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FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

**SAN DIEGO COUNTY FIRE PROTECTION DISTRICT
COUNTY OF SAN DIEGO**

COMMUNITY FACILITIES DISTRICT NO. 09-1

May 11, 2026

Public Finance
Public-Private Partnerships
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FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

County of San Diego

Community Facilities District No. 09-1

Prepared for:

San Diego County Fire Protection District

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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA Municipal Solutions to determine the special tax requirement for fiscal year 2026-2027 for Community Facilities District No. 09-1 ("CFD 09-1") (formerly known as San Diego Rural Fire Protection District Community Facilities District No. 09-1). The legislative authority for CFD No. 09-1 was transferred from the Board of Directors of the San Diego Rural Fire Protection District to the Board of Supervisors of the County of San Diego in 2016. In addition, an Amended and Restated Notice of Special Tax Lien was recorded with the County indicating that the original boundary map, Rate and Method of Apportionment, and original lien for CFD No. 09-1 remain in place and unchanged.

CFD No. 09-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 09-1 is authorized to issue up to \$12,000,000 in bonds and levy annually for (i) current or deferred lease payments due and payable for the Temporary Sheriff's Station, (ii) Debt Service on Outstanding Bonds, (iii) related costs of Outstanding Bonds, (iv) pay directly for acquisition and/or construction of facilities, (v) pay for an operating reserve for the operation and maintenance of fire facilities and staffing, and (vi) Administrative Expenses for CFD No. 09-1. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A shall be levied each year, but in no event shall be levied after 35 years after the Final Bond Sale. No bonds have been issued to date. Special Tax B shall be levied each year to fully satisfy the Special Tax B Requirement.

Table 1 below shows information related to the formation of CFD No. 09-1:

Table 1: Formation Information

CFD No. 09-1 Formation	
Date of Resolution of Intention to Establish	August 20, 2009
Resolution of Formation Number	2009-7
Date of Resolution of Formation	September 22, 2009
Resolution of Formation Number	2009-9
Legislative Authority Transferred to County	2016

A map showing the property in CFD No. 09-1 is included in Appendix A.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development activity occurring within CFD No. 09-1.
- **Section II:** Section II analyzes the previous fiscal year's special tax levy and includes a discussion of delinquent special taxes.

- **Section III:** Section III determines the financial obligations of CFD No. 09-1 for fiscal year 2026-2027.
- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement to Developed Property. A table of the 2026-2027 special tax rates for each classification of property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

Each fiscal year the County calculates the special tax rates to be levied against the property within CFD No. 09-1 that is subject to the special tax. The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of the Special Tax, a copy of which is included in Appendix B. The Rate and Method of Apportionment defines two categories of property, namely Taxable Property and Exempt Property. Taxable Property is further classified as Developed Property, Undeveloped Property, and Provisional Property. Developed Property is further classified as Residential Property and Non-Residential Property. No Special Tax A or Special Tax B shall be levied on Residential Property.

For the calculation of Special Tax B, each parcel of Non-Residential Property is assigned a "Fire Risk Category," as indicated in the Rate and Method of Apportionment, which vary with land use. The special tax for parcels assigned to Fire Risk Categories 1-SF, 2-SF, 3-SF, 4-SF, and 5-SF is based on the Non-Residential Floor Area located on the parcel multiplied by the numerical designation of Fire Risk Category assigned to the parcel. The special tax for parcels assigned to Fire Risk Categories 1-AC, 3-AC, 4-AC, and 5-AC is based on the acreage of the parcel as shown in Table 2 below.

Table 2: Fire Risk Categories

Fire Risk Category	Fire Risk Units per Acre
1-AC	10,890
3-AC	32,670
4-AC	43,560
5-AC	54,450

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit or the issuance, approval, or granting of a Use Permit by the County of San Diego. Specifically, property for which a building permit or Use Permit was issued as of May 1 of the previous fiscal year will be classified as Developed Property in the following fiscal year.

B Development Update

CFD No. 09-1 encompasses approximately 3,068 gross acres of land within the East Otay Mesa Specific Plan. As of May 1, 2026, 47 parcels were classified as Developed Property. A summary of the new permits issued during the previous fiscal year and the FY 2026-2027 development, for purposes of Tax A and Tax B, are summarized in Tables 3-5 on the following page.

Table 3: New Development Summary

Parcel Number	Fire Risk Category	Existing Permit Date	Existing Non-Residential Floor Area/Developed Acres	New Permit Date	Newly Developed Non-Residential Floor Area/Developed Acres	Land Use(s)
648-072-01-00	5-SF	N/A	N/A	9/5/2025	436,861 SF	Industrial Warehouse
648-072-03-00	5-SF	N/A	N/A	9/5/2025	174,907 SF	Industrial Warehouse
648-070-42-00	1-AC	N/A	N/A	7/4/2025	3.80 Acres	Auto Auction/Storage
648-130-07-00	1-SF	N/A	N/A	8/5/2025	480 SF	Coach Office Trailer

Table 4: Fiscal Year 2026-2027 (Taxable Property Tax A)

Property Classification	Net Acres
Developed Property	690.37
Undeveloped Property	1,546.58
Provisional Property ¹	0.00

Note:

1. The RMA requires a minimum of 1,432.57 acres of Taxable Property. If classification of property to Exempt Property would reduce the sum of Taxable Property to less than 1,432.57 acres, then such property will be classified as Provisional Property, subject to the special tax.

Table 5: Fiscal Year 2026-2027 Developed Property

Fire Risk Category	Non-Residential Floor Area	Developed Acres	Number of Fire Risk Units
1-SF: 1 Fire Risk Unit per building SF	6,920 SF	N/A	6,920 Fire Risk Units
1-AC: 10,890 Fire Risk Units per Developed Acre	N/A	9 acres	98,010 Fire Risk Units
2-SF: 2 Fire Risk Units per building SF	2,726 SF	N/A	5,452 Fire Risk Units
3-SF: 3 Fire Risk Units per building SF	125,873 SF	N/A	377,619 Fire Risk Units
3-AC: 32,670 Fire Risk Units per Developed Acre	N/A	181 acres	5,913,270 Fire Risk Units
4-SF: 4 Fire Risk Units per building SF	43,392 SF	N/A	173,568 Fire Risk Units
4-AC: 43,560 Fire Risk Units per Developed Acre	N/A	16 acres	696,960 Fire Risk Units
5-SF: 5 Fire Risk Units per building SF	8,057,106 SF	N/A	40,285,530 Fire Risk Units
5-AC: 54,450 Fire Risk Units per Developed Acre	N/A	48 acres	2,613,600 Fire Risk Units
Total	8,236,017 SF	254 acres	50,170,929 Fire Risk Units

C Exempt Property

Exempt Property includes (i) Public Property, (ii) Assessor's Parcels of Property Owner Association Property, (iii) Assessor's Parcels developed or planned to be developed exclusively for any type of residential use, (iv) Assessor's Parcels for which a notice of cessation of Special Tax lien has been recorded, and (v) Assessor's Parcels with public utility easements making impractical to utilization of such Assessor's Parcels for other than the purposes set forth in such easement(s). Public Property is property owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, San Diego Rural Fire Protection District, or any other public agency. In 2010, the Board of Directors of the San Diego Rural Fire Protection District ("Board") passed Resolution No. 2010-04, "Resolution of the Boards of Directors of the San Diego Fire Protection Authority, California, Rendering a Decision Pertaining to the Appeal of Certain Property Owners to the Classification of Certain Property in CFD No. 09- 1 Pursuant to the Rate and Method of Apportionment of Special Taxes Therein" further clarifies that Public Property shall include properties "that have been dedicated as open space by the recordation of easements that limit the use of such properties to open space purposes or conservation purposes." A copy of Resolution No. 2010-4 is included in Appendix C.

CFD No. 09-1 shall classify property as Exempt Property provided that no such classification would reduce the sum of all Taxable Property in the CFD to less than 1,432.57 Acres. Assessor's Parcels which cannot be classified as Exempt Property shall be classified as Provisional Property. Summaries of the FY 2026-2027 Exempt Property and Taxable Property are shown in Tables 6 and 7 below. A detailed parcel listing is included in Appendix D.

Table 6: Fiscal Year 2026-2027 Exempt Property

Public Property Acres ^{1, 2}	Property Owner Association Property Acres ³	Residential Property Acres	Public Utility Easements Acres ⁴	Prepaid Property Acres	Total Exempt Acres
659.27 acres	0.00 acres	2.29 acres	34.46 acres	52.72 acres	748.74 acres

Notes:

1. Based on ownership from County of San Diego FY 2025-2026 Assessor's Roll, FY 2026-2027 Assessor's Parcel Maps, and information and recorded easements provided by the County and property owners. Hereafter, property will be classified as Exempt Property – Public Property by the date of recordation of the easement for land used for open space or conservation purposes, provided such easements are provided to DTA Municipal Solutions in a timely manner.
2. Increase in acreage due to parcel changes that occurred during fiscal year 2025-2026.
3. Based on ownership from the County of San Diego FY 2025-2026 final Assessor's Roll. Will need to be updated once the County releases their FY 2026-2027 final Assessor's Roll.
4. Based on FY 2026-2027 Assessor's Parcel Maps.

Table 7: Fiscal Year 2026-2027 Taxable Property

Developed Property Net Acres	Undeveloped Property Acres	Provisional Property Acres	Total Taxable Property Acres	RMA Taxable Property Minimum Acres
690.37 acres	1,546.58 acres	0.00 acres	2,236.95 acres	1,432.57 acres

II FISCAL YEAR 2025-2026 SPECIAL TAX LEVY

There was no special tax levy for Special Tax A for fiscal year 2025-2026.

The special tax levy for Special Tax B for fiscal year 2025-2026 equaled \$2,236,579. As of May 8, 2026, \$2,233,957 in special taxes had been collected by the County. The remaining \$2,622 in special taxes are delinquent, resulting in a delinquency rate of approximately 0.12%.

III FISCAL YEAR 2026-2027 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax, the total Special Tax Requirement consists of the Special Tax A Requirement and Special Tax B Requirement. The Special Tax A Requirement may be levied on Taxable Property commencing in fiscal year 2025-2026 to pay for (i) current and deferred lease payments due and payable for the Temporary Sheriff's Substation and (ii) Administrative Expenses of CFD No. 09-1. The Special Tax B Requirement may be levied on Taxable Property in any fiscal year to pay for (i) operation and maintenance of fire facilities and staffing eligible to be funded by CFD No. 09-1, and (ii) Administrative Expenses of CFD No. 09-1.

According to the San Diego County Fire Protection District, there are no funds required from Special Tax A for fiscal year 2026-2027.

According to the County, for fiscal year 2026-2027, the funds required from Special Tax B exceed the maximum Special Tax B revenues that can be collected from Developed Property. Therefore, the fiscal year 2026-2027 Special Tax B Requirement for services is limited to \$2,455,543, the amount that can be collected through the levy of the Maximum Special Tax B.

The fiscal year 2026-2027 total Special Tax Requirement is \$2,455,543 and is allocated as follows:

Table 8: Fiscal Year 2026-2027 Special Tax A Requirement

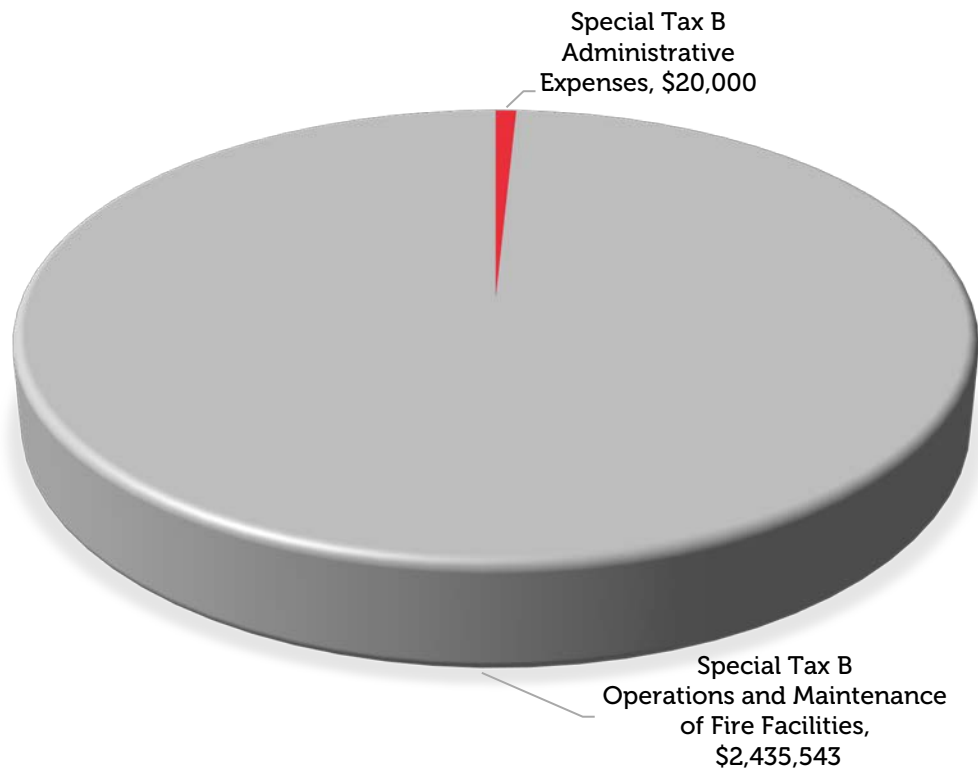
Special Tax Requirement	
Fiscal Year 2026-2027 Obligations	
Lease Payments on Temporary Sheriff's Substation	\$0.00
Administrative Expenses	\$0.00
Fiscal Year 2026-2027 Special Tax A Requirement	\$0.00

Table 9: Fiscal Year 2026-2027 Special Tax B Requirement

Special Tax Requirement	
Fiscal Year 2026-2027 Obligations	
Operation and Maintenance of Fire Facilities	\$2,435,543.19
Administrative Expenses	\$20,000.00
Fiscal Year 2026-2027 Special Tax B Requirement	\$2,455,543.19

The components of the fiscal year 2026-2027 total Special Tax Requirement are shown graphically on the following page.

Figure 1: Special Tax Requirement



Total Fiscal Year 2026-2027 Special Tax Requirement: \$2,455,543

IV METHOD OF APPORTIONMENT

A Maximum Special Tax Rates

The amount of special taxes that CFD No. 09-1 may levy is strictly limited by the maximum rates set forth in the Rate and Method of Apportionment. The maximum special tax rates are specified in Section 3 of the Rate and Method of Apportionment.

Specifically, the maximum rates for a parcel of Developed Property are equal to the applicable rate in Section 3.A for Special Tax A and Section 3.B for Special Tax B. The fiscal year 2026-2027 Maximum Special Tax rates for each classification of property are shown in the table below. There is no Special Tax A on Residential Property and no Special Tax B on Undeveloped Property, Provisional Property, and Residential Property. Each July 1, Maximum Special Tax A shall be increased by an amount equal to 2% of the amount in effect for the previous fiscal year. The Maximum Special Tax B shall be increased by an amount equal to 3% of the amount in effect for the previous fiscal year.

Table 10: Fiscal Year 2026-2027 Maximum Special Tax Rates

Description	Maximum Special Tax A Rate	Maximum Special Tax B Rate
Developed Property	\$776.04 per Net Acre	\$0.0489 per Risk Unit
Undeveloped Property	\$776.04 per Net Acre	\$0.00 per Risk Unit
Provisional Property	\$776.04 per Net Acre	\$0.00 per Risk Unit
Residential Property	\$0.00 per Net Acre	\$0.00 per Risk Unit

B Apportionment of Special Taxes

The amount of the special tax requirement that is apportioned to each parcel is determined through the application of Section 4 of the Rate and Method of Apportionment. Section 4 discusses the apportionment of Special Tax A and Special Tax B.

For Special Tax A, the first step states that the Special Tax A shall be levied against each parcel of Developed Property at up to 100% of the applicable maximum rate for Special Tax A. If the special taxes raised pursuant to the first step are less than the Special Tax A Requirement, then the second step is applied. The second step states that the Special Tax A shall be levied against each parcel of Undeveloped Property at up to 100% of the maximum special tax A. There is no special tax levied for Special Tax A in fiscal year 2026-2027.

For Special Tax B, Section 4 states that Special Tax B shall be levied against each parcel of Developed Property at up to 100% of the applicable maximum rate for Special Tax B until the total Special Tax B levy is equal to the Special Tax B Requirement.

Applying the fiscal year 2026-2027 maximum special tax for Special Tax B to all parcels of Developed Property yields \$2,455,543, which is equal to the Special Tax B Requirement. The Special Tax Roll which lists the actual special tax levied against each parcel is shown in Appendix E.

The fiscal year 2026-2027 Actual Special Tax rates for each classification of property are shown in the table below.

Table 11: Fiscal Year 2026-2027 Actual Special Tax Rates

Description	Actual Special Tax A Rate	% of Maximum Special Tax A Rate	Actual Special Tax B Rate	% of Maximum Special Tax B Rate
Developed Property	\$0.00 per Net Acre	0.00%	\$0.0489 per Risk Unit	100.00%
Undeveloped Property	\$0.00 per Net Acre	0.00%	\$0.00 per Risk Unit	0.00%
Provisional Property	\$0.00 per Net Acre	0.00%	\$0.00 per Risk Unit	0.00%
Residential Property	\$0.00 per Net Acre	0.00%	\$0.00 per Risk Unit	0.00%

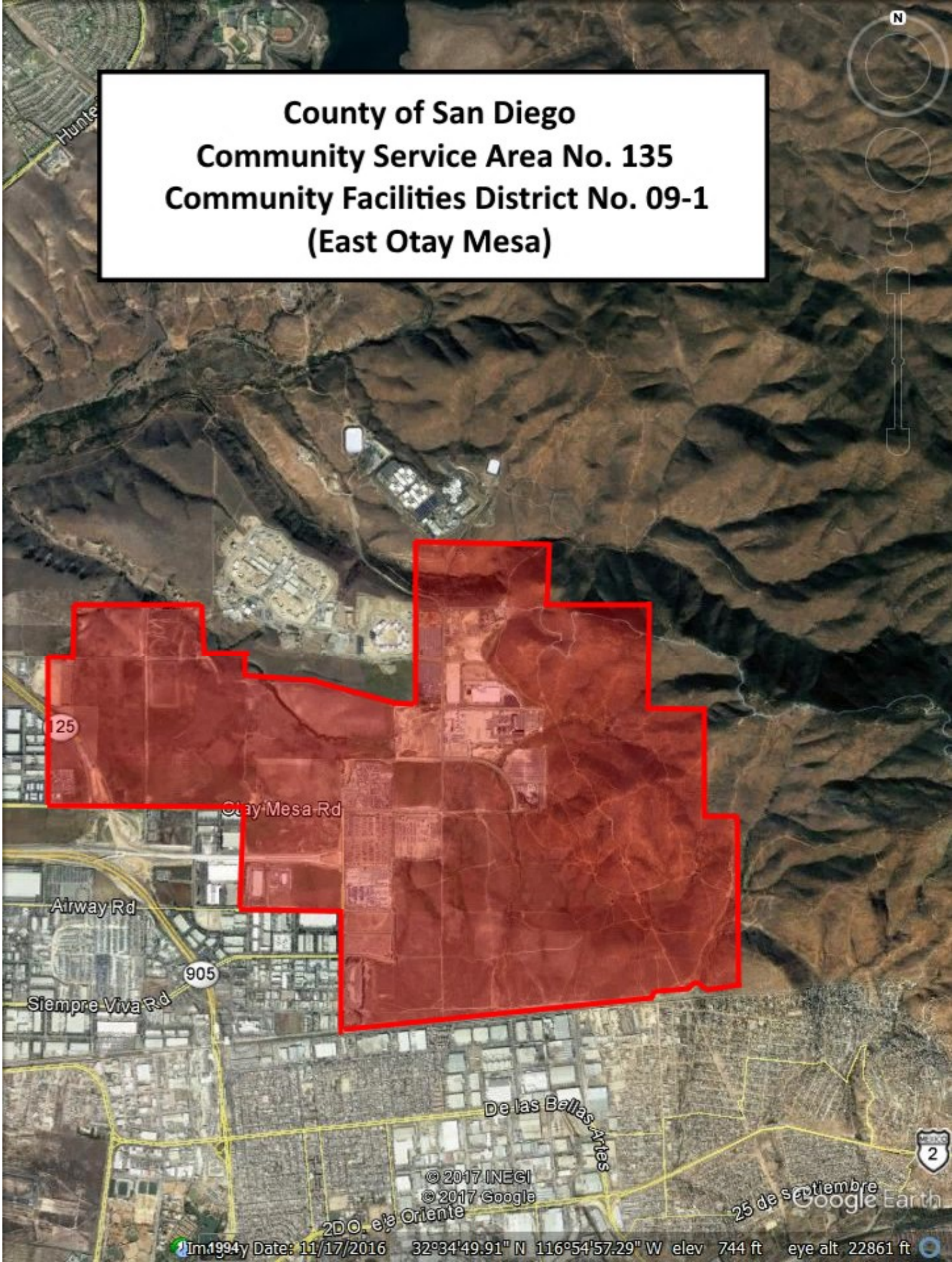
APPENDIX A

County of San Diego
Community Facilities District No. 09-1
Fiscal Year 2026-2027 Administration Report



BOUNDARY MAP

**County of San Diego
Community Service Area No. 135
Community Facilities District No. 09-1
(East Otay Mesa)**



APPENDIX B

County of San Diego
Community Facilities District No. 09-1
Fiscal Year 2026-2027 Administration Report



RATE AND METHOD OF APPORTIONMENT

**SAN DIEGO RURAL FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT No. 09-1
RATE AND METHOD OF APPORTIONMENT**

A Special Tax shall be levied on all Taxable Property (as defined below) within the boundaries of San Diego Rural Fire Protection District Community Facilities District No. 09-1 ("CFD No. 09-1"), and collected each Fiscal Year commencing in Fiscal Year 2010/2011 in an amount determined by the Board (as defined below), through the application of this Rate and Method of Apportionment of the Special Tax to the extent and in the manner herein provided.

1. DEFINITIONS

"Acre" or "Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable Final Subdivision Map, or other recorded County map. An Acre means 43,560 square feet of land.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 09-1 including, but not limited to the following costs: (i) computing the Special Taxes; (ii) preparing the Special Tax collection schedules (whether by the Fire Protection District or designee thereof or both); (iii) collecting the Special Taxes (whether by the Fire Protection District, the County or otherwise); (iv) remitting the Special Taxes to the Trustee; (v) the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; (vi) the costs to the Fire Protection District, CFD No. 09-1, or any designee thereof complying with arbitrage rebate requirements, including without limitation rebate liability costs and periodic rebate calculations; (vii) the costs to the Fire Protection District, CFD No. 09-1, or any designee thereof complying with disclosure or reporting requirements of the Fire Protection District or CFD No. 09-1, associated with applicable federal and State laws; (viii) related to an appeal of the Special Tax; (ix) and the Fire Protection District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the Fire Protection District or CFD No. 09-1 for any other administrative purposes of CFD No. 09-1, including attorney's fees and other costs related to commencing and pursuing any foreclosure of Special Taxes.

"Amended Maximum Special Tax A" means the Maximum Special Tax A amended in accordance with Section 3.D. below.

"Annual Administrative Expense Requirement" shall mean, for the purposes of amending the Maximum Special Tax A as required by Section 3D, an amount equal to

\$17,500 in Fiscal Year 2014-2015, escalating by 2% per year on July 1 of each Fiscal Year thereafter, commencing on July 1, 2015.

"Assessor's Parcel" means a lot or parcel shown on an Assessor's Parcel Map with an assigned Assessor's Parcel number.

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

"Authorized Facilities" means the Temporary Sheriff's Substation, the Fire Station and the Permanent Sheriff's Substation.

"Board" means the Board of Directors of the Fire Protection District, acting as the legislative body of CFD No. 09-1, or its designee.

"Bonds" means any binding obligation including bonds or other debt (as defined in Sections 53317(d) of the Act), whether in one or more series, authorized by the qualified electors in CFD No. 09-1 to be issued by or on behalf of CFD No. 09-1, or refunding bonds thereof, and which are secured by the levy of the Special Tax A.

"Calendar Year" means the period commencing January 1 of any year and ending the following December 31.

"CFD Administrator" means an authorized representative of the Fire Protection District, or designee thereof, responsible for determining the Special Tax A and Special Tax B Requirements and providing for the levy and collection of the Special Taxes.

"CFD No. 09-1" means San Diego Rural Fire Protection District Community Facilities District No. 09-1.

"County" means the County of San Diego, California.

"Debt Service" means for each Fiscal Year, the total amount of principal and interest payable on any Outstanding Bonds during the Calendar Year commencing on January 1 of such Fiscal Year.

"Developed Property" means for each Fiscal Year, (i) all Taxable Property for which a building permit for new construction was issued prior to May 1 of the previous Fiscal Year; or (ii) for those land uses for which a building permit is not required, all Taxable Property for which a Use Permit authorizing such land uses was issued by the County prior to May 1 of the previous Fiscal Year, as determined by the CFD Administrator.

"Developed Acre" means for Special Tax B, the acreage of an Assessor's Parcel that has been improved for non-residential use, including but not limited to the total area within the perimeter of a non-residential structure, areas used for parking or storage, and other

areas used solely for commercial or industrial purposes as determined by the CFD Administrator.

"Exempt Property" means Assessor's Parcels designated as being exempt from Special Taxes pursuant to Section 8.

"Final Bond Sale" means the last series of Bonds that will be issued on behalf of CFD No. 09-1 (excluding any Bonds issued solely for the purpose of refunding previously issued Bonds), as determined in the sole discretion of the Fire Protection District.

"Final Subdivision Map" means a subdivision of property created by recordation of a final map or parcel map, pursuant to the Subdivision Map Act (California Government Code Section 66410 et seq.) or recordation of a condominium plan pursuant to California Civil Code 1352, or lot line adjustment that creates individual lots for which building permits may be issued without further subdivision.

"Fire Protection District" means the San Diego Rural Fire Protection District and any successor thereto.

"Fire Risk Category" means, for each Fiscal Year, the category assigned by the CFD Administrator to each Assessor's Parcel of Developed Property based on the primary land use of such Assessor's Parcel as of May 1 of the previous Fiscal Year, pursuant to Exhibit A. The Fire Risk Category for any land use not shown in Exhibit A shall be determined based upon the similarity of its use to other uses in the respective Fire Risk Category, as determined by the CFD Administrator. Once an Assessor's Parcel is assigned to a Fire Risk Category, it shall remain in such category except in the case that a Developed Property with a conditional use permit obtains a building permit which would trigger a Fire Risk Category change, unless and until a property owner submits a written request to the CFD Administrator, on or prior to May 1 of the preceding Fiscal Year, asking that the Assessor's Parcel be reclassified based upon a change in use, and the CFD Administrator concurs with such request.

"Fire Risk Units" means (i) for Assessor's Parcels assigned to Fire Risk Categories 1-SF, 2-SF, 3-SF, 4-SF, and 5-SF the Non-Residential Floor Area located on such Assessor's Parcel times the numerical designation of Fire Risk Category assigned to such Assessor's Parcel; or (ii) for Assessor's Parcels assigned to Fire Risk Categories 1-AC, 3-AC, 4-AC, and 5-AC the Developed Acreage of such Assessor's Parcel (rounded up to the nearest whole integer) times the Fire Risk Units per Developed Acre for the appropriate Fire Risk Category, as shown in Table 1 below, all as determined and assigned to each Assessor's Parcel by the CFD Administrator.

TABLE 1

FIRE RISK CATEGORY	FIRE RISK UNITS PER DEVELOPED ACRE
1-AC	10,890
3-AC	32,670
4-AC	43,560
5-AC	54,450

“Fire Station” means the fire station to be constructed pursuant to the JCFA and to be operated and maintained by the Fire Protection District.

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

“Indenture” means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time, and any instrument replacing or supplementing the same.

“JCFA” means the Joint Community Facilities Agreement among the Fire Protection District, the County and _____ pertaining to CFD No. 09-1.

“Maximum Special Tax A” means for each Assessor’s Parcel of Taxable Property, the Maximum Special Tax A, determined in accordance with Section 3 below, which may be levied in any Fiscal Year on such Assessor’s Parcel.

“Maximum Annual Special Tax A Coverage” means, for the Fiscal Year commencing the July 1 following the date of determination thereof, the amount that is equal to (i) 110% of the maximum Debt Service payable for any Fiscal Year for the remaining term of the Outstanding Bonds plus (ii) the Annual Administrative Expense Requirement for such Fiscal Year.

“Maximum Special Tax B” means for each Assessor’s Parcel of Taxable Property, the Maximum Special Tax B, determined in accordance with Section 3 below, which may be levied in any Fiscal Year on such Assessor’s Parcel.

“Net Acre” means Acreage minus any acreage dedicated to open space and easements for right-of-way, public utility, State Route-11 and/or port-of-entry as determined by the CFD Administrator. The determination of Net Acre shall be made by reference to a Final Subdivision Map if applicable.

“Non-Residential Floor Area” for any Non-Residential Property means all of the square footage of building(s) located on such property measured from outside wall to outside wall, and not including any carport, walkway, overhang, patio, enclosed patio, porches or

similar area. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which (a) a building permit(s) was issued for the purpose of constructing a building or a structure for a non-residential use or (b) a Use Permit was issued to permit a non-residential use or uses to be conducted on such Assessor's Parcels.

"Outstanding Bonds" means all Bonds, which are deemed to be outstanding under the Indenture.

"Partial Prepayment Amount" means a prepayment of a portion of the Special Tax A Obligation applicable to an Assessor's Parcel of Taxable Property computed pursuant to the provisions of Section 6.B below.

"Permanent Sheriff's Substation" means the facility to be constructed pursuant to the JCFA as a permanent Sheriff's substation and to be operated and maintained by the Sheriff.

"Property Owner Association Property" means any Assessor's Parcel within the boundaries of CFD No. 09-1 owned in fee by a property owner association, including any master or sub-association.

"Proportionately" or "Proportionate" means for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax A or Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, **"Proportionately" or "Proportionate"** means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax A per Acre is equal for all Assessor's Parcels of Undeveloped Property.

"Provisional Property" means all Assessor's Parcels of Property Owner Association Property or property that would otherwise be classified as Exempt Property pursuant to the provisions of Section 8, but cannot be classified as Exempt Property because to do so would reduce the Acreage of all Taxable Property below the required minimum Acreage of such property as set forth in Section 8.

"Public Property" means any property within the boundaries of CFD No. 09-1, which is owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, the Fire Protection District or any other public agency; provided, however, that any property owned by a public agency and leased to a private entity and thereby subject to taxation under Section 53340.1 of the Act shall be considered Taxable Property and shall be classified under Section 2 in accordance with its use and shall be subject to the levy of Special Taxes according to such classification.

"Rate and Method" means this Rate and Method of Apportionment.

“Residential Property” means all Assessor’s Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

“Services” means the operation and maintenance of fire facilities including staffing eligible to be funded by CFD No. 09-1.

“Sheriff” means the duly elected or appointed Sheriff of the County.

“Special Tax” refers to the Special Tax A and Special Tax B, individually or collectively, as the context requires.

“Special Tax A” means the special tax levied within CFD No. 09-1 pursuant to the Act and this Rate and Method of Apportionment to fund the Special Tax A Requirement.

“Special Tax B” means the special tax levied within CFD No. 09-1 pursuant to the Act and this Rate and Method of Apportionment to fund the Special Tax B Requirement.

“Special Tax A Obligation” means the total obligation of an Assessor’s Parcel of Taxable Property to pay the Special Tax for the term of the Special Tax specified in Section 7.

“Special Tax A Requirement (Post Issuance)” means that amount required in any Fiscal Year commencing in the Fiscal Year following the issuance of Bonds to: (i) pay regularly scheduled Debt Service on all Outstanding Bonds; (ii) pay periodic costs on the Outstanding Bonds, including but not limited to, credit enhancement and rebate payments on the Outstanding Bonds; (iii) lease payments required to finance a temporary sheriff substation (iv) pay Administrative Expenses; (v) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (vi) the costs associated with the release of funds from an escrow account established in association with the Bonds; (vii) pay directly for acquisition or construction of facilities provided that the inclusion of such amount does not cause an increase in the Special Tax to be levied on Undeveloped Property, and (viii) pay for reasonably anticipated delinquent Special Taxes; less (ix) a credit for funds available to reduce the annual Special Tax levy, as determined by the CFD Administrator pursuant to the Indenture.

“Special Tax A Requirement (Pre Issuance)” means that amount required in any Fiscal Year commencing in Fiscal Year 2015/16 and ending in the Fiscal Year immediately preceding the Fiscal Year in which Bonds are issued to: (a) pay current or deferred lease payments due and payable for the Temporary Sheriff’s Substation and (b) to pay Administrative Expenses.

“Special Tax B Requirement” means that amount required in any Fiscal Year to; (i) pay for the costs of Services incurred or otherwise payable in the Calendar Year commencing in such Fiscal Year; (ii) fund an operating reserve for the cost of Services as determined by the CFD Administrator; (iii) pay Administrative Expenses; less a credit for funds

available to reduce the annual Special Tax B levy as determined by the CFD Administrator.

“State” means the State of California.

“Taxable Property” means all of the Assessor's Parcels within the boundaries of CFD No. 09-1, which are not exempt from the levy of the Special Tax pursuant to law or Section 8 below.

“Temporary Sheriff's Substation” means a temporary trailer facility that provides a station location for the Sheriff and staff.

“Trustee” means the trustee or fiscal agent under the Indenture.

“Undeveloped Property” means, for each Fiscal Year, all Taxable Property not classified as Developed Property or Provisional Property.

“Use Permit” means any permit or other authorization, excluding a building permit, approved, issued or granted by the County that authorizes the use or uses of an Assessor's Parcel for commercial, industrial or other non-residential purposes.

2. ASSIGNMENT TO SPECIAL TAX CLASSIFICATION

Each Fiscal Year, beginning with Fiscal Year 2010/2011, each Assessor's Parcel within CFD No. 09-1 shall be classified as Taxable Property or Exempt Property. In addition, all Taxable Property shall be classified as Developed Property, Undeveloped Property or Provisional Property, and all such Taxable Property shall be subject to the levy of Special Taxes in accordance with this Rate and Method of Apportionment determined pursuant to Sections 3 and 4 below.

3. MAXIMUM SPECIAL TAX RATES

A. Special Tax A (Facilities)

Developed Property

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be \$565.30 per Net Acre for Fiscal Year 2010/2011.

Undeveloped Property and Provisional Property

The Maximum Special Tax A for Provisional Property and Undeveloped Property shall be \$565.30 per Acre for Fiscal Year 2010/2011.

Residential Property

No Special Tax A shall be levied on Residential Property.

B. Special Tax B (Services)

(i). Developed Property

The Maximum Special Tax B for each Assessor's Parcel classified as Developed Property shall be \$0.0305 per Fire Risk Unit for Fiscal Year 2010/2011.

(ii) Undeveloped Property, Residential Property and Provisional Property

No Special Tax B shall be levied on Undeveloped Property, Residential Property or Provisional Property.

C. Escalation of Maximum Special Tax Rates

Maximum Special Tax A

On July 1st of each Fiscal Year, commencing July 1, 2011, the Maximum Special Tax A for Developed Property, Provisional Property and Undeveloped Property shall increase by two percent (2.0%) of the Maximum Special Tax A in effect in the prior Fiscal Year.

Maximum Special Tax B

On July 1st of each Fiscal Year, commencing July 1, 2011, the Maximum Special Tax B for Developed Property shall increase by three percent (3.0%) of the Maximum Special Tax B in effect in the prior Fiscal Year.

D. Adjustment of Maximum Special Tax A Rates Following Completion of Construction of the Authorized Facilities

Within sixty (60) days after the occurrence of all of the following (a) the completion of the construction of the Authorized Facilities and the acceptance of the Fire Station by the Fire Protection District and the Permanent Sheriff's Substation by the Sheriff, (b) the payment of all costs related to the construction of the Authorized Facilities, (c) the filing of unconditional lien releases by all contractors, subcontractors and materialmen or the expiration of all claims periods related to the construction of the Authorized Facilities, and (d) the redemption of Outstanding Bonds, if any, from the proceeds of the Bonds authorized to be utilized to pay the construction of the Authorized Facilities which remain following the payments in (b) above, the CFD Administrator shall determine the Maximum Annual Special Tax A Coverage for the Fiscal Year commencing July 1 following the date of such determination. The CFD Administrator shall thereafter compute the Maximum Special Tax A that is authorized to be levied on all Taxable Property for the Fiscal Year commencing July 1 following the date of such computation. If the amount computed pursuant to the preceding sentence exceeds the Maximum Special Tax A Coverage for such Fiscal Year, the CFD Administrator shall recalculate the Maximum Special Tax A rates by reducing such rates proportionately for Developed, Undeveloped and Provisional Property so that the Maximum Special Tax A that is authorized to be levied on all Taxable Property for the Fiscal Year commencing July 1 following the date of such computation is equal to the Maximum Special Tax A Coverage for such Fiscal Year. The CFD Administrator shall (a) prepare and attach a Certificate to Amend Rate and Method of Apportionment of Special Tax substantially in the form attached as Exhibit B hereto to reflect the reduction of the Maximum Special Tax A to the Amended Maximum Special Tax A, and (b) cause an Amendment to Notice of Special Tax Lien to which the amended Rate and Method is attached to be recorded in the office of the County

Recorder of the County of San Diego. Following the recordation of the Amendment to Notice of Special Tax Lien, the CFD Administrator shall send a notice to the owners of record of all Taxable Property as shown on the last equalized assessment roll of the Assessor of the County notifying such property owners of the reduction of the Maximum Special Tax A to equal the Amended Maximum Special Tax A.

4. METHOD OF APPORTIONMENT

Special Tax A – Prior to the Issuance of Bonds

For each Fiscal Year, commencing Fiscal Year 2015/2016, the CFD Administrator shall calculate the Special Tax A on all Taxable Property in accordance with the following steps:

Step 1: Special Tax A shall be levied Proportionately on each Assessor's Parcel of Developed Property in an amount up to 100% of the applicable Maximum Special Tax A as necessary to satisfy the Special Tax A Requirement (Pre Issuance);

Step 2: If additional monies are needed to satisfy the Special Tax A Requirement (Pre Issuance) after the first step has been completed, Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax A; and

Step 3: If additional monies are needed to satisfy the Special Tax A Requirement (Pre Issuance) after the first three steps have been completed, then the Special Tax A shall be levied in equal percentages on each Assessor's Parcel of Provisional Property at up to 100% of the Maximum Special Tax A for Provisional Property.

Special Tax A – After the Issuance of Bonds

For each Fiscal Year, commencing the Fiscal Year following the issuance of Bonds, the CFD Administrator shall calculate the Special Tax A on all Taxable Property in accordance with the following steps:

Step 1: Special Tax A shall be levied Proportionately on each Assessor's Parcel of Developed Property in an amount up to 100% of the applicable Maximum Special Tax A as necessary to satisfy the Special Tax A Requirement (Post Issuance);

Step 2: If additional monies are needed to satisfy the Special Tax A Requirement (Post Issuance) after the first step has been completed, Special Tax A shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property up to 100% of the Maximum Special Tax A; and

Step 3: If additional monies are needed to satisfy the Special Tax A Requirement (Post Issuance) after the first three steps have been completed, then the Special Tax A shall

be levied in equal percentages on each Assessor's Parcel of Provisional Property at up to 100% of the Maximum Special Tax A for Provisional Property.

Special Tax B

Commencing with Fiscal Year 2010/2011 and for each following Fiscal Year, the Board or its designee shall determine the Special Tax B Requirement and shall levy the Special Tax B in equal percentages on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax B until the total Special Tax B levy is equal to the Special Tax B Requirement.

5. COLLECTION OF ANNUAL SPECIAL TAXES

Collection of Special Tax shall be by the County in the same manner as ordinary ad valorem property taxes are collected and the Special Tax shall be subject to the same penalties and the same lien priority in the case of delinquency as ad valorem taxes; provided, however, that the Board may provide for (i) other means of collecting the Special Tax, including direct billings thereof to the property owners; and (ii) judicial foreclosure of delinquent Special Taxes.

6. PREPAYMENT OF SPECIAL TAX A OBLIGATION

Property owners may prepay and permanently satisfy the Special Tax A Obligation by a cash settlement with the Fire Protection District as permitted under Government Code Section 53344. The following definitions apply to this Section 6:

"CFD Public Facilities Costs" means \$6,094,969 in 2009 dollars, which shall increase by six and one half percent (6.5%) on July 1, 2010, and on each July 1 thereafter, or such lower number as (i) shall be determined by the CFD Administrator as sufficient to acquire or construct the facilities to be financed under the authorized Mello-Roos financing program, or (ii) shall be determined by the Board concurrently with a covenant that it will not issue any more Bonds (excluding any Bonds issued solely for the purpose of refunding previously issued Bonds) to be supported by Special Taxes.

"Construction Fund" means the fund (regardless of its name) established pursuant to the Indenture to hold funds, which are currently available for expenditure to acquire or construct the facilities or pay fees.

"Future Facilities Costs" means the CFD Public Facilities Costs minus (i) costs previously paid from the Construction Fund to acquire or construct the facilities, (ii) monies currently on deposit in the Construction Fund, and (iii) monies currently on deposit in an escrow or other earmarked fund that are expected to be available to finance CFD Public Facilities Costs. Following the Final Bond Sale, the Future Facilities Costs shall be \$0.

“Outstanding Bonds” means all Previously Issued Bonds, which remain outstanding as of the first interest and/or principal payment date following the current Fiscal Year excluding Bonds to be redeemed at a later date with proceeds of prior prepayments of Maximum Special Taxes.

“Previously Issued Bonds” means all Bonds that have been issued prior to the date of prepayment.

A. Prepayment in Full

The Special Tax A Obligation applicable to an Assessor’s Parcel may be prepaid and the obligation of the Assessor’s Parcel to pay any Special Tax A permanently satisfied as described herein, provided that a prepayment may be made with respect to a particular Assessor’s Parcel only if there are no delinquent Special Taxes with respect to such Assessor’s Parcel at the time of prepayment. An owner of an Assessor’s Parcel intending to prepay the Special Tax A Obligation shall provide the CFD Administrator with written notice of intent to prepay and the company or agency that will be acting as the escrow agent, if any. The CFD Administrator shall provide the owner with a statement of the Prepayment Amount for such Assessor’s Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. Prepayment must be made more than 60 days prior to any redemption date for the Bonds to be redeemed with the proceeds of such prepaid Special Taxes, unless a shorter period is acceptable to the Trustee and the Fire Protection District.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Future Facilities Prepayment Amount
plus	Defeasance Amount
plus	Prepayment Administrative Fees and Expenses
less	Reserve Fund Credit
less	<u>Capitalized Interest Credit</u>
Total:	equals Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor’s Parcel.
2. For an Assessor’s Parcel of Developed Property, compute the Special Tax A. For an Assessor’s Parcel of Undeveloped Property for which a building permit or Use Permit has been issued, compute the Special Tax A for that Assessor’s Parcel as though it was already designated as Developed Property, based upon

the building permit or Use Permit which has already been issued for that Assessor's Parcel.

3. Divide each Special Tax A computed pursuant to paragraph 2 by the projected aggregate Special Tax A for all Taxable Property in CFD No. 09-1 as determined by the CFD Administrator, excluding any Assessor's Parcels for which the Special Tax A Obligation has been previously paid in full.
4. Multiply the larger quotient computed pursuant to paragraph 3 by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium (expressed as a percentage), if any, on the Outstanding Bonds to be redeemed at the first available call date (the "Redemption Premium").
6. Compute the current Future Facilities Costs.
7. Multiply the quotient computed pursuant to paragraph 3 by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Prepayment Amount").
8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the expected redemption date for the Outstanding Bonds.
9. Compute the amount the CFD Administrator reasonably expects to derive from the reinvestment of the Prepayment Amount less the Future Facilities Amount and the Prepayment Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
10. Take the amount computed pursuant to paragraph 8 and subtract the amount computed pursuant to paragraph 9 (the "Defeasance Amount").
11. Verify the administrative fees and expenses of CFD No. 09-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Prepayment Administrative Fees and Expenses").
12. If reserve funds for the Outstanding Bonds, if any, are at or above 100% of the reserve requirement (as defined in the Indenture) on the prepayment calculation date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to

the prepayment (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement.

13. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the quotient computed pursuant to paragraph 3 by the expected balance in the capitalized interest funds after such first interest and/or principal payment (the "Capitalized Interest Credit").
14. The Special Tax A Obligation is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 10, and 11, less the amounts computed pursuant to paragraphs 12 and 13 (the "Prepayment Amount").
15. From the Prepayment Amount, the sum of the amounts computed pursuant to paragraphs 4, 5, and 10, less the amounts computed pursuant to paragraphs 12, and 13 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make Debt Service payments. The amount computed pursuant to paragraph 7 shall be deposited into the Construction Fund. The amount computed pursuant to paragraph 11 shall be retained by CFD No. 09-1.

The Prepayment Amount may be sufficient to redeem an amount other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to redeem Bonds to be used with the next prepayment of Bonds.

The CFD Administrator will confirm that all previously levied Special Taxes have been paid in full. With respect to any Assessor's Parcel that is prepaid in full, once the CFD Administrator has confirmed that all previously levied Special Taxes have been paid, the Board shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the Special Tax A Obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax A prepayment shall be allowed unless the amount of Maximum Special Tax A less Administrative Expenses for each Fiscal Year that may be levied on Taxable Property, respectively, after the proposed prepayment is at least 1.1 times the annual Debt Service on all Outstanding Bonds.

B. Prepayment in Full Prior to the Issuance of Bonds.

In the event that the Special Tax A Obligation for an Assessor's Parcel is prepaid in full prior to the issuance of Bonds, the CFD Administrator shall review the

prepayment calculation, after the following has occurred (a) the completion of the construction of the Authorized Facilities and the acceptance of the Fire Station by the Fire Protection District and the Permanent Sheriff's Substation by the Sheriff, (b) the payment of all costs related to the construction of the Authorized Facilities and (c) the filing of unconditional lien releases by all contractors, subcontractors and materialmen or the expiration of all claims periods related to the construction of the Authorized Facilities. The CFD Administrator shall calculate the proportionate share of the actual costs of the Authorized Facilities for such Assessor's Parcel by multiplying the quotient computed pursuant to paragraph 3 above utilized to calculate the Prepayment Amount for such Assessor's Parcel by the actual total cost of construction of the Authorized Facilities. If the amount of the product computed pursuant to the preceding sentence is less than the Future Facilities Prepayment Amount utilized to calculate the Prepayment Amount for such Assessor's Parcel, the District shall refund the difference between such Future Facilities Prepayment Amount and such product to the person who or entity which prepaid the Special Tax A Obligation for such Assessor's Parcel.

C. Partial Prepayment

The Special Tax A on an Assessor's Parcel of Developed Property or Undeveloped Property for which a building permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section 6.A.; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E - A) \times F + A.$$

These terms have the following meaning:

- PP = the Partial Prepayment.
- P_E = the Prepayment Amount calculated according to Section 6.A.
- F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax A.
- A = the Prepayment Administrative Fees and Expenses from Section 6.A.

The owner of any Assessor's Parcel who desires such prepayment shall notify the CFD Administrator of (i) such owner's intent to partially prepay the Special Tax A, (ii) the percentage by which the Special Tax A shall be prepaid, and (iii) the company or agency that will be acting as the escrow agent, if any. The CFD Administrator shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax A for an Assessor's Parcel within sixty (60) days of the request and may charge a reasonable fee for providing this service.

With respect to any Assessor's Parcel that is partially prepaid, the Fire Protection District shall (i) distribute the funds remitted to it according to Section 6.A., and (ii) indicate in the records of CFD No. 09-1 that there has been a partial prepayment of the Special Tax A and that a portion of the Special Tax A with respect to such Assessor's Parcel, equal to the outstanding percentage $(1.00 - F)$ of the remaining Maximum

Special Tax A, shall continue to be levied on such Assessor's Parcel pursuant to Section 3.

Notwithstanding the foregoing, no partial prepayment shall be allowed unless the amount of Maximum Special Tax A less Administrative Expenses for each Fiscal Year that may be levied on Taxable Property, respectively, after the proposed partial prepayment is at least 1.1 times the annual Debt Service on all Outstanding Bonds.

7. TERM OF SPECIAL TAX

The Special Tax A shall be authorized to be levied for a period of thirty-five (35) years after the Final Bond Sale. Special Tax B shall be authorized to be levied as long as necessary to meet the Special Tax B Requirement.

8. EXEMPTIONS

The CFD Administrator shall classify as Exempt Property (i) Public Property, (ii) Assessor's Parcels of Property Owner Association Property, (iii) Assessor's Parcels developed or planned to be developed exclusively for any type of residential use, (iv) Assessor's Parcel's for which a notice of cessation of Special Tax lien has been recorded, and (v) Assessor's Parcels with public utility easement(s) making impractical the utilization of such Assessor's Parcels for other than the purposes set forth in such easement(s), as determined reasonably by the CFD Administrator, provided that no such classification would reduce the sum of all Taxable Property in CFD No. 09-1 to less than 1,432.57 Acres. Assessor's Parcels which cannot be classified as Exempt Property because such classification would reduce the sum of all Taxable Property in CFD No. 09-1 to less than 1,432.57 Acres shall be classified as Provisional Property, and will continue to be subject to the Special Tax accordingly. Tax exempt status for the purpose of this paragraph will be assigned by the CFD Administrator in the chronological order in which property becomes eligible for classification as Exempt Property.

The Special Tax A Obligation for any property which would be classified as Public Property upon its transfer or dedication to a public agency shall be prepaid in full by the seller pursuant to Section 6.A. prior to the transfer/dedication of such property to such public agency. Until the Special Tax A obligation for any such Public Property is prepaid, such property shall be subject to the levy of Special Tax A as Provisional Property pursuant to the provisions of this Section 8.

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

9. APPEALS

Any taxpayer may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the calculation of the Special Tax, or the Special Tax classification set forth in Section 2, and/or, as to probability and consequences shown in Exhibit A is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator's decision requires the Special Tax be modified or 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 Special Tax levy for the next Fiscal Year.

EXHIBIT A
FIRE RISK CATEGORIES

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
1-SF	Low Probability / Low Consequences	DAY CARE PROFESSIONAL OFFICES JAILS AND CORRECTIONAL FACILITIES URGENT CARE FACILITIES
1-AC	Low Probability / Low Consequences	RACE TRACKS RV PARK GRAVEL, ROCK AND MASONRY SALES LANDFILLS PARKING LOTS VEHICLE STORAGE LOTS
3-AC	Low Probability/ Moderate Consequences	ELECTRICAL POWER TRANSMISSION LINES (HIGH LINES) NATURAL GAS PIPELINE OUTSIDE A FACILITY PETROLEUM PIPELINE OUTSIDE A PETROLEUM FACILITY ASPHALT OR CEMENT PLANT ELECTRONICS PLANTS UNDERGROUND ELECTRICAL VAULT
2-SF	Moderate Probability/Moderate Consequence	HEALTH/ATHLETIC CLUB SCHOOLS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
2-SF	High Probability / Low Consequences	HOTEL-MOTEL LOW RISE RESTAURANTS/ LOUNGES FAST FOOD RESTAURANTS MOTOR REFUELING STATIONS MINI STORAGE WAREHOUSES PARKING GARAGE
3-SF	Low Probability / High Consequences	LIGHT AND HEAVY INDUSTRY NOT LISTED IN OTHER RISK CATAGORIES, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: WHOLESALE OR RETAIL MFG, ASSEMBLY, USE AND DISTRIBUTION OF ANY MATERIALS LOW PILED STOCK (UNDER 12') PALLETIZED STOCK EXCEPT HIGH PILED STOCK
3-SF	Low Probability / High Consequences	RACKED STOCK EXCEPT HIGH PILED STOCK ALL MANUFACTURING NOT LISTED UNDER OTHER CATEGORIES PARTS AND EQUIPMENT ASSEMBLY HANDLING AND APPLICATION OF PLASTICS AND RESINS MFG, HANDLING AND PROCESSING OF WOOD AND WOOD PRODUCTS GENERATION OR HANDLING OF DUSTS AND COMBUSTIBLE FIBRES DRY CLEANING/LAUNDRY BOTTLING AND PACKAGING PLANTS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-SF (cont.)		REFRIGERATION PLANTS TRUCK REFRIGERATION FACILITIES FACILITIES WHICH DISPENSE AND REPACKAGE PRODUCTS FROM BULK PLATING PLANTS CUSTOM MANUFACTURING CONSTRUCTION SALES AND SERVICE USE OF NON HAZARDOUS MATERIALS WINERIES AND DISTILLERIES FRUIT RIPENING PHARMACEUTICAL MFG AND PACKAGING (OTHER THAN RESEARCH) WHOLESALE GROCERY OUTLETS
3-SF	Low Probability / High Consequences	VITAMIN AND FOOD MFG, PROCESSING AND PACKING COMPUTER AND OFFICE RELATED EQUIPMENT REPAIR RADIO AND TELEVISION MFG, REPAIR, STORAGE, ASSEMBLY, SHIPPING MOVIE AND TELEVISION PRODUCTION MISC WHOLESALE AND RETAIL PARTS SALES RAIL CARGO STORAGE AND TRANSFER TRUCK AND BUS TERMINALS AGRICULTURAL OPERATIONS RETAIL LPG FILLING STATIONS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-SF(cont.)		RETAIL NATURAL GAS FILLING STATIONS RETAIL ALTERNATIVE FUEL REFILLING STATIONS ELECTRIC VEHICLE CHARGING STATIONS TENTS AND AIR SUPPORTED STRUCTURES
3-AC	Low Probability / High Consequences	AUTO, TRUCK, AIRCRAFT, BOAT, MOTORCYCLE, MOTOR VEHICLE AND EQUIPMENT REPAIR, SALES, SERVICE SALES YARDS STOCK YARDS EQUESTRIAN YARDS/FARMS SALVAGE YARDS RECYCLE YARDS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-AC (cont.)		JUNK YARDS OUTDOOR STORAGE CHEMICAL PIPELINE OUTSIDE OF A FACILITY LUMBER YARDS OUTSIDE PALLET STORAGE OUTSIDE MODULAR SHIPPING CONTAINER STORAGE AIRCRAFT STORAGE AND CARGO TRANSFER POWER PLANT ELECTRICAL POWER DISTRIBUTION LINES (LOW LINES) HOSPITAL/REST HOME (NON AMB)/ BOARD AND CARE
4-SF	High Probability/ Moderate Consequence	SINGLE AND MULTI FAMILY DEVELOPMENTS, ALCOHOL/SUBSTANCE ABUSE RECOVERY CENTER
4-SF	High Probability / High Consequences	TECHNOLOGY PARKS LIGHT AND HEAVY INDUSTRY NOT LISTED IN OTHER RISK CATAGORIES, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: MISC OFFICES OTHER THAN PROFESSIONAL ALL MFG.NOT INCLUDED IN OTHER CATEGORIES AND HAVING INVOLVEMENT IN RESEARCH,TESTING AND OR DEVELOPMENT OF ADVANCED TECHNOLOGY ALL STORAGE OCCUPANCIES EXCEPT WHERE OTHERWISE LISTED PUBLIC ASSEMBLAGE

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
4-SF (cont.)		ALL COMMERCIAL/SHOPPING CENTERS EXCEPT BOX STORES, MALLS AND ANCHOR STORES TRANSFER, SALES, ASSEMBLY, REPAIR, TESTING AND SHIPPING OF ALL ADVANCED TECHNOLOGY PRODUCTS STORAGE, WHOLESALE SALES AND TRANSFER OF MEDICAL PRODUCTS SUCH AS MEDICAL AND DENTAL SUPPLY, MEDICAL OFFICE EQUIPMENT, PROSTHETICS, ETC. PRODUCTION AND STORAGE OF SEMICONDUCTORS, CIRCUIT BOARDS, ETC. COMPUTER AND INTERNET EQUIPMENT MFG, REPAIR, REFURBISHING, WHOLESALE SALES, STORAGE, ASSEMBLY, PACKING AND SHIPPING. THIS INCLUDES ANY EQUIPMENT OR SYSTEMS RELATED TO COMPUTER OR INTERNET HARDWARE OR SOFTWARE PRODUCTION, STORAGE, WHOLESALE SALES, ASSEMBLY, PACKING, AND SHIPPING OF ANY INFORMATION MANAGEMENT TECHNOLOGY OR MEDIA ANY RESEARCH, TESTING AND LABORATORY FACILITIES CASINOS BUFFING, GRINDING, WELDING, HOT WORK, SPRAYING, COATING, DIPPING, APPLICATION OF FLAMMABLE FINISHINGS VEHICLE FUEL CELL TESTING/MFG TRUCK PLAZA
4-AC	High Probability / High Consequences	CARGO TRUCK TRAILER TRANSFER FACILITIES

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
5-SF	Maximum / Worst Case Risk	STORAGE, USE AND HANDLING OF FLAMMABLE AND COMBUSTIBLE LIQUIDS OR HAZARDOUS MATERIALS OVER FIRE CODE EXEMPT QUANTITIES EXPLOSIVES AND FIREWORKS MFG, HANDLING AND STORAGE WEAPONS AND AMMUNITION MFG. STORAGE, HANDLING, TESTING BULK PROCESSING PLANTS ALL BOX STORES ALL HIGH PILED STOCK PER FIRE CODE ALL BUILDINGS OVER 3 STORIES FROM FIRE APPARATUS ACCESSIBLE GRADE. ALL BUILDINGS WITH MORE THAN ONE SPRINKLER RISER (52,000 square feet) MAJOR ANCHOR RETAIL STORES MALLS (OUTSIDE OR INSIDE) DISCOUNT FACTORY OUTLET STORES OCCUPANCIES WITH FIRE FLOW REQUIREMENT OVER 3500 GPM CHEMICAL MFG. STORAGE, HANDLING. TIRE MANUFACTURE AND STORAGE PAINT STORES AND WAREHOUSES ALL H OCCUPANCIES PER BUILDING CODE
5-SF (cont.)		ANY BUILDING REQUIRING A FIRE WALL SEPARATION PER THE BUILDING CODE, DUE TO SIZE

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
5-AC	Maximum / Worst Case Risk	UTILITY PLANTS REFINING, GAS PROCESING, TANK FARMS, OIL AND GAS WELLS, PIPELINES, PUMPING PLANTS COMPRESSED AND CRYOGENIC GAS CYLINDER REFILLING, STORAGE, HANDLING HAZARDOUS WASTE COLLECTION, HANDLING BULK TRANSFER BETWEEN RAILCAR AND TANK TRUCKS BULK TRANSFER FROM RAILCAR OR TANK TRUCK INTO TANKS OR BUILDINGS

Note: notwithstanding the consequential risk of the occupancy, the risk to Firefighters can be high at various occupancies and in power line right of ways.

DEFINITIONS OF PROBABILITY AND CONSEQUENCE PER LAND USES INCLUDED IN TABLE 1:

1. LOW PROBABILITY/LOW CONSEQUENCES:

These are occupancies, which have a low probability of a fire occurring and have a low consequence due to fire loading.

2. LOW PROBABILITY/MODERATE CONSEQUENCES:

These include occupancies where the probability of a fire occurring is low, but the consequence can be moderate. For example, an electrical transmission line can ignite the vegetation in the Right of Way and a fire can spread if there are windy conditions. In addition, Firefighters can be exposed to an electrical arc if smoke and flame reach the lines and cause an arc back to ground.

3. MODERATE PROBABILITY/ MODERATE CONSEQUENCE:

These occupancies have a moderate probability of a fire occurring, and can have a moderate consequence depending on size of facility and number of occupants.

4. HIGH PROBABILITY/ LOW CONSEQUENCE:

These occupancies have a high probability of occurrence based on the type of occupancies and the operations therein, but have a low consequence of damage.

5. LOW PROBABILITY/ HIGH CONSEQUENCE:

While the probability of fire is low, the consequence is high due to concentration of combustibles, the size of the occupancy, and the types of fire hazards therein. Many of these occupancies store and use hazardous materials. This would include electrical distribution lines which are the lower power lines with transformers and which provide power to a structure. Such lines can drop and ignite vegetation or structures.

6. HIGH PROBABILITY/MODERATE CONSEQUENCE:

These occupancies tend to have a high probability of a fire occurring due to the 24 hour occupancy, cooking, smoking, arson, etc., but have a moderate consequence as they are not as large an occupancy as other occupancies listed in this document.

7. HIGH PROBABILITY/HIGH CONSEQUENCE:

These occupancies can have more fires due to the type of operations therein. Based on the size of the building, and the contents, there can be high consequences.

8. MAXIMUM/WORST CASE:

These are major occupancies, which are typically called "target hazards" by Fire Departments. These are large buildings or facilities with high fire loading, or an otherwise high fire hazard.

EXHIBIT B
CERTIFICATE TO AMEND THE RATE AND METHOD OF APPORTIONMENT
OF SPECIAL TAX
SAN DIEGO RURAL FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 09-1
(EAST OTAY MESA)

The undersigned, CFD Administrator for San Diego Rural Fire Protection District Community Facilities District No. 09-1 (East Otay Mesa) ("CFD No. 09-1") hereby modifies the Rate and Method of Apportionment of Special Tax (the "RMA") for CFD No. 09-1:

The Maximum Special Tax A for each Assessor's Parcel classified as Developed Property shall be \$_____ per Acre for Fiscal Year 20__/20__.

The Maximum Special Tax A for each Assessor's Parcel classified as Undeveloped Property and Provisional Property shall be \$_____ per Acre for Fiscal Year 20__/20__.

The modification of the RMA described above shall become effective upon the recordation of an Amendment to Notice of Special Tax Lien amending the Notice of Special Tax Lien recorded on _____, 20__, in the Office of the County Recorder of the County of San Diego as Document No. _____.

CFD ADMINISTRATOR

By:

Administrator Signature
Printed Name

Date

APPENDIX C

County of San Diego
Community Facilities District No. 09-1
Fiscal Year 2026-2027 Administration Report



**RESOLUTION NO.
2010-04**

RESOLUTION NO. 2010-4

RESOLUTION OF THE BOARD OF DIRECTORS OF THE
SAN DIEGO RURAL FIRE PROTECTION DISTRICT,
CALIFORNIA, RENDERING A DECISION PERTAINING TO
THE APPEAL OF CERTAIN PROPERTY OWNERS TO
THE CLASSIFICATION OF CERTAIN PROPERTY IN
COMMUNITY FACILITIES DISTRICT NO. 09-1 (EAST
OTAY MESA) PURSUANT TO THE RATE AND METHOD
OF APPORTIONMENT OF SPECIAL TAXES THEREIN

WHEREAS, the BOARD OF DIRECTORS of the SAN DIEGO RURAL FIRE PROTECTION DISTRICT, CALIFORNIA (the "Board of Directors"), (a) initiated proceedings to (i) form the San Diego Rural Fire Protection District Community Facilities District No. 09-1 (East Otay Mesa) ("CFD NO. 09-1"), (ii) authorize the issuance of bonds for CFD No. 09-1 to be secured by the levy of special taxes therein, and (iii) authorize the levy of special taxes within CFD NO. 09-1 pursuant to the rate and method of apportionment thereof (the "Rate and Method"); (b) held a public hearing regarding the foregoing and formed CFD No. 09-1; and (c) conducted an election and received a favorable vote from the qualified electors authorizing the levy of special taxes in CFD No. 09-1 pursuant to the Rate and Method, all as authorized pursuant to the terms and provisions of the "Mello-Roos Community Facilities Act of 1982", being Chapter 2.5, Part 1, Division 2, Title 5 of the California Government Code (the "Act"); and

WHEREAS, the owners of certain properties located within CFD No. 09-1 (collectively, the "Subject Properties") have submitted a letter dated February 26, 2010 (the "Appeal Letter"), a copy of which is attached as Exhibit A hereto and incorporated herein by this reference, requesting and appealing to this Board of Directors to make a determination that such Subject Properties be classified as Exempt Property (as such

term is defined in the Rate and Method) and are exempt from the levy of Special Taxes (as defined in the Rate and Method); and

WHEREAS, the basis for the Owners' request and appeal is that the Subject Properties have either been dedicated as open space by the recordation of easements that limit the use of such properties to open space purposes or conservation purposes and prohibit all use and disturbance of such properties or shall be required to be set aside and so conserved by the recordation of such easements in the future as a condition of approval of land use entitlements for on-site or off-site development projects imposed by regulatory agencies such as the County of San Diego, the United States Fish & Wildlife Service, the California Department of Fish & Game, the San Diego Regional Water Quality Control Board and/or the United States Army Corps of Engineers (each, a "Regulatory Agency" or collectively, the "Regulatory Agencies"); and

WHEREAS, in developing the Rate and Method, the San Diego Rural Fire Protection District (the "District") staff and its consultants (collectively, the "District Finance Team") intended that properties that are dedicated and restricted as open space or for conservation purposes as described in the preceding recital would be exempt from the levy of the Special Taxes; and

WHEREAS, it was the understanding of the District Finance Team that such properties would be dedicated to public agencies and would, therefore, be exempt from the levy of the Special Taxes pursuant to the Rate and Method as "Public Property" (as defined in the Rate and Method); and

WHEREAS, the Owners have indicated in the Appeal Letter that no governmental agencies have been willing to accept the fee ownership of such properties; and

WHEREAS, the District Finance Team has confirmed that the acreage of the Subject Properties was not included in the calculation of the Special Tax rates based upon the assumption of the District Finance Team that the Subject Properties would be exempt from the levy of the Special Taxes; and

WHEREAS, the Rate and Method provides that any taxpayer may file an appeal of the Special Tax on such taxpayer's property specifying the reason why the taxpayer claims the classification of such taxpayer's property set forth in Section 2 of the Rate and Method is in error; and

WHEREAS, this Board of Directors desires to render a decision pertaining to the Owners' request and appeal to provide direction to the CFD Administrator (as defined in the Rate and Method) and the District Finance Team pertaining to the application of the Rate and Method to the Subject Properties and such other properties as may be similarly situated.

NOW, THEREFORE, BE IT RESOLVED AS FOLLOWS:

SECTION 1. RECITALS. The above recitals are all true and correct.

SECTION 2. FINDINGS AND DETERMINATIONS. It is hereby found and determined by this Board of Directors that:

- A. Properties within CFD No. 09-1 that have either been dedicated as open space by the recordation of easements that limit the use of such properties to open space purposes or conservation purposes and prohibit

B. Properties, including the Subject Properties, that have either been dedicated as open space by the recordation of easements that limit the use of such properties to open space purposes or conservation purposes and prohibit all use and disturbance of such properties or shall be required to be set aside and so conserved by the recordation of such easements in the future as a condition of approval of land use entitlements for on-site or off-site development projects imposed by Regulatory Agencies were intended to be exempt from the levy of Special Taxes and the acreage of such properties was not included in the calculation of the Special Tax rates based upon the assumption that such properties would be exempt from the levy of the Special Taxes.

A. Properties, including but not limited to the Subject Properties, that have either been dedicated as open space by the recordation of easements that limit the use of such properties to open space purposes or conservation purposes and prohibit all use and disturbance of such properties or shall be required to be set aside and so conserved by the recordation of such easements in the future as a condition of approval of

land use entitlements for on-site or off-site development projects imposed by Regulatory Agencies shall be considered as Public Property as such term is defined in the Rate and Method and shall therefore be considered as Exempt Property as such term is defined in the Rate and Method for purposes of the application of Section 8 of thereof.

- B. The CFD Administrator and the District Finance Team is hereby ordered and directed to administer the Rate and Method and CFD No. 09-1 in accordance with the provisions of this Resolution.

PASSED, APPROVED and ADOPTED by the San Diego Rural Fire Protection District Board of Directors at its regular meeting held the 2nd day of March, 2010, by the following roll call vote:

AYES:	DIRECTORS:	Amato, Terry, Baldwin, Eastwood, Glistschka
NOES:	DIRECTORS:	None
ABSENT:	DIRECTORS:	None


Larry G. Baldwin, Chairman
San Diego Rural Fire Protection District

ATTEST:


Deborah Bowers, Secretary

Exhibit A
APPEAL LETTER

February 26, 2010

Board of Directors and Administrator
San Diego Rural Fire Protection District CFD No. 09-1
c/o Chief Dave Nissen
14145 Hwy. 94
Jamul, CA 91935

Re: Appeal of Special Tax

Dear CFD Board of Directors and Administrator:

The ownerships listed on the attached page own real property in East Otay Mesa that lies within the jurisdiction of CFD No. 09-1. Some of the acreage on the attached exhibit has already been dedicated as open space by recordation of easements that limit use of the acreage to open space or conservation purposes and prohibit all use and disturbance of the acreage. Other portions of the acreage indicated on the exhibit has been set aside to be conserved by recordation of such easements in the future as on-site or off-site projects are approved by the County of San Diego and conservation is required by the County, the United States Fish & Wildlife Service, the California Department of Fish & Game, the San Diego Regional Water Quality Control Board, and/or the United States Army Corps of Engineers.

Although the ownerships listed below would prefer that the already dedicated open space were held in fee ownership by a government agency, to date no such agencies have been willing to hold fee title, even though the agencies have required that the open space be dedicated by recorded easement. The same will no doubt be true in the future as additional, set aside acreage is converted to conserved acreage by recordation of limiting easements.

It is our understanding that such properties were intended by the Fire Protection District and its consultants to be exempt from the levy of special taxes for CFD No. 09-1 as "Public Property", as such term is defined in the rate and method of apportionment of special taxes for CFD No. 09-1 (the "Rate and Method") based upon the belief that such properties were dedicated or to be dedicated in fee to public agencies. "Public Property" is defined in the Rate and Method in pertinent part to mean "any property within the boundaries of CFD No. 09-1, which is owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, the

NATIONAL ENTERPRISES INCORPORATED

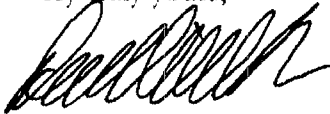
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Board of Directors and Administrator
February 26, 2010
Page 2 of 2

Fire Protection District or any other public agency." However, although these properties have been or will be subject to the dedication of easements or other restrictions limiting the use of such properties for open space purposes, since no public agencies have been or are willing to hold fee title to such properties, such properties do not fit the exact definition of "Public Property".

The ownerships listed below request a written determination from the CFD Board of Directors and Administrator that such properties are exempt from the levy of special taxes for CFD No. 09-1 and that such special taxes will not be levied on the acreage listed as either dedicated or set aside. The acreage listed as either dedicated or set aside was not included in the calculation of the special tax spread for CFD No. 09-1 because the acreage will never ripen into "Developed Property" under the Rate and Method.

Very truly yours,



David Wick
President
National Enterprises, Inc.
(858) 623-9000, ext. 700
dwick@natent.com

Cc: Warren Diven, Esq.
Cynthia L. Eldred, Esq.

Enclosure.

<u>Owner's Name</u>	<u>Acreage Owned</u>	<u>APN's</u>	<u>Acreage Dedicated / Acreage Set Aside</u>
Alta Parcels, L.P.	6.93	648-040-48	2.00
	7.19	648-040-43	2.50
American International Racing Inc.	18.65	648-011-03	18.65
D & D Landholdings, L.P.	79.50	648-011-02	79.50
	20.00	648-080-13	20.00
	20.00	648-080-14	20.00
	24.31	648-080-25	24.31
	20.00	648-080-26	20.00
DGEN, L.P.	44.18	648-040-47	7.00
International Industrial Park, Inc.	91.06	648-040-28	10.30
	117.81	646-080-17	36.73
KYDDL F & RDLFG FT No. 1 LLC	157.81	648-050-17	157.81
	44.37	648-050-20	44.37
OMC Properties, LLC	52.83	648-040-35	3.08
	13.22	648-040-37	1.00
	0.80	648-040-38	0.70
Otay International, LLC	40.00	648-080-21	40.00
Otay Mesa Property, L.P.	74.55	648-080-19	30.00

<u>Owner's Name</u>	<u>Acreage Owned</u>	<u>APN's</u>	<u>Acreage Dedicated / Acreage Set Aside</u>
Rancho Vista Del Mar	4.78	648-040-15	0.50
	6.34	648-040-23	5.34
	9.83	648-040-31	9.83
	36.86	648-040-34	23.86
	40.00	648-080-08	20.00
	20.00	648-080-16	5.00
	20.00	648-080-17	10.00
CCA Western Properties, Inc.	12.39	646-070-36	12.39
	43.63	646-070-37	43.63

APPENDIX D

County of San Diego
Community Facilities District No. 09-1
Fiscal Year 2026-2027 Administration Report



**EXEMPT PROPERTY
PARCEL LISTING
FISCAL YEAR 2026-2027**

County of San Diego
Community Service Area No. 135
Community Facilities District No. 09-1
Fiscal Year 2026-2027

<u>APN</u>	<u>Acres</u>	<u>Permit Date</u>	<u>Exempt Date</u>	<u>Tax Class</u>	<u>Land Use [1]</u>	<u>Owner as of 1/1/2025 [2]</u>
Exempt Property - Public Property [3]						
6460702300	18.75			E-PP	Open Space	SUNROAD OTAY PARTNERS L P
6460703600	12.39		7/1/2015	E-PP	Dedicated to County for Open Space (Biological Resources)	INTERNATIONAL INDUSTRIAL PARK INC
6460703700	43.63		7/1/2015	E-PP	Dedicated to County for Open Space (Biological Resources)	INTERNATIONAL INDUSTRIAL PARK INC
6460704200	0.00		7/1/2015	E-PP		STATE OF CALIFORNIA
6460704400	1.74		7/1/2015	E-PP		STATE OF CALIFORNIA
6460704500	1.80		7/1/2015	E-PP		STATE OF CALIFORNIA
6460802000	0.55			E-PP	Open Space FY 24-25	HAWANO DEVELOPMENTS LLC
6460802100	7.77			E-PP	Open Space FY 24-25	HAWANO DEVELOPMENTS LLC
6460802600	38.78		7/1/2015	E-PP	Open Space	SUNROAD OTAY HARVEST LLC
6460802700	5.83		7/1/2015	E-PP	Open Space	SUNROAD OTAY HARVEST LLC
6460802800	5.41		7/1/2015	E-PP	Open Space	SUNROAD OTAY HARVEST LLC
6460802900	1.32		7/1/2015	E-PP	Open Space	SUNROAD OTAY HARVEST LLC
6460803500	2.34		7/1/2015	E-PP		INTERNATIONAL INDUSTRIAL PARK INC
6460804000	18.82			E-PP	Open Space	D & D LANDHOLDINGS
6460804300	28.14			E-PP	Open Space	
6480110500	18.20			E-PP	Dedicated to County for Conservation Area	AMERICAN INTERNATIONAL RACING INC
6480110600	3.67			E-PP	Dedicated to County for Conservation Area	D & D LANDHOLDINGS
6480403100	9.74		7/1/2015	E-PP	Conservation Area	RANCHO VISTA DEL MAR
6480403800	0.70		7/1/2015	E-PP	Open Space	O M C PROPERTIES L L C
6480404500	0.48		7/1/2015	E-PP	Dedicated to County for Storm Water Detention Basin	ALTA POWER LP
6480404600	0.36		7/1/2015	E-PP	Dedicated to County for Storm Water Detention Basin	ALTA POWER LP
6480404700	7.00		7/1/2015	E-PP	Open Space	CALPINE CORP <LF> D G E N L P
6480404800	2.00		7/1/2015	E-PP	Open Space	ALTA PARCELS L P
6480405100	1.35		7/1/2015	E-PP	Salvage Yard (previously Dedicated to County for Storm Water Drainage Easements)	EAST OTAY 10 ACRES LP
6480405500	30.98		7/1/2015	E-PP	Conservation Area	INTERNATIONAL INDUSTRIAL PARK INC
6480405700	7.28		7/1/2015	E-PP	Open Space & Dedicated to County for Storm Water Detention Basin Easements	INTERNATIONAL INDUSTRIAL PARK INC
6480405900	5.05			E-PP	Recreation Trail & Dedicated to County for Storm Water Detention Basin Easements	LONE STAR PROPERTY LP
6480407800	3.50			E-PP	Open Space	EOM BATTERY STORAGE L P
6480501700	157.81		7/1/2015	E-PP	Open Space	KYDDL F & RDLFG FT NO 1 LLC
6480502000	44.37		7/1/2015	E-PP	Open Space	K Y D D L F & R D L F G F T NO 1 L L C
6480704700	8.56			E-PP	Dedicated to County for Various Easements & Hwy OP	T P O LLC
6480704800	8.63			E-PP	Dedicated to County for Various Easements & Hwy OP	T P O LLC
6480711000	0.84			E-PP	Open Space	RANCHO VISTA DEL MAR
6480711100	0.39			E-PP	Open Space	OTAY FUENTE LLC
6480711200	0.59			E-PP	Open Space	ON PASEO FUENTE LLC
6480711300	0.70			E-PP	Open Space	OTAY CROSSINGS LLC
6480711400	0.70			E-PP	Open Space	H & L INVESTMENTS LLC

<u>APN</u>	<u>Acres</u>	<u>Permit Date</u>	<u>Exempt Date</u>	<u>Tax Class</u>	<u>Land Use [1]</u>	<u>Owner as of 1/1/2025 [2]</u>
6480711500	4.72			E-PP	Open Space	KEARNY P C C P OTAY 311 LLC
6480803000	12.10			E-PP	HWY OP - State Right of Way	RANCHO VISTA DEL MAR
6480803200	13.73			E-PP	Conservation Easement	KEARNY P C C P OTAY 311 LLC
6481300700	1.23			E-PP		RABAGOZ REAL ESTATE LLC
6481300800	2.44			E-PP		MAHOGANY PROPERTY OWNER LLC
6481300900	6.66			E-PP		NATIONAL ENTERPRISES INC
6481300900	118.22			E-PP	Hwy OP 11-SD-11	NATIONAL ENTERPRISES INC
Subtotal	659.27					
Exempt Property - Residential Property						
6460803600	2.29			E-RES		AMAZON.COM SERVICES LLC
Subtotal	2.29					
Exempt Property - Public Utility Easements [4]						
6480110500	4.54			E-PUE	Easement for SDG&E Transmission Line	AMERICAN INTERNATIONAL RACING INC
6480110600	1.63			E-PUE	Easement for SDG&E Transmission Line	D & D LANDHOLDINGS
6480501300	7.79	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	OTAY HILLS LLC
6480501400	5.08	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	OTAY HILLS LLC
6480800800	0.28	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	RANCHO VISTA DEL MAR
6480801700	4.73	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	RANCHO VISTA DEL MAR
6480801900	8.02	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	OTAY MESA PROPERTY L P
6480802500	2.39	7/1/2015		E-PUE	Easement for SDG&E Transmission Line	D & D LANDHOLDINGS
Subtotal	34.46					
Exempt Property - Prepaid Special Tax						
6480711600	5.57			P	Prepaid	COUNTY OF SAN DIEGO
6480711700	7.00			P	Prepaid	COUNTY OF SAN DIEGO
6480711800	40.15	4/13/2018		P	Prepaid - Vehicle Operations Course	COUNTY OF SAN DIEGO
Subtotal	52.72					
Grand Total	748.74					

[1] Based on FY 2025-2026 Assessor's Parcel Maps, and information provided by the Fire District.

[2] Based on ownership from the County of San Diego FY 2025-2026 Assessor's Roll. Will need to be updated once the County releases their final FY 2026-2027 Assessor's Roll.

[3] Based on ownership from the County of San Diego FY 2025-2026 Assessor's Roll, FY 2025-2026 Assessor's Parcel Maps, and information provided by the Fire District.

[4] Based on FY 2025-2026 Assessor's Parcel Maps.

APPENDIX E

County of San Diego
Community Facilities District No. 09-1
Fiscal Year 2026-2027 Administration Report



**SPECIAL TAX ROLL
FISCAL YEAR 2026-2027**

**County of San Diego
Community Facilities District No. 09-1**

**Fiscal Year 2026-2027
Special Tax A and Special Tax B Levy**

<u>Assessor's</u> <u>Parcel Number</u>	<u>Land Use</u>	<u>Tax Class</u>	<u>Fire Risk Units</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Levy</u>
646-080-36-00	Warehouse + Office Buidling	5SF	5,384,990	\$0.00	\$263,560.26	\$263,560.26
646-130-73-00	Parking Lot - Fedex Site + Storage Canopy	1AC	32,670	\$0.00	\$1,598.98	\$1,598.98
646-130-74-00	Office & Warehouse Space - Fedex Site	4SF	96,764	\$0.00	\$4,735.96	\$4,735.96
646-130-75-00	Parking Lot - Fedex Site	1AC	21,780	\$0.00	\$1,065.98	\$1,065.98
646-130-78-00	Distribution Center - Fedex Site	5SF	862,920	\$0.00	\$42,234.32	\$42,234.32
646-130-81-00	Maintenance Building	1SF	1,050	\$0.00	\$51.38	\$51.38
646-132-13-00	Amazon Warehouse	5SF	17,010,140	\$0.00	\$832,535.78	\$832,535.78
646-240-73-00	Truck Stop	4SF	76,804	\$0.00	\$3,759.06	\$3,759.06
646-240-82-00	Industrial Shell Warehouse - Bldg A (Structural Plan Change 2022)	5SF	995,350	\$0.00	\$48,715.90	\$48,715.90
646-240-83-00	Industrial Shell Warehouse - Bldg B (Structural Plan Change 2022)	5SF	1,238,050	\$0.00	\$60,594.50	\$60,594.50
646-241-14-00	Warehouse Buidling A	5SF	908,535	\$0.00	\$44,466.88	\$44,466.88
646-241-15-00	Warehouse Buidling B	5SF	454,310	\$0.00	\$22,235.52	\$22,235.52
646-241-16-01	Warehouse Buidling C	3SF	66,120	\$0.00	\$3,236.14	\$3,236.14
646-241-16-02	Warehouse Buidling D	3SF	94,686	\$0.00	\$4,634.26	\$4,634.26
646-241-16-03	Warehouse Buidling E	3SF	106,446	\$0.00	\$5,209.84	\$5,209.84
646-241-16-04	Warehouse Buidling F	3SF	110,367	\$0.00	\$5,401.74	\$5,401.74
648-040-14-00	Amazon Warehouse	5SF	2,590,910	\$0.00	\$126,808.20	\$126,808.20
648-040-36-00	Hot Mix Asphalt Plant	3AC	359,370	\$0.00	\$17,588.82	\$17,588.82
648-040-45-00	Power Plant	5AC	544,500	\$0.00	\$26,649.74	\$26,649.74
648-040-47-00	Power Plant	5AC	2,069,100	\$0.00	\$101,269.00	\$101,269.00
648-040-51-00	Salvage Yard	3AC	359,370	\$0.00	\$17,588.82	\$17,588.82
648-040-55-00	Restaurant	2SF	5,452	\$0.00	\$266.84	\$266.84
648-040-56-00	Correctional Facility + Addition	5SF	2,084,540	\$0.00	\$102,024.68	\$102,024.68
648-040-57-00	Green Recycling, Industrial Park/Tire Shredding Facility, Auto Storage/Towing	3AC	424,710	\$0.00	\$20,786.78	\$20,786.78
648-040-58-00	Salvage Yard/Recycling (from -23)	3AC	326,700	\$0.00	\$15,989.84	\$15,989.84
648-040-67-00	Auto Storage/Salvage Yard/Recycling Facility	3AC	1,274,130	\$0.00	\$62,360.38	\$62,360.38
648-040-70-00	Battery Storage Facility for "Gateway Energy Storage"	5SF	340,000	\$0.00	\$16,640.78	\$16,640.78
648-040-79-00	Battery Storage Facility	5SF	133,290	\$0.00	\$6,523.68	\$6,523.68
648-070-29-00	Industrial Shell Building	5SF	743,545	\$0.00	\$36,391.68	\$36,391.68
648-070-30-00	Office Building	1SF	5,390	\$0.00	\$263.80	\$263.80
648-070-31-00	Industrial Warehouse	5SF	346,650	\$0.00	\$16,966.26	\$16,966.26
648-070-32-00	Industrial Warehouse + Tank Room (Permit 8/20/19) + Equipment Tower (Permit 2/21/20)	5SF	1,123,650	\$0.00	\$54,995.36	\$54,995.36
648-070-41-00	Warehouse Building	5SF	547,580	\$0.00	\$26,800.48	\$26,800.48
648-070-42-00	Auto Auction Park and Storage Facility (Assigned Based on Vehicle Storage Lot)	1AC	43,560	\$0.00	\$2,131.98	\$2,131.98
648-070-43-00	Trailer Facility	4AC	696,960	\$0.00	\$34,111.66	\$34,111.66
648-070-46-00	Auto, Truck, Aircraft, Boat, Motorcycle, Motor Vehicle and Equipment Repair, Sales, Service	3AC	1,078,110	\$0.00	\$52,766.48	\$52,766.48
648-070-47-00	Truck Plaza	3AC	1,012,770	\$0.00	\$49,568.50	\$49,568.50
648-070-48-00	Truck Plaza	3AC	1,078,110	\$0.00	\$52,766.48	\$52,766.48
648-071-08-00	Industrial Building	5SF	381,675	\$0.00	\$18,680.50	\$18,680.50

County of San Diego
Community Facilities District No. 09-1

Fiscal Year 2026-2027
Special Tax A and Special Tax B Levy

<u>Assessor's</u> <u>Parcel Number</u>	<u>Land Use</u>	<u>Tax Class</u>	<u>Fire Risk Units</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Levy</u>
648-071-09-00	Industrial Building	5SF	344,470	\$0.00	\$16,859.56	\$16,859.56
648-072-01-00	Industrial Warehouse	5SF	2,184,305	\$0.00	\$106,907.52	\$106,907.52
648-072-03-00	Industrial Warehouse	5SF	874,535	\$0.00	\$42,802.80	\$42,802.80
648-130-01-00	Industrial Building	5SF	262,500	\$0.00	\$12,847.66	\$12,847.66
648-130-02-00	Warehouse Buidling	5SF	221,585	\$0.00	\$10,845.14	\$10,845.14
648-130-03-00	Warehouse Building	5SF	250,500	\$0.00	\$12,260.34	\$12,260.34
648-130-07-00	Coach Office Trailer	1SF	480	\$0.00	\$23.48	\$23.48
648-130-10-00	Warehouse Building	5SF	1,001,500	\$0.00	\$49,016.92	\$49,016.92
Total Special Tax Levy		47 Parcels	50,170,929	\$0.00	\$2,455,540.66	\$2,455,540.66



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