



Community Facilities District No. 21 Annual Special Tax Report

Fiscal Year Ending June 30, 2026

Chula Vista Elementary School District

2026 / 2027



SDFA

KeyAnalytics

School District

Chula Vista Elementary School District
84 East J Street
Chula Vista, CA 91910
T. (619) 425-9600

Trustee and Escrow Agent

The Bank of New York Mellon Trust Company, N.A
Los Angeles, California

Special Tax Administrator

KeyAnalytics/SDFA
27201 Puerta Real, Suite 260
Mission Viejo, CA 92691
T. (949) 282-1077

Special Assessment Questions
T. (877) 575-0265
propertytax@calschools.com

Bond Counsel

Stradling Yocca Carlson & Rauth, a Professional Corporation
660 Newport Center Dr # 1600
Newport Beach, CA 92660
T. (949) 725-4000

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Introduction

Community Facilities District No. 21 ("CFD No. 21") 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. 21 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. 21 for the purpose of establishing the Annual Special Tax Levy for Fiscal Year 2026/2027. 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. 21 and the long-term obligations issued to finance the Authorized Facilities.

Section II – Fiscal Year 2025/2026 Special Tax Levy

Section II provides information regarding the levy and collection of Special Taxes for Fiscal Year 2025/2026 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. 21 for Fiscal Year 2025/2026.

Section IV – Annual Special Tax Requirement

Section IV calculates the annual special tax requirement based on the obligations of CFD No. 21 for Fiscal Year 2026/2027.

Section V – Special Tax Classification

Section V provides updated information regarding the Special Tax classification of parcels within CFD No. 21.

Section VI – Fiscal Year 2026/2027 Special Tax Levy

Section VI provides the Fiscal Year 2026/2027 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. 21 and the bonds issued to fund the Authorized Facilities.

A. Location

CFD No. 21 is located in the City of Chula Vista (the "City") and is bounded by Sait Luna Street to the north and a portion of Magdalena Ave to the east. For reference, the boundary map of CFD No. 21 is included as Exhibit B and the current Assessor's Parcel maps are included as Exhibit C.

B. Formation

CFD No. 21 was formed and established by the School District on September 15, 2021, 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. 21, and a landowner election at which the qualified electors of CFD No. 21 authorized CFD No. 21 to incur bonded indebtedness in an amount not to exceed $60,000,000 and approved the levy of Annual Special Taxes.

The table below provides information related to the formation of CFD No. 21.

Board Actions Related to Formation of CFD No. 21

Resolution	Board Meeting Date	Resolution Number
Resolution of Intention	June 16, 2021	20-21.092
Resolution for Bonded Indebtedness	June 16, 2021	20-21.094
Resolution of Formation	September 15, 2021	21-22.040
Special Tax Ordinance	October 20, 2021	21.22-053

A Notice of Special Tax Lien was recorded in the real property records of the County of San Diego ("County") on September 24, 2021, as Document No. 2021-0673354 on all property within CFD No. 21.

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, 2026, four Special Tax Bond issues, eleven COP issues and a Letter of Credit have been issued to finance the construction of a portion of 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 no outstanding debt issues which have been wholly or partially allocated to CFD No. 21, although the possibility of future debt issues being allocated to CFD No. 21 does exist.

II. Fiscal Year 2025/2026 Annual Special Tax

Each Fiscal Year, CFD No. 21 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 2025/2026.

A. Special Tax Levy

The Special Tax levy for Fiscal Year 2025/2026 is summarized by Special Tax classification in the table below.

Fiscal Year 2025/2026
Annual Special Tax Levy

Development Type	Dev. Status	Parcels	DU/Sqft*/Acre**	Taxed Amount
Single Family Dwellings	Developed	440	440	$1,055,396.78
Condominiums/Townhomes	Developed	218	218	289,797.58
Apartment Units/OTC Dorms	Developed	0	0	0.00
Senior Housing	Developed	0	0	0.00
Commercial Development*	Developed	0	0	0.00
Industrial Development**	Developed	0	0.00	0.00
Final Map Property**	Undeveloped	0	0.00	0.00
Totals for Fiscal Year 2025/2026	**Total DUs Only:**	**658**	**658**	**$1,345,194.36**

B. Annual Special Tax Collections and Delinquencies

Delinquent Annual Special Taxes for CFD No. 21, as of June 30, 2026, for Fiscal Year 2025/2026 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. For Fiscal Year 2025/2026 no parcels exceed the foreclosure threshold. A detailed listing of the Fiscal Year 2025/2026 Delinquent Annual Special Taxes, based on the year end collections and information regarding the Foreclosure Covenants is provided as Exhibit E.

CFD No. 21
Annual Special Tax Collections and Delinquencies

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2022/2023	$608,799.94	10	$601,928.21	$6,871.73	1.13%	$0.00	0.00%
2023/2024	951,088.58	5	943,620.49	7,468.09	0.79%	861.43	0.09%
2024/2025	1,275,119.82	4	1,269,355.45	5,764.37	0.45%	5,764.37	0.45%
2025/2026	1,345,194.36	15	1,317,357.25	27,837.11	2.07%	27,837.11	2.07%

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. 21 can only be used to fund the Authorized Facilities as outlined at the time of formation. Pursuant to Section 5 of Resolution 20-21.092 which was adopted on June 16, 2021, the authorized purpose of the bonds and special taxes is generally as follows:

> *(i) plan, engineer, design, acquire, construct, lease, coordinate, expand, relocate, improve, modernize, rehabilitate, reconstruct, and finance the CFD Facilities (or any combination of such activities); (ii) furnish and equip the CFD Facilities (including, to the extent permitted by law, vehicles and technology equipment and infrastructure); (iii) acquire real properties as sites for the CFD Facilities and appurtenances thereto (including, without limitation, easements and rights of way); and (iv) lease or purchase completed facilities.*

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 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. 21 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. 21.

Revenues and Expenditures of Non-Proceeds

Balance as of July 1, 2025		**$5,461,426.06**
Revenue		$1,533,810.82
Special Tax Collections - GC 53343.1(a)	$1,320,595.22	
Investment Earnings	221,164.38	
Delinquent Special Tax Collections	7,611.57	
FMV Adjustment (GASB 31)	(15,560.35)	
Expenditures		($379,974.69)
Legal Expenses - GC 53343.1(g)	($15,445.69)	
Annual Administration - GC 53343.1(g)	(2,347.40)	
Village 2/3/8E Project - GC 53343.1(e)	(352,243.60)	
Agency Staff - GC 53343.1(g)	(9,938.00)	
Balance as of June 30, 2026		**$6,615,262.19**

IV. Annual Special Tax Requirement

This Section outlines the calculation of the annual special tax requirement of CFD No. 21 based on the financial obligations for Fiscal Year 2026/2027.

A. Annual Special Tax Requirement

The Annual Special Taxes of CFD No. 21 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. 21. The following table shows the calculation of the annual special tax requirement for Fiscal Year 2026/2027.

Annual Special Tax Requirement for CFD No. 21

Fiscal Year 2025/2026 Remaining Sources		**$6,615,262.19**
Balance of Tax Collection Fund	$6,615,262.19	
Anticipated Special Taxes	0.00	
Fiscal Year 2025/2026 Remaining Obligations		**($6,615,262.19)**
September 1, 2026 Interest Payment	$0.00	
September 1, 2026 Principal Payment	0.00	
Direct Construction of Authorized Facilities	(6,615,262.19)	
Fiscal Year 2025/2026 Surplus (Reserve Fund Draw)		**$0.00**
Fiscal Year 2026/2027 Obligations		**($1,516,120.84)**
Administrative Expense Budget	($6,809.35)	
Anticipated Special Tax Delinquencies [1]	(31,374.22)	
March 1, 2027 Interest Payment	0.00	
September 1, 2027 Interest Payment	0.00	
September 1, 2027 Principal Payment	0.00	
Direct Construction of Authorized Facilities	(1,477,937.27)	
Fiscal Year 2026/2027 Annual Special Tax Requirement		**$1,516,120.84**

[1] Assumes the Year End Fiscal Year 2025/2026 delinquency rate of 2.07%.

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 2026/2027 Administrative Expenses are shown in the table below.

Fiscal Year 2026/2027 Budgeted Administrative Expenses

Administrative Expense	Budget
Bank Fees	$0.00
CFD Admin Fees	6,363.03
Agency Accounting / Legal Fees & Delinq	51.10
Arbitrage Calculation Fees	0.00
Continuing Disclosure & Dissemination Fees	0.00
County Tax Collection Fees	75.00
Other/Contingencies	320.22
Total Expenses	**$6,809.35**

V. Special Tax Classification

Each Fiscal Year, parcels within CFD No. 21 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. 21.

A. Developed Property

The following tables summarize the number of units with Building Permits issued and the fiscal year those units were initially developed.

Summary of Units
Classified as Developed Property
Fiscal Year 2026/2027

Initial Tax Year	Classification	Total Building Square Footage	Number of Units [1]
2021/2022	Developed Property	228,617	266
2022/2023	Developed Property	908,667	563
2023/2024	Developed Property	414,060	161
2024/2025	Developed Property	935,128	680
2025/2026	Developed Property	82,731	35
2026/2027	Developed Property	166,976	104
Total		**2,736,179**	**1,809**

[1] Of these 1,809 units, 1,059 apartment and age-restricted units are not subject to the special tax; 750 are levied in Fiscal Year 2026/2027.

VI. Fiscal Year 2026/2027 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. 21 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 2026/2027 by Special Tax classification as determined by the RMA for CFD No. 21 can be found on the table below.

Fiscal Year 2026/2027
Annual Special Tax Levy

Development Type	Dev. Status	Parcels	DU/Sqft*/Acre**	Taxed Amount
Single Family Dwellings	Developed	440	440	$1,076,878.80
Condominiums/Townhomes	Developed	310	310	439,242.04
Apartment Units/OTC Dorms	Developed	0	0	0.00
Senior Housing	Developed	0	0	0.00
Commercial Development*	Developed	0	0	0.00
Industrial Development**	Developed	0	0.00	0.00
Final Map Property**	Undeveloped	0	0.00	0.00
Totals for Fiscal Year 2026/2027	**Total DUs Only:**	**750**	**750**	**$1,516,120.84**

Exhibit A

Rate and Method of Apportionment

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

CHULA VISTA ELEMENTARY SCHOOL DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 21
(OTAY RANCH VILLAGE 8-WEST)

This Rate and Method of Apportionment of Special Tax ("RMA") sets forth the Special Tax applicable to each Assessor's Parcel within Community Facilities District No. 21 of the Chula Vista Elementary School District ("CFD") to be apportioned, levied and collected according to the Special Tax liability determined by the Board of Education of the Chula Vista Elementary School District ("Board"), acting as the Legislative Body of the CFD. The applicable Annual Maximum Special Tax shall be determined by applying 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 IX below, shall in each Fiscal Year be subject to the levy and collection of the applicable Annual Maximum Special Tax to the extent and in the manner hereinafter provided.

SECTION I
DEFINITIONS

"Acre(s)" or "Acreage" means the acreage of an Assessor's Parcel as set forth on the latest San Diego County Assessor's Parcel Map if such acreage is shown thereon. If such acreage is not shown on such Assessor's Parcel 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.

"Administrator" means an official of the School District or designee thereof, responsible for determining the levy and collection of the Special Taxes.

"Age Restricted Unit" means a Unit designated as senior citizen housing, part of a residential care facility for the elderly, or part of a multilevel care facility for the elderly as referred to in California Government Code Section 65995.1 for which a senior citizen restriction has been effected. Age Restricted Units shall not be subject to a Special Tax; however, they shall be required to pay all applicable contractual mitigation payments, as detailed in the Mitigation Agreement.

"Annual Maximum Special Tax" means the maximum Special Tax that may be levied in each Fiscal Year pursuant to Section III on each Assessor's Parcel classified as Developed Property or 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) the costs associated with the release of funds from an escrow account(s) established in association with the Bonds, (iii) any amount required to establish or replenish any reserve funds established in connection with the Bonds, (iv) a sinking fund for the acquisition, construction, equipment and finance costs of future facilities provided that the inclusion of such amount does not cause an increase in the levy of Special Tax on Undeveloped Property, (v) Administrative Expense, less (vi) a credit for funds available to reduce the annual Special Tax levy as determined pursuant to any bond indenture.

"Assessor's Parcel" means a parcel of land as designated on an applicable Assessor's Parcel Map and that has been assigned a discrete identifying Assessor's Parcel Number.

"Assessor's Parcel Map" means an official map of the San Diego County Assessor designating parcels by Assessor's Parcel Number.

"Assessor's Parcel Number" means that number assigned to an Assessor's Parcel by the San Diego County Assessor for purposes of identifying the Assessor's Parcel.

"Assigned Annual Special Tax" means the Special Tax of that name described in Section IV.

"Backup Annual Special Tax" means the Special Tax of that name described in Section V.

"Bond Yield" means the yield of the most recent series of Bonds, calculated at the time such Bonds are issued, pursuant to Section 148 of the Internal Revenue Code of 1986, as amended, for the purpose of the non-arbitrage certificate or other similar bond issuance document.

"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, as to which the School District uses, or anticipates that it will use, the Special Taxes to pay some or all of the debt service for such debt obligations.

"Building Square Footage" or "**BSF"** of a Unit means the square footage of "assessable space" (as defined in Government Code Section 65995 or any successor law) of the Unit, as determined by reference to the building permit(s) for such Unit or to other reasonable and verifiable information.

"Condominium" means a Unit, whether attached or detached, meeting the statutory definition of a condominium set forth in California Civil Code Section 4125.

"Cost Index" means the latest Building Cost Index for the City of Los Angeles available as of July 1st of each year and published in the Engineering News Record, McGraw-Hill Construction Weekly, or if not available, the School District shall determine a suitable replacement.

"Developed Property" means each and all Assessor's Parcels of Taxable Property for which building permits were issued to permit the construction of Residential Dwelling Units on or before June 30 of the preceding Fiscal Year.

"Exempt Property" means all Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section IX.

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

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

"Initial Fiscal Year" 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, i.e., the first Fiscal Year after a Taxable Property becomes Developed Property on or before June 30 of the preceding Fiscal Year.

"Lot" means an individual legal lot created by a Final Map for which a building permit for residential construction has been or could be issued. Notwithstanding the foregoing, in the case of an individual legal lot created by a Final Map and upon which Condominiums are entitled to be developed, the number of Lots allocable to such legal lot for purposes of calculating the Backup Annual Special Tax applicable to such Final Map shall equal the number of Condominiums which are permitted to be constructed on such legal lot as shown on such Final Map.

"Mitigation Agreement" means the "School Facilities Mitigation Agreement for Otay Ranch Village 8 West" as it may be amended.

"Multi-Family Apartment Unit" means one or more apartment units available for rent or lease, and not purchase, by the general public and not subject to a condominium map. For the purpose of classifying Residential Dwelling Units, only the first 1,205 apartment units issued a building permit will be classified as a Multi-Family Apartment Unit and all apartments units permitted that are in excess of 1,205 will be classified as Residential Dwelling Units. The apartment units classified as Multi-Family Apartment Units shall not be subject to a Special Tax; however, they shall be required to pay all applicable contractual mitigation payments, as detailed in the Mitigation Agreement. The apartment units classified as Residential Dwelling Units will be subject to the levy of the Special Tax.

"Net Taxable Acreage" means the total Acreage of Developed Property expected to exist in the CFD after all Final Maps are recorded. When making this determination, the Administrator shall exclude all Acreage expected to be classified as Exempt Property, Restricted Residential Property, or Non-Residential Property.

"Non-Residential Property" means each and all Assessor's Parcels for which building permits were issued for non-residential uses. Non-Residential Property shall not be subject to the Annual Maximum Special Tax; however, it shall be required to pay all applicable contractual mitigation payments, as detailed in the Mitigation Agreement.

"Prepayment Administrative Fees" means any fees or expenses of the School District or the CFD associated with the prepayment of the Special Tax obligation of an Assessor's Parcel. Prepayment Administrative Fees shall include among other things the cost of computing the Prepayment

Amount, redeeming Bonds, and preparing and recording any notices to evidence the prepayment and redemption of Bonds.

"Prepayment Amount" means the amount required to prepay the Special Tax obligation in full for an Assessor's Parcel as described in Section VII.

"Present Value of Taxes" means for any Assessor's Parcel the sum total of (i) the unpaid portion, if any, of the Special Tax applicable to such Assessor's Parcel in the then-current Fiscal Year, plus (ii) the present value of the Special Taxes expected to be levied on such Assessor's Parcel in each remaining Fiscal Year, as determined by the Administrator, until the termination date specified in Section VIII. The discount rate used to calculate the Present Value of Taxes shall: (i) prior to issuance of Bonds, be equal to four and one-quarter percent (4.25%); and (ii) after issuance of Bonds, be equal to the lesser of (a) the Bond Yield plus 100 basis points or (b) 4 and one-quarter percent (4.25%).

"Proportionately" means that the ratio of (i) the Special Tax levied or to be levied to (ii) the applicable Assigned Annual Special Tax, is equal for all applicable Assessor's Parcels. In the case of Developed Property subject to apportionment of the Special Tax under Step Three of Section VI, "Proportionately" shall mean that the quotient of (i) the Special Tax less the Assigned Annual Special Tax, divided by (ii) the applicable Backup Annual Special Tax less the Assigned Annual Special Tax, is equal for all applicable Assessor's Parcels.

"Provisional Undeveloped Property" means all Assessor's Parcels of Taxable Property that would otherwise be classified as Exempt Property pursuant to Section IX, but cannot be classified as Exempt Property because to do so would reduce the Net Taxable Acreage below the required minimum Acreage set forth in Section IX, as applicable.

"Residential Dwelling Unit" means a Unit that is not an Age Restricted Unit or a Multi-Family Apartment Unit.

"Restricted Residential Property" means each and all Assessor's Parcels for which building permits have been issued for the construction of Age Restricted Units and/or Multi-Family Apartment Units.

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

"Special Tax" means any of the special taxes authorized to be levied by the CFD pursuant to the Act and this RMA.

"Taxable Property" means all Assessor's Parcels that are not Exempt Property.

"Undeveloped Property" means all Assessor's Parcels of Taxable Property that are not Developed Property.

"Unit" means each separate residential dwelling unit, including, but not limited to, a single family attached or detached unit, Condominium, apartment unit, mobile home or otherwise, but not including hotel and motels.

SECTION II
CLASSIFICATION OF ASSESSOR'S PARCELS

Each Fiscal Year, beginning with Fiscal Year 2021/22, each Assessor's Parcel within the CFD shall be classified as Taxable Property or Exempt Property. In addition, each Assessor's Parcel of Taxable Property shall be classified as Developed Property, Undeveloped Property, or Provisional Undeveloped Property.

SECTION III
ANNUAL MAXIMUM SPECIAL TAX RATE

1. Developed Property

The Annual Maximum Special Tax for each Assessor's Parcel classified as Developed Property shall be the greater of the amount derived by the application of the (a) Assigned Annual Special Tax or (b) Backup Annual Special Tax.

2. Undeveloped Property

The Annual Maximum Special Tax for each Assessor's Parcel classified as Undeveloped Property or Provisional Undeveloped Property shall be derived by the application of the Assigned Annual Special Tax.

SECTION IV
ASSIGNED ANNUAL SPECIAL TAXES

1. Developed Property

Subject to increases as described below in this Section, the Assigned Annual Special Tax for each Assessor's Parcel of Developed Property for Fiscal Year 2021/22 shall be an amount equal to $0.7336 multiplied by the applicable Building Square Footage.

2. Undeveloped Property and Provisional Undeveloped Property

Subject to increases as described below in this Section, the Assigned Annual Special Tax per Acre for each Assessor's Parcel of Undeveloped Property or Provisional Undeveloped Property for Fiscal Year 2021/22 shall be $18,513 per Acre.

3. Increases in the Assigned Annual Special Tax

a. Newly Classified Developed Property

On July 1 of each Fiscal Year, commencing on July 1, 2022, the Assigned Annual Special Tax rate for Assessor's Parcels of Developed Property specified in

Paragraph 1 of this Section IV shall be increased by an amount equal to the greater of: (i) the positive change in the Cost Index over the previous 12-month period (as a percentage) multiplied by the applicable Assigned Annual Special Tax in effect in that prior Fiscal Year, and (ii) the applicable Assigned Annual Special Tax rate in effect in that preceding Fiscal Year multiplied by two percent (2.0%). For avoidance of doubt, the Assigned Annual Special Tax rate applicable in the Initial Fiscal Year of any particular Assessor's Parcel of Developed Property shall be subject to adjustment in accordance with this Paragraph 3.a.

b. Existing Developed Property

On July 1 of each Fiscal Year following the Initial Fiscal Year of an Assessor's Parcel of Developed Property, the Assigned Annual Special Tax rate for such Assessor's Parcel shall be increased by an amount equal to the Assigned Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by two percent (2.0%).

c. Undeveloped Property and Provisional Undeveloped Property

On July 1 of each Fiscal Year, commencing on July 1, 2022, the Assigned Annual Special Tax rate per Acre for Undeveloped Property and for Provisional Undeveloped Property shall be increased by an amount equal to the greater of: (i) the Assigned Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by the positive change in the Cost Index over the previous 12-month period (as a percentage), and (ii) the Assigned Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by two percent (2.0%).

SECTION V
BACKUP ANNUAL SPECIAL TAX

Each Fiscal Year, each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax.

1. Calculation of the Backup Annual Special Tax Rate

Subject to increases as described below in this Section, the Backup Annual Special Tax rate for an Assessor's Parcel of Developed Property within a Final Map shall be the rate per Lot calculated in accordance with the following formula, as of the Fiscal Year in which the Final Map is recorded:

$$B = (U \times A) / L$$

The terms above have the following meanings:

B = Backup Annual Special Tax per Lot for the applicable Fiscal Year

U = Assigned Annual Special Tax per Acre of Undeveloped Property in the Fiscal Year the calculation is performed

A = Acreage of Developed Property expected to exist in such Final Map at the time of calculation, as determined by the Administrator. The Acreage applicable to a Condominium shall be computed as described in the definition of "Lot" herein.

L = Number of Lots in the applicable Final Map at the time of calculation, exclusive of any Lots which are expected to be classified as Exempt Property or Provisional Undeveloped Property.

2. Changes to a Final Map

If the Final Map(s) described in the preceding paragraph are subsequently changed or modified, then the Backup Annual Special Tax for each Assessor's Parcel of Developed Property changed or modified in each such Final Map shall be a rate per square foot of Acreage calculated as follows:

a. Determine the total Backup Annual Special Tax revenue anticipated to apply to the changed or modified Assessor's Parcels prior to the change or modification.

b. The result of paragraph a above shall be divided by the Acreage of Taxable Property of the modified Assessor's Parcels, as reasonably determined by the Administrator.

c. The result of paragraph b above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage that shall be applicable to the modified Assessor's Parcels, subject to increases as described below.

3. Increase in the Backup Annual Special Tax

On July 1 of each Fiscal Year, commencing on July 1, 2022, the Backup Annual Special Tax rate for Assessor's Parcels of Developed Property shall be increased by an amount equal to the greater of: (i) the Backup Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by the positive change in the Cost Index over the preceding 12-month period , and (ii) the Backup Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by two percent (2.00%) of the Backup Annual Special Tax amount in effect in the immediately prior Fiscal Year. For avoidance of doubt, the Backup Annual Special Tax rate applicable in the Initial Fiscal Year of any particular Assessor's Parcel of Developed Property shall be subject to adjustment in accordance with this the foregoing provisions of this Paragraph 3. On July 1 of each Fiscal Year following the Initial Fiscal Year of an Assessor's Parcel of Developed Property, the Backup Annual Special Tax rate for such Assessor's Parcel shall be increased by an amount equal to the Backup Annual Special Tax rate in effect in the immediately prior Fiscal Year multiplied by two percent (2.0%).

SECTION VI
METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing Fiscal Year 2021/2022 and for each subsequent Fiscal Year, the Board shall levy Special Taxes on all Taxable Property in accordance with the following steps:

Step One: The Special Tax shall be levied on each Assessor's Parcel of Developed Property in an amount not in excess of the Assigned Annual Special Tax applicable to each such Assessor's Parcel.

Step Two: If additional moneys will be needed to satisfy the Annual Special Tax Requirement after the Step One calculations have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property in an amount not in excess of the Assigned Annual Special Tax applicable to each such Assessor's Parcel, as needed to satisfy the Annual Special Tax Requirement.

Step Three: If additional moneys will be needed to satisfy the Annual Special Tax Requirement after the Step Two calculations have been completed, the Special Tax on each Assessor's Parcel of Developed Property whose Annual Maximum Special Tax is the Backup Annual Special Tax shall be increased Proportionately from the Assigned Annual Special Tax by an amount not in excess of the Backup Annual Special Tax applicable to each such Assessor's Parcel, as needed to satisfy the Annual Special Tax Requirement.

Step Four: If additional moneys will be needed to satisfy the Annual Special Tax Requirement after the Step Three calculations have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Provisional Undeveloped Property in an amount not in excess of the Assigned Annual Special Tax applicable to each such Assessor's Parcel, as needed to satisfy the Annual Special Tax Requirement.

SECTION VII
PREPAYMENT OF SPECIAL TAXES

The Special Tax obligation of an Assessor's Parcel of Developed Property or Undeveloped Property for which a building permit has been issued may be prepaid, in full only, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel, or that all of such amounts are paid concurrently with the Prepayment Amount. An owner of an Assessor's Parcel intending to prepay the Annual Maximum Special Tax shall provide the CFD with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the Administrator shall determine the Prepayment Amount for such Assessor's Parcel and shall notify the owner of such Prepayment Amount.

Full Prepayment of Special Tax

The Prepayment Amount shall be calculated according to the following formula:

$$P = PVT + PAF$$

The terms above have the following meanings:

P	=	Prepayment Amount
PVT	=	Present Value of Taxes
PAF	=	Prepayment Administrative Fees

With respect to any Assessor's Parcel for which the Special Tax has been prepaid, the Board shall indicate in the records of the CFD that there has been a prepayment of the Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the prepayment of the Special Tax obligation and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Special Tax shall cease.

Notwithstanding the foregoing, no prepayment shall be allowed unless the amount of Assigned Annual Special Taxes that subsequently may be levied on Taxable Property, other than Provisional Undeveloped Property, less Administrative Expenses, shall be at least 1.1 times the regularly scheduled annual interest and principal payments on all currently outstanding Bonds in each future Fiscal Year, and such prepayment will not impair the security of all currently outstanding Bonds, as reasonably determined by the Administrator. Such determination shall take into account all Assessor's Parcels that are expected to be classified as Exempt Property, Restricted Residential Property, or Non-Residential Property.

SECTION VIII
TERMINATION OF SPECIAL TAX

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 30th 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 applicable to an Assessor's Parcel upon termination of the lien on such Assessor's Parcel.

SECTION IX
EXEMPTIONS

The Administrator shall classify as Exempt Property in the chronological order in which each Assessor Parcel becomes (i) owned by any State of California, federal or local governmental entity, (ii) owned by a homeowners' association, (iii) burdened with one or more public or utility easements making impractical its use for other than the purposes set forth in the easement(s), (iv) Restricted Residential Property, (v) Non-Residential Property, or (vi) any other Assessor's Parcels at the reasonable discretion of the Board, provided that no such classification would reduce the Net Taxable Acreage to less than 103.16 Acres. Notwithstanding the above, the Administrator or Board shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the

sum of all Taxable Property to less than 103.16 Acres. Assessor's Parcels that otherwise would be Exempt Property, but cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than the minimum Net Taxable Acreage, shall be classified as Provisional Undeveloped Property, and shall be subject to the levy and collection of Special Taxes accordingly.

SECTION X
APPEALS

Any owner or resident of a property within the CFD who paid a Special Tax levied on such property and who reasonably believes that the Special Tax was not correctly calculated and/or levied in accordance with this RMA may file a notice with the School District, to thereby appeal the levy of that Special Tax, together with such documentation as the property owner or resident believes evidences the incorrect calculation or levy. An appeal panel of three members appointed by the School District ("Appeals Panel") will review the appeal and communicate its findings to the property owner or resident. If the Appeals Panel determines that the Special Tax should be modified or other correction implemented, it will recommend such correction to the Board and, as appropriate, the Special Tax levy shall be corrected, and in applicable cases, refunds shall be granted. An appeal relating to any particular Special Tax must be filed with the School District not later than one year and five days following the mailing to the property owner or resident of the tax bill that includes such Special Tax, and the Property Owner and/or resident shall be deemed and construed to have waived any and all rights to an appeal and to any refund, if the appeal is not filed within such one-year and five-day period.

Interpretations may be made by the School District for purposes of clarifying any vagueness or ambiguity as it relates to any category, rate or definition applicable to any appeal proceedings so long as such interpretations are consistent with the Mitigation Agreement.

SECTION XI
MANNER OF COLLECTION

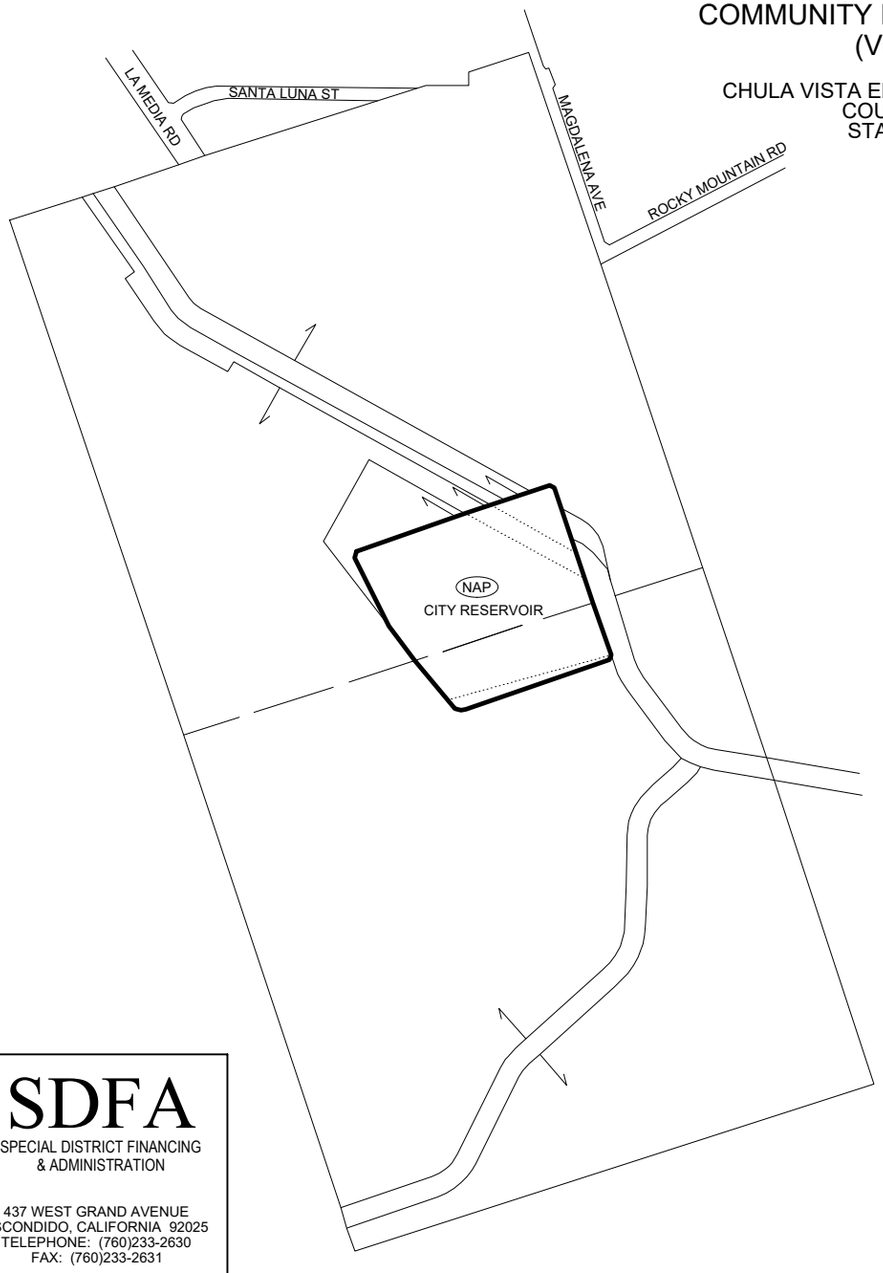
The Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes and shall be subject to the same penalties, the same procedure, sale and lien priority in the case of delinquency; provided, however, that the CFD may directly bill all or a portion of the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and if so collected, a delinquent penalty of ten percent (10%) of the Special Tax will attach at 5:00 p.m. on the date the Special Tax becomes delinquent and interest at 1.5% per month of the Special Tax will attach on the July 1 after the delinquency date and the first of each month thereafter until such Special Taxes are paid.

Exhibit B

CFD Boundary Map

PROPOSED BOUNDARY MAP OF COMMUNITY FACILITIES DISTRICT NO. 21 (VILLAGE 8-WEST)

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



FILED IN THE OFFICE OF THE SECRETARY OF THE BOARD OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT THIS _____ DAY OF _____, 2021.

_____
FRANCISCO ESCOBEDO, ED.D
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. 21 OF THE CHULA VISTA ELEMENTARY SCHOOL DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD OF EDUCATION AT A REGULAR MEETING THEREOF, HELD ON THE _____ DAY OF _____, 2021, BY ITS RESOLUTION NO. _____.

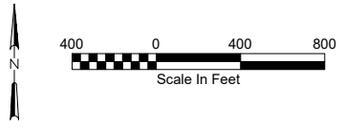
_____
FRANCISCO ESCOBEDO, ED.D
SECRETARY OF THE BOARD OF EDUCATION
CHULA VISTA ELEMENTARY SCHOOL DISTRICT
STATE OF CALIFORNIA

FILED THIS _____ DAY OF _____, 2021, AT THE HOUR OF _____ O'CLOCK ____.M. AS DOCUMENT NO. _____ IN BOOK _____ OF MAPS OF ASSESSMENTS AND COMMUNITY FACILITIES DISTRICTS AT PAGE _____ IN THE OFFICE OF THE COUNTY ASSESSOR/RECORDER/COUNTY CLERK FOR THE COUNTY OF SAN DIEGO, CALIFORNIA

BY:_____
DEPUTY RECORDER
COUNTY RECORDER, ERNEST J. DRONENBURG, JR.
COUNTY OF SAN DIEGO
STATE OF CALIFORNIA

LOT DESIGNATION	
LOT NO.	APN
1	644-071-01-00
2	644-071-02-00
3	644-071-03-00
4	644-071-04-00
5	644-071-05-00
6	644-071-06-00
7	644-071-07-00
8	644-071-08-00
9	644-071-09-00
10	644-071-10-00
11	644-071-11-00
12	644-071-12-00
13	644-071-13-00
14	644-071-14-00
15	644-071-15-00
16	644-071-16-00
17	644-071-17-00
18	644-071-18-00
19	644-071-19-00
20	644-071-20-00
21	644-071-21-00
22	644-071-22-00
23	644-071-23-00
24	644-071-24-00
25	644-071-25-00
26	644-071-26-00
27	644-072-01-00
28	644-072-02-00
29	644-072-03-00
30	644-072-04-00
31	644-072-05-00
32	644-072-06-00
33	644-072-07-00
34	644-072-08-00
35	644-072-09-00
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37	644-072-11-00
38	644-072-12-00
39	644-072-13-00
40	644-072-14-00
41	644-072-15-00
42	644-072-16-00
43	644-072-17-00
44	644-072-18-00
45	644-072-19-00
46	644-072-20-00
47	644-072-21-00
48	644-072-22-00
49	644-072-23-00
50	644-072-24-00
51	644-072-25-00
NAP *	644-072-26-00

* NOT A PART



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

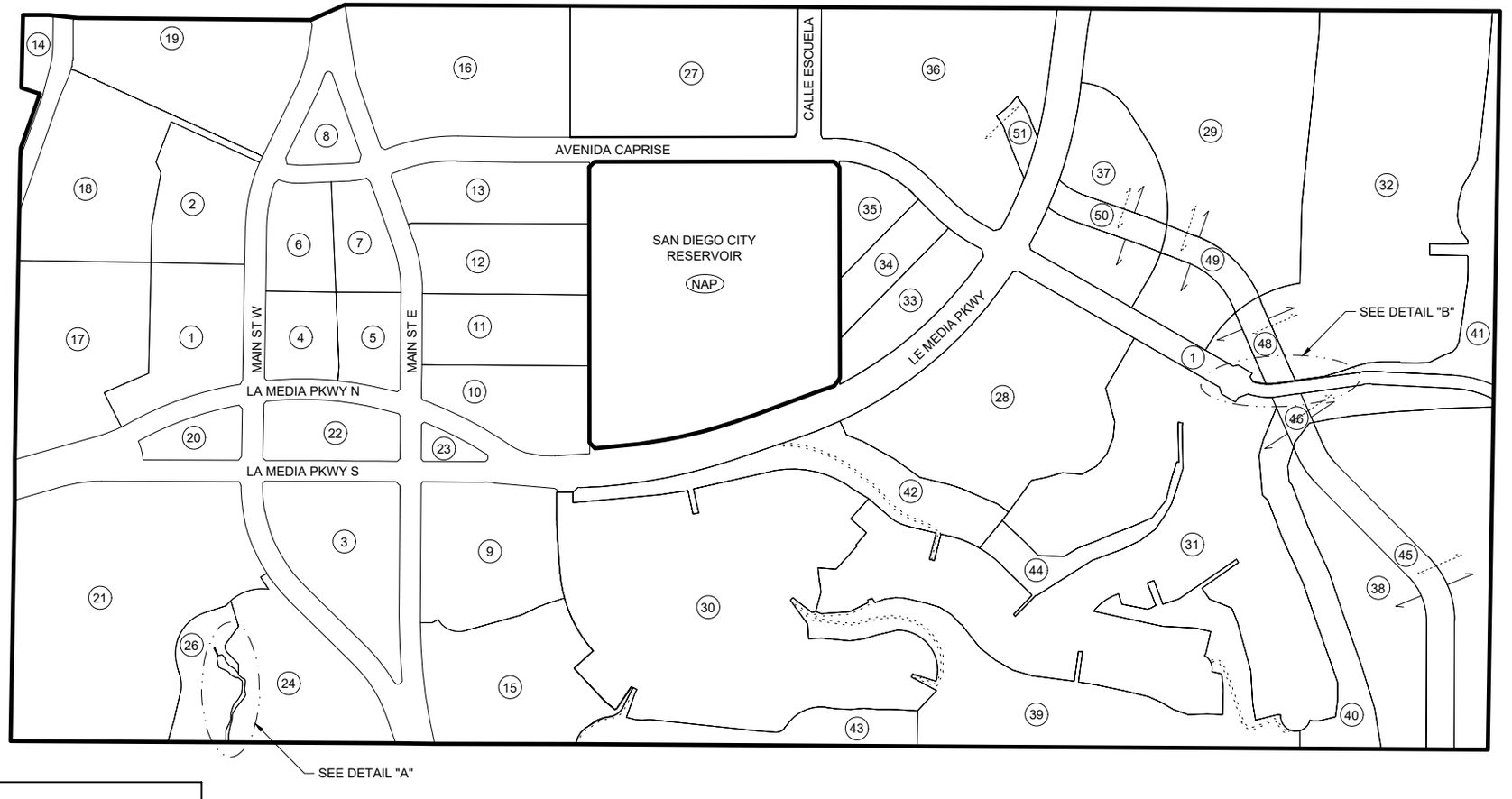
SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION

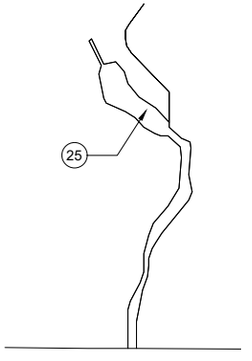
437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

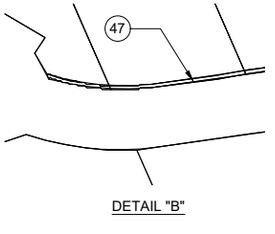
SHEET	1 OF 2
DATE	MAY 2021
JOB NO.	CFD21-0421

PROPOSED BOUNDARY MAP OF
COMMUNITY FACILITIES DISTRICT NO. 21
(VILLAGE 8-WEST)

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







NOT TO SCALE

SDFA
SPECIAL DISTRICT FINANCING & ADMINISTRATION

437 WEST GRAND AVENUE
ESCONDIDO, CALIFORNIA 92025
TELEPHONE: (760)233-2630
FAX: (760)233-2631

LEGEND:

(1) LOT NUMBER

COMMUNITY FACILITIES DISTRICT BOUNDARY

(NAP) NOT A PART

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

SHEET	2 OF 2
DATE	MAY 2021
JOB NO.	CFD21-0421

Exhibit C

Assessor's Parcel Maps

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.

A	R=266.48	51.24	J	R=65	23.89	S	N73°10'E 158.33
B	N60°41'14"E	275.47	K	N72°38'59"E	3.98	T	R=1964 68.56
C	R=249.18	83.54	L	R=85	32.88	U	N71°10'E 123.76
D	N79°53'42"E	225.60	M	R=3071	109.82	V	R=1256.50 9.69
E	N79°53'41"E	240.67	N	N48°26'26"E	75.12	W	R=95 22.83
F	R=149.18	50.01	P	S37°05'12"E	5.02	X	R=111 30.16
G	N60°41'14"E	275.47	Q	N37°05'12"W	136.63	Y	N18°23'W 120.47
H	R=366.48	70.47	R	N46°05'44"E	33.62	Z	R=493 58.94

AA	N11°32'W	306.46
AB	N80°45'36W	402.94 (CALC)
AC	N80°45'36W	365.01 (CALC)

SAN DIEGO COUNTY ASSESSOR'S MAP
644 — 07
SHT 1 OF 7
1" = 800'
12/15/2025 SAF
Drawn: 11/20/13 By: JGD From: 644-070

CHANGES

BLK	PRIOR APN	NEW APN	YR	CUT NO.
070	02	03 & 04	70	654 SCC
	03 & -060-01 & 02	05 & -060-03 THRU 05	81	1092 CANC
	05	07 & 08	92	1987
	08	09 & HWY OP	05	1314 CANC
	01	10 & HWY OP	05	1151 CANC
	09	11 & POR PG 24 SHT 2	06	71 CANC
	10	SAME & HWY OP	06	4766
	04 & 07	12 THRU 14	10	1005
	10 THRU 14	SAME & AC & B/L CHG	14	5550
	POR -080-16	15 THRU 18	14	1491
	15	19 & 20	14	1081
	11	21 & POR 646-010-07	15	1396
	PICKUP	22	15	1398
	14	23 & 24	19	1449
	12, 16, 17, 19, 23 & 24	PG 07 SHT 2 & 3	21	42
	13	-072-26	21	10011
	10	25 & 26	23	1080 CANC
	20 & 21	27 THRU 44 & POR 646-010-15	26	30

1* SAN DIEGO-OTAY PIPELINE
2* SEE ROS 20626 FOR BRGS & DISTS
3* PUBLIC TRAIL
4* DEL SUENO DR

DETAIL "A"
1" = 400'

DETAIL "B"
1" = 400'

DETAIL "C"
NOT TO SCALE

DETAIL "D"
1" = 400'

DETAIL "E"
NOT TO SCALE

DETAIL "F"
1" = 10'

DETAIL "G"
1" = 400'

DETAIL "H"
1" = 400'

MAP 16659 — CHULA VISTA TRACT NO. 22-0005
OTAY RANCH VILLAGE 8 EAST UNIT 1
MAP 862 — OTAY RANCH
ROS 8723, 8989, 16504, 18296, 19145, 20003, 20626

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SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 07
BOOK PAGE
SHT 2 OF 8
04/08/2026 (F)
N
18X22 MAP: 644-070 By: JGD 1" = 400'

*** COMMON AREA**

1* SEE M16428 FOR BRGS & DISTS

2* CONDO
BLUESTONE AT COTA VERA MODULES A THRU L & AA (SHT 4)

3* CONDO
CIENA AND TORINA AT COTA VERA (SHT 8)

01
644-27 SHT 2
644-27 SHT 1
644-24 SHT 1
644-24 SHT 2
644-29 SHT 1
644-30 SHT 1
644-28 SHT 1
644-31 SHT 4
644-07 SHT 1
644-07 SHT 3
644-40 SHT 6
644-40 SHT 3
644-40 SHT 5
644-40 SHT 2
644-40 SHT 4
644-40 SHT 1
644-06 SHT 1

ROCKY MOUNTAIN RD
CALLE ESCUELA
SANTA LUNA ST
LA MEDIA RD
LA MEDIA
MAGDALENA AVE
AVENIDA CAPRISE
MAIN ST W
MAIN ST E
PKWY N
PKWY S
SEE DETAIL "A"
SEE DETAIL "B"
SEE DETAIL "C"

DETAIL "A"
1" = 200'

DETAIL "B"
1" = 200'

DETAIL "C"
1" = 200'

14 — 1.63 AC
25
2* 16 — 8.31 AC
8 — 1.15 AC
24 — 18.28 AC
2 — 31.85
33
32 — 8.58 AC
1
23
6
7
34 — 7.51 AC
4
5
3* 8.40 AC
35 — 5.53 AC
2
B 2.31 AC
22
20 — 26 1.20 AC
071
A — 21 — 15.11 AC
3 — 03 — 5.14 AC
9 — 09 — 5.49 AC
N — 26 — 2.08 AC
E — 24 — 5.13 AC
15 — 6.08 AC
C — 23 — 216.57
M16621

MAP 16621 - CHULA VISTA TCT NO 19-03
MAP 16428 - CHULA VISTA TCT NO 19-03
ROS 25336

644-07 SHT 2

BLK	OLD	NEW	YEAR	CUT	DATE
071		01-26	2021	42	03/15/2021
	16	16,27 SIDS, 28&29	2022	553	12/31/2021
	01&02, 17&18	30&31	2023	1240	3/10/2023
	19,30&31	32&33	2023	1241	3/13/2023
	04-07	34	2024	1261	4/15/2024
	10-13	35&36	2026	1252	2/18/2026
	36	36-39 SIDS, 40,41& 42	2026	524	4/8/2026

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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 07
BOOK PAGE
SHT 3 OF 7
12/15/2025 (2PG)

18X22 MAP: 644-070 BY: SAF

1" = 400'

* COMMON AREA

1* SEE M16428 FOR BRGS & DISTANCE

2* RECREATIONAL TRAIL

3* SAN DIEGO - CORONADO PIPELINE

4* CONDO TREVI AT COTA VERA (SEE SHT 5)

5* CONDO WHITMORE COTA VERA (SEE SHT 6)

6* CONDO HADDINGTON AT COTA VERA (SEE SHT 7)

7* REMAINDER MODULE

644-24 SHT 2

644-07 SHT 1

644-07 SHT 2

644-40 SHT 6

646-01 SHT 1

644-40 SHT 3

644-40 SHT 5

644-40 SHT 1

644-40 SHT 4

644-06 SHT 1

645-03 SHT 1

AVENIDA M16428 M862

CALLE ESCUELA

PKWY

CAPRISE

072

17 (01) 8.73 AC (27) (28) (29)

30 (10) 10.64 AC

18 (02) 11.08 AC 5* (30) (31)*

19 (03) 6* 8.12 AC (35) (36) (37)*

D (11) 4.54 AC

(24) 0.98 AC

(39) 1.78 AC

(38) 6*

(25) 3*

(26) 19.24 AC SAN DIEGO CITY RESERVOIR

PAR 2 (32) 2.00 AC

PAR 3 (33) 1.49 AC

PAR 1 (34) 2.12 AC

PM22037

J (16) 4.25 AC

K (17) 2.71 AC

G (13) 9.95 AC

M (18) 1.56 AC

H (14) 4.65 AC

I (15) POR 3.21 AC

F (12) 12.63 AC

(19) 3.01 AC

(20) 3*

SEE DETAIL "A"

DETAIL "A"
NO SCALE

MAP 16428 - CHULA VISTA TCT NO 19-03
MAP 862 - OTAY RANCH

644-07 SHT 03

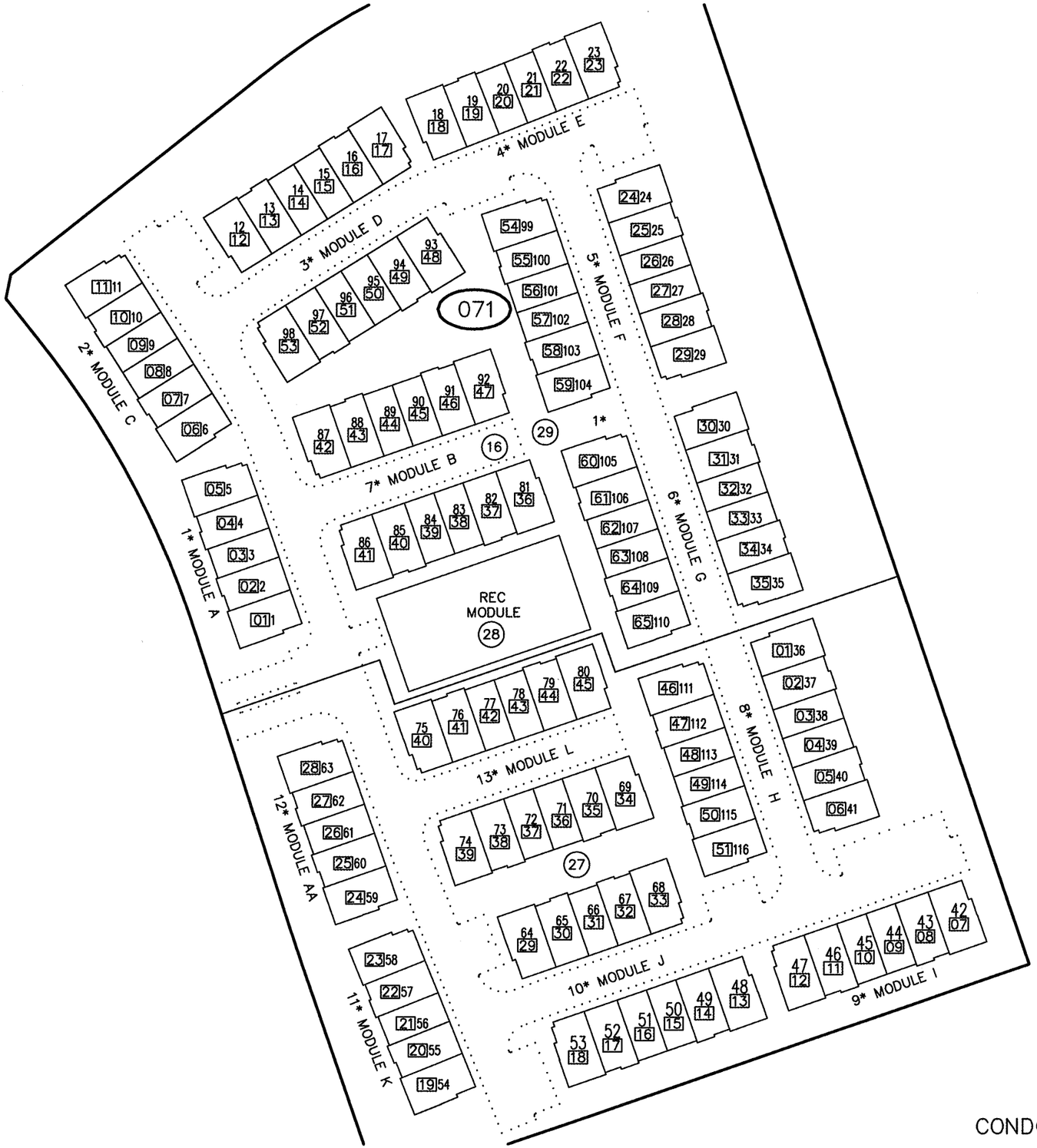
C H A N G E S

BLK	OLD	NEW	YEAR	CUT	DATE
072		01 THRU 25	2021	45	03/15/2021
	-070-13	26	2021	10011	03/15/2021
	04 & 05	PG 40 SHTS 1-5	2022	20	12/02/2021
	01	01, 27 SIDS 28 & 29	2022	564	01/25/2022
	02	02, 28,30 SIDS & 31	2022	565	01/31/2022
	06 & 22	PG 40 SHT 6	2024	1	01/03/2024
	07 THRU 09	32 THRU 34	2024	1256	04/10/2024
	03 & 23	03 SIDS, 35 THRU 38	2025	546	01/23/2025
	38	38 SIDS & 39	2026	517	12/03/2025

SAN DIEGO COUNTY ASSESSOR'S MAP

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01



SAN DIEGO COUNTY ASSESSOR'S MAP
644 – 07
SHT 4
N
1" = 80'

Drawn: 11/10/2021 By: ARS

BLUESTONE AT COTA VERA
MODULES A THRU L & AA
LOT 16 MAP 16428

* COMMON AREA

8* MODULE H
DOC 2021– 0777139
ASSESSMENT PAR NO
644–071–27 SUB ID 01 – 06
46 – 51

9* MODULE I
DOC 2021– 0777140
ASSESSMENT PAR NO
644–071–27 SUB ID 07 – 12

10* MODULE J
DOC 2021– 0777141
ASSESSMENT PAR NO
644–071–27 SUB ID 13 – 18
29 – 33

11* MODULE K
DOC 2021– 0777142
ASSESSMENT PAR NO
644–071–27 SUB ID 19 – 23

12* MODULE AA
DOC 2021– 0275904
DOC 2021– 0775277
ASSESSMENT PAR NO
644–071–27 SUB ID 24 – 28

13* MODULE L
DOC 2021– 0777143
ASSESSMENT PAR NO
644–071–27 SUB ID 34 – 45

1* MODULE A
DOC 2021– 0274579
DOC 2021– 0768466
ASSESSMENT PAR NO
644–071–16 SUB ID 01 – 05

2* MODULE C
DOC 2021– 0401538
ASSESSMENT PAR NO
644–071–16 SUB ID 06 – 11

3* MODULE D
DOC 2021– 0401539
ASSESSMENT PAR NO
644–071–16 SUB ID 12 – 17
48 – 53

4* MODULE E
DOC 2021– 0540631
ASSESSMENT PAR NO
644–071–16 SUB ID 18 – 23

5* MODULE F
DOC 2021– 0540632
ASSESSMENT PAR NO
644–071–16 SUB ID 24 – 29
54 – 59

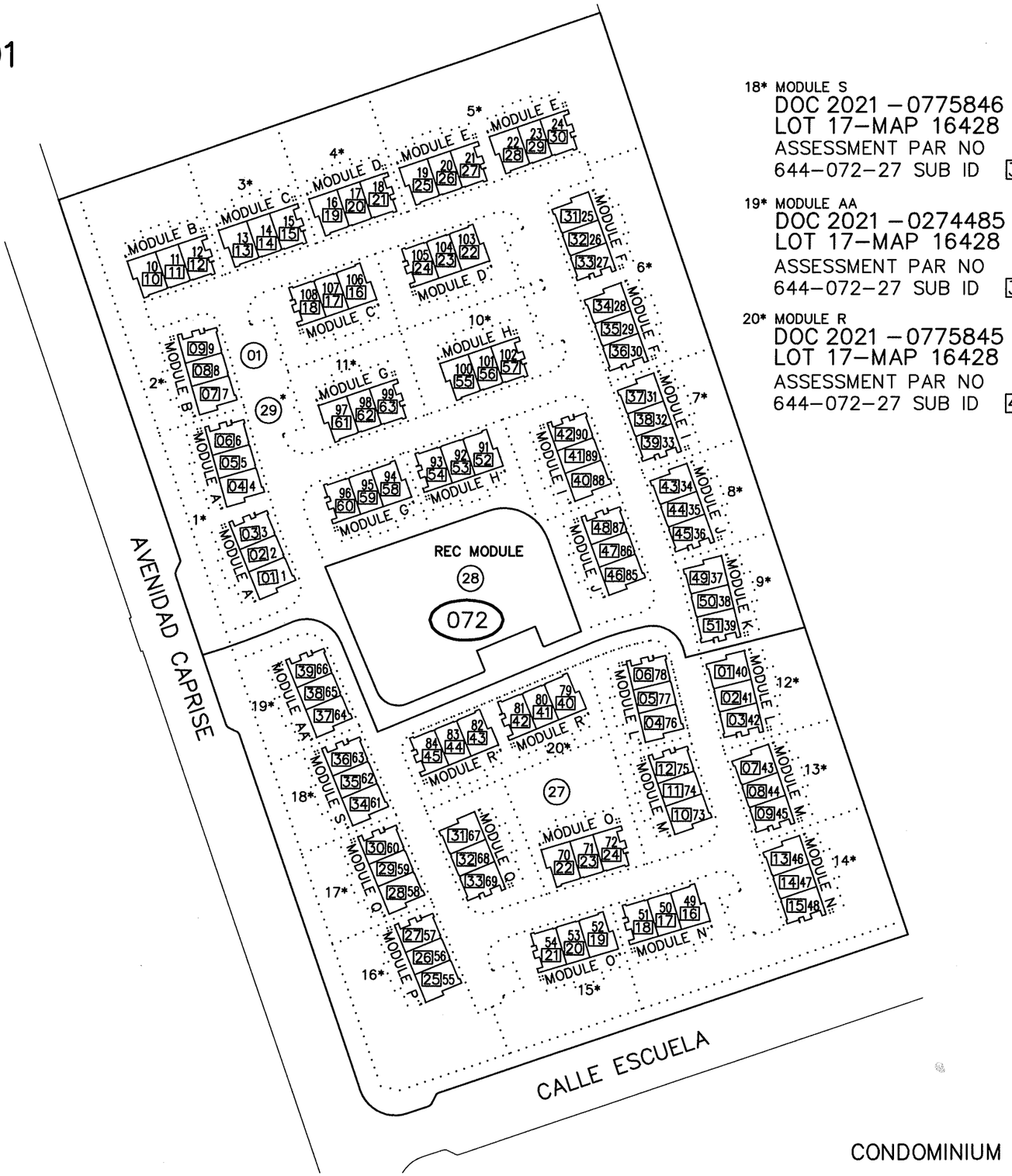
6* MODULE G
DOC 2021– 0777138
ASSESSMENT PAR NO
644–071–16 SUB ID 30 – 35
60 – 65

7* MODULE B
DOC 2021– 0274580
DOC 2021– 0768467
ASSESSMENT PAR NO
644–071–16 SUB ID 36 – 47

CONDOMINIUM

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01



CONDOMINIUM

SAN DIEGO COUNTY ASSESSOR'S MAP
644 — 07
SHT 5
1" = 100'
08/10/2022 JGD ℄
Drawn: 01/20/22 By: ARS

TREVI AT COTA VERA
MODULES A,B,C,D,E,F,G,H,I,J,K,

* COMMON AREA

1* MODULE A
DOC 2021 — 0274639
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [01]— [06]

2* MODULE B
DOC 2021 — 0274640
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [07]— [12]

3* MODULE C
DOC 2021 — 0455485
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [13]— [18]

4* MODULE D
DOC 2021 — 0455486
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [19]— [24]

5* MODULE E
DOC 2021 — 0455487
LOT 17—MAP 16422
ASSESSMENT PAR NO
644—072—01 SUB ID [25]— [30]

6* MODULE F
DOC 2021 — 0455488
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [31]— [36]

7* MODULE I
DOC 2021 — 0775836
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [37]— [42]

8* MODULE J
DOC 2021 — 0775837
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [43]— [48]

9* MODULE K
DOC 2021 — 0775838
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [49]— [51]

10* MODULE H
DOC 2021 — 0460677
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [52]— [57]

11* MODULE G
DOC 2021 — 0455489
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—01 SUB ID [58]— [63]

TREVI AT COTA VERA
MODULES L,M,N,O,P,Q,S,AA,R

12* MODULE L
DOC 2021 — 0775839
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [01]— [06]

13* MODULE M
DOC 2021 — 0775840
LOT 177—MAP 16422
ASSESSMENT PAR NO
644—072—27 SUB ID [07]— [12]

14* MODULE N
DOC 2021 — 0775841
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [13]— [18]

15* MODULE O
DOC 2021 — 0775842
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [19]— [24]

16* MODULE P
DOC 2021 — 0775843
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [25]— [27]

17* MODULE Q
DOC 2021 — 0775844
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [28]— [33]

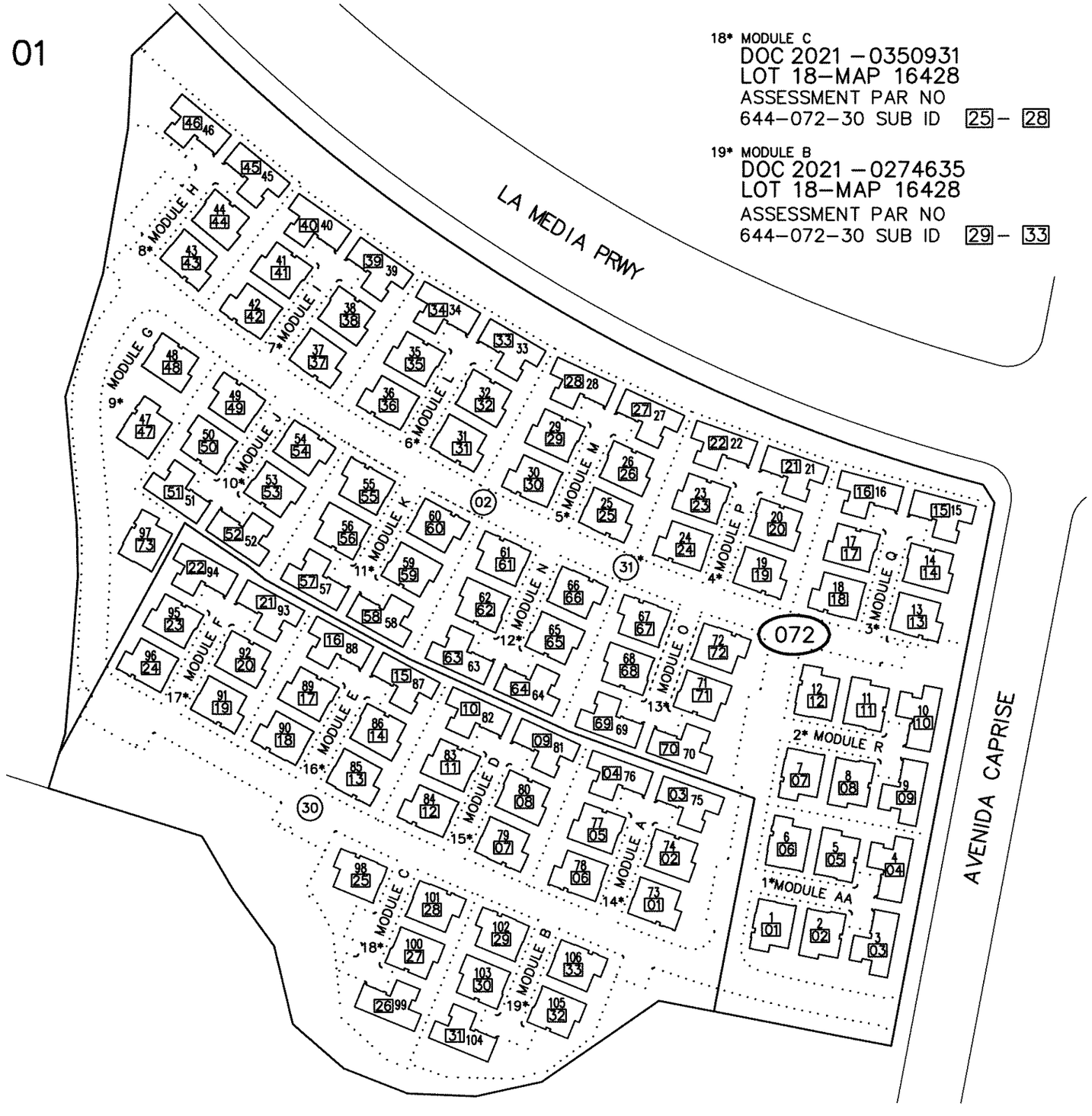
18* MODULE S
DOC 2021 — 0775846
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [34]— [36]

19* MODULE AA
DOC 2021 — 0274485
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [37]— [39]

20* MODULE R
DOC 2021 — 0775845
LOT 17—MAP 16428
ASSESSMENT PAR NO
644—072—27 SUB ID [40]— [45]

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01



18* MODULE C
DOC 2021 – 0350931
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [25] – [28]

19* MODULE B
DOC 2021 – 0274635
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [29] – [33]

9* MODULE G
DOC 2021 – 0540680
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [47] – [48]
644–072–02 SUB ID [73]

10* MODULE J
DOC 2021 – 0540683
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [49] – [54]

11* MODULE K
DOC 2021 – 0540684
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [55] – [60]

12* MODULE N
DOC 2021 – 0775789
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [61] – [66]

13* MODULE O
DOC 2021 – 0775790
LOT 18–MAP 16422
ASSESSMENT PAR NO
644–072–02 SUB ID [67] – [72]

WHITMORE AT COTA VERA
MODULES A,D,E,F,C,B

14* MODULE A
DOC 2021 – 0274634
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [01] – [06]

15* MODULE D
DOC 2021 – 0350932
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [07] – [12]

16* MODULE E
DOC 2021 – 0350933
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [13] – [18]

17* MODULE F
DOC 2021 – 0540679
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–30 SUB ID [19] – [24]

SAN DIEGO COUNTY ASSESSOR'S MAP
644 – 07
SHT 6
1" = 100'
06/19/2024 JGD ✓
Drawn: 01/26/22 By: ARS

WHITMORE AT COTA VERA
MODULES AA,R,Q,P,M,L,I,H,G,
G,J,KN,O

* COMMON AREA

1* MODULE AA
DOC 2021 – 0274507
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [01] – [06]

2* MODULE R
DOC 2021 – 0775793
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [07] – [12]

3* MODULE Q
DOC 2021 – 0775792
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [13] – [18]

4* MODULE P
DOC 2022 – 0388277
DOC 2021 – 0775791
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [19] – [24]

5* MODULE M
DOC 2021 – 0775788
LOT 18–MAP 16422
ASSESSMENT PAR NO
644–072–02 SUB ID [25] – [30]

6* MODULE L
DOC 2021 – 0775787
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [31] – [36]

7* MODULE I
DOC 2021 – 0540682
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [37] – [42]

8* MODULE H
DOC 2021 – 054681
LOT 18–MAP 16428
ASSESSMENT PAR NO
644–072–02 SUB ID [43] – [46]

01

HADDINGTON AT COTA VERA
LOT 19, MAP 16498
* COMMON AREA

MODULE F (PHASE 6)
DOC 2024-0232904
ASSESSMENT PAR NO
644-072-03 SUB ID 01 - 09

MODULE E (PHASE 5)
DOC 2024-0232131
ASSESSMENT PAR NO
644-072-03 SUB ID 10 - 21

MODULE D (PHASE 4)
DOC 2024-0231378
ASSESSMENT PAR NO
644-072-03 SUB ID 22 - 32

MODULE C (PHASE 3)
DOC 2024-0071581
ASSESSMENT PAR NO
644-072-03 SUB ID 33 - 44

MODULE B (PHASE 2)
DOC 2024-0070690
ASSESSMENT PAR NO
644-072-03 SUB ID 45 - 54

MODULE A (PHASE 1)
DOC 2024-0063536
ASSESSMENT PAR NO
644-072-03 SUB ID 55 - 60

MODULE J (PHASE 10)
DOC 2025-0270915
ASSESSMENT PAR NO
644-072-38 SUB ID 01 - 13

MODULE I (PHASE 9)
DOC 2025-0270586
ASSESSMENT PAR NO
644-072-38 SUB ID 14 - 25

MODULE H (PHASE 8)
DOC 2025-0014940
ASSESSMENT PAR NO
644-072-38 SUB ID 26 - 37

MODULE G (PHASE 7)
DOC 2025-0014583
ASSESSMENT PAR NO
644-072-38 SUB ID 38 - 49

SAN DIEGO COUNTY ASSESSOR'S MAP
644 - 07
SHT 7
1" = 100'
10/24/2025 ARS
Drawn: 01/22/25 By: JGD

LA MEDIA PKWY
AVENIDA CAPRISE
RECREATION AREA MODULE 35
DOG PARK MODULE 36
REMAINDER MODULE 39 1.78 AC
CONDOMINIUM
072
03
37*
38

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01

CIENA AND TORINA AT COTA VERA
LOT 1–4, MAP 16621
* COMMON AREA

SAN DIEGO COUNTY ASSESSOR'S MAP
644 — 07
SHT 8
1" = 80'
04/08/2026 JGD
Drawn: 03/02/2026 By: TCP

MODULE T1 (PHASE 1)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–38 SUB ID 15 – 22
644–071–38 SUB ID 63 – 70

MODULE C1 (PHASE 2)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–39 SUB ID 35 – 42

MODULE T2 (PHASE 3)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–38 SUB ID 71 – 78

MODULE C2 (PHASE 4)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–38 SUB ID 23 – 32
644–071–39 SUB ID 27 – 34

MODULE T3 (PHASE 5)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–38 SUB ID 79 – 84

MODULE C3 (PHASE 6)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–38 SUB ID 33 – 42
644–071–39 SUB ID 21 – 26

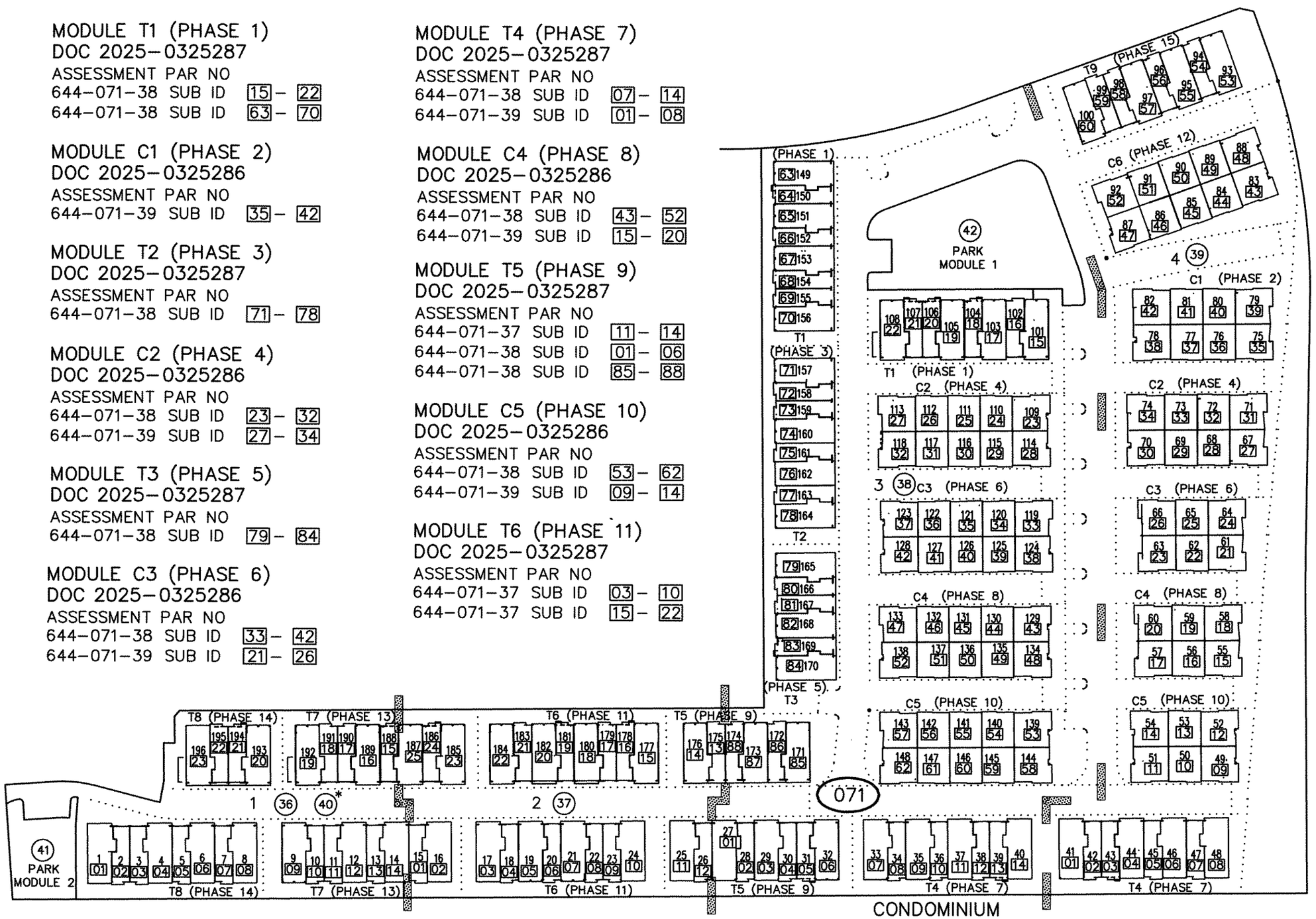
MODULE T4 (PHASE 7)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–38 SUB ID 07 – 14
644–071–39 SUB ID 01 – 08

MODULE C4 (PHASE 8)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–38 SUB ID 43 – 52
644–071–39 SUB ID 15 – 20

MODULE T5 (PHASE 9)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–37 SUB ID 11 – 14
644–071–38 SUB ID 01 – 06
644–071–38 SUB ID 85 – 88

MODULE C5 (PHASE 10)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–38 SUB ID 53 – 62
644–071–39 SUB ID 09 – 14

MODULE T6 (PHASE 11)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–37 SUB ID 03 – 10
644–071–37 SUB ID 15 – 22



MODULE C6 (PHASE 12)
DOC 2025–0325286
ASSESSMENT PAR NO
644–071–39 SUB ID 43 – 52

MODULE T7 (PHASE 13)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–36 SUB ID 09 – 19
644–071–37 SUB ID 01 – 02
644–071–37 SUB ID 23 – 25

MODULE T8 (PHASE 14)
ASSESSMENT PAR NO
644–071–36 SUB ID 01 – 08
644–071–36 SUB ID 20 – 23

MODULE T9 (PHASE 15)
DOC 2025–0325287
ASSESSMENT PAR NO
644–071–39 SUB ID 53 – 60

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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 40
BOOK PAGE
SHT 1 OF 5
12/10/2021 (00020)
From:644-070 By:JMB
1 " = 100 '

1* RECREATIONAL TRAIL

MEDIA LUNA
CORTE
CALLE
MAYFAIR
CORTE LUMINARIA
PASEO
LEVANTEN
PASEO LEVANTEEN
400

644-40 Sht 3
644-40 Sht 5
644-40 Sht 2
644-40 Sht 4
644-07 Sht 3

MAP 16460 - CITY OF CHULA VISTA TCT NO 19-03

C H A N G E S

BLK	OLD	NEW	YR	CUT	TYPE	CHDATE	REASON	Notes
400		01 THRU 44	2022	20	FULL DISTRIBUTION	12/02/2021		

Detail Plot Page# 1

Date Printed: 12-10-21

SAN DIEGO COUNTY ASSESSOR'S MAP

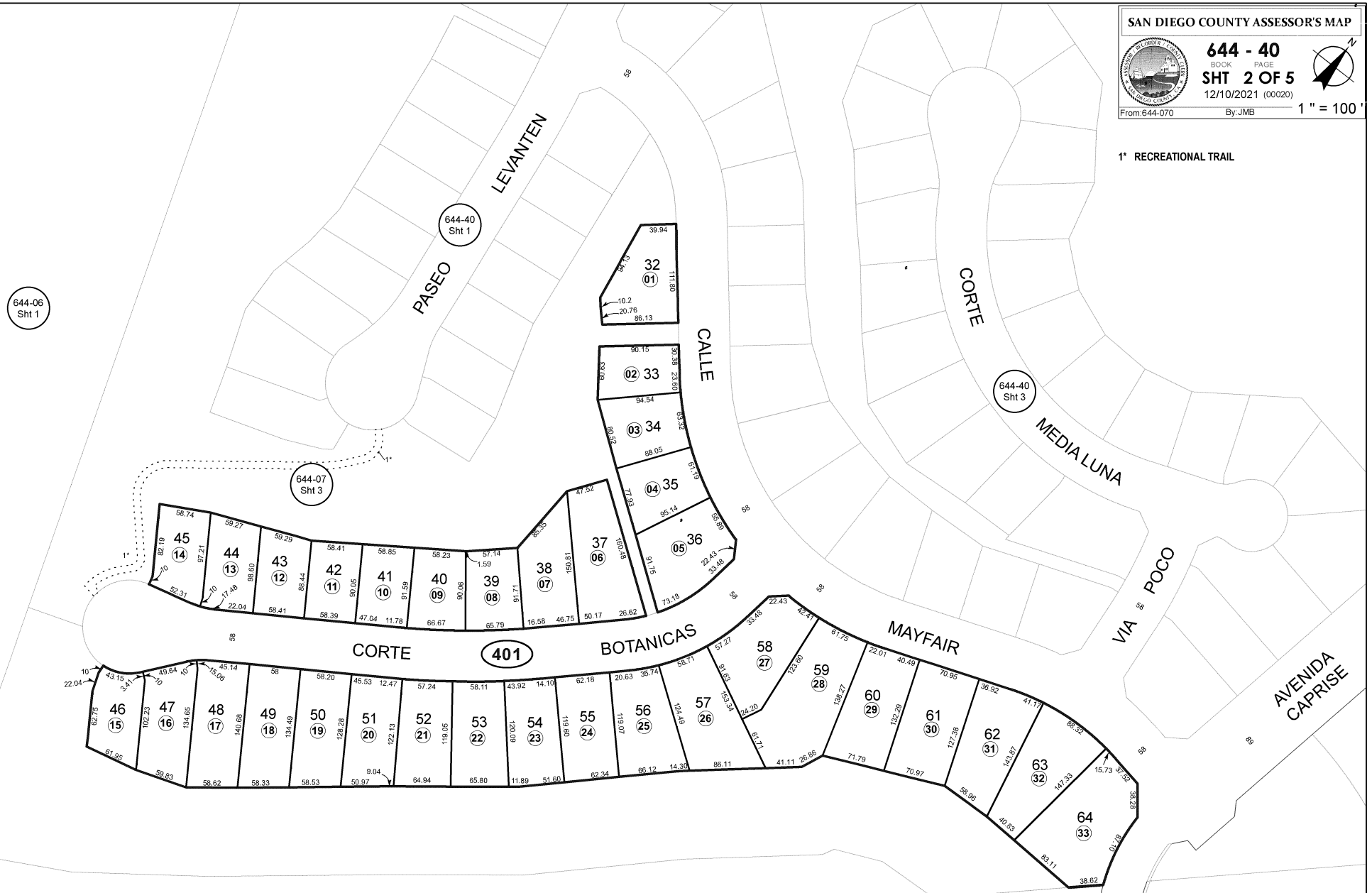
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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 40
BOOK PAGE
SHT 2 OF 5
12/10/2021 (00020)
From:644-070 By:JMB
1 " = 100 '

1* RECREATIONAL TRAIL



MAP 16460 - CITY OF CHULA VISTA TCT NO 19-03

C H A N G E S

BLK	OLD	NEW	YR	CUT	TYPE	CHDATE	REASON	Notes
401		01 THRU 33	2022	20	FULL DISTRIBUTION	12/02/2021		

Detail Plot Page# 1

Date Printed: 12-10-21

SAN DIEGO COUNTY ASSESSOR'S MAP

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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 40 (BOOK / PAGE)

SHT 3 OF 5

12/10/2021 (00020)

From:644-070 By:JMB

1 " = 100 '

1* RECREATIONAL TRAIL



MAP 16460 - CITY OF CHULA VISTA TCT NO 19-03

C H A N G E S

BLK	OLD	NEW	YR	CUT	TYPE	CHDATE	REASON	Notes
402		01 THRU 38	2022	20	FULL DISTRIBUTION	12/02/2021		

Detail Plot Page# 1

Date Printed: 12-10-21

SAN DIEGO COUNTY ASSESSOR'S MAP

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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 40
BOOK PAGE
SHT 4 OF 5
12/10/2021 (00020)
From:644-070 By:JMB
1 " = 100 '

1* RECREATIONAL TRAIL

LEVANTEN
PASEO
MIRAFLORES
CORTE LUMINARIA
VIA FERRO
ESTANCIA
644-40 Sht 5
644-40 Sht 1
644-07 Sht 2
644-07 Sht 3
403

MAP 16461 - CITY OF CHULA VISTA TCT NO 19-03

C H A N G E S

BLK	OLD	NEW	YR	CUT	TYPE	CHDATE	REASON	Notes
403		01 THRU 67	2022	20	FULL DISTRIBUTION	12/02/2021		

Detail Plot Page# 1

Date Printed: 12-10-21

SAN DIEGO COUNTY ASSESSOR'S MAP

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01

SAN DIEGO COUNTY ASSESSOR'S MAP

644 - 40
BOOK PAGE
SHT 5 OF 5
12/10/2021 (00020)
From:644-070 By:JMB
1 " = 100 '

1* RECREATIONAL TRAIL

MEDIA LA

644-07 Sht 3

644-07 Sht 2

644-40 Sht 1

644-40 Sht 4

PASEO

404

LEVANTEN

VIA

VIA

VIA FERRO

MIRAFLORES

ESTANCIA

MAP 16461 - CITY OF CHULA VISTA TCT NO 19-03

C H A N G E S

BLK	OLD	NEW	YR	CUT	TYPE	CHDATE	REASON	Notes
404		01 THRU 50	2022	20	FULL DISTRIBUTION	12/02/2021		

Detail Plot Page# 1

Date Printed: 12-10-21

SAN DIEGO COUNTY ASSESSOR'S MAP

Exhibit D

Allocated

Debt Service Schedule

No debt has been allocated to CFD No. 21 at the time of this report.

Exhibit E

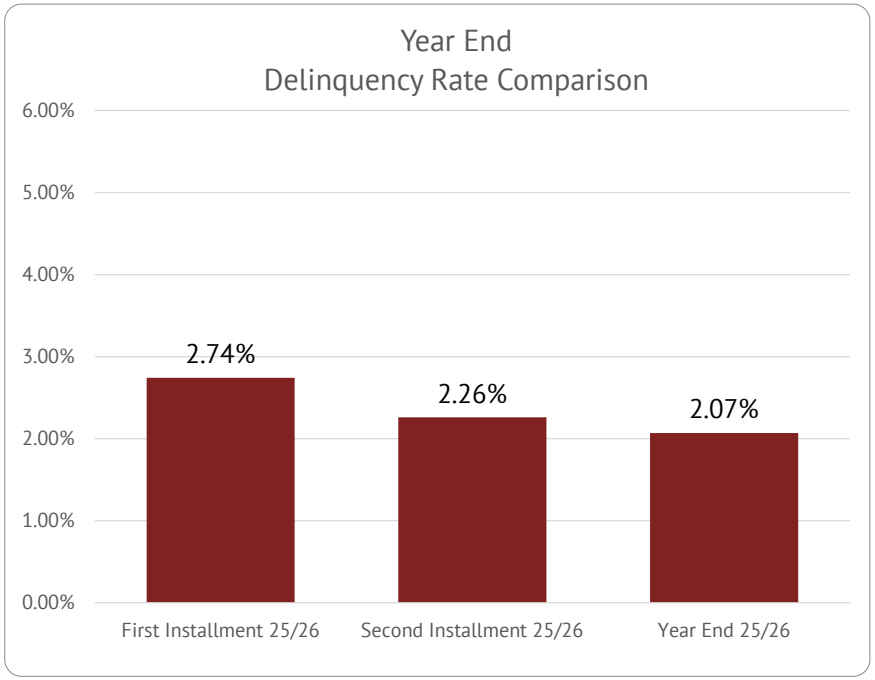
Delinquent Annual Special Tax Report

Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
Chula Vista Elementary School District Community Facilities District No. 21

Summary

Year End

Total Taxes Due June 30, 2026	**$1,345,194.36**
Amount Paid	**$1,317,357.25**
Amount Remaining to be Collected	**$27,837.11**
Number of Parcels Delinquent	**15**
Delinquency Rate	**2.07%**



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	**5.00%**

Parcels Qualifying for Foreclosure

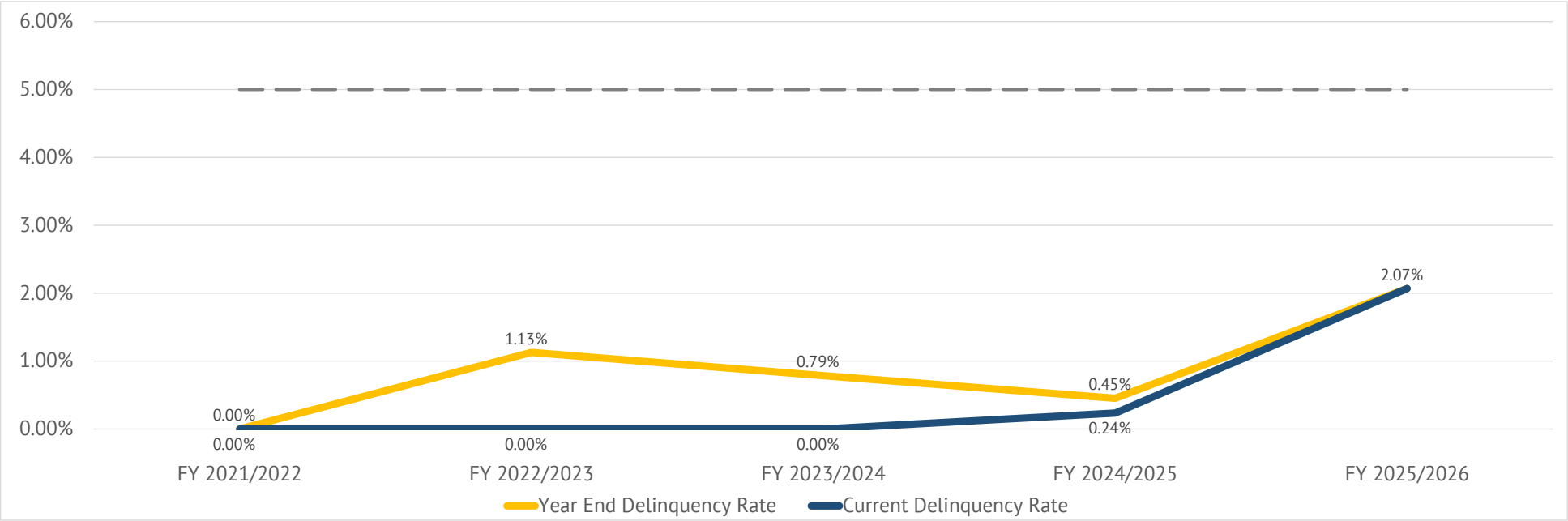
Parcels Exceeding Individual Foreclosure Threshold	**0**
Parcels Exceeding CFD Aggregate	**0**

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 2025/2026
Chula Vista Elementary School District Community Facilities District No. 21

Historical Delinquency Summary

Fiscal Year	Subject Fiscal Year					June 30, 2026	
	Aggregate Special Tax	Parcels Delinquent	Amount Collected	Amount Delinquent	Delinquency Rate	Remaining Amount Delinquent	Remaining Delinquency Rate
2021/2022	$0.00	0	$0.00	$0.00	N/A	$0.00	N/A
2022/2023	608,799.94	10	601,928.21	6,871.73	1.13%	0.00	0.00%
2023/2024	951,088.58	5	943,620.49	7,468.09	0.79%	0.00	0.00%
2024/2025	1,275,119.82	4	1,269,355.45	5,764.37	0.45%	2,996.55	0.24%
2025/2026	1,345,194.36	15	1,317,357.25	27,837.11	2.07%	27,837.11	2.07%



Fixed Charge Special Assessment Delinquency Report
Year End Report for Fiscal Year 2025/2026
Chula Vista Elementary School District Community Facilities District No. 21

Individual Parcel Detail

Assessor's Parcel Number	Owner	Mailing Address	Roll Year	Total Special Tax	Paid Special Tax	Delinquent Special Tax
644-071-16-53	Sarabia Mijail R & Felix Melissa	2169 Bluestone Cir, Chula Vista CA 91913	2024	$1,426.30	$713.15	$713.15
			2025	$1,454.82	$0.00	$1,454.82
						$2,167.97
644-071-27-37	Pua Bryan & Pesayco Sandra M	2365 Eastridge Loop, Chula Vista CA 91915	2025	$1,086.56	$0.00	$1,086.56
644-072-02-05	Pino Veronica R L	7770 Trails Village Pl, Las Vegas NV 89113	2025	$1,702.84	$851.42	$851.42
644-072-02-39	Dhall Simardeep	1708 Whitmore Loop, Chula Vista CA 91913	2025	$1,792.46	$896.23	$896.23
644-072-02-63	Egan Monica	1677 Whitmore Loop, Chula Vista CA 91913	2025	$1,792.46	$0.00	$1,792.46
644-400-08-00	Gomez Oscar B & Castaneda Araceli	2172 Paseo Levanten, Chula Vista CA 91913	2025	$2,850.90	$1,425.45	$1,425.45
644-402-15-00	Die Wahi F A & Nguessan Aya	1622 Corte Medialuna, Chula Vista CA 91913	2025	$3,132.30	$0.00	$3,132.30
644-402-18-00	Alan Kim V Family Trust 05-29-25	1612 Corte Medialuna, Chula Vista CA 91913	2025	$3,132.30	$1,566.15	$1,566.15
644-403-15-00	Aoufan Fadi & Rosa B	2110 Via Estancia, Chula Vista CA 91913	2025	$2,329.06	$0.00	$2,329.06
644-404-30-00	Calo Real Estate Group LLC	1041 Market St #165, San Diego CA 92101	2025	$2,203.74	$1,101.87	$1,101.87
644-404-32-00	Sedona Family Trust 12-26-23	2121 Paseo Levanten, Chula Vista CA 91913	2024	$2,283.40	$0.00	$2,283.40
			2025	$2,329.06	$0.00	$2,329.06
						$4,612.46
644-405-08-00	Garcia Antonio A & Dulay Geraldine C	1656 Calle Mayfair, Chula Vista CA 91913	2025	$2,920.96	$0.00	$2,920.96
644-405-45-00	Sangishetty Santosh K & Kashi Renuka S	2401 Paseo Archer, Chula Vista CA 91913	2025	$2,579.28	$0.00	$2,579.28
644-406-09-00	VA7 Properties LLC	954 Ladiosa CT, Chula Vista CA 91910	2025	$2,920.96	$0.00	$2,920.96
644-406-23-00	Garcia Andres A	2379 Calle Grandon, Chula Vista CA 91913	2025	$2,901.06	$1,450.53	$1,450.53

Exhibit F

Annual Special Tax Roll for Fiscal Year 2026/2027

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-03-00	$0.00
644-071-08-00	$0.00
644-071-09-00	$0.00
644-071-14-00	$0.00
644-071-15-00	$0.00
644-071-16-01	$1,483.92
644-071-16-02	$1,331.98
644-071-16-03	$1,110.82
644-071-16-04	$1,331.98
644-071-16-05	$1,483.92
644-071-16-06	$1,483.92
644-071-16-07	$1,331.98
644-071-16-08	$1,110.82
644-071-16-09	$1,110.82
644-071-16-10	$1,331.98
644-071-16-11	$1,483.92
644-071-16-12	$1,483.92
644-071-16-13	$1,331.98
644-071-16-14	$1,110.82
644-071-16-15	$1,110.82
644-071-16-16	$1,331.98
644-071-16-17	$1,483.92
644-071-16-18	$1,483.92
644-071-16-19	$1,331.98
644-071-16-20	$1,110.82
644-071-16-21	$1,110.82
644-071-16-22	$1,331.98
644-071-16-23	$1,483.92
644-071-16-24	$1,483.92
644-071-16-25	$1,331.98
644-071-16-26	$1,110.82
644-071-16-27	$1,110.82
644-071-16-28	$1,331.98
644-071-16-29	$1,483.92
644-071-16-30	$1,483.92
644-071-16-31	$1,331.98
644-071-16-32	$1,110.82
644-071-16-33	$1,110.82
644-071-16-34	$1,331.98
644-071-16-35	$1,483.92
644-071-16-36	$1,483.92

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-16-37	$1,331.98
644-071-16-38	$1,110.82
644-071-16-39	$1,110.82
644-071-16-40	$1,331.98
644-071-16-41	$1,483.92
644-071-16-42	$1,483.92
644-071-16-43	$1,331.98
644-071-16-44	$1,110.82
644-071-16-45	$1,110.82
644-071-16-46	$1,331.98
644-071-16-47	$1,483.92
644-071-16-48	$1,483.92
644-071-16-49	$1,331.98
644-071-16-50	$1,110.82
644-071-16-51	$1,110.82
644-071-16-52	$1,331.98
644-071-16-53	$1,483.92
644-071-16-54	$1,483.92
644-071-16-55	$1,331.98
644-071-16-56	$1,110.82
644-071-16-57	$1,110.82
644-071-16-58	$1,331.98
644-071-16-59	$1,483.92
644-071-16-60	$1,483.92
644-071-16-61	$1,331.98
644-071-16-62	$1,110.82
644-071-16-63	$1,110.82
644-071-16-64	$1,331.98
644-071-16-65	$1,483.92
644-071-20-00	$0.00
644-071-21-00	$0.00
644-071-22-00	$0.00
644-071-23-00	$0.00
644-071-24-00	$0.00
644-071-25-00	$0.00
644-071-26-00	$0.00
644-071-27-01	$1,483.92
644-071-27-02	$1,331.98
644-071-27-03	$1,110.82
644-071-27-04	$1,110.82
644-071-27-05	$1,331.98

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-27-06	$1,483.92
644-071-27-07	$1,483.92
644-071-27-08	$1,331.98
644-071-27-09	$1,110.82
644-071-27-10	$1,110.82
644-071-27-11	$1,331.98
644-071-27-12	$1,483.92
644-071-27-13	$1,483.92
644-071-27-14	$1,331.98
644-071-27-15	$1,110.82
644-071-27-16	$1,110.82
644-071-27-17	$1,331.98
644-071-27-18	$1,483.92
644-071-27-19	$1,483.92
644-071-27-20	$1,331.98
644-071-27-21	$1,110.82
644-071-27-22	$1,331.98
644-071-27-23	$1,483.92
644-071-27-24	$1,483.92
644-071-27-25	$1,331.98
644-071-27-26	$1,110.82
644-071-27-27	$1,331.98
644-071-27-28	$1,483.92
644-071-27-29	$1,483.92
644-071-27-30	$1,331.98
644-071-27-31	$1,110.82
644-071-27-32	$1,110.82
644-071-27-33	$1,331.98
644-071-27-34	$1,483.92
644-071-27-35	$1,331.98
644-071-27-36	$1,110.82
644-071-27-37	$1,108.30
644-071-27-38	$1,331.98
644-071-27-39	$1,483.92
644-071-27-40	$1,483.92
644-071-27-41	$1,331.98
644-071-27-42	$1,110.82
644-071-27-43	$1,110.82
644-071-27-44	$1,331.98
644-071-27-45	$1,483.92
644-071-27-46	$1,483.92

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-27-47	$1,331.98
644-071-27-48	$1,110.82
644-071-27-49	$1,110.82
644-071-27-50	$1,331.98
644-071-27-51	$1,483.92
644-071-28-00	$0.00
644-071-29-00	$0.00
644-071-32-00	$0.00
644-071-33-00	$0.00
644-071-34-00	$0.00
644-071-35-00	$0.00
644-071-36-01	$0.00
644-071-36-02	$0.00
644-071-36-03	$0.00
644-071-36-04	$0.00
644-071-36-05	$0.00
644-071-36-06	$0.00
644-071-36-07	$0.00
644-071-36-08	$0.00
644-071-36-09	$0.00
644-071-36-10	$0.00
644-071-36-11	$0.00
644-071-36-12	$0.00
644-071-36-13	$0.00
644-071-36-14	$0.00
644-071-36-15	$0.00
644-071-36-16	$0.00
644-071-36-17	$0.00
644-071-36-18	$0.00
644-071-36-19	$0.00
644-071-36-20	$0.00
644-071-36-21	$0.00
644-071-36-22	$0.00
644-071-36-23	$0.00
644-071-37-01	$0.00
644-071-37-02	$0.00
644-071-37-03	$0.00
644-071-37-04	$0.00
644-071-37-05	$0.00
644-071-37-06	$0.00
644-071-37-07	$0.00

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-37-08	$0.00
644-071-37-09	$0.00
644-071-37-10	$0.00
644-071-37-11	$0.00
644-071-37-12	$0.00
644-071-37-13	$0.00
644-071-37-14	$0.00
644-071-37-15	$0.00
644-071-37-16	$0.00
644-071-37-17	$0.00
644-071-37-18	$0.00
644-071-37-19	$0.00
644-071-37-20	$0.00
644-071-37-21	$0.00
644-071-37-22	$0.00
644-071-37-23	$0.00
644-071-37-24	$0.00
644-071-37-25	$0.00
644-071-38-01	$0.00
644-071-38-02	$0.00
644-071-38-03	$0.00
644-071-38-04	$0.00
644-071-38-05	$0.00
644-071-38-06	$0.00
644-071-38-07	$0.00
644-071-38-08	$0.00
644-071-38-09	$0.00
644-071-38-10	$0.00
644-071-38-11	$0.00
644-071-38-12	$0.00
644-071-38-13	$0.00
644-071-38-14	$0.00
644-071-38-15	$1,867.66
644-071-38-16	$1,484.16
644-071-38-17	$1,867.66
644-071-38-18	$1,484.16
644-071-38-19	$1,867.66
644-071-38-20	$1,484.16
644-071-38-21	$1,484.16
644-071-38-22	$1,867.66
644-071-38-23	$1,582.96

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-38-24	$1,377.52
644-071-38-25	$1,377.52
644-071-38-26	$1,377.52
644-071-38-27	$1,554.60
644-071-38-28	$1,582.96
644-071-38-29	$1,377.52
644-071-38-30	$1,377.52
644-071-38-31	$1,377.52
644-071-38-32	$1,582.96
644-071-38-33	$0.00
644-071-38-34	$0.00
644-071-38-35	$0.00
644-071-38-36	$0.00
644-071-38-37	$0.00
644-071-38-38	$0.00
644-071-38-39	$0.00
644-071-38-40	$0.00
644-071-38-41	$0.00
644-071-38-42	$0.00
644-071-38-43	$0.00
644-071-38-44	$0.00
644-071-38-45	$0.00
644-071-38-46	$0.00
644-071-38-47	$0.00
644-071-38-48	$0.00
644-071-38-49	$0.00
644-071-38-50	$0.00
644-071-38-51	$0.00
644-071-38-52	$0.00
644-071-38-53	$0.00
644-071-38-54	$0.00
644-071-38-55	$0.00
644-071-38-56	$0.00
644-071-38-57	$0.00
644-071-38-58	$0.00
644-071-38-59	$0.00
644-071-38-60	$0.00
644-071-38-61	$0.00
644-071-38-62	$0.00
644-071-38-63	$1,867.66
644-071-38-64	$1,484.16

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-38-65	$1,867.66
644-071-38-66	$1,484.16
644-071-38-67	$1,867.66
644-071-38-68	$1,484.16
644-071-38-69	$1,484.16
644-071-38-70	$1,867.66
644-071-38-71	$1,867.66
644-071-38-72	$1,484.16
644-071-38-73	$1,484.16
644-071-38-74	$1,867.66
644-071-38-75	$1,484.16
644-071-38-76	$1,867.66
644-071-38-77	$1,484.16
644-071-38-78	$1,867.66
644-071-38-79	$1,867.66
644-071-38-80	$1,484.16
644-071-38-81	$1,484.16
644-071-38-82	$1,867.66
644-071-38-83	$1,484.16
644-071-38-84	$1,867.66
644-071-38-85	$0.00
644-071-38-86	$0.00
644-071-38-87	$0.00
644-071-38-88	$0.00
644-071-39-01	$0.00
644-071-39-02	$0.00
644-071-39-03	$0.00
644-071-39-04	$0.00
644-071-39-05	$0.00
644-071-39-06	$0.00
644-071-39-07	$0.00
644-071-39-08	$0.00
644-071-39-09	$1,582.96
644-071-39-10	$1,377.52
644-071-39-11	$1,582.96
644-071-39-12	$1,582.96
644-071-39-13	$1,377.52
644-071-39-14	$1,559.48
644-071-39-15	$1,582.96
644-071-39-16	$1,377.52
644-071-39-17	$1,582.96

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-39-18	$1,582.96
644-071-39-19	$1,377.52
644-071-39-20	$1,559.48
644-071-39-21	$1,582.96
644-071-39-22	$1,377.52
644-071-39-23	$1,582.96
644-071-39-24	$1,582.96
644-071-39-25	$1,377.52
644-071-39-26	$1,559.48
644-071-39-27	$1,582.96
644-071-39-28	$1,377.52
644-071-39-29	$1,377.52
644-071-39-30	$1,582.96
644-071-39-31	$1,582.96
644-071-39-32	$1,377.52
644-071-39-33	$1,377.52
644-071-39-34	$1,559.48
644-071-39-35	$1,582.96
644-071-39-36	$1,377.52
644-071-39-37	$1,377.52
644-071-39-38	$1,582.96
644-071-39-39	$1,582.96
644-071-39-40	$1,377.52
644-071-39-41	$1,377.52
644-071-39-42	$1,559.48
644-071-39-43	$1,582.96
644-071-39-44	$1,377.52
644-071-39-45	$1,377.52
644-071-39-46	$1,377.52
644-071-39-47	$1,554.60
644-071-39-48	$1,582.96
644-071-39-49	$1,377.52
644-071-39-50	$1,377.52
644-071-39-51	$1,377.52
644-071-39-52	$1,582.96
644-071-39-53	$1,867.66
644-071-39-54	$1,484.16
644-071-39-55	$1,867.66
644-071-39-56	$1,484.16
644-071-39-57	$1,867.66
644-071-39-58	$1,484.16

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-071-39-59	$1,484.16
644-071-39-60	$1,867.66
644-071-40-00	$0.00
644-071-41-00	$0.00
644-071-42-00	$0.00
644-072-01-01	$1,506.74
644-072-01-02	$1,553.14
644-072-01-03	$1,269.44
644-072-01-04	$1,506.74
644-072-01-05	$1,553.14
644-072-01-06	$1,269.44
644-072-01-07	$1,506.74
644-072-01-08	$1,553.14
644-072-01-09	$1,269.44
644-072-01-10	$1,425.68
644-072-01-11	$1,469.56
644-072-01-12	$1,201.14
644-072-01-13	$1,425.68
644-072-01-14	$1,469.56
644-072-01-15	$1,201.14
644-072-01-16	$1,425.68
644-072-01-17	$1,469.56
644-072-01-18	$1,201.14
644-072-01-19	$1,425.68
644-072-01-20	$1,469.56
644-072-01-21	$1,201.14
644-072-01-22	$1,425.68
644-072-01-23	$1,469.56
644-072-01-24	$1,201.14
644-072-01-25	$1,425.68
644-072-01-26	$1,469.56
644-072-01-27	$1,201.14
644-072-01-28	$1,425.68
644-072-01-29	$1,469.56
644-072-01-30	$1,201.14
644-072-01-31	$1,425.68
644-072-01-32	$1,469.56
644-072-01-33	$1,201.14
644-072-01-34	$1,425.68
644-072-01-35	$1,469.56
644-072-01-36	$1,201.14

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-072-01-37	$1,425.68
644-072-01-38	$1,469.56
644-072-01-39	$1,201.14
644-072-01-40	$1,425.68
644-072-01-41	$1,469.56
644-072-01-42	$1,201.14
644-072-01-43	$1,425.68
644-072-01-44	$1,469.56
644-072-01-45	$1,201.14
644-072-01-46	$1,425.68
644-072-01-47	$1,469.56
644-072-01-48	$1,201.14
644-072-01-49	$1,425.68
644-072-01-50	$1,469.56
644-072-01-51	$1,201.14
644-072-01-52	$1,425.68
644-072-01-53	$1,469.56
644-072-01-54	$1,201.14
644-072-01-55	$1,425.68
644-072-01-56	$1,469.56
644-072-01-57	$1,201.14
644-072-01-58	$1,425.68
644-072-01-59	$1,469.56
644-072-01-60	$1,201.14
644-072-01-61	$1,425.68
644-072-01-62	$1,469.56
644-072-01-63	$1,201.14
644-072-02-01	$1,698.32
644-072-02-02	$1,643.46
644-072-02-03	$1,828.30
644-072-02-04	$1,794.88
644-072-02-05	$1,736.90
644-072-02-06	$1,932.28
644-072-02-07	$1,794.88
644-072-02-08	$1,736.90
644-072-02-09	$1,932.28
644-072-02-10	$1,932.28
644-072-02-11	$1,736.90
644-072-02-12	$1,794.88
644-072-02-13	$1,698.32
644-072-02-14	$1,643.46

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-072-02-15	$1,828.30
644-072-02-16	$1,828.30
644-072-02-17	$1,643.46
644-072-02-18	$1,698.32
644-072-02-19	$1,698.32
644-072-02-20	$1,643.46
644-072-02-21	$1,828.30
644-072-02-22	$1,828.30
644-072-02-23	$1,643.46
644-072-02-24	$1,698.32
644-072-02-25	$1,698.32
644-072-02-26	$1,643.46
644-072-02-27	$1,828.30
644-072-02-28	$1,828.30
644-072-02-29	$1,643.46
644-072-02-30	$1,698.32
644-072-02-31	$1,698.32
644-072-02-32	$1,643.46
644-072-02-33	$1,828.30
644-072-02-34	$1,828.30
644-072-02-35	$1,643.46
644-072-02-36	$1,698.32
644-072-02-37	$1,698.32
644-072-02-38	$1,643.46
644-072-02-39	$1,828.30
644-072-02-40	$1,828.30
644-072-02-41	$1,643.46
644-072-02-42	$1,698.32
644-072-02-43	$1,698.32
644-072-02-44	$1,643.46
644-072-02-45	$1,828.30
644-072-02-46	$1,828.30
644-072-02-47	$1,698.32
644-072-02-48	$1,643.46
644-072-02-49	$1,698.32
644-072-02-50	$1,643.46
644-072-02-51	$1,828.30
644-072-02-52	$1,828.30
644-072-02-53	$1,643.46
644-072-02-54	$1,698.32
644-072-02-55	$1,698.32

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Assessor's Parcel Number	Annual Special Tax
644-072-02-56	$1,643.46
644-072-02-57	$1,828.30
644-072-02-58	$1,828.30
644-072-02-59	$1,643.46
644-072-02-60	$1,698.32
644-072-02-61	$1,698.32
644-072-02-62	$1,643.46
644-072-02-63	$1,828.30
644-072-02-64	$1,828.30
644-072-02-65	$1,643.46
644-072-02-66	$1,698.32
644-072-02-67	$1,698.32
644-072-02-68	$1,643.46
644-072-02-69	$1,828.30
644-072-02-70	$1,828.30
644-072-02-71	$1,643.46
644-072-02-72	$1,698.32
644-072-02-73	$1,698.32
644-072-03-01	$0.00
644-072-03-02	$0.00
644-072-03-03	$0.00
644-072-03-04	$0.00
644-072-03-05	$0.00
644-072-03-06	$0.00
644-072-03-07	$0.00
644-072-03-08	$0.00
644-072-03-09	$0.00
644-072-03-10	$0.00
644-072-03-11	$0.00
644-072-03-12	$0.00
644-072-03-13	$0.00
644-072-03-14	$0.00
644-072-03-15	$0.00
644-072-03-16	$0.00
644-072-03-17	$0.00
644-072-03-18	$0.00
644-072-03-19	$0.00
644-072-03-20	$0.00
644-072-03-21	$0.00
644-072-03-22	$0.00
644-072-03-23	$0.00

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Assessor's Parcel Number	Annual Special Tax
644-072-03-24	$0.00
644-072-03-25	$0.00
644-072-03-26	$0.00
644-072-03-27	$0.00
644-072-03-28	$0.00
644-072-03-29	$0.00
644-072-03-32	$0.00
644-072-03-34	$0.00
644-072-03-35	$0.00
644-072-03-36	$0.00
644-072-03-37	$0.00
644-072-03-38	$0.00
644-072-03-39	$0.00
644-072-03-40	$0.00
644-072-03-41	$0.00
644-072-03-42	$0.00
644-072-03-43	$0.00
644-072-03-45	$0.00
644-072-03-46	$0.00
644-072-03-47	$0.00
644-072-03-48	$0.00
644-072-03-50	$0.00
644-072-03-51	$0.00
644-072-03-52	$0.00
644-072-03-53	$0.00
644-072-03-56	$0.00
644-072-03-57	$0.00
644-072-03-58	$0.00
644-072-03-59	$0.00
644-072-03-60	$0.00
644-072-10-00	$0.00
644-072-11-00	$0.00
644-072-12-00	$0.00
644-072-13-00	$0.00
644-072-14-00	$0.00
644-072-15-00	$0.00
644-072-16-00	$0.00
644-072-17-00	$0.00
644-072-18-00	$0.00
644-072-19-00	$0.00
644-072-20-00	$0.00

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Assessor's Parcel Number	Annual Special Tax
644-072-21-00	$0.00
644-072-24-00	$0.00
644-072-25-00	$0.00
644-072-26-00	$0.00
644-072-27-01	$1,425.68
644-072-27-02	$1,469.56
644-072-27-03	$1,201.14
644-072-27-04	$1,425.68
644-072-27-05	$1,469.56
644-072-27-06	$1,201.14
644-072-27-07	$1,506.74
644-072-27-08	$1,553.14
644-072-27-09	$1,269.44
644-072-27-10	$1,506.74
644-072-27-11	$1,553.14
644-072-27-12	$1,269.44
644-072-27-13	$1,506.74
644-072-27-14	$1,553.14
644-072-27-15	$1,269.44
644-072-27-16	$1,506.74
644-072-27-17	$1,553.14
644-072-27-18	$1,269.44
644-072-27-19	$1,506.74
644-072-27-20	$1,553.14
644-072-27-21	$1,269.44
644-072-27-22	$1,506.74
644-072-27-23	$1,553.14
644-072-27-24	$1,269.44
644-072-27-25	$1,506.74
644-072-27-26	$1,553.14
644-072-27-27	$1,269.44
644-072-27-28	$1,506.74
644-072-27-29	$1,553.14
644-072-27-30	$1,269.44
644-072-27-31	$1,506.74
644-072-27-32	$1,553.14
644-072-27-33	$1,269.44
644-072-27-34	$1,506.74
644-072-27-35	$1,553.14
644-072-27-36	$1,269.44
644-072-27-37	$1,506.74

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Assessor's Parcel Number	Annual Special Tax
644-072-27-38	$1,553.14
644-072-27-39	$1,269.44
644-072-27-40	$1,506.74
644-072-27-41	$1,553.14
644-072-27-42	$1,269.44
644-072-27-43	$1,506.74
644-072-27-44	$1,553.14
644-072-27-45	$1,269.44
644-072-28-00	$0.00
644-072-29-00	$0.00
644-072-30-01	$1,698.32
644-072-30-02	$1,643.46
644-072-30-03	$1,828.30
644-072-30-04	$1,828.30
644-072-30-05	$1,643.46
644-072-30-06	$1,698.32
644-072-30-07	$1,698.32
644-072-30-08	$1,643.46
644-072-30-09	$1,828.30
644-072-30-10	$1,828.30
644-072-30-11	$1,643.46
644-072-30-12	$1,698.32
644-072-30-13	$1,698.32
644-072-30-14	$1,643.46
644-072-30-15	$1,828.30
644-072-30-16	$1,828.30
644-072-30-17	$1,643.46
644-072-30-18	$1,698.32
644-072-30-19	$1,643.46
644-072-30-20	$1,828.30
644-072-30-21	$1,828.30
644-072-30-22	$1,643.46
644-072-30-23	$1,698.32
644-072-30-24	$1,698.32
644-072-30-25	$1,828.30
644-072-30-26	$1,698.32
644-072-30-27	$1,643.46
644-072-30-28	$1,828.30
644-072-30-29	$1,828.30
644-072-30-30	$1,643.46
644-072-30-31	$1,698.32

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Assessor's Parcel Number	Annual Special Tax
644-072-30-32	$1,643.46
644-072-30-33	$1,828.30
644-072-31-00	$0.00
644-072-32-00	$0.00
644-072-33-00	$0.00
644-072-34-00	$0.00
644-072-35-00	$0.00
644-072-36-00	$0.00
644-072-37-00	$0.00
644-072-38-01	$0.00
644-072-38-02	$0.00
644-072-38-03	$0.00
644-072-38-04	$0.00
644-072-38-05	$0.00
644-072-38-06	$0.00
644-072-38-07	$0.00
644-072-38-08	$0.00
644-072-38-09	$0.00
644-072-38-10	$0.00
644-072-38-11	$0.00
644-072-38-12	$0.00
644-072-38-13	$0.00
644-072-38-14	$0.00
644-072-38-15	$0.00
644-072-38-16	$0.00
644-072-38-17	$0.00
644-072-38-18	$0.00
644-072-38-19	$0.00
644-072-38-20	$0.00
644-072-38-21	$0.00
644-072-38-22	$0.00
644-072-38-23	$0.00
644-072-38-24	$0.00
644-072-38-25	$0.00
644-072-38-26	$0.00
644-072-38-27	$0.00
644-072-38-28	$0.00
644-072-38-29	$0.00
644-072-38-30	$0.00
644-072-38-31	$0.00
644-072-38-32	$0.00

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Assessor's Parcel Number	Annual Special Tax
644-072-38-33	$0.00
644-072-38-34	$0.00
644-072-38-35	$0.00
644-072-38-36	$0.00
644-072-38-37	$0.00
644-072-38-38	$0.00
644-072-38-39	$0.00
644-072-38-40	$0.00
644-072-38-41	$0.00
644-072-38-42	$0.00
644-072-38-43	$0.00
644-072-38-44	$0.00
644-072-38-45	$0.00
644-072-38-46	$0.00
644-072-38-47	$0.00
644-072-38-48	$0.00
644-072-38-49	$0.00
644-072-39-00	$0.00
644-400-01-00	$3,370.42
644-400-02-00	$3,480.00
644-400-03-00	$3,088.66
644-400-04-00	$3,088.66
644-400-05-00	$3,002.44
644-400-06-00	$2,907.92
644-400-07-00	$2,664.80
644-400-08-00	$2,907.92
644-400-09-00	$3,002.44
644-400-10-00	$2,664.80
644-400-11-00	$2,907.92
644-400-12-00	$2,816.34
644-400-13-00	$3,173.18
644-400-14-00	$3,073.26
644-400-15-00	$3,173.18
644-400-16-00	$2,816.34
644-400-17-00	$3,073.26
644-400-18-00	$3,173.18
644-400-19-00	$3,073.26
644-400-20-00	$3,173.18
644-400-21-00	$2,816.34
644-400-22-00	$3,073.26
644-400-23-00	$2,816.34

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Assessor's Parcel Number	Annual Special Tax
644-400-24-00	$3,173.18
644-400-25-00	$3,073.26
644-400-26-00	$2,816.34
644-400-27-00	$3,173.18
644-400-28-00	$2,816.34
644-400-29-00	$3,073.26
644-400-30-00	$2,816.34
644-400-31-00	$3,173.18
644-400-32-00	$3,073.26
644-400-33-00	$2,816.34
644-400-34-00	$3,002.44
644-400-35-00	$2,907.92
644-400-36-00	$2,664.80
644-400-37-00	$3,002.44
644-400-38-00	$2,907.92
644-400-39-00	$3,002.44
644-400-40-00	$2,664.80
644-400-41-00	$3,480.00
644-400-42-00	$2,907.92
644-400-43-00	$2,664.80
644-400-44-00	$3,002.44
644-401-01-00	$3,073.26
644-401-02-00	$3,173.18
644-401-03-00	$3,073.26
644-401-04-00	$3,173.18
644-401-05-00	$2,816.34
644-401-06-00	$3,094.36
644-401-07-00	$3,194.96
644-401-08-00	$2,835.66
644-401-09-00	$3,194.96
644-401-10-00	$3,094.36
644-401-11-00	$2,835.66
644-401-12-00	$3,194.96
644-401-13-00	$2,835.66
644-401-14-00	$3,094.36
644-401-15-00	$3,094.36
644-401-16-00	$2,835.66
644-401-17-00	$3,094.36
644-401-18-00	$2,835.66
644-401-19-00	$3,194.96
644-401-20-00	$3,094.36

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Assessor's Parcel Number	Annual Special Tax
644-401-21-00	$2,835.66
644-401-22-00	$3,194.96
644-401-23-00	$3,094.36
644-401-24-00	$3,194.96
644-401-25-00	$2,835.66
644-401-26-00	$3,094.36
644-401-27-00	$2,835.66
644-401-28-00	$3,094.36
644-401-29-00	$3,194.96
644-401-30-00	$3,094.36
644-401-31-00	$2,835.66
644-401-32-00	$3,194.96
644-401-33-00	$3,094.36
644-402-01-00	$3,094.36
644-402-02-00	$3,094.36
644-402-03-00	$3,194.96
644-402-04-00	$2,835.66
644-402-05-00	$3,173.18
644-402-06-00	$3,094.36
644-402-07-00	$2,816.34
644-402-08-00	$3,073.26
644-402-09-00	$3,173.18
644-402-10-00	$2,816.34
644-402-11-00	$2,816.34
644-402-12-00	$3,173.18
644-402-13-00	$2,835.66
644-402-14-00	$3,094.36
644-402-15-00	$3,194.96
644-402-16-00	$2,835.66
644-402-17-00	$3,094.36
644-402-18-00	$3,194.96
644-402-19-00	$3,088.66
644-402-20-00	$3,370.42
644-402-21-00	$3,480.00
644-402-22-00	$3,088.66
644-402-23-00	$3,088.66
644-402-24-00	$3,480.00
644-402-25-00	$3,370.42
644-402-26-00	$3,370.42
644-402-27-00	$3,088.66
644-402-28-00	$3,194.96

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Assessor's Parcel Number	Annual Special Tax
644-402-29-00	$2,835.66
644-402-30-00	$3,094.36
644-402-31-00	$3,194.96
644-402-32-00	$2,835.66
644-402-33-00	$3,194.96
644-402-34-00	$2,835.66
644-402-35-00	$3,094.36
644-402-36-00	$3,194.96
644-402-37-00	$3,094.36
644-402-38-00	$2,835.66
644-403-01-00	$2,247.82
644-403-02-00	$2,139.78
644-403-03-00	$2,388.78
644-403-04-00	$2,247.82
644-403-05-00	$2,139.78
644-403-06-00	$2,388.78
644-403-07-00	$2,247.82
644-403-08-00	$2,388.78
644-403-09-00	$2,139.78
644-403-10-00	$2,247.82
644-403-11-00	$2,139.78
644-403-12-00	$2,388.78
644-403-13-00	$2,375.64
644-403-14-00	$2,261.46
644-403-15-00	$2,375.64
644-403-16-00	$2,524.62
644-403-17-00	$2,261.46
644-403-18-00	$2,375.64
644-403-19-00	$2,261.46
644-403-20-00	$2,524.62
644-403-21-00	$2,261.46
644-403-22-00	$2,375.64
644-403-23-00	$2,524.62
644-403-24-00	$2,375.64
644-403-25-00	$2,261.46
644-403-26-00	$2,524.62
644-403-27-00	$2,375.64
644-403-28-00	$2,261.46
644-403-29-00	$2,524.62
644-403-30-00	$2,375.64
644-403-31-00	$2,524.62

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Assessor's Parcel Number	Annual Special Tax
644-403-32-00	$2,261.46
644-403-33-00	$2,375.64
644-403-34-00	$2,524.62
644-403-35-00	$2,261.46
644-403-36-00	$2,375.64
644-403-37-00	$2,261.46
644-403-38-00	$2,524.62
644-403-39-00	$2,375.64
644-403-40-00	$2,139.78
644-403-41-00	$2,247.82
644-403-42-00	$2,388.78
644-403-43-00	$2,139.78
644-403-44-00	$2,247.82
644-403-45-00	$2,139.78
644-403-46-00	$2,388.78
644-403-47-00	$2,247.82
644-403-48-00	$2,388.78
644-403-49-00	$2,139.78
644-403-50-00	$2,247.82
644-403-51-00	$2,139.78
644-403-52-00	$2,388.78
644-403-53-00	$2,388.78
644-403-54-00	$2,247.82
644-403-55-00	$2,139.78
644-403-56-00	$2,247.82
644-403-57-00	$2,388.78
644-403-58-00	$2,247.82
644-403-59-00	$2,139.78
644-403-60-00	$2,388.78
644-403-61-00	$2,139.78
644-403-62-00	$2,247.82
644-403-63-00	$2,139.78
644-403-64-00	$2,247.82
644-403-65-00	$2,388.78
644-403-66-00	$2,139.78
644-403-67-00	$2,247.82
644-404-01-00	$2,388.78
644-404-02-00	$2,139.78
644-404-03-00	$2,247.82
644-404-04-00	$2,139.78
644-404-05-00	$2,388.78

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Assessor's Parcel Number	Annual Special Tax
644-404-06-00	$2,139.78
644-404-07-00	$2,247.82
644-404-08-00	$2,139.78
644-404-09-00	$2,388.78
644-404-10-00	$2,139.78
644-404-11-00	$2,247.82
644-404-12-00	$2,388.78
644-404-13-00	$2,139.78
644-404-14-00	$2,247.82
644-404-15-00	$2,139.78
644-404-16-00	$2,388.78
644-404-17-00	$2,247.82
644-404-18-00	$2,388.78
644-404-19-00	$2,139.78
644-404-20-00	$2,247.82
644-404-21-00	$2,388.78
644-404-22-00	$2,139.78
644-404-23-00	$2,247.82
644-404-24-00	$2,388.78
644-404-25-00	$2,261.46
644-404-26-00	$2,375.64
644-404-27-00	$2,524.62
644-404-28-00	$2,261.46
644-404-29-00	$2,388.78
644-404-30-00	$2,247.82
644-404-31-00	$2,139.78
644-404-32-00	$2,375.64
644-404-33-00	$2,375.64
644-404-34-00	$2,139.78
644-404-35-00	$2,247.82
644-404-36-00	$2,388.78
644-404-37-00	$2,247.82
644-404-38-00	$2,388.78
644-404-39-00	$2,139.78
644-404-40-00	$2,388.78
644-404-41-00	$2,247.82
644-404-42-00	$2,388.78
644-404-43-00	$2,139.78
644-404-44-00	$2,247.82
644-404-45-00	$2,388.78
644-404-46-00	$2,139.78

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Assessor's Parcel Number	Annual Special Tax
644-404-47-00	$2,247.82
644-404-48-00	$2,388.78
644-404-49-00	$2,139.78
644-404-50-00	$2,247.82
644-405-01-00	$2,630.88
644-405-02-00	$2,979.38
644-405-03-00	$2,612.94
644-405-04-00	$2,741.40
644-405-05-00	$2,741.40
644-405-06-00	$2,630.88
644-405-07-00	$2,760.22
644-405-08-00	$2,979.38
644-405-09-00	$2,630.88
644-405-10-00	$2,979.38
644-405-11-00	$2,760.22
644-405-12-00	$2,630.88
644-405-13-00	$2,760.22
644-405-14-00	$2,612.94
644-405-15-00	$2,959.08
644-405-16-00	$2,612.94
644-405-17-00	$2,741.40
644-405-18-00	$2,959.08
644-405-19-00	$2,741.40
644-405-20-00	$2,959.08
644-405-21-00	$2,612.94
644-405-22-00	$2,741.40
644-405-23-00	$2,959.08
644-405-24-00	$2,741.40
644-405-25-00	$2,612.94
644-405-26-00	$2,959.08
644-405-27-00	$2,741.40
644-405-28-00	$2,959.08
644-405-29-00	$2,741.40
644-405-30-00	$2,959.08
644-405-31-00	$2,630.88
644-405-32-00	$2,760.22
644-405-33-00	$2,979.38
644-405-34-00	$2,979.38
644-405-35-00	$2,760.22
644-405-36-00	$2,979.38
644-405-37-00	$2,630.88

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-405-38-00	$2,760.22
644-405-39-00	$2,979.38
644-405-40-00	$2,760.22
644-405-41-00	$2,630.88
644-405-42-00	$2,979.38
644-405-43-00	$2,760.22
644-405-44-00	$2,630.88
644-405-45-00	$2,630.88
644-405-46-00	$2,760.22
644-405-47-00	$2,979.38
644-405-48-00	$2,760.22
644-405-49-00	$2,979.38
644-405-50-00	$2,630.88
644-405-51-00	$2,760.22
644-405-52-00	$2,979.38
644-405-53-00	$2,630.88
644-405-54-00	$2,979.38
644-405-55-00	$2,760.22
644-405-56-00	$2,630.88
644-405-57-00	$2,979.38
644-405-58-00	$2,760.22
644-405-59-00	$2,630.88
644-405-60-00	$2,979.38
644-405-61-00	$2,760.22
644-405-62-00	$2,979.38
644-406-01-00	$2,630.88
644-406-02-00	$2,979.38
644-406-03-00	$2,760.22
644-406-04-00	$2,979.38
644-406-05-00	$2,760.22
644-406-06-00	$2,979.38
644-406-07-00	$2,630.88
644-406-08-00	$2,760.22
644-406-09-00	$2,979.38
644-406-10-00	$2,630.88
644-406-11-00	$2,979.38
644-406-12-00	$2,760.22
644-406-13-00	$2,612.94
644-406-14-00	$2,741.40
644-406-15-00	$2,959.08
644-406-16-00	$2,741.40

Chula Vista Elementary School District
Community Facilities District No. 21
Fiscal Year 2026/2027 Special Tax Roll

Assessor's Parcel Number	Annual Special Tax
644-406-17-00	$2,959.08
644-406-18-00	$2,612.94
644-406-19-00	$2,741.40
644-406-20-00	$2,959.08
644-406-21-00	$2,741.40
644-406-22-00	$2,612.94
644-406-23-00	$2,959.08
644-406-24-00	$2,741.40
644-406-25-00	$2,979.38
644-406-26-00	$2,630.88
644-406-27-00	$2,959.08
644-406-28-00	$2,612.94
644-406-29-00	$2,979.38
644-406-30-00	$2,760.22
644-406-31-00	$2,612.94
644-406-32-00	$2,630.88
644-406-33-00	$2,612.94
644-406-34-00	$2,741.40
Total Parcels	**1,002**
Total Taxable Parcels	**750**
Total Annual Special Tax	**$1,516,120.84**