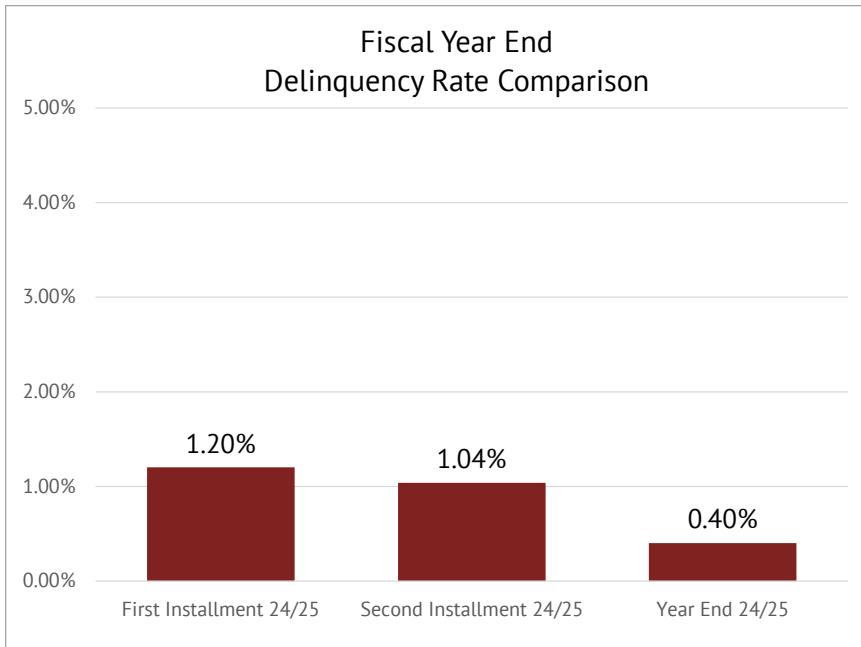
Individual Parcel Delinquency	\$5,000
Individual Owner Multiple Parcels Delinquency	N/A
Individual Parcels Semi-Annual Installments	N/A
Aggregate Delinquency Rate	Req'd only if collections are less than debt svc

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.

Fiscal Year End
Delinquency Rate Comparison





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

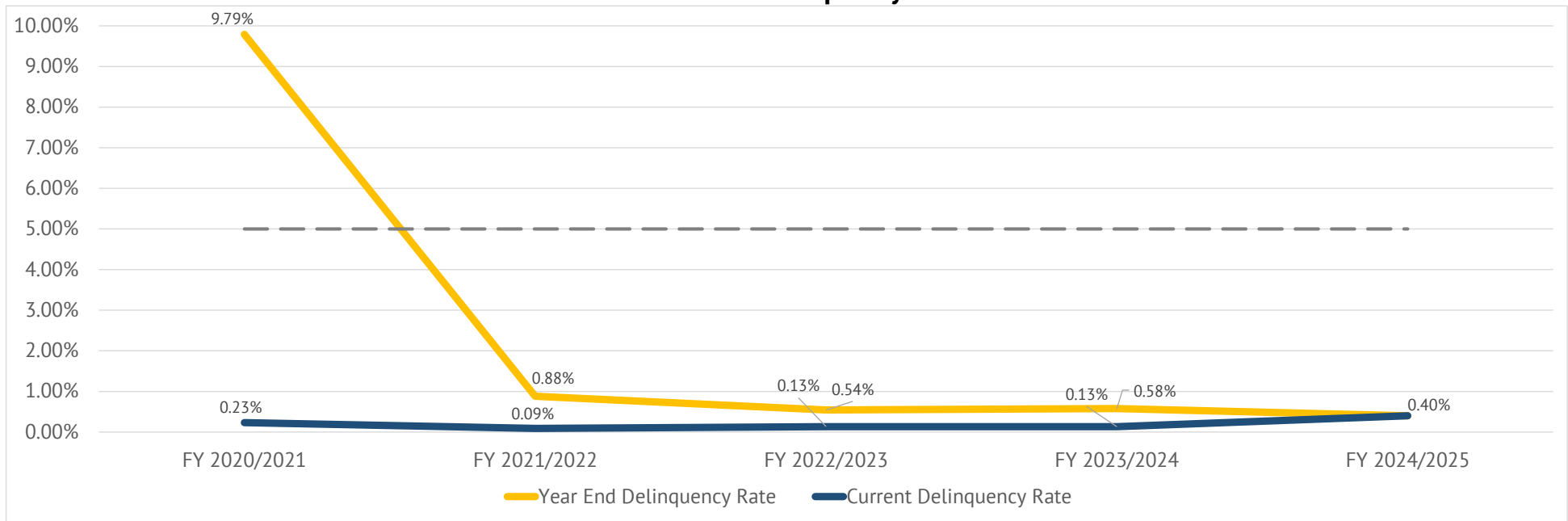


Chula Vista Elementary School District Community Facilities District No. 18

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	\$411,333.82	5	\$371,064.92	\$40,268.90	9.79%	\$956.98	0.23%
2021/2022	580,747.40	11	575,627.00	5,120.40	0.88%	515.54	0.09%
2022/2023	597,239.88	6	594,003.55	3,236.33	0.54%	802.80	0.13%
2023/2024	638,417.04	8	634,732.11	3,684.93	0.58%	837.12	0.13%
2024/2025	659,456.16	5	656,814.56	2,641.60	0.40%	2,641.60	0.40%

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. 18



Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
643-062-09-05	Long Jie	1515 El Paso Real, La Jolla Ca 92037	2024	\$725.98	\$362.99	\$362.99
643-065-06-08	Platt Ruben H Jr & Pratt Fujimi Living Trust	1809 Lynx Ter, Chula Vista Ca 91915	2024	\$1,032.32	\$516.16	\$516.16
643-065-18-12	Fisher Jonathan M & Fisher-Padres Barbara M	201440 Mulligan Hill St, Chula Vista Ca 91913	2024	\$1,004.72	\$502.36	\$502.36
643-065-30-75	Vega Fernando T & Carbajal Ana L L	2072 Bravo Loop #3, Chula Vista Ca 91915	2024	\$784.18	\$392.09	\$392.09
643-065-06-47	Songer Teresa	P O Box 1483, Tecate Ca 91980	2022	\$802.80	\$0.00	\$802.80
			2023	\$837.12	\$0.00	\$837.12
			2024	\$868.00	\$0.00	\$868.00
						<u>\$2,507.92</u>
643-065-18-48	Ferrer Leilani	2024 Bravo Loop #6, Chula Vista Ca 91915	2020	\$956.98	\$0.00	\$956.98
643-065-21-43	Hindi Hani M Jr	1975 Affinity Ln, Chula Vista Ca 91915	2021	\$515.54	\$0.00	\$515.54

Exhibit F

Annual Special Tax Roll for Fiscal Year 2025/2026

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-066-15-00	\$0.00
643-066-02-00	\$0.00
643-060-29-00	\$0.00
643-062-09-11	\$656.98
643-064-01-01	\$677.10
643-063-09-00	\$0.00
643-066-11-00	\$0.00
643-066-04-00	\$0.00
643-060-40-00	\$0.00
643-066-03-00	\$0.00
643-060-90-00	\$0.00
643-066-05-00	\$0.00
643-066-06-00	\$0.00
643-063-03-00	\$0.00
643-063-02-00	\$0.00
643-066-07-00	\$0.00
643-060-48-00	\$0.00
643-060-57-00	\$0.00
643-060-50-00	\$0.00
643-060-59-00	\$0.00
643-065-36-00	\$0.00
643-060-61-00	\$0.00
643-065-30-67	\$618.68
643-065-19-32	\$828.06
643-065-03-57	\$818.06
643-060-69-00	\$0.00
643-066-10-00	\$0.00
643-060-73-00	\$0.00
643-060-74-00	\$0.00
643-065-05-00	\$0.00
643-060-91-00	\$0.00
643-060-77-00	\$14,698.22
643-066-12-00	\$0.00
643-060-79-00	\$0.00
643-060-83-00	\$0.00
643-065-37-00	\$0.00
643-065-34-00	\$0.00
643-066-13-00	\$0.00
643-060-80-00	\$0.00
643-060-60-00	\$0.00
643-066-08-00	\$0.00
643-060-88-34	\$504.38

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-062-09-14	\$644.28
643-060-88-26	\$501.74
643-062-09-07	\$499.36
643-062-07-03	\$499.38
643-062-03-02	\$504.58
643-062-02-01	\$643.70
643-062-01-01	\$660.08
643-062-01-04	\$646.34
643-062-01-07	\$651.24
643-063-08-28	\$710.00
643-063-08-29	\$768.40
643-063-08-30	\$861.68
643-063-08-27	\$909.72
643-063-08-55	\$705.00
643-063-08-54	\$770.58
643-063-08-59	\$779.58
643-063-08-53	\$864.32
643-063-08-60	\$869.52
643-063-08-56	\$895.68
643-063-08-57	\$898.56
643-063-08-63	\$712.78
643-063-08-66	\$709.54
643-063-08-62	\$765.80
643-063-08-67	\$770.24
643-063-08-61	\$860.06
643-063-08-68	\$869.08
643-062-04-01	\$654.48
643-062-04-02	\$666.84
643-062-04-03	\$765.66
643-062-05-01	\$679.62
643-062-05-02	\$737.82
643-062-05-03	\$803.48
643-062-05-04	\$665.24
643-062-05-06	\$662.36
643-062-05-05	\$756.60
643-062-08-04	\$663.60
643-062-08-05	\$665.20
643-062-08-06	\$763.90
643-063-08-09	\$583.96
643-063-08-10	\$565.46
643-063-08-11	\$583.26
643-063-08-12	\$602.12

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-063-08-13	\$574.72
643-063-08-14	\$593.78
643-063-08-01	\$592.00
643-063-08-02	\$573.04
643-063-08-03	\$565.24
643-063-08-04	\$583.24
643-063-07-41	\$602.32
643-063-07-42	\$563.18
643-063-07-43	\$517.22
643-063-07-44	\$575.48
643-063-07-45	\$602.12
643-063-07-46	\$593.48
643-063-07-47	\$576.20
643-063-07-48	\$517.58
643-063-07-49	\$575.98
643-063-07-50	\$593.52
643-062-08-01	\$670.50
643-062-08-02	\$737.02
643-062-08-03	\$781.98
643-060-54-00	\$0.00
643-062-06-01	\$593.94
643-062-06-02	\$521.68
643-062-06-03	\$546.74
643-062-06-04	\$546.84
643-062-06-05	\$521.46
643-062-06-06	\$585.38
643-060-55-00	\$0.00
643-060-56-00	\$0.00
643-063-08-71	\$705.06
643-063-08-74	\$702.24
643-063-08-75	\$768.48
643-063-08-70	\$758.70
643-063-08-69	\$864.38
643-063-08-76	\$862.94
643-063-08-72	\$906.50
643-063-08-73	\$903.50
643-063-08-79	\$711.16
643-063-08-82	\$712.66
643-063-08-78	\$758.10
643-063-08-83	\$771.50
643-063-08-77	\$867.34
643-063-08-84	\$862.74

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-063-08-80	\$903.64
643-063-08-81	\$904.50
643-063-08-47	\$709.60
643-063-08-50	\$712.04
643-063-08-46	\$768.14
643-063-08-51	\$757.66
643-063-08-45	\$868.62
643-063-08-52	\$865.38
643-063-08-48	\$905.18
643-063-08-49	\$903.34
643-060-88-01	\$673.34
643-060-88-04	\$674.86
643-060-88-07	\$671.04
643-060-88-10	\$664.98
643-060-88-11	\$660.40
643-060-88-12	\$745.76
643-060-88-13	\$583.86
643-060-88-14	\$520.20
643-060-88-15	\$555.52
643-060-88-16	\$545.14
643-060-88-17	\$509.86
643-060-88-18	\$593.16
643-060-88-19	\$656.64
643-060-88-20	\$667.34
643-060-88-21	\$755.50
643-060-88-22	\$679.24
643-060-88-23	\$734.74
643-060-88-24	\$784.58
643-060-88-29	\$592.72
643-060-88-30	\$555.20
643-060-88-31	\$520.78
643-060-88-32	\$587.80
643-060-88-45	\$668.98
643-060-88-46	\$735.40
643-060-88-47	\$785.46
643-060-88-48	\$677.60
643-060-88-49	\$735.14
643-060-88-50	\$787.54
643-060-88-51	\$673.90
643-060-88-52	\$733.98
643-060-88-53	\$786.26
643-060-88-54	\$664.40

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-060-88-55	\$665.26
643-060-88-56	\$756.42
643-060-88-39	\$664.92
643-060-88-40	\$666.86
643-060-88-41	\$755.30
643-060-88-42	\$663.62
643-060-88-43	\$667.38
643-060-88-44	\$752.94
643-060-88-02	\$736.00
643-060-88-03	\$787.74
643-060-88-05	\$736.98
643-060-88-06	\$785.16
643-060-88-08	\$735.22
643-060-88-09	\$787.36
643-062-09-15	\$640.96
643-062-09-16	\$733.10
643-062-09-12	\$712.30
643-062-09-13	\$761.82
643-060-88-27	\$529.50
643-060-88-25	\$575.70
643-060-88-28	\$575.84
643-062-09-08	\$534.48
643-062-09-09	\$570.18
643-062-09-10	\$772.28
643-062-07-02	\$539.00
643-062-07-01	\$576.46
643-062-07-04	\$756.36
643-062-03-05	\$498.96
643-062-03-03	\$529.26
643-062-03-04	\$539.66
643-062-03-01	\$575.40
643-062-03-06	\$575.86
643-060-88-37	\$494.00
643-060-88-35	\$529.12
643-060-88-36	\$527.30
643-060-88-33	\$770.38
643-060-88-38	\$574.82
643-062-02-02	\$649.08
643-062-02-03	\$743.90
643-062-01-02	\$714.10
643-062-01-03	\$765.12
643-062-01-05	\$714.86

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-062-01-06	\$765.94
643-062-01-08	\$705.40
643-062-01-09	\$766.56
643-063-05-00	\$0.00
643-063-06-00	\$0.00
643-063-08-58	\$717.02
643-063-08-65	\$906.84
643-063-08-64	\$902.54
643-063-07-61	\$593.20
643-063-07-62	\$573.20
643-063-07-63	\$511.56
643-063-07-64	\$575.16
643-063-07-65	\$589.92
643-063-07-66	\$594.12
643-063-07-67	\$563.84
643-063-07-68	\$503.74
643-063-07-69	\$575.48
643-063-07-70	\$592.74
643-060-53-00	\$0.00
643-065-03-58	\$808.38
643-065-03-01	\$818.28
643-065-03-11	\$799.56
643-065-03-15	\$799.04
643-065-03-43	\$798.80
643-065-03-31	\$798.80
643-065-03-37	\$810.88
643-065-03-07	\$798.00
643-065-03-19	\$810.10
643-065-03-25	\$810.02
643-065-03-55	\$665.28
643-065-03-63	\$799.60
643-065-03-71	\$809.94
643-065-03-48	\$808.82
643-063-08-40	\$711.20
643-063-08-43	\$706.04
643-063-08-39	\$867.16
643-063-08-44	\$863.86
643-063-08-41	\$898.36
643-063-08-42	\$905.28
643-063-08-34	\$905.18
643-063-08-35	\$893.22
643-063-08-33	\$702.28

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-063-08-36	\$701.46
643-063-08-32	\$770.78
643-063-08-37	\$768.86
643-063-08-31	\$868.40
643-063-08-38	\$869.12
643-063-08-17	\$703.44
643-063-08-20	\$719.90
643-063-08-16	\$770.06
643-063-08-21	\$758.20
643-063-08-15	\$870.30
643-063-08-22	\$871.34
643-063-08-18	\$904.34
643-063-08-19	\$913.72
643-063-08-23	\$870.62
643-063-08-25	\$710.12
643-063-08-24	\$770.26
643-063-08-26	\$902.18
643-063-07-75	\$591.40
643-063-07-81	\$590.76
643-063-07-85	\$582.88
643-063-07-01	\$591.68
643-063-08-05	\$591.16
643-063-07-51	\$591.88
643-063-07-56	\$591.48
643-063-07-27	\$592.30
643-063-07-71	\$579.66
643-063-07-23	\$591.76
643-063-07-35	\$587.70
643-063-07-10	\$592.30
643-063-07-88	\$581.68
643-063-07-05	\$591.90
643-063-07-14	\$581.98
643-063-07-32	\$592.60
643-063-07-18	\$600.76
643-065-06-05	\$1,051.62
643-065-06-06	\$1,060.36
643-065-06-08	\$1,052.94
643-065-06-10	\$1,052.88
643-065-06-11	\$1,053.20
643-065-06-62	\$1,053.08
643-065-06-64	\$1,055.58
643-065-06-67	\$1,050.46

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-065-06-69	\$1,049.32
643-065-06-07	\$1,074.26
643-065-06-09	\$1,073.96
643-065-06-12	\$1,073.86
643-065-06-61	\$1,076.78
643-065-06-63	\$1,067.48
643-065-06-65	\$1,076.58
643-065-06-66	\$1,073.64
643-065-06-68	\$1,085.58
643-065-06-70	\$1,066.96
643-065-06-13	\$1,052.30
643-065-06-15	\$1,051.92
643-065-06-17	\$1,041.24
643-065-06-19	\$1,039.44
643-065-06-21	\$1,058.60
643-065-06-22	\$1,053.94
643-065-06-24	\$1,042.32
643-065-06-50	\$1,054.36
643-065-06-52	\$1,054.72
643-065-06-54	\$1,054.70
643-065-06-56	\$1,054.88
643-065-06-58	\$1,053.74
643-065-06-59	\$1,061.72
643-065-06-14	\$1,083.80
643-065-06-16	\$1,063.96
643-065-06-20	\$1,074.00
643-065-06-23	\$1,074.52
643-065-06-49	\$1,067.48
643-065-06-51	\$1,077.46
643-065-06-53	\$1,066.96
643-065-06-55	\$1,072.78
643-065-06-57	\$1,077.92
643-065-06-60	\$1,076.54
643-065-06-26	\$1,052.64
643-065-06-28	\$1,050.64
643-065-06-31	\$1,049.50
643-065-06-25	\$1,073.54
643-065-06-27	\$1,073.96
643-065-06-30	\$1,063.36
643-065-06-29	\$1,052.20
643-064-01-02	\$734.60
643-064-01-03	\$786.14

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-064-01-04	\$686.98
643-064-01-05	\$736.14
643-064-01-06	\$787.12
643-064-01-07	\$652.52
643-064-01-08	\$661.52
643-064-01-09	\$757.74
643-064-01-10	\$655.90
643-064-01-11	\$667.16
643-064-01-12	\$745.38
643-064-01-13	\$677.00
643-064-01-14	\$736.28
643-064-01-15	\$786.84
643-064-01-16	\$678.76
643-064-01-17	\$735.20
643-064-01-18	\$778.88
643-064-01-19	\$678.58
643-064-01-20	\$734.74
643-064-01-21	\$787.62
643-064-01-23	\$655.48
643-064-01-24	\$666.98
643-064-01-22	\$755.96
643-064-01-25	\$670.08
643-064-01-26	\$736.12
643-064-01-27	\$786.10
643-064-01-30	\$519.76
643-064-01-29	\$553.66
643-064-01-28	\$582.56
643-064-01-31	\$591.86
643-064-01-33	\$519.36
643-064-01-34	\$554.36
643-064-01-32	\$585.98
643-064-01-35	\$581.08
643-064-01-36	\$665.56
643-064-01-37	\$667.72
643-064-01-38	\$756.26
643-064-01-39	\$686.14
643-064-01-40	\$734.02
643-064-01-41	\$786.92
643-064-01-43	\$520.06
643-064-01-46	\$520.66
643-064-01-44	\$553.52
643-064-01-45	\$546.26

Chula Vista Elementary School District
Community Facilities District No. 18
Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-064-01-42	\$583.24
643-064-01-47	\$599.92
643-064-01-48	\$664.26
643-064-01-49	\$657.58
643-064-01-50	\$756.88
643-064-01-51	\$665.06
643-064-01-52	\$668.20
643-064-01-53	\$753.72
643-064-01-55	\$510.74
643-064-01-58	\$520.32
643-064-01-56	\$553.56
643-064-01-57	\$545.46
643-064-01-54	\$593.04
643-064-01-59	\$591.44
643-064-01-60	\$669.26
643-064-01-61	\$732.98
643-064-01-62	\$807.74
643-064-01-63	\$665.38
643-064-01-64	\$656.76
643-064-01-65	\$757.20
643-064-01-66	\$664.02
643-064-01-67	\$664.02
643-064-01-68	\$756.22
643-064-03-01	\$678.30
643-064-03-02	\$735.02
643-064-03-03	\$785.48
643-064-03-04	\$606.16
643-064-03-05	\$523.48
643-064-03-06	\$567.98
643-064-03-08	\$675.34
643-064-03-09	\$740.66
643-064-03-10	\$788.42
643-064-03-11	\$691.94
643-064-03-12	\$741.56
643-064-03-13	\$793.24
643-064-03-14	\$670.14
643-064-03-15	\$673.56
643-064-03-16	\$763.20
643-064-03-17	\$670.12
643-064-03-18	\$673.44
643-064-03-19	\$761.78
643-064-03-20	\$675.40

Chula Vista Elementary School District
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Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-064-03-21	\$741.42
643-064-03-22	\$793.84
643-064-03-23	\$684.28
643-064-03-24	\$731.72
643-065-06-18	\$1,064.16
643-065-06-02	\$902.40
643-065-06-03	\$889.58
643-065-06-33	\$902.10
643-065-06-35	\$890.30
643-065-06-38	\$893.26
643-065-06-40	\$903.22
643-065-06-42	\$1,056.34
643-065-06-44	\$903.22
643-065-06-46	\$902.72
643-065-06-47	\$885.36
643-065-06-72	\$894.02
643-065-06-74	\$898.70
643-065-06-76	\$902.92
643-065-06-78	\$901.48
643-065-06-01	\$902.90
643-065-06-04	\$910.14
643-065-06-32	\$902.10
643-065-06-34	\$902.00
643-065-06-36	\$889.42
643-065-06-37	\$909.50
643-065-06-39	\$902.28
643-065-06-41	\$901.94
643-065-06-43	\$909.72
643-065-06-45	\$900.94
643-065-06-48	\$891.22
643-065-06-71	\$902.00
643-065-06-73	\$888.72
643-065-06-75	\$901.52
643-065-06-77	\$889.42
643-065-06-79	\$902.08
643-063-07-76	\$564.10
643-063-07-77	\$511.74
643-063-07-78	\$516.66
643-063-07-79	\$562.12
643-063-07-80	\$600.92
643-063-07-82	\$557.34
643-063-07-83	\$569.36

Chula Vista Elementary School District
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Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-063-07-84	\$591.00
643-063-07-86	\$573.20
643-063-07-87	\$597.52
643-063-07-02	\$574.12
643-063-07-03	\$572.54
643-063-07-04	\$591.82
643-063-08-06	\$558.12
643-063-08-07	\$566.22
643-063-08-08	\$592.20
643-063-07-52	\$565.34
643-063-07-53	\$516.54
643-063-07-54	\$566.28
643-063-07-55	\$591.68
643-063-07-57	\$566.22
643-063-07-58	\$515.74
643-063-07-59	\$582.82
643-063-07-60	\$591.30
643-063-07-28	\$574.84
643-063-07-29	\$519.98
643-063-07-30	\$582.38
643-063-07-31	\$591.70
643-063-07-72	\$565.24
643-063-07-73	\$563.78
643-063-07-74	\$580.78
643-063-07-24	\$574.74
643-063-07-25	\$574.04
643-063-07-26	\$580.26
643-063-07-36	\$564.58
643-063-07-37	\$516.18
643-063-07-38	\$516.38
643-063-07-39	\$573.72
643-063-07-40	\$592.88
643-063-07-11	\$574.84
643-063-07-12	\$573.80
643-063-07-13	\$592.62
643-063-07-89	\$574.30
643-063-07-90	\$515.86
643-063-07-91	\$562.32
643-063-07-92	\$591.24
643-063-07-06	\$574.32
643-063-07-07	\$516.84
643-063-07-08	\$574.36

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Assessor's Parcel Number	Annual Special Tax
643-063-07-09	\$592.20
643-063-07-15	\$574.10
643-063-07-16	\$574.02
643-063-07-17	\$592.82
643-063-07-33	\$574.68
643-063-07-34	\$593.16
643-063-07-19	\$580.82
643-063-07-20	\$508.70
643-063-07-21	\$574.86
643-063-07-22	\$601.24
643-064-03-25	\$784.80
643-064-03-26	\$685.28
643-064-03-27	\$741.62
643-064-03-28	\$790.72
643-064-03-29	\$659.22
643-064-03-30	\$681.26
643-064-03-31	\$759.72
643-064-03-32	\$668.00
643-064-03-33	\$681.00
643-064-03-34	\$761.78
643-064-03-07	\$588.12
643-065-03-56	\$722.34
643-065-03-54	\$808.08
643-065-03-59	\$730.02
643-065-03-60	\$674.14
643-065-03-61	\$729.70
643-065-03-62	\$807.74
643-065-03-02	\$732.30
643-065-03-03	\$676.66
643-065-03-04	\$676.66
643-065-03-05	\$741.42
643-065-03-06	\$801.10
643-065-03-64	\$719.84
643-065-03-65	\$675.82
643-065-03-66	\$731.08
643-065-03-67	\$676.20
643-065-03-68	\$676.06
643-065-03-69	\$730.04
643-065-03-70	\$807.14
643-065-03-44	\$732.50
643-065-03-45	\$665.42
643-065-03-46	\$732.66

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Assessor's Parcel Number	Annual Special Tax
643-065-03-47	\$800.10
643-065-03-49	\$724.20
643-065-03-72	\$724.70
643-065-03-73	\$676.66
643-065-03-74	\$740.98
643-065-03-75	\$676.10
643-065-03-76	\$676.68
643-065-03-77	\$723.42
643-065-03-78	\$809.54
643-065-03-32	\$738.08
643-065-03-33	\$676.04
643-065-03-34	\$663.64
643-065-03-35	\$731.70
643-065-03-36	\$799.64
643-065-03-38	\$723.94
643-065-03-39	\$676.54
643-065-03-40	\$675.46
643-065-03-41	\$731.02
643-065-03-42	\$808.70
643-065-03-20	\$717.74
643-065-03-21	\$675.94
643-065-03-22	\$666.28
643-065-03-23	\$732.06
643-065-03-24	\$809.30
643-065-03-26	\$732.62
643-065-03-27	\$667.64
643-065-03-28	\$671.46
643-065-03-29	\$724.04
643-065-03-30	\$803.52
643-065-03-08	\$676.70
643-065-03-09	\$718.08
643-065-03-10	\$808.58
643-065-03-50	\$675.72
643-065-03-12	\$676.18
643-065-03-13	\$723.22
643-065-03-14	\$810.66
643-065-03-51	\$675.90
643-065-03-16	\$666.22
643-065-03-17	\$732.14
643-065-03-18	\$800.16
643-065-03-52	\$731.92
643-065-03-53	\$810.44

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Assessor's Parcel Number	Annual Special Tax
643-060-92-00	\$0.00
643-065-18-19	\$548.54
643-065-18-01	\$549.54
643-065-18-07	\$558.26
643-065-30-73	\$541.42
643-065-18-13	\$549.58
643-065-30-61	\$619.18
643-065-18-25	\$542.18
643-065-18-31	\$549.02
643-065-18-37	\$549.18
643-065-18-43	\$539.22
643-065-30-01	\$623.28
643-065-30-07	\$630.40
643-065-30-13	\$615.34
643-065-30-55	\$620.72
643-065-30-49	\$647.92
643-065-30-43	\$643.58
643-065-30-37	\$649.44
643-065-30-31	\$646.44
643-065-30-25	\$623.56
643-065-30-19	\$633.34
643-062-09-01	\$684.54
643-062-09-02	\$740.12
643-062-09-03	\$793.00
643-062-09-04	\$684.32
643-062-09-05	\$732.12
643-062-09-06	\$792.78
643-065-18-02	\$569.88
643-065-18-03	\$807.12
643-065-18-04	\$896.16
643-065-18-05	\$965.30
643-065-18-06	\$1,025.04
643-065-18-08	\$566.64
643-065-18-09	\$807.50
643-065-18-10	\$888.22
643-065-18-11	\$967.74
643-065-18-12	\$1,024.80
643-065-30-71	\$1,091.76
643-065-30-74	\$570.00
643-065-30-75	\$799.84
643-065-30-76	\$881.12
643-065-30-77	\$968.78

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Assessor's Parcel Number	Annual Special Tax
643-065-30-78	\$1,016.92
643-065-18-14	\$577.86
643-065-18-15	\$807.72
643-065-18-16	\$881.54
643-065-18-17	\$962.84
643-065-18-18	\$1,024.60
643-065-18-20	\$576.44
643-065-18-21	\$808.36
643-065-18-22	\$882.30
643-065-18-23	\$969.44
643-065-18-24	\$1,025.22
643-065-18-26	\$578.22
643-065-18-27	\$809.02
643-065-18-28	\$890.82
643-065-18-29	\$964.30
643-065-18-30	\$1,034.88
643-065-18-32	\$577.70
643-065-18-33	\$807.78
643-065-18-34	\$889.32
643-065-18-35	\$967.48
643-065-18-36	\$1,019.82
643-065-18-38	\$577.94
643-065-18-39	\$816.44
643-065-18-40	\$889.72
643-065-18-41	\$966.16
643-065-30-72	\$1,153.04
643-065-18-42	\$1,024.94
643-065-18-44	\$576.72
643-065-18-45	\$808.38
643-065-18-46	\$887.68
643-065-18-47	\$967.90
643-065-18-48	\$1,022.94
643-065-30-02	\$656.26
643-065-30-03	\$917.10
643-065-30-04	\$998.60
643-065-30-05	\$1,099.92
643-065-30-06	\$1,165.28
643-065-30-08	\$656.08
643-065-30-09	\$916.94
643-065-30-10	\$1,009.02
643-065-30-11	\$1,097.36
643-065-30-12	\$1,164.16

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Assessor's Parcel Number	Annual Special Tax
643-065-30-14	\$655.92
643-065-30-15	\$916.50
643-065-30-16	\$1,027.00
643-065-30-17	\$1,100.04
643-065-30-18	\$1,161.00
643-065-30-20	\$655.44
643-065-30-21	\$914.30
643-065-30-22	\$1,004.46
643-065-30-23	\$1,106.28
643-065-30-24	\$1,162.86
643-065-30-26	\$656.04
643-065-30-27	\$915.00
643-065-30-28	\$998.74
643-065-30-29	\$1,104.68
643-065-30-30	\$1,171.18
643-065-30-32	\$692.84
643-065-30-33	\$955.48
643-065-30-34	\$1,051.84
643-065-30-35	\$1,137.76
643-065-30-36	\$1,214.18
643-065-30-38	\$683.24
643-065-30-39	\$956.48
643-065-30-40	\$1,050.08
643-065-30-41	\$1,144.06
643-065-30-42	\$1,209.90
643-065-30-44	\$680.80
643-065-30-45	\$954.72
643-065-30-46	\$1,050.94
643-065-30-47	\$1,143.00
643-065-30-48	\$1,213.04
643-065-30-50	\$679.98
643-065-30-51	\$950.96
643-065-30-52	\$1,044.38
643-065-30-53	\$1,151.42
643-065-30-54	\$1,210.44
643-065-30-56	\$650.62
643-065-30-57	\$913.92
643-065-30-58	\$1,004.30
643-065-30-59	\$1,095.88
643-065-30-60	\$1,160.92
643-065-30-62	\$646.94
643-065-30-63	\$913.14

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Assessor's Parcel Number	Annual Special Tax
643-065-30-64	\$1,002.38
643-065-30-65	\$1,092.10
643-065-30-66	\$1,161.98
643-065-30-68	\$649.02
643-065-30-69	\$911.26
643-065-30-70	\$1,002.16
643-065-19-33	\$688.96
643-065-19-34	\$826.88
643-065-19-35	\$830.06
643-065-19-36	\$738.38
643-065-19-01	\$824.68
643-065-19-02	\$732.86
643-065-19-03	\$683.24
643-065-19-04	\$730.62
643-065-19-05	\$816.52
643-065-19-06	\$826.20
643-065-19-07	\$681.86
643-065-19-08	\$828.54
643-065-19-26	\$829.60
643-065-19-27	\$682.32
643-065-19-28	\$829.24
643-065-19-29	\$830.32
643-065-19-30	\$671.16
643-065-19-31	\$829.58
643-065-19-22	\$823.66
643-065-19-23	\$725.34
643-065-19-24	\$683.74
643-065-19-25	\$825.46
643-065-19-17	\$822.72
643-065-19-18	\$732.38
643-065-19-19	\$675.86
643-065-19-20	\$732.82
643-065-19-21	\$817.82
643-065-19-37	\$682.36
643-065-19-09	\$819.74
643-065-19-10	\$738.14
643-065-19-11	\$681.60
643-065-19-12	\$739.80
643-065-19-13	\$682.60
643-065-19-14	\$682.52
643-065-19-15	\$738.92
643-065-19-16	\$829.90

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Assessor's Parcel Number	Annual Special Tax
643-065-19-38	\$738.98
643-065-19-39	\$671.98
643-065-19-40	\$734.10
643-065-19-41	\$828.76
643-065-19-42	\$827.80
643-065-19-43	\$728.82
643-065-19-44	\$682.26
643-065-19-45	\$734.82
643-065-19-46	\$815.54
643-065-19-47	\$938.28
643-065-19-48	\$838.00
643-065-19-49	\$773.82
643-065-19-50	\$829.34
643-065-19-51	\$773.54
643-065-19-52	\$836.24
643-065-19-53	\$946.54
643-065-19-54	\$938.72
643-065-19-55	\$837.40
643-065-19-56	\$771.00
643-065-19-57	\$835.40
643-065-19-58	\$773.54
643-065-19-59	\$837.00
643-065-19-60	\$938.78
643-065-19-61	\$944.88
643-065-19-62	\$777.58
643-065-19-63	\$835.68
643-065-19-64	\$928.46
643-065-19-65	\$938.06
643-065-19-66	\$833.06
643-065-19-67	\$772.04
643-065-19-68	\$772.02
643-065-19-69	\$834.98
643-065-19-70	\$781.10
643-065-19-71	\$837.34
643-065-19-72	\$929.40
643-065-19-73	\$934.42
643-065-19-74	\$770.18
643-065-19-75	\$938.10
643-065-19-76	\$934.98
643-065-19-77	\$840.56
643-065-19-78	\$768.54
643-065-19-79	\$827.08

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Assessor's Parcel Number	Annual Special Tax
643-065-19-80	\$765.48
643-065-19-81	\$824.36
643-065-19-82	\$928.12
643-065-19-83	\$1,173.46
643-065-19-84	\$1,032.18
643-065-19-85	\$979.22
643-065-19-86	\$1,032.92
643-065-19-87	\$1,179.20
643-065-19-88	\$1,177.98
643-065-19-89	\$1,034.36
643-065-19-90	\$980.04
643-065-19-91	\$1,035.28
643-065-19-92	\$1,184.76
643-065-20-00	\$0.00
643-065-23-00	\$0.00
643-065-22-00	\$0.00
643-065-24-00	\$0.00
643-065-25-00	\$0.00
643-060-58-00	\$0.00
643-060-71-00	\$0.00
643-065-21-01	\$769.88
643-065-21-02	\$734.70
643-065-21-03	\$772.84
643-065-21-04	\$743.40
643-065-21-05	\$759.58
643-065-31-12	\$763.18
643-065-31-13	\$737.00
643-065-31-14	\$764.18
643-065-31-15	\$765.42
643-065-31-16	\$738.10
643-065-31-17	\$762.50
643-065-21-06	\$541.62
643-065-21-07	\$557.84
643-065-21-08	\$744.50
643-065-21-09	\$771.98
643-065-21-10	\$692.34
643-065-21-11	\$572.64
643-065-31-18	\$764.96
643-065-31-19	\$737.26
643-065-31-20	\$547.08
643-065-31-21	\$534.54
643-065-21-21	\$541.02

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Assessor's Parcel Number	Annual Special Tax
643-065-21-22	\$557.76
643-065-21-23	\$744.62
643-065-21-24	\$772.16
643-065-21-25	\$699.96
643-065-21-26	\$582.00
643-065-31-22	\$572.86
643-065-31-23	\$684.98
643-065-31-24	\$765.54
643-065-31-25	\$734.72
643-065-31-26	\$547.56
643-065-31-27	\$535.26
643-065-21-27	\$779.68
643-065-21-28	\$744.52
643-065-21-29	\$742.98
643-065-21-30	\$779.02
643-065-31-01	\$767.42
643-065-31-02	\$740.52
643-065-31-03	\$767.24
643-065-31-04	\$754.08
643-065-31-05	\$766.08
643-065-21-39	\$769.66
643-065-21-40	\$732.72
643-065-21-41	\$743.74
643-065-21-42	\$761.06
643-065-21-71	\$764.62
643-065-21-72	\$738.44
643-065-21-73	\$766.28
643-065-21-74	\$738.00
643-065-21-75	\$766.44
643-065-21-43	\$542.20
643-065-21-44	\$556.76
643-065-21-45	\$743.92
643-065-21-46	\$761.52
643-065-21-47	\$692.62
643-065-21-48	\$582.44
643-065-21-76	\$575.08
643-065-21-77	\$685.86
643-065-21-78	\$768.36
643-065-21-79	\$739.04
643-065-21-80	\$548.94
643-065-21-81	\$533.16
643-065-21-49	\$540.12

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Assessor's Parcel Number	Annual Special Tax
643-065-21-50	\$556.58
643-065-21-51	\$733.30
643-065-21-52	\$774.54
643-065-21-53	\$690.76
643-065-21-54	\$580.20
643-065-21-60	\$575.94
643-065-21-61	\$686.12
643-065-21-62	\$760.86
643-065-21-63	\$740.22
643-065-21-64	\$553.00
643-065-21-65	\$537.74
643-065-21-55	\$1,176.28
643-065-21-56	\$1,042.26
643-065-21-57	\$974.48
643-065-21-58	\$1,034.18
643-065-21-59	\$1,172.60
643-065-21-66	\$1,177.12
643-065-21-67	\$1,034.04
643-065-21-68	\$981.42
643-065-21-69	\$1,039.86
643-065-21-70	\$1,171.66
643-065-21-82	\$759.08
643-065-21-83	\$737.96
643-065-21-84	\$765.04
643-065-21-85	\$766.32
643-065-21-86	\$740.32
643-065-21-87	\$775.54
643-065-21-88	\$766.46
643-065-21-89	\$738.96
643-065-21-90	\$766.04
643-065-31-06	\$766.16
643-065-31-07	\$739.24
643-065-31-08	\$768.76
643-065-31-09	\$768.16
643-065-31-10	\$738.32
643-065-31-11	\$768.12
643-065-21-31	\$761.86
643-065-21-32	\$743.74
643-065-21-33	\$743.36
643-065-21-34	\$771.56
643-065-21-35	\$770.10
643-065-21-36	\$744.58

Chula Vista Elementary School District
 Community Facilities District No. 18
 Fiscal Year 2025/2026 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
643-065-21-37	\$744.20
643-065-21-38	\$772.02
643-065-21-12	\$770.98
643-065-21-13	\$745.88
643-065-21-14	\$770.80
643-065-21-15	\$745.46
643-065-21-16	\$770.88
643-065-21-17	\$770.94
643-065-21-18	\$744.30
643-065-21-19	\$743.86
643-065-21-20	\$771.00
643-065-35-00	\$0.00
643-066-18-00	\$0.00
643-066-17-00	\$0.00
643-066-16-00	\$0.00
Total Parcels	939
Total Taxable Parcels	886
Total Annual Special Tax	\$687,049.16