

**Administration Report
Fiscal Year 2011/2012**

Poway Unified School District
Improvement Area C of
Community Facilities District No. 6

June 20, 2011

Prepared For:

Poway Unified School District – Planning Department
13626 Twin Peaks Road
Poway, CA 92064
T 858.679.2570

Prepared By:

Dolinka Group, LLC
20 Pacifica, Suite 900
Irvine, CA 92618
T 949.250.8300
F 949.250.8301

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Introduction

This Administration Report ("Report") provides an analysis of the financial and administrative obligations of Improvement Area ("IA") C of Community Facilities District ("CFD") No. 6 of the Poway Unified School District ("School District") pursuant to the Second Amended Rate and Method of Apportionment ("RMA") attached as Exhibit A for the purpose of calculating the Annual Special Tax levy for Fiscal Year 2011/2012.

The Report is organized into the following sections:

Section I

Section I provides a description of the Annual Special Tax levy for Fiscal Year 2010/2011.

Section II

Section II contains a description of (i) the expenditures to fund Authorized Facilities, and (ii) the uses of Special Taxes of IA C of CFD No. 6 through April 30, 2011, as directed by Senate Bill 165 ("SB 165").

Section III

Section III calculates the Annual Special Tax Requirement based on the financial obligations of IA C of CFD No. 6 for Fiscal Year 2011/2012.

Section IV

Section IV provides (i) a description of the Special Tax classifications and (ii) an update of the development which has occurred in IA C of CFD No. 6.

Section V

Section V describes the methodology used to apportion the Annual Special Tax Requirement among the properties within IA C of CFD No. 6 and lists the Assigned Annual Special Tax rates for Fiscal Year 2011/2012.

I. Fiscal Year 2010/2011 Levy Summary

A. Special Tax Levy

The aggregate Annual Special Tax levy of IA C of CFD No. 6 in Fiscal Year 2010/2011 as well as a summary of the levy can be found in the table below.

Annual Special Tax Rates For Fiscal Year 2010/2011

Property Classification	Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Annual Special Taxes
Detached	1	≤ 2,100	0 Units	\$614.82 per Unit	\$0.00
Detached	2	2,101 - 2,400	5 Units	\$1,189.18 per Unit	\$5,945.90
Detached	3	2,401 - 2,700	4 Units	\$1,345.82 per Unit	\$5,383.28
Detached	4	2,701 - 3,000	8 Units	\$1,659.12 per Unit	\$13,272.96
Detached	5	3,001 - 3,300	9 Units	\$1,920.18 per Unit	\$17,281.62
Detached	6	3,301 - 3,600	15 Units	\$2,651.22 per Unit	\$39,768.30
Detached	7	3,601 - 3,900	7 Units	\$3,068.92 per Unit	\$21,482.44
Detached	8	> 3,900	1 Unit	\$3,330.00 per Unit	\$3,330.00
Attached	9	≤ 1,000	0 Units	\$166.18 per Unit	\$0.00
Attached	10	> 1,000	0 Units	\$614.82 per Unit	\$0.00
<i>Developed Property</i>			49 Units	NA	\$106,464.50
<i>Undeveloped Property</i>			118.54 Acres	\$0.00 per Acre	\$0.00
Total					\$106,464.50

B. Special Tax Delinquencies

Dolinka Group, LLC has received delinquency information for IA C of CFD No. 6 for the first and second installments of Fiscal Year 2010/2011 from the County of San Diego ("County"). For Fiscal Year 2010/2011 (as of May 2, 2011), \$1,325.61 in Annual Special Taxes were delinquent yielding a delinquency rate of 1.25%.

II. Senate Bill 165 Compliance

The Board of Education ("Board") of the School District, pursuant to the provisions of the Local Agency Special Tax and Bond Accountability Act ("Accountability Act"), has directed the filing of the Special Tax and Bond Accountability Report for IA C of CFD No. 6. According to SB 165, any local special tax and/or bond measure subject to voter approval on or after January 1, 2001, must follow the requirements of the Accountability Act. All capitalized terms herein are used as defined in the RMA of IA C of CFD No. 6.

A. Authorized Facilities

Pursuant to the Mello Roos Community Facilities Act of 1982, as Amended ("Act"), CFD No. 6 can only be used to fund the "Authorized Facilities" as outlined at the time of formation. The following is an excerpt taken from the Resolution of Intention ("ROI") to establish CFD No. 6 which describes the Authorized Facilities.

The School Facilities proposed to be financed by Poway Unified School District Community Facilities District No. 6 (StoneBridge Estates) ("CFD No. 6") under the Mello-Roos Community Facilities Act of 1982, as amended (the "Act") are as follows.

"School Facilities" means the acquisition, planning, construction, and/or financing of those school facilities, including classrooms, multi-purpose, administration, and auxiliary space at each school, central support and administrative facilities, interim housing, transportation, and special education facilities, together with furniture, equipment, and technology, needed by Poway Unified School District (the "District") in order to serve directly or indirectly the student population to be generated as a result of the development of the property within CFD No. 6, together with all land or interests in land required for the construction of such facilities and all land or interests in land required to be provided by the District as mitigation of environmental impacts associated with the development of such school facilities as well as all that portion of the related incidental expenses and the costs to the District related to the negotiation, execution, and implementation of the Memorandum of Understanding dated as of June 17, 2002 (the "MOU") between the District and each "Owner" named therein allocable to the properties within CFD No. 6 and the School Impact Mitigation and Public Facilities Funding Agreement, dated as of November 20, 2003, by and between the District and the Owners. "School Facilities" shall also mean the acquisition, planning, construction, and/or financing of other additional school facilities ("Supplemental School Facilities"), including classrooms, multi-purpose, administration, and auxiliary space at each school, central support and administrative facilities, interim housing, transportation, and special education facilities, together with furniture, equipment, and technology, needed by District to serve the student population of the District and which are financed in whole or in part from the revenues of special taxes levied in any fiscal year on Developed Property within any Improvement Area or Improvement Areas in excess of that required to satisfy the special tax requirements for such Improvement Area or Improvement Areas for such fiscal year.

The School Facilities shall also include the attributable costs of engineering, design, planning, materials testing, coordination, construction staking, and construction, together with the expenses related to the issuance and sale of any "debt" as defined in Section 53317(d) of the Act, including, but not limited to, underwriters' discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, special tax consultant, bond and official statement printing, administrative expenses of the District, CFD No. 6 and bond trustee or fiscal agent related to CFD No. 6, and any such debt and all other incidental expenses.

The School Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and specifications approved by the District.

The School Facilities listed in this Exhibit A-I are representative of the types of improvements authorized to be financed by CFD No. 6. Detailed scope and limits of specific projects will be determined as appropriate, consistent with the standards of the District. Addition, deletion, or modification of descriptions of School Facilities may be made consistent with the requirements of the Board of Education of the District, the CFD, and the Act.

B. Bond Proceeds

As of April 30, 2011, no bonds have been issued for IA C of CFD No. 6 therefore; there are no allocations of bond proceeds.

C. Construction/Acquisition Accounts

As of April 30, 2011, no bonds have been issued for IA C of CFD No. 6. Since bonds have not been issued as of April 30, 2011, no construction/acquisition accounts have been established by IA C CFD No. 6.

D. Special Tax Fund

Each Fiscal Year, IA C of CFD No. 6 will levy, collect, and expend Annual Special Taxes in an amount necessary to cover Administrative Expenses, and the fund school facilities necessary to serve students generated from residential units constructed within the boundaries of IA C of CFD No. 6. The table below presents a detailed listing of the Annual Special Taxes collected and expended by IA C of CFD No. 6 from May 1, 2009 through April 30, 2011.

Custodial Account

Balance as of May 1, 2009		\$0.00
Previously Accrued		\$7,103.58
Previously Expended		\$0.00
Balance as of April 30, 2010 ^[1]		\$7,103.58
Accruals		\$88,421.28
Special Tax Receipts	\$88,421.28	
Expenditures		\$0.00
Balance as of April 30, 2011 ^[1]		\$95,524.86

[1] The balance reported above represents the Special Taxes deposited into the CFD No. 6 Custodial Account and not the total balance of the account.

III. Annual Special Tax Requirement

For Fiscal Year 2011/2012, the Annual Special Tax Requirement for IA C of CFD No. 6, as calculated pursuant to the RMA, can be found in the table below.

**Annual Special Tax Requirement
For Fiscal Year 2011/2012**

FY 2011/2012 Obligations		\$422,494.30
Administrative Expenses/Direct Construction ^[1]	\$422,494.30	
Annual Special Tax Requirement for Fiscal Year 2011/2012		\$422,494.30
<small>[1] All funds collected from the Special Tax levy and not needed to pay Administrative Expenses are to be segregated and used specifically for the improvements outlined in the Supplement to 4S Ranch School Impact Mitigation Agreement between the School District and 4S Ranch. At the issuance of the bonds, these funds will be transferred to an Improvement Fund of the bonds.</small>		

IV. Development Summary

Each Fiscal Year, the School District calculates the Annual Special Taxes to be levied against Taxable Property within IA C of CFD No. 6. Taxable Property is classified based on the issuance of a Building Permit. Specifically, Developed Property means, for any Fiscal Year, all Assessor's Parcels in IA C of CFD No. 6 for which a Building Permit has been issued as of May 1 of the previous Fiscal Year, provided that the Assessor's Parcel was created prior to January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot. The table below summarizes the Special Tax classification within IA C of CFD No. 6 for the previous Fiscal Year and Fiscal Year 2011/2012.

Special Tax Classification

Property Classification	Tax Class	Building Square Footage	Previous Fiscal Year	Fiscal Year 2011/2012
Detached	1	≤ 2,100	0 Units	0 Units
Detached	2	2,101 - 2,400	5 Units	12 Units
Detached	3	2,401 - 2,700	4 Units	14 Units
Detached	4	2,701 - 3,000	8 Units	35 Units
Detached	5	3,001 - 3,300	9 Units	25 Units
Detached	6	3,301 - 3,600	15 Units	58 Units
Detached	7	3,601 - 3,900	7 Units	33 Units
Detached	8	> 3,900	1 Unit	6 Units
Attached	9	≤ 1000	0 Units	0 Units
Attached	10	> 1,000	0 Units	0 Units
<i>Developed Property</i>			<i>49 Units</i>	<i>183 Units</i>
<i>Undeveloped Property</i>			<i>118.54 Acres</i>	<i>93.56 Acres</i>
Total			49 Units	183 Units

V. Fiscal Year 2011/2012 Levy Summary

The Special Tax rates of IA C of CFD No. 6 needed to meet the Annual Special Tax Requirement for Fiscal Year 2011/2012 are shown in the table below. The Special Tax roll, which lists the actual Special Tax levied against each Assessor's Parcel, is included as Exhibit B. For a more detailed explanation of the methodology used to apportion the Annual Special Tax Requirement among Developed Property and Undeveloped Property, please see the RMA.

Annual Special Tax Rates For Fiscal Year 2011/2012

Property Classification	Tax Class	Building Square Footage	Number of Units/Acres	Assigned Annual Special Tax Rate	Total Annual Special Taxes
Detached	1	≤ 2,100	0 Units	\$627.10 per Unit	\$0.00
Detached	2	2,101 - 2,400	12 Units	\$1,212.96 per Unit	\$14,555.52
Detached	3	2,401 - 2,700	14 Units	\$1,372.74 per Unit	\$19,218.36
Detached	4	2,701 - 3,000	35 Units	\$1,692.30 per Unit	\$59,230.50
Detached	5	3,001 - 3,300	25 Units	\$1,958.58 per Unit	\$48,964.50
Detached	6	3,301 - 3,600	58 Units	\$2,704.24 per Unit	\$156,845.92
Detached	7	3,601 - 3,900	33 Units	\$3,130.30 per Unit	\$103,299.90
Detached	8	> 3,900	6 Units	\$3,396.60 per Unit	\$20,379.60
Attached	9	≤ 1,000	0 Units	\$169.50 per Unit	\$0.00
Attached	10	> 1,000	0 Units	\$627.10 per Unit	\$0.00
<i>Developed Property</i>			183 Units	NA	\$422,494.30
<i>Undeveloped Property</i>			93.56 Acres	\$0.00 per Acre	\$0.00
Total					\$422,494.30

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Exhibit A

Second Amended Rate and Method of Apportionment

**SECOND AMENDED
RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 6
OF THE POWAY UNIFIED SCHOOL DISTRICT
(IMPROVEMENT AREA C)**

An Annual Special Tax shall be levied on and collected in Improvement Area ("IA") C of Community Facilities District ("CFD") No. 6 of the Poway Unified School District ("School District") each Fiscal Year in an amount determined through the application of the rate and method of apportionment described below. All of the real property in IA C of CFD No. 6, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent, and in the manner herein provided.

**SECTION A
DEFINITIONS**

The terms hereinafter set forth have the following meanings:

"Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Subdivision Map, other final map, parcel map, condominium plan, or other recorded County parcel map.

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

"Administrative Expenses" means any ordinary and necessary expenses of the School District to carry out its duties as the legislative body of IA C of CFD No. 6.

"Annual Special Tax" means the Special Tax levied each Fiscal Year on an Assessor's Parcel as set forth in Section F. Prior to the issuance of Bonds, Annual Special Tax revenues shall be used entirely to fund Non-School Facilities. Each Fiscal Year after Bonds have been issued, the Annual Special Tax revenues shall be used in the following order of priority (i) to satisfy the Annual Special Tax Requirement and (ii) to fund School Facilities.

"Annual Special Tax Requirement" means the amount required in any Fiscal Year to pay: (i) the annual debt service on all outstanding Bonds, (ii) the Administrative Expenses of IA C of CFD No. 6, (iii) any costs associated with the release of funds from an escrow account, (iv) any amount required to establish or replenish any reserve funds established in association with the Bonds, less (v) any amounts on deposit in any fund or account which are available to pay for items (i) through (iv) above pursuant to any applicable fiscal agent agreement, bond indenture, or trust agreement.

"Assessor's Parcel" means a Lot or parcel of land in IA C of CFD No. 6 which is designated on an Assessor's Parcel Map with an assigned Assessor's Parcel Number.

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

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

"Assigned Annual Special Tax" means the Special Tax of that name as set forth in Section D.

"Associate Superintendent" means the Associate Superintendent of Business Support Services of the School District or his/her designee.

"Attached Unit" means a Unit that consists or shall consist of a building or buildings in which each of the individual Units has at least one common wall with another Unit.

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

"Board" means the Board of Education of the School District or its designee.

"Bonds" means any obligation to repay a sum of money, including obligations in the form of bonds, notes, certificates of participation, long-term leases, loans from government agencies, or loans from banks, other financial institutions, private businesses, or individuals, or long-term contracts, or any refunding thereof, to the repayment of which Special Taxes of IA C of CFD No. 6 are pledged.

"Building Permit" means a permit for the construction of one or more Units issued by the County, or another public agency in the event the County no longer issues said permits for the construction of Units within IA C of CFD No. 6. For the purposes of this definition "Building Permit" shall not include permits for the construction or installation of commercial/industrial structures, parking structures, retaining walls, utility improvements, or other such improvements not intended for human habitation.

"Building Square Footage" or "BSF" means the square footage of internal living space of a Unit, exclusive of garages or other structures not used as living space, as determined by reference to the Building Permit application for such Unit or other applicable records of the County.

"Calendar Year" means any period beginning January 1 and ending December 31.

"County" means the County of San Diego.

"Detached Unit" means a Unit, which is not an Attached Unit.

"Developed Property" means all Assessor's Parcels of Taxable Property for which a Building Permit was issued on or before May 1 of the prior Fiscal Year, provided that such Assessor's Parcels are associated with a Final Subdivision Map created on or before January 1 of the prior Fiscal Year and that each such Assessor's Parcel is associated with a Lot, as determined reasonably by the Associate Superintendent.

"Exempt Property" means the property designated as Exempt Property in Section J.

"Final Subdivision Map" means a final tract map, parcel map, lot line adjustment, or functionally equivalent map or instrument that creates building sites, recorded in the County Office of the Recorder.

"Fiscal Year" means the period commencing on July 1 of any year and ending the following June 30.

"Gross Prepayment Amount" means any amount determined by reference to Table 2 and adjusted as set forth in Section G.

"Lot" means an individual legal lot created by a Final Subdivision Map for which a Building Permit for a Unit has been or could be issued, provided that land for which one or more Building Permits have been or could be issued for the construction of one or more model Units shall not be construed as a Lot until such land has been subdivided by a Final Subdivision Map.

"Maximum Special Tax" means the maximum Special Tax, determined in accordance with Section C, which can be levied by IA C of CFD No. 6 on any Assessor's Parcel in any Fiscal Year.

"Non-School Facilities" means any infrastructure necessary to develop the Project owned or to be owned by a public agency other than the School District.

"Planning Area 32" means approximately 57.4 gross acres of Acreage located within the area identified as Planning Area 32 in Exhibit A to this Second Amended Rate and Method of Apportionment, subject to interpretation by the Associate Superintendent.

"Prepayment Amount" means the dollar amount required to prepay all of the Annual Special Tax obligation on any Assessor's Parcel, determined pursuant to Sections G.

"Project " means 4S Ranch.

"Proportionately" means that the ratio of the actual Annual Special Tax levy to the applicable Special Tax is equal for all applicable Assessor's Parcels.

"School Facilities" means any public facilities owned or to be owned by the School District.

"Special Tax" means any of the special taxes authorized to be levied in IA C of CFD No. 6 under the Act.

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

"Undeveloped Property" means all Assessor's Parcels of Taxable Property which are not classified as Developed Property.

"Unit" means each separate residential dwelling unit which comprises an independent facility capable of conveyance separate from adjacent residential dwelling units. Each Unit shall be classified as an Attached Unit or a Detached Unit.

**SECTION B
ASSIGNMENT OF ASSESSOR'S PARCELS**

For each Fiscal Year, beginning with Fiscal Year 2002-03, (i) each Assessor's Parcel shall be classified as Taxable Property or Exempt Property; (ii) each Assessor's Parcel of Taxable Property shall be classified as Developed Property or Undeveloped Property; (iii) each Assessor's Parcel of Developed Property shall be classified as an Detached Unit or Attached Unit and (iv) each Detached Unit and Attached Unit shall be classified according to its Building Square Footage.

**SECTION C
MAXIMUM SPECIAL TAX**

1. Developed Property

The Maximum Special Tax for each Assessor's Parcel classified as Developed Property in any Fiscal Year shall be the greater of (i) the Assigned Annual Special Tax or (ii) the Backup Annual Special Tax.

2. Undeveloped Property

The Maximum Special Tax for any Assessor's Parcel classified as Undeveloped Property in any Fiscal Year shall be the Assigned Annual Special Tax.

**SECTION D
ASSIGNED ANNUAL SPECIAL TAXES**

1. Developed Property

The Assigned Annual Special Tax for each Assessor's Parcel of Developed Property in Fiscal Year 2002-03 shall be the amount determined by reference to Table 1.

TABLE 1

<i>ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY FISCAL YEAR 2002-03</i>		
Unit Type	Building Square Footage	Assigned Annual Special Tax
Detached Unit	≤ 2,100	\$524.75 per Unit
Detached Unit	2,101 - 2,400	\$1,014.96 per Unit
Detached Unit	2,401 - 2,700	\$1,148.66 per Unit
Detached Unit	2,701 - 3,000	\$1,416.05 per Unit
Detached Unit	3,001 - 3,300	\$1,638.87 per Unit
Detached Unit	3,301 - 3,600	\$2,262.78 per Unit
Detached Unit	3,601 - 3,900	\$2,619.30 per Unit
Detached Unit	> 3,900	\$2,842.13 per Unit
Attached Unit	< 1,000	\$141.84 per Unit
Attached Unit	> 1,000	\$524.75 per Unit

Each July 1, commencing July 1, 2003, the Assigned Annual Special Tax applicable to an Assessor's Parcel of Developed Property shall be increased by 2.00% of the amount in effect in the prior Fiscal Year.

2. Undeveloped Property

The Assigned Annual Special Tax for an Assessor's Parcel of Undeveloped Property in Fiscal Year 2002-03 shall be \$16,636.00 per acre of Acreage.

Each July 1, commencing July 1, 2003, the Assigned Annual Special Tax applicable to an Assessor's Parcel of Undeveloped Property shall be increased by 2.00% of the amount in effect in the prior Fiscal Year.

**SECTION E
BACKUP ANNUAL SPECIAL TAX**

Each Assessor's Parcel of Developed Property shall be subject to a Backup Annual Special Tax. The Backup Annual Special Tax for Developed Property shall be the rate per Lot calculated according to the following formula:

$$B = (Z \times A) \times L$$

The terms above have the following meanings:

- B = Backup Annual Special Tax per Lot for the applicable Fiscal Year
- Z = Assigned Annual Special Tax per Acre of Undeveloped Property for the applicable Fiscal Year
- A = Acreage of Developed Property expected to exist in the applicable Final Subdivision Map at buildout, as determined by the Associate Superintendent pursuant to Section J
- L = Lots in the Final Subdivision Map

Notwithstanding the foregoing, if all or any portion of the Final Subdivision Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Annual Special Tax for each Assessor’s Parcel of Developed Property in such Final Subdivision Map area that is changed or modified shall be a rate per square foot of Acreage calculated as follows:

1. Determine the total Backup Annual Special Taxes anticipated to apply to the changed or modified Final Subdivision Map area prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the Acreage of Taxable Property which is ultimately expected to exist in such changed or modified Final Subdivision Map area, as reasonably determined by the Board.
3. The result of paragraph 2 above shall be divided by 43,560. The result is the Backup Annual Special Tax per square foot of Acreage which shall be applicable to Assessor's Parcels of Developed Property in such changed or modified Final Subdivision Map area for all remaining Fiscal Years in which the Special Tax may be levied.

**SECTION F
METHOD OF APPORTIONMENT OF THE ANNUAL SPECIAL TAX**

Commencing Fiscal Year 2002-03, and for each subsequent Fiscal Year, the Associate Superintendent shall determine the Annual Special Tax to be collected in IA C of CFD No. 6 in such Fiscal Year. The Annual Special Tax shall be levied as follows:

First: The Annual Special Tax shall be levied on each Assessor’s Parcel of Developed Property at the Assigned Annual Special Tax applicable to such Assessor’s Parcel.

Second: If the sum of the amounts levied on Assessor’s Parcels in the first step above is less than the Annual Special Tax Requirement, then the Annual Special Tax shall be levied Proportionately on each Assessor’s Parcel of Undeveloped Property up to the Assigned Annual Special Tax applicable to such Assessor’s Parcel to satisfy the Annual Special Tax Requirement.

Third: If the sum of the amounts levied on Assessor’s Parcels in the first and second steps above is less than the Annual Special Tax Requirement, then the Annual Special Tax on each Assessor’s Parcel of Developed Property whose Maximum Special Tax is the Backup Annual Special Tax shall be increased Proportionately from the Assigned Annual Special Tax up to the Backup Annual Special Tax to satisfy the Annual Special Tax Requirement.

SECTION G
PREPAYMENT OF ANNUAL SPECIAL TAX

The property owner of any Final Subdivision Map where no Building Permits have been issued may prepay the entire Annual Special Tax obligation of IA C of CFD No. 6 for all Assessor's Parcels created by such Final Subdivision Map. In order to prepay the entire Annual Special Tax obligation of IA C of CFD No. 6 (i) there must be no delinquent Special Taxes, penalties, or interest charges outstanding with respect to any Assessor's Parcel in the Final Subdivision Map at the time the Annual Special Tax obligation is prepaid, (ii) prepayment for each Assessor's Parcel in the Final Subdivision Map shall be collected prior to the issuance of the first Building Permit in such Final Subdivision Map, and (iii) the Final Subdivision Map must ultimately contain at least 25 Detached Units or 50 Attached Units. The Prepayment Amount for an Assessor's Parcel in a Final Subdivision Map eligible for prepayment shall be determined as described below.

1. Prior to Issuance of Bonds

Prior to the issuance of Bonds, the Prepayment Amount in Fiscal Year 2002-03 for each Assessor's Parcel of Developed Property and each Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued shall be the amount equal to the Gross Prepayment Amount. The Gross Prepayment Amount shall be the amount determined by reference to Table 2.

TABLE 2

<i>GROSS PREPAYMENT AMOUNT FISCAL YEAR 2002-03</i>		
Unit Type	Building Square Footage	Gross Prepayment Amount
Detached Unit	≤ 2,100	\$5,666.09 per Unit
Detached Unit	2,101 - 2,400	\$10,959.32 per Unit
Detached Unit	2,401 - 2,700	\$12,402.93 per Unit
Detached Unit	2,701 - 3,000	\$15,290.15 per Unit
Detached Unit	3,001 - 3,300	\$17,696.17 per Unit
Detached Unit	3,301 - 3,600	\$24,433.02 per Unit
Detached Unit	3,601 - 3,900	\$28,282.65 per Unit
Detached Unit	> 3,900	\$30,688.66 per Unit
Attached Unit	< 1,000	\$1,531.56 per Unit
Attached Unit	> 1,000	\$5,666.09 per Unit

Each July 1, commencing July 1, 2003, the Gross Prepayment Amount shall be increased by 2.00% of the amount in effect in the prior Fiscal Year.

2. Subsequent to Issuance of Bonds

Subsequent to the issuance of Bonds, the Prepayment Amount for each applicable Assessor's Parcel shall be calculated according to the following formula (capitalized terms defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Defeasance
plus	Administrative Fee
<u>less</u>	<u>Reserve Fund Credit</u>
equals	Prepayment Amount

As of the date of prepayment, the Prepayment Amount shall be calculated as follows:

1. For each Assessor's Parcel of Developed Property, compute the Assigned Annual Special Tax and the Backup Annual Special Tax. For each Assessor's Parcel of Undeveloped Property, compute the Assigned Annual Special Tax and the Backup Annual Special Tax applicable to the Assessor's Parcel as though it was already designated as Developed Property, based upon the Building Permit issued for that Assessor's Parcel.
2. For each Annual Special Tax obligation to be prepaid, (a) divide the

Assigned Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Assigned Annual Special Tax applicable to all Assessor's Parcels of Developed Property at buildout, as reasonably determined by the Associate Superintendent, and (b) divide the Backup Annual Special Tax computed pursuant to paragraph 1 for such Assessor's Parcel by the estimated Backup Annual Special Tax applicable to all Assessor's Parcels of Developed Property at buildout, as reasonably determined by the Associate Superintendent.

3. Multiply the larger quotient computed pursuant to paragraph 2(a) or 2(b) by the face value of all outstanding Bonds. The product is the "Bond Redemption Amount."
4. Multiply the Bond Redemption Amount by the applicable redemption premium, if any, on the outstanding Bonds to be redeemed with the proceeds of the Bond Redemption Amount. This product is the "Redemption Premium."
5. Compute the amount needed to pay interest on the Bond Redemption Amount, the Redemption Premium, and the Reserve Fund Credit (see step 9) to be redeemed with the proceeds of the Prepayment Amount until the earliest call date for the outstanding Bonds.
6. Estimate the amount of interest earnings to be derived from the reinvestment of the Bond Redemption Amount plus the Redemption Premium until the earliest call date for the outstanding Bonds.
7. Subtract the amount computed pursuant to paragraph 6 from the amount computed pursuant to paragraph 5. This difference is the "Defeasance."
8. Estimate the administrative fees and expenses associated with the prepayment, including the costs of computation of the Prepayment Amount, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption. This amount is the "Administrative Fee."
9. Assuming the reserve fund was funded by Bond proceeds, calculate the "Reserve Fund Credit" as the lesser of: (a) the expected reduction in the applicable reserve requirements, if any, associated with the redemption of outstanding Bonds as a result of the prepayment, or (b) the amount derived by subtracting the new reserve requirements in effect after the redemption of outstanding Bonds as a result of the prepayment from the balance in the applicable reserve funds on the prepayment date. Notwithstanding the foregoing, the Reserve Fund Credit shall in no event be less than 0.

10. The Prepayment Amount is equal to the sum of the Bond Redemption Amount, the Redemption Premium, the Defeasance, and the Administrative Fee, less the Reserve Fund Credit.

With respect to an Annual Special Tax obligation that is prepaid pursuant to this Section G, the Associate Superintendent shall indicate in the records of IA C of CFD No. 6 that there has been a prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act within thirty (30) days of receipt of such prepayment to indicate the prepayment of the Annual Special Tax obligation and the release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such Annual Special Tax shall cease.

Notwithstanding the foregoing, no prepayment will be allowed unless the amount of Annual Special Tax that may be levied in IA C of CFD No. 6, net of an allocable portion of 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, as reasonably determined by the Associate Superintendent. Such determination shall include identifying all Assessor Parcels that are expected to become Exempt Property.

SECTION H PARTIAL PREPAYMENT OF ANNUAL SPECIAL TAXES

The Annual Special Tax obligation of an Assessor's Parcel may be partially prepaid at the times and under the conditions set forth in this section, provided that there are no delinquent Special Taxes, penalties, or interest charges outstanding with respect to such Assessor's Parcel at the time the Annual Special Tax obligation would be partially prepaid.

1. Partial Prepayment Times and Conditions

Prior to the issuance of the first Building Permit for the construction of a production Unit on a Lot within a Final Subdivision Map, the owner of no less than all the Taxable Property within such Final Subdivision Map may elect in writing to the Board to prepay a portion of the Annual Special Tax obligations for all the Assessor's Parcels within such Final Subdivision Map, as calculated in Section H.2. The partial prepayment of each Annual Special Tax obligation shall be collected prior to the issuance of the first Building Permit with respect to each Assessor's Parcel.

2. Partial Prepayment Amount

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

$$PP = P_G \times F$$

The terms above have the following meanings:

- PP = the Partial Prepayment Amount
- P_G = the Prepayment Amount calculated according to Section G
- F = the percent by which the owner of the Assessor's Parcel is partially prepaying the Annual Special Tax obligation

3. Partial Prepayment Procedures and Limitations

With respect to any Assessor's Parcel that is partially prepaid, the Board shall indicate in the records of IA C of CFD No. 6 that there has been a partial prepayment of the Annual Special Tax obligation and shall cause a suitable notice to be recorded in compliance with the Act to indicate the partial prepayment of the Annual Special Tax obligation and the partial release of the Annual Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay such prepaid portion of the Annual Special Tax shall cease. Additionally, the notice shall indicate that the Assigned Annual Special Tax and Backup Annual Special Tax for the Assessor's Parcels has been reduced by an amount equal to the percentage which was partially prepaid.

Notwithstanding the foregoing, no partial prepayment will be allowed unless the amount of Annual Special Taxes that may be levied on Taxable Property after such partial prepayment, net of allocable 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, as reasonably determined by the Associate Superintendent.

SECTION I TERMINATION OF SPECIAL TAX

The Annual Special Tax shall be levied for a term of thirty-three (33) Fiscal Years after the issuance of Bonds by IA C of CFD No. 6, but in no event shall the Annual Special Tax be levied after Fiscal Year 2045-46.

SECTION J EXEMPTIONS

The Associate Superintendent shall classify as Exempt Property (i) Assessor's Parcels owned by the State of California, Federal or other local governments, (ii) Assessor's Parcels which are used as places of worship and are exempt from *ad valorem* property taxes because they are owned by a religious organization, (iii) Assessor's Parcels used exclusively by a homeowners' association, (iv) Assessor's Parcels with public or utility easements or other restrictions making impractical their utilization for other than the purposes set forth in the easement or the restriction, (v) Assessor's Parcels located within Planning Area 32, and (iv) other types of Assessor's Parcels, at the reasonable discretion of the Associate Superintendent. Notwithstanding the above, the Associate Superintendent shall not classify an Assessor's Parcel as Exempt Property if such classification would reduce the Acreage of all Taxable Property to less than 46.88 acres of Acreage. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the Acreage of all Taxable Property to less than 46.88 acres of Acreage will continue to be classified as Developed Property or Undeveloped Property, as applicable, and will continue to be subject to Special Taxes accordingly.

**SECTION K
APPEALS**

Any owner of an Assessor's Parcel claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the Associate Superintendent not later than one (1) Calendar Year after having paid the first installment of the Special Tax that is being disputed. The Associate Superintendent shall reasonably and promptly review the appeal, and if necessary, reasonably meet with the property owner, reasonably consider written and oral evidence regarding the amount of the Special Tax, and reasonably rule on the appeal. If the Associate Superintendent's decision reasonably requires that the Special Tax for an Assessor's Parcel be reasonably modified or reasonably changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s).

**SECTION L
MANNER OF COLLECTION**

The Annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes, provided, however, that IA C of CFD No. 6 may collect Annual Special Taxes at a different time or in a different manner if necessary to meet its financial obligations.





**EXHIBIT A
MAP IDENTIFYING PLANNING AREA 32**

J:\CLIENTS\POWAY.USD\4S_RANCH\IMP_AREAS\IA_C_RMA FIRST AMENDED.DOC

EXHIBIT A

PLANNING AREA 32 OF COMMUNITY FACILITIES DISTRICT NO. 6 OF THE POWAY UNIFIED SCHOOL DISTRICT

LEGEND

	Amended Boundaries of Community Facilities District No. 6
	Assessor Parcel Line
	Assessor Parcel Number
	Planning Area 32

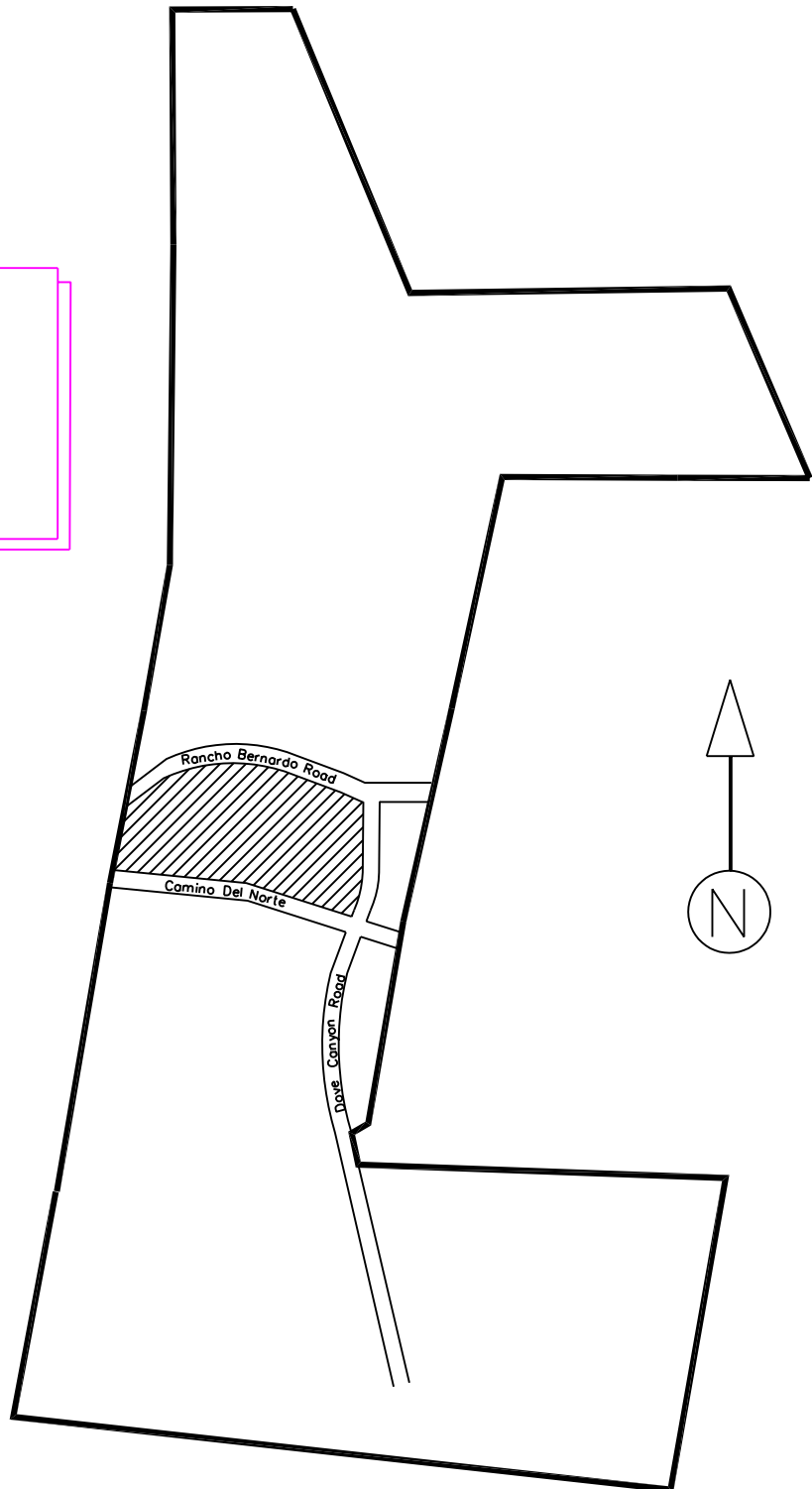


Exhibit B

**Annual Special Tax Roll
Fiscal Year 2011/2012**

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	30	8	0	\$0.00
678	50	47	0	\$0.00
678	50	51	0	\$0.00
678	650	1	0	\$0.00
678	650	2	0	\$0.00
678	650	3	0	\$0.00
678	650	4	0	\$0.00
678	650	5	0	\$0.00
678	663	1	0	\$1,958.58
678	663	2	0	\$1,692.30
678	663	3	0	\$2,704.24
678	663	4	0	\$1,958.58
678	663	5	0	\$1,692.30
678	663	6	0	\$1,958.58
678	663	7	0	\$2,704.24
678	663	8	0	\$1,958.58
678	663	9	0	\$2,704.24
678	663	10	0	\$1,958.58
678	663	11	0	\$1,692.30
678	663	12	0	\$1,692.30
678	663	13	0	\$1,958.58
678	663	14	0	\$1,372.74
678	663	15	0	\$1,958.58
678	663	16	0	\$1,692.30
678	663	17	0	\$1,692.30
678	663	18	0	\$1,372.74
678	663	19	0	\$1,958.58
678	663	20	0	\$1,692.30
678	663	21	0	\$1,692.30
678	663	22	0	\$0.00
678	663	23	0	\$0.00
678	663	24	0	\$1,958.58
678	663	25	0	\$1,958.58
678	663	26	0	\$1,212.96
678	663	27	0	\$2,704.24
678	663	28	0	\$1,958.58
678	663	29	0	\$1,692.30
678	663	30	0	\$1,212.96
678	663	31	0	\$2,704.24
678	663	32	0	\$1,692.30
678	663	33	0	\$2,704.24
678	663	34	0	\$1,958.58
678	663	35	0	\$1,692.30
678	663	36	0	\$2,704.24

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	663	37	0	\$0.00
678	663	38	0	\$0.00
678	663	39	0	\$0.00
678	663	40	0	\$0.00
678	663	41	0	\$0.00
678	663	42	0	\$1,692.30
678	663	43	0	\$2,704.24
678	663	44	0	\$1,958.58
678	664	1	0	\$1,692.30
678	664	2	0	\$0.00
678	664	3	0	\$0.00
678	664	4	0	\$0.00
678	664	5	0	\$0.00
678	664	6	0	\$0.00
678	664	7	0	\$0.00
678	664	8	0	\$0.00
678	664	9	0	\$0.00
678	664	10	0	\$0.00
678	664	11	0	\$0.00
678	664	12	0	\$0.00
678	664	13	0	\$0.00
678	664	14	0	\$0.00
678	664	15	0	\$0.00
678	664	16	0	\$0.00
678	664	17	0	\$0.00
678	664	18	0	\$0.00
678	664	19	0	\$0.00
678	664	20	0	\$0.00
678	664	21	0	\$0.00
678	664	22	0	\$0.00
678	664	23	0	\$0.00
678	664	24	0	\$0.00
678	664	25	0	\$0.00
678	664	26	0	\$0.00
678	664	27	0	\$0.00
678	664	28	0	\$0.00
678	664	29	0	\$0.00
678	664	30	0	\$1,372.74
678	664	31	0	\$0.00
678	664	32	0	\$0.00
678	664	33	0	\$0.00
678	664	34	0	\$0.00
678	664	35	0	\$0.00
678	664	36	0	\$0.00

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	664	37	0	\$0.00
678	664	38	0	\$0.00
678	664	39	0	\$0.00
678	664	40	0	\$0.00
678	664	41	0	\$0.00
678	664	42	0	\$0.00
678	664	43	0	\$0.00
678	664	44	0	\$0.00
678	664	45	0	\$0.00
678	664	46	0	\$0.00
678	664	47	0	\$0.00
678	664	48	0	\$0.00
678	664	49	0	\$0.00
678	664	50	0	\$0.00
678	664	51	0	\$0.00
678	664	52	0	\$0.00
678	665	1	0	\$1,958.58
678	665	2	0	\$1,692.30
678	665	3	0	\$2,704.24
678	665	4	0	\$1,958.58
678	665	5	0	\$2,704.24
678	665	6	0	\$1,958.58
678	665	7	0	\$1,692.30
678	665	8	0	\$1,212.96
678	665	9	0	\$0.00
678	665	10	0	\$2,704.24
678	665	11	0	\$1,692.30
678	665	12	0	\$2,704.24
678	665	13	0	\$1,692.30
678	665	14	0	\$2,704.24
678	665	15	0	\$1,692.30
678	665	16	0	\$1,212.96
678	665	17	0	\$1,692.30
678	665	18	0	\$2,704.24
678	665	19	0	\$1,692.30
678	665	20	0	\$2,704.24
678	665	21	0	\$1,212.96
678	665	22	0	\$1,958.58
678	665	23	0	\$1,692.30
678	665	24	0	\$0.00
678	665	25	0	\$0.00
678	665	26	0	\$0.00
678	665	27	0	\$0.00
678	665	28	0	\$1,958.58

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	665	29	0	\$2,704.24
678	665	30	0	\$1,692.30
678	665	31	0	\$2,704.24
678	665	32	0	\$1,692.30
678	665	33	0	\$2,704.24
678	665	34	0	\$1,692.30
678	665	35	0	\$1,212.96
678	665	36	0	\$1,212.96
678	665	37	0	\$2,704.24
678	665	38	0	\$1,958.58
678	665	39	0	\$1,692.30
678	665	40	0	\$2,704.24
678	665	41	0	\$1,958.58
678	665	42	0	\$1,212.96
678	665	43	0	\$1,692.30
678	665	44	0	\$2,704.24
678	665	45	0	\$1,692.30
678	665	46	0	\$1,212.96
678	665	47	0	\$1,212.96
678	665	48	0	\$1,692.30
678	665	49	0	\$2,704.24
678	665	50	0	\$1,212.96
678	665	51	0	\$1,958.58
678	665	52	0	\$1,692.30
678	665	53	0	\$1,958.58
678	665	54	0	\$2,704.24
678	665	55	0	\$1,692.30
678	665	56	0	\$1,212.96
678	665	57	0	\$2,704.24
678	665	58	0	\$1,692.30
678	665	59	0	\$1,958.58
678	665	60	0	\$2,704.24
678	666	1	0	\$1,692.30
678	666	2	0	\$2,704.24
678	666	3	0	\$1,692.30
678	666	4	0	\$2,704.24
678	666	5	0	\$0.00
678	666	6	0	\$0.00
678	666	7	0	\$0.00
678	666	8	0	\$0.00
678	666	9	0	\$0.00
678	666	10	0	\$0.00
678	666	11	0	\$0.00
678	666	12	0	\$0.00

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	666	13	0	\$1,958.58
678	666	14	0	\$1,958.58
678	666	15	0	\$0.00
678	666	16	0	\$1,692.30
678	666	17	0	\$0.00
678	666	18	0	\$0.00
678	666	19	0	\$0.00
678	666	20	0	\$0.00
678	666	21	0	\$0.00
678	666	22	0	\$1,372.74
678	666	23	0	\$3,130.30
678	666	24	0	\$2,704.24
678	666	25	0	\$3,130.30
678	666	26	0	\$3,130.30
678	666	27	0	\$2,704.24
678	666	28	0	\$1,372.74
678	666	29	0	\$3,130.30
678	666	30	0	\$3,130.30
678	666	31	0	\$2,704.24
678	666	32	0	\$3,130.30
678	666	33	0	\$3,396.60
678	666	34	0	\$3,130.30
678	666	35	0	\$2,704.24
678	666	36	0	\$0.00
678	666	37	0	\$0.00
678	666	38	0	\$0.00
678	666	39	0	\$0.00
678	666	40	0	\$0.00
678	666	41	0	\$0.00
678	667	1	0	\$1,372.74
678	667	2	0	\$3,130.30
678	667	3	0	\$2,704.24
678	667	4	0	\$3,130.30
678	667	5	0	\$2,704.24
678	667	6	0	\$3,130.30
678	667	7	0	\$2,704.24
678	667	8	0	\$3,130.30
678	667	9	0	\$2,704.24
678	667	10	0	\$3,130.30
678	667	11	0	\$2,704.24
678	667	12	0	\$1,372.74
678	667	13	0	\$2,704.24
678	667	14	0	\$1,692.30
678	667	15	0	\$3,396.60

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	667	16	0	\$2,704.24
678	667	17	0	\$3,130.30
678	667	18	0	\$2,704.24
678	667	19	0	\$3,130.30
678	667	20	0	\$2,704.24
678	667	21	0	\$3,130.30
678	667	22	0	\$1,372.74
678	667	23	0	\$3,130.30
678	667	24	0	\$2,704.24
678	667	25	0	\$3,130.30
678	667	26	0	\$2,704.24
678	667	27	0	\$3,130.30
678	667	28	0	\$2,704.24
678	667	29	0	\$3,130.30
678	667	30	0	\$2,704.24
678	667	31	0	\$3,130.30
678	667	32	0	\$2,704.24
678	667	33	0	\$1,372.74
678	667	34	0	\$2,704.24
678	667	35	0	\$1,372.74
678	667	36	0	\$3,130.30
678	667	37	0	\$2,704.24
678	667	38	0	\$3,130.30
678	667	39	0	\$2,704.24
678	667	40	0	\$3,130.30
678	667	41	0	\$2,704.24
678	667	42	0	\$1,372.74
678	667	43	0	\$3,130.30
678	667	44	0	\$2,704.24
678	667	45	0	\$3,130.30
678	667	46	0	\$1,372.74
678	667	47	0	\$3,130.30
678	667	48	0	\$2,704.24
678	667	49	0	\$2,704.24
678	667	50	0	\$1,372.74
678	667	51	0	\$3,130.30
678	667	52	0	\$1,372.74
678	667	53	0	\$0.00
678	667	54	0	\$0.00
678	667	55	0	\$0.00
678	668	1	0	\$0.00
678	668	2	0	\$3,396.60
678	668	3	0	\$0.00
678	668	4	0	\$0.00

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	668	5	0	\$0.00
678	668	6	0	\$0.00
678	668	7	0	\$0.00
678	668	8	0	\$0.00
678	668	9	0	\$0.00
678	668	10	0	\$0.00
678	668	11	0	\$0.00
678	668	12	0	\$0.00
678	668	13	0	\$2,704.24
678	668	14	0	\$3,396.60
678	668	15	0	\$3,130.30
678	668	16	0	\$0.00
678	668	17	0	\$3,130.30
678	668	18	0	\$2,704.24
678	668	19	0	\$3,130.30
678	668	20	0	\$2,704.24
678	668	21	0	\$3,130.30
678	668	22	0	\$0.00
678	668	23	0	\$2,704.24
678	668	24	0	\$3,396.60
678	668	25	0	\$3,130.30
678	668	26	0	\$2,704.24
678	668	27	0	\$3,396.60
678	668	28	0	\$3,130.30
678	668	29	0	\$2,704.24
678	668	30	0	\$0.00
678	668	31	0	\$0.00
678	668	32	0	\$0.00
678	668	33	0	\$0.00
678	668	34	0	\$0.00
678	668	35	0	\$0.00
678	668	36	0	\$0.00
678	668	37	0	\$0.00
678	668	38	0	\$0.00
678	668	39	0	\$0.00
678	670	1	0	\$0.00
678	670	2	0	\$0.00
678	670	3	0	\$0.00
678	670	4	0	\$0.00
678	670	5	0	\$0.00
678	670	6	0	\$0.00
678	670	7	0	\$0.00
678	670	8	0	\$0.00
678	670	9	0	\$0.00

**Poway Unified School District
Improvement Area C of CFD No. 6
Special Tax Levy For Fiscal Year 2011/2012**

Book	Page	Parcel	Interest	Special Tax
678	670	10	0	\$0.00
678	670	11	0	\$0.00
678	670	12	0	\$0.00
678	670	13	0	\$0.00
678	670	14	0	\$0.00
678	670	15	0	\$0.00
678	670	16	0	\$0.00
678	670	17	0	\$0.00
678	670	18	0	\$0.00
678	670	19	0	\$0.00
678	670	20	0	\$0.00
678	670	21	0	\$0.00
678	671	1	0	\$0.00
678	671	2	0	\$0.00
678	671	3	0	\$0.00

Major Conclusions	
Total Number of Parcels	323
Number of Parcels Taxed	183
Total Special Tax Levy for Fiscal Year 2011/2012	\$422,494.30