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**COMMUNITY FACILITIES DISTRICT REPORT**  
**MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982**

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**COMMUNITY FACILITIES DISTRICT NO. 2022-1**  
**OF THE**  
**CITY OF ESCONDIDO**  
**("Eclipse/Mountain House")**

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**Prepared for:**

The City of Escondido  
201 N. Broadway  
Escondido, CA 92025

**March 2, 2022**

COMMUNITY FACILITIES DISTRICT NO. 2022-1  
OF THE CITY OF ESCONDIDO  
("Eclipse/Mountain House")

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**COMMUNITY FACILITIES DISTRICT REPORT  
MELLO-ROOS COMMUNITY FACILITIES ACT OF 1982  
PREPARED FOR  
COMMUNITY FACILITIES DISTRICT NO. 2022-1 OF THE  
CITY OF ESCONDIDO  
("Eclipse/Mountain House")**

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**INTRODUCTION**

The boundaries of the City of Escondido ("City") encompass approximately 37 square miles within inland north San Diego County. The City provides water services to portions of property within the City boundary and a portion of the property is provided water service by Rincon Del Diablo Municipal Water Agency ("Rincon Del Diablo") (collectively, "Water District Area"). Substantial residential development and other developments are occurring in the City and Water District Area and will require additional City facilities including, but not limited to, public facilities included in the City's development fee programs used to finance expansion projects.

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**COMMUNITY FACILITIES DISTRICT NO. 2022-1**

WHEREAS, the CITY COUNCIL (the "Council") of the CITY OF ESCONDIDO, CALIFORNIA ("City"), did, pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, Division 2, Title 5 of the Government Code of the State of California (the "Act"), and specifically Section 53321.5 thereof, expressly order the filing of a written report ("Report") for a proposed Community Facilities District. This Community Facilities District is hereinafter referred to as COMMUNITY FACILITIES DISTRICT NO. 2022-1 OF THE CITY OF ESCONDIDO (Eclipse/Mountain House)(hereinafter referred to as "CFD No. 2022-1"); and,

WHEREAS, the Resolution, as defined below, ordering the preparation of the Report did direct that such Report generally contain the following:

- A. A description of the community facilities proposed to be funded through CFD No. 2022-1;
- B. A general description of the boundaries of CFD No. 2022-1;
- C. A cost estimate setting forth the costs and expenses for providing the Public Facilities, defined herein, applicable in this instance to the City including the area of CFD No. 2022-1;
- D. The Rate and Method of Apportionment of the Special Tax (the "RMA") in sufficient detail to allow each landowner or resident within proposed CFD No. 2022-1 to estimate the maximum amount of payment; and
- E. General terms and conditions relating to such proceedings.

For particulars, reference is made to the Resolution of Intention, Resolution No. 2022-02, adopted by the Council on January 26, 2022 ("Resolution"), with respect to CFD No. 2022-1, which directed the preparation of this Report.

NOW, THEREFORE, the undersigned authorized representative of the City, the appointed Special Tax Consultant and responsible person directed to prepare the Report, pursuant to the provisions of the Act, does hereby submit the following data:

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**DESCRIPTION OF CFD NO. 2022-1**

CFD No. 2022-1 is initially proposed to include approximately 466.61 total gross acres (the "Property") consisting of two special tax zones ("Zone" or "Zones"), as further described herein and depicted within Exhibit B. The initial boundaries of Zone A includes approximately 3.38 gross acres and is currently expected to be developed into 81 new single family residential dwelling units. In addition, a future area of annexation ("Future Annexation Area") to Zone A has been identified which includes approximately 1.44 gross acres and is currently expected to be developed into 32 new single family residential dwelling units. Zone B includes approximately 463.23 gross acres and is currently expected to be developed into 36 new single family residential dwelling units. The territory proposed to be included in CFD No. 2022-1 is fully contained within the City of Escondido. In total, the initial area included within CFD No. 2022-1 is currently expected to be developed into 117 single family residential dwelling units, with an additional 32 single family residential units planned within the Future Annexation Area.

CFD No. 2022-1 is being formed pursuant to the terms of that certain Acquisition and Funding Agreement Between and among City of Escondido, Community Facilities District No. 2022-1 of the City of Escondido, CWC Escondido 113, LLC, and TTLC CALWEST, LLC ("2022 CWC Escondido / CalWest Acquisition and Funding Agreement"). The 2022 CWC Escondido / CalWest Acquisition and Funding Agreement establishes the criteria under which CFD No. 2022-1 may be formed.

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**DESCRIPTION OF PUBLIC FACILITIES**

Under the provisions of the Act, a community facilities district may provide for the purchase, construction, expansion or rehabilitation of any real or other tangible property with an estimated useful life of five (5) years or longer.

**GENERAL DESCRIPTION OF FACILITIES**

1. A general description of the proposed Public Facilities (as defined in Exhibit "A") funded by CFD No. 2022-1 include, but not limited to, facilities in the City's development fee programs used to finance expansion projects, as further defined in Exhibit "A". All proposed Public Facilities shall have an estimated useful life of five (5) years or longer to serve the properties within the City including the Property within CFD No. 2022-1.
2. For further particulars as to the Public Facilities to be financed through CFD No. 2022-1, reference is made to Exhibit "A" attached hereto and incorporated herein.

Based upon the above, it is my opinion that said Public Facilities, as defined in Exhibit "A," are those that are necessary to meet the increased demands placed upon the City as a result of development occurring, and expected to occur, within the boundaries of CFD No. 2022-1.

  
\_\_\_\_\_  
SPECIAL TAX CONSULTANT  
CITY OF ESCONDIDO

**ESTIMATED COST OF PUBLIC FACILITIES**

1. Based upon information available, the estimated cost for the Public Facilities to be funded by CFD No. 2022-1 is generally as follows:
  - A. Said projected Public Facilities costs to be financed and provided by CFD No. 2022-1 including the Future Annexation Area, excluding incidental expenses and financing costs, are estimated to be approximately \$3,790,567 in 2021 dollars. This is based upon the anticipated developmental approvals for 149 residential units within CFD No. 2022-1, including the Future Annexation Area, and resulting projected Public Facilities needs. Based on an

assumption as to the interest rate obtained at the time of the financing, CFD No. 2022-1 will fund an average of \$25,440 per dwelling unit through Bond financing, as defined herein.

2. Current cost estimates for Public Facilities within the City are contained within Exhibit "C" attached hereto and incorporated herein by reference. Public Facilities funded by CFD No. 2022-1 are based upon the projected number of residential dwelling units and the projected number of square feet per dwelling unit within CFD No. 2022-1, including the Future Annexation Area, as shown in Exhibit "C" as further described in paragraph 1.A above.

### **ESTIMATED INCIDENTAL EXPENSES**

3. Incidental Expenses to be included in the levy of special taxes.

Pursuant to Section 53340 of the Act, the proceeds of any special tax ("Special Tax") levied and collected by CFD No. 2022-1 may be used only to pay, in whole or in part, for the cost of providing Public Facilities, services, and incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the annual costs associated with determination of the amount of Special Taxes, collection of Special Taxes, payment of Special Taxes, or costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2022-1. The estimate of incidental expenses (cost of issuance and underwriters discount) associated with the issuance, sale and delivery of bonds for CFD No. 2022-1 ("Bonds") are not expected to exceed 9.75% of the proceeds of the bond issue. The incidental expenses associated with the annual administration of CFD No. 2022-1 are expected to be \$30,000 in 2021 dollars. However, it is anticipated that the incidental expenses will vary due to inflation and other factors, which may not be foreseen today, and the actual incidental expenses may exceed these amounts accordingly.

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**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX**

All of the Property located within CFD No. 2022-1, unless exempted by law or by the RMA, shall be taxed for the purpose of providing necessary Public Facilities to serve the needs of the City including CFD No. 2022-1. Pursuant to Section 53325.3 of the Act, the tax imposed "is a Special Tax and not a special assessment, and there is no requirement that the tax be apportioned on the basis of benefit to any property." The Special Tax may be based on the benefit received by property, the cost of making facilities or authorized services available or other reasonable basis as determined by the Council, although the Special Tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution.

The Resolution of Intention generally set forth the RMA to allow each homeowner or resident within proposed CFD No. 2022-1 to estimate the maximum amount that would be required for payment from any particular parcel. The discussion of the RMA provided below is intended merely as a general description of the RMA, not as a substitute for, and in no way supersedes, the RMA. For particulars as to the proposed RMA, see Exhibit "D," attached hereto and incorporated herein by this reference.

The Special Taxes may be levied commencing in fiscal year 2022/23 and continuing each fiscal year, but shall not be levied beyond Fiscal Year 2075/76. The Special Tax to be authorized, to the extent possible, shall be collected in the same manner as ad valorem property taxes and shall be subject to the same penalties, procedures, sale and lien priority in any case of delinquency as applicable for ad valorem taxes. Any Special Taxes that cannot be collected on the County of San Diego property tax roll may be collected through a direct billing procedure, to be established by the City on behalf of CFD No. 2022-1.

A property owner of Developed Property within CFD No. 2022-1, as described in the RMA, may choose to prepay all, or a portion of, the Special Tax obligation prior to initial close of escrow, and may prepay all of the property's Special Tax obligation after close of escrow. The available methods for so doing are described in Section I of the RMA.

Information related to the Special Tax appeals and interpretation procedure is set forth in the RMA and in General Terms and Conditions, Section G of the RMA.

It is my opinion that the RMA, as shown in Exhibit "D," is fair and equitable, uniformly applied, and not discriminatory or arbitrary.

  
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SPECIAL TAX CONSULTANT  
CITY OF ESCONDIDO



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**BOUNDARIES**

The initial boundaries of CFD No. 2022-1 and the Future Annexation Area to Zone A of CFD No. 2022-1 are those properties and parcels which are covered under the 2022 CWC Escondido / CalWest Acquisition and Funding Agreement.

A general description of the boundaries of CFD No. 2022-1 is as follows:

All that Property as shown on a map designated by the name and number of CFD No. 2022-1 and as approved by the Council through Resolution No. 2022-02, on January 26, 2022, recorded on February 1, 2022 in Book 49 of Maps and Assessment and Community Facilities Districts at Pages 89-90 and as Instrument No. 2022-7000033. A copy of which is on file and open for public inspection.

For further particulars, reference is made to Exhibit "B" attached hereto and incorporated herein by reference.

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## GENERAL TERMS AND CONDITIONS

The General Terms and Conditions for CFD No. 2022-1 are as follows:

1. **SUBSTITUTION FACILITIES**

The description of the Public Facilities, as set forth herein, is general in its nature. The final nature and location of such Public Facilities will be determined upon the preparation of final plans and specifications. The final plans may show substitutes in lieu, or modification to the proposed Public Facilities in order to provide the Public Facilities necessitated by development occurring in CFD No. 2022-1, and any such substitution shall not be a change or modification in the proceedings as long as the Public Facilities provide a service substantially similar to that as set forth in this Report and are authorized by the proceedings under which CFD No. 2022-1 was formed.

2. **BONDS**

In order to finance the Public Facilities as set forth in the Report, it may be necessary for Bonds, or equivalent securities, to be issued pursuant to the terms, conditions and authorization as set forth in the Act. The maximum amount of authorized bonded indebtedness for CFD No. 2022-1 has been specified as an amount not to exceed six million dollars (\$6,000,000) (Resolution No. 2022-02/January 26, 2022).

3. **APPEALS AND INTERPRETATION PROCEDURE**

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator. The written notice of appeal must be filed within the same fiscal year as having paid the first installment of the Special Tax that is disputed and the property owner must be current and remain current in the payment of all Special Tax levied on or before the payment date. The CFD Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the CFD Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent fiscal year(s) and a refund, as described, shall be made representing the amount of the adjustment for the most recent fiscal year. The CFD Administrator shall determine if funds are available to provide such refund or, if funds are not available in the sole discretion of the CFD Administrator to provide a cash refund, a credit to the levy of Special Tax in one or more subsequent fiscal years shall be made in the same amount. This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal actions by such property owner. Interpretations of the RMA may be issued or provided by the City, on behalf of CFD No. 2022-1, by resolution for purposes of clarifying any vagueness or ambiguity as it relates to any category, zone, rate or definition applicable to the RMA or the proceedings for formation of CFD No. 2022-1 or authorizing the Special Tax.

4. **SPECIAL TERMS AND CONDITIONS**

Special terms and conditions applicable for these proceedings and as approved by the Council are listed herein as follows:

GOALS AND POLICIES: On and after January 1, 1994, a local agency may initiate proceedings to establish a community facilities district pursuant to Government Code provisions only if it has first considered and adopted certain goals and policies. The City adopted Amended and Restated Goals and Policies Regarding the Establishment of Community Facility Districts with the adoption of Resolution No. 2020-20 at a regularly scheduled meeting of the Council held on March 25, 2020.

  
SPECIAL TAX CONSULTANT  
CITY OF ESCONDIDO

CITY OF ESCONDIDO  
COMMUNITY FACILITIES DISTRICT NO. 2022-1

**EXHIBIT "A"**

**DESCRIPTION OF PUBLIC FACILITIES**

The Mello-Roos Community Facilities Act of 1982, as amended (the "Mello-Roos Act"), provides an alternative method of financing certain facilities and services, especially in developing areas and areas undergoing rehabilitation. The Property within the initial boundaries of CFD No. 2022-1 is proposed to be developed with an estimated total of 117 new single family residential dwelling units. The Future Annexation Area of CFD No. 2022-1 is proposed to be developed with an estimated total of 32 new single family residential dwelling units.

These new dwelling units, when developed, together with other additional development within the City will impact the City and the area in and around CFD No. 2022-1 in particular and cause the need for additional public facilities described herein ("Public Facilities"). The proceeds of bonds issued to be issued by CFD No. 2022-1 and Special Tax revenues collected within CFD No. 2022-1 are expected to finance certain Public Facilities, as defined below. The cost for a portion of these Public Facilities will be financed with proceeds of bonds issued to be issued by CFD No. 2022-1 and Special Tax revenues collected within CFD No. 2022-1.

1. Public Facilities include, but not by way of limitation, planning, engineering, design, acquisition, construction, lease, improvement, and/or financing of interim and permanent facilities, as reasonably determined from time to time by the City to be necessary to accommodate the requirements to be generated as a result of development, including the property within CFD No. 2022-1, during the term of the special taxes as follows:
  - (a) City water connection facilities including modernization, rehabilitation, relocation and expansion of existing facilities and related infrastructure.
  - (b) City wastewater connection facilities including modernization, rehabilitation, relocation and expansion of existing facilities and related infrastructure.
  - (c) Regional Traffic facilities including modernization, rehabilitation, relocation and expansion of existing facilities and related infrastructure.
  - (d) Other Public Facilities including modernization, rehabilitation, relocation and expansion of existing public facilities and related infrastructure.

Attachment "1"

- (e) Park facilities including modernization, rehabilitation, relocation and expansion of existing facilities and related infrastructure.
- (f) The costs attributable to planning, engineering, designing, leasing, financing, acquiring, expanding, relocating, rehabilitating, or constructing (or any combination thereof) of City Facilities (including, without limitation, construction management, inspection, materials testing, and construction staking); any "debt," as defined in Government Code Section 53317(d), the costs to issue and sell any such debt (including, without limitation, underwriter's discount, appraisals, market studies, reserve fund, capitalized interest, bond counsel, disclosure counsel, special tax consultant, bond trustee or fiscal agent, bond and official statement printing, and administrative expenses of the City and/or CFD No. 2022-1), and all other incidental expenses.

The Public Facilities shall be constructed, whether or not acquired in their completed states, pursuant to plans and/or specifications approved by the City. The Public Facilities described in this Exhibit are representative of the types of improvements to be funded or financed by CFD No. 2022-1. Addition, deletion or modification of Public Facilities may be made consistent with the requirements of the City, CFD No. 2022-1, and the Mello-Roos Act.

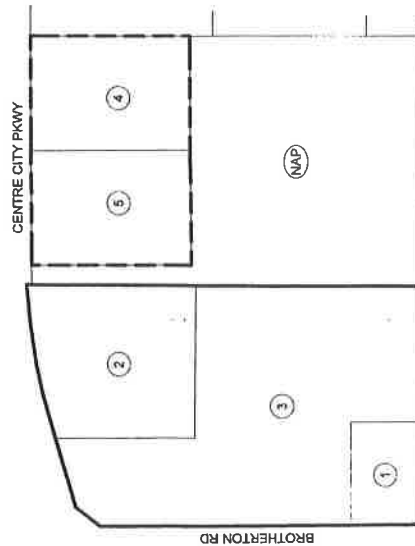
Attachment "1"

CITY OF ESCONDIDO  
COMMUNITY FACILITIES DISTRICT NO. 2022-1

**EXHIBIT "B"**

**BOUNDARIES OF CFD NO. 2022-1**

**BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ECLIPSE/MOUNTAIN HOUSE)**  
OF THE CITY OF ESCONDIDO  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA



**ZONE A**

LOT DESIGNATION			ASSESSOR PARCEL NO.
LOT NO.	SHEET	ZONE	
1	1	A	238-130-11-00
2	1	A	238-130-26-00
3	1	A	238-130-27-00
4*	1	A*	238-130-35-00*
5*	1	A*	238-130-38-00*
6	2	B	187-080-38-00
7	2	B	187-080-39-00
8	2	B	187-080-40-00
9	2	B	187-080-41-00
10	2	B	187-080-42-00
11	2	B	187-080-44-00
12	2	B	187-080-45-00
13	2	B	187-080-46-00
14	2	B	187-080-47-00
15	2	B	187-080-48-00
16	2	B	187-080-49-00
17	2	B	187-080-50-00
18	2	B	187-080-51-00
19	2	B	187-080-53-00
20	2	B	187-080-54-00
21	2	B	187-080-55-00
22	2	B	187-080-57-00
23	2	B	187-080-58-00
24	2	B	187-080-59-00
25	2	B	187-091-13-00
26	2	B	187-081-14-00
27	2	B	187-091-15-00
28	2	B	187-081-16-00
29	2	B	187-091-17-00
30	2	B	187-091-18-00
31	2	B	187-091-19-00
32	2	B	187-091-20-00
33	2	B	187-091-22-00
34	2	B	187-091-23-00
35	2	B	187-091-24-00
36	2	B	187-091-25-00
37	2	B	187-091-26-00
38	2	B	187-091-27-00
39	2	B	187-091-28-00
40	2	B	187-091-29-00
41	2	B	187-091-30-00
42	2	B	187-091-31-00
43	2	B	187-091-32-00
44	2	B	187-091-33-00
45	2	B	187-091-34-00
46	2	B	187-091-35-00

FILED THIS 15<sup>th</sup> DAY OF FEBRUARY, 2022, AT  
THE HOUR OF 10:17 O'CLOCK A.M. AS DOCUMENT  
NO. 2022-7000033 IN BOOK 49 PAGE(S) 89  
OF 89 PAGES.  
I, ERNEST J. DRONENBURG, JR., COUNTY CLERK OF  
THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN  
DIEGO, CALIFORNIA.

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

LEGEND:  
① LOT NUMBER  
--- COMMUNITY FACILITIES DISTRICT BOUNDARY (ZONE A)  
- - - FUTURE AREA OF ANNEXATION (ZONE A)\*

FILED IN THE OFFICE OF THE CITY CLERK OF THE CITY OF ESCONDIDO,  
THIS 5<sup>th</sup> DAY OF JANUARY, 2022

BY: [Signature]  
CITY CLERK  
CITY OF ESCONDIDO  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES  
OF COMMUNITY FACILITIES DISTRICT NO. 2022-1 OF THE CITY OF  
ESCONDIDO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS  
APPROVED BY THE CITY COUNCIL OF THE CITY OF ESCONDIDO AT A  
REGULAR MEETING THEREOF, HELD ON THE 16<sup>th</sup> DAY OF  
JANUARY, 2022, BY ITS RESOLUTION NO. 2022-02.

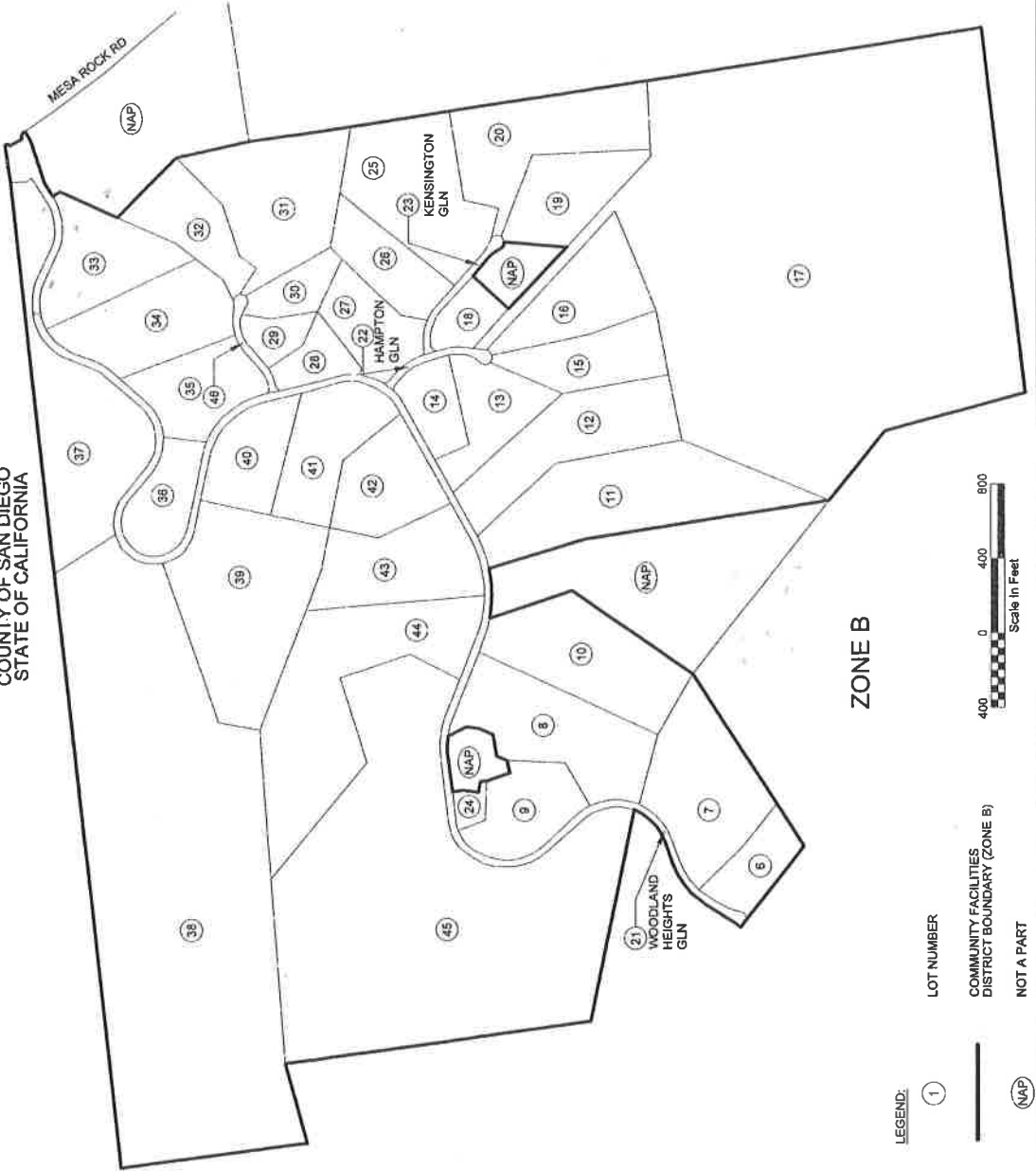
BY: [Signature]  
CITY CLERK  
CITY OF ESCONDIDO  
STATE OF CALIFORNIA

**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
407 WEST GRAND AVENUE, SUITE 205  
ESCONDIDO, CA 92025  
TELEPHONE: (760)233-2630  
FAX: (760)233-2631

SHEET	2 OF 2
DATE	DECEMBER 2021
JOB NO.	CFD2022-1

**BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ECLIPSE/MOUNTAIN HOUSE)**

OF THE CITY OF ESCONDIDO  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA



- LEGEND:
- ① LOT NUMBER
  - COMMUNITY FACILITIES DISTRICT BOUNDARY (ZONE B)
  - ⊖ NOT A PART

**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
437 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TELEPHONE: (760)233-2630  
FAX: (760)233-2631



Attachment "1"

CITY OF ESCONDIDO  
COMMUNITY FACILITIES DISTRICT NO. 2022-1

**EXHIBIT "C"**

**ESTIMATE OF COST**

City of Escondido  
 Community Facilities District No. 2022-1 (Proposed)  
 CalWest Communities - Eclipse & Mountain House  
**Exhibit C - Estimate of Cost**

**Source of City Facilities Fee per Unit: Facilities Fee Guide for Development Projects**  
 Effective 2/23/2021 (or as noted)

Impact Facility Fee Description	Fee per Unit	Units	Zone A (Eclipse) Eligible Costs	Zone B (Mountain House) Eligible Costs	Eligible Costs Per Fee Type	Subtotal Per Facility Funded
<b>City of Escondido Water Connection per DU Type</b>						
Detached SFD (1" water meter size)	\$7,930.00	NA		\$0.00	\$0.00	\$396,630.00
Attached Dwellings (includes Condos, Townhouses, Etc.)	\$3,510.00	113	\$396,630.00		\$396,630.00	
<b>Wasterwater Connection per DU</b>						
Detached Single Family Detached	\$7,500.00	NA		\$0.00	\$0.00	\$847,500.00
Attached Dwellings (includes Condos, Townhouses, Etc.)	\$7,500.00	113	\$847,500.00		\$847,500.00	
Units with 3 or more bedrooms	\$5,625.00					
Units with less than 3 bedrooms						
<b>Traffic Local Fee per DU Type</b>						
Single Family	\$4,191.77	36		\$150,903.72	\$150,903.72	\$387,680.53
Condo/Townhouse	\$2,095.37	113	\$236,776.81		\$236,776.81	
<b>SANDAG Traffic Fee Regional ("RTCIP") (as of 07/01/2021)</b>	<b>\$2,635.50</b>	<b>113</b>	<b>\$297,811.50</b>	<b>\$94,878.00</b>	<b>\$392,689.50</b>	<b>\$392,689.50</b>
<b>Public Facilities Fee per DU</b>	<b>\$4,969.99</b>	<b>113</b>	<b>\$561,608.87</b>	<b>\$178,919.64</b>	<b>\$740,528.51</b>	<b>\$740,528.51</b>
<b>Park Fee</b>						
Single-Family Dwelling	\$6,986.29	36		\$251,506.44	\$251,506.44	\$1,004,511.32
Multi-Family Dwelling	\$6,663.76	113	\$753,004.88		\$753,004.88	
<b>Drainage Facilities Fee</b>						
Single-Family Dwelling	\$1,136.12	36		\$40,900.32	\$40,900.32	\$93,922.18
Multi-Family Dwelling	\$469.22	113	\$53,021.86		\$53,021.86	
<b>Subtotal - City Facilities</b>		<b>113</b>	<b>\$3,146,353.92</b>	<b>\$717,108.12</b>	<b>\$3,863,462.04</b>	<b>\$3,863,462.04</b>

Attachment "1"

CITY OF ESCONDIDO  
COMMUNITY FACILITIES DISTRICT NO. 2022-1

**EXHIBIT "D"**

**RATE AND METHOD OF APPORTIONMENT**

**RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAXES  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(Eclipse / Mountain House)  
CITY OF ESCONDIDO**

An annual Special Tax (as hereinafter defined) shall be levied on all applicable Assessor's Parcels (as hereinafter defined) within Community Facilities District No. 2022-1 (Eclipse / Mountain House) ("CFD No. 2022-1") of the City of Escondido ("City") and collected each Fiscal Year commencing in Fiscal Year 2022-2023, in an amount determined by the City Council, through the application of this Rate and Method of Apportionment of Special Taxes ("Rate and Method of Apportionment") as described below. All of the real property within the boundaries of CFD No. 2022-1, unless exempted by law or by the provisions hereof, shall be subject to the Special Tax for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

**"Act"** means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Part 1, 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. 2022-1 including but not limited to: the costs of computing the Special Taxes including the Backup Special Tax and preparing and presenting to City Council the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 2022-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2022-1 or any designee thereof of complying with City and/or CFD No. 2022-1 disclosure requirements associated with applicable federal and State securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to property owner and public inquiries regarding CFD No. 2022-1, including its Special Taxes; the costs of the City, CFD No. 2022-1 or any designee related to the analysis and reduction, if any, of the Special Tax in accordance with Section D; the costs of the City, CFD No. 2022-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses; the costs of City staff time and reasonable overhead relating to CFD No. 2022-1; and amounts estimated or advanced by the City or CFD No. 2022-1 for any other administrative purposes of CFD No. 2022-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

**“Annexed Area”** means the property within the boundaries of the future area to be annexed to CFD No. 2022-1. Such area is identified on Exhibit “B” attached to this Rate and Method of Apportionment and identified as “Future Area of Annexation” to Zone A of CFD No. 2022-1 and includes Escondido Tract Map No. SUB15-0023.

**“Assessor’s Parcel” or “Assessor Parcels”** 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 Assessor of the County designating parcels by Assessor’s parcel number.

**“Assigned Special Tax”** means the Special Tax for each Assessor’s Parcel of Developed Property or portion thereof, as determined in accordance with Section C.1.b below.

**“Backup Special Tax”** means the Special Tax applicable to each Assessor’s Parcel of Developed Property or portion thereof, as determined in accordance with Section C.1.c below.

**“Bonds”** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2022-1, pursuant to the Act which are secured by a pledge of the Special Taxes.

**“Building Permit”** means the first legal document issued by the City giving official permission for new construction of a building on an Assessor’s Parcel. For purposes of this definition, “Building Permit” shall include any subsequent building permits issued or changed prior to the first occupancy of the structure, as determined by the CFD Administrator.

**“CFD Administrator”** means the Finance Director or other official of the City responsible for determining the Special Tax Requirement, providing for the levy and collection of the Special Taxes and performing the other duties provided herein.

**“CFD No. 2022-1”** means Community Facilities District No. 2022-1 (Eclipse / Mountain House) of the City of Escondido.

**“City”** means the City of Escondido, California.

**“City Council”** means the City Council of the City, acting as the Legislative Body of CFD No. 2022-1, or its designee.

**“Contractual Obligations”** means (a) a voluntary contractual assessment established and levied on an Assessor’s Parcel pursuant to Chapter 29 of Part 3 of Division 7 of the California Streets and Highways Code (commencing with Section 5898.10 et seq.), as amended from time to time, (b) a special tax established and levied on an Assessor’s Parcel pursuant to Section 53328.1 of the California Government Code and related provisions of the Act, as amended from time to time, and (c) any other fee, charge, tax, or assessment established and levied on an individual Assessor’s Parcel pursuant to a contractual agreement or other voluntary consent by the owner thereof (e.g., property owner association assessments).

**“County”** means the County of San Diego, California.

**“Developed Floor Area”** means for any Dwelling Unit, the square footage of assessable space of such Dwelling Unit as defined in Government Code section 65995, subdivision (b)(1). For purposes of this determination, such square footage of assessable space shall be, and the City, acting for CFD No. 2022-1, may rely on, the square footage as identified on the Building Permit(s) issued by the City if found consistent with such code section. Modifications to the originally issued Building Permit made prior to first occupancy may occur and shall be used to adjust the determination of Developed Floor Area. Modifications made after first occupancy, such as additions, shall be subject to then current development fees and not used to determine the Developed Floor Area used in the application of this Rate and Method of Apportionment.

**“Developed Property”** means, for each Fiscal Year, all Taxable Property for which a Building Permit for new construction was issued prior to March 1<sup>st</sup> of the prior Fiscal Year.

**“Dwelling Unit(s)” or “DU”** means an individual single-family, detached or attached home, townhome, condominium, apartment, or other such residential Dwelling Unit, including each separate living area within a half-plex, duplex, triplex, fourplex, or other residential structure that comprises an independent facility capable of conveyance or as a rental separate from the primary Dwelling Unit(s).

**“Exempt Property”** means all Assessor’s Parcels designated as being exempt from Special Taxes pursuant to Section F.

**“Facilities”** means the public facilities authorized to be financed, in whole or in part, by CFD No. 2022-1.

**“Final Map”** means a subdivision of property by recordation of a final tract map, parcel map, or lot line adjustment by the City, pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*), an applicable local ordinance or recordation of a condominium plan pursuant to California Civil Code Section 6624 or functionally equivalent map or instrument that creates individual lots for which Building Permits may be issued without further subdivision.

**“Final Mapped Property”** means, for each Fiscal Year, all Taxable Property, exclusive of Developed Property, Taxable Property Owner Association Property, and Taxable Public Property, which as of January 1 of the previous Fiscal Year was located within a Final Map.

**“Fiscal Year”** means the period starting July 1 and ending on 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.

**“Land Use Category”** means any of the categories listed in Section C and for Developed Property as listed in Table 1.

**“Lot”** means, for the property within Zone B, each of the 36 lots created for the purpose of development within the portion of Final Map 683-J contained within CFD No. 2022-1. The Assigned Special Tax per Lot within Zone B is applied to the first Building Permit issued for either Residential Property or Non-Residential Property. Building Permits issued for additional structures are not subject to the Assigned Special Tax for Zone B but are subject all fees as determined by the City.

**“Maximum Special Tax”** means for each Assessor’s Parcel and each Fiscal Year, the Maximum Special Tax, determined in accordance with Section C, below, that may be levied on such Assessor’s Parcel in such Fiscal Year.

**“Minimum Sale Price”** means the minimum price at which Dwelling Units of a given Land Use Category, or plan type if multiple are contained within a Land Use Category, have sold or are expected to be sold in a normal marketing environment, as estimated by the Price Point Consultant, and shall not include prices for such Dwelling Units that are sold at a discount to expected sales prices for the purposes of stimulating the initial sales activity with respect to such Land Use Category.

**“Non-Residential Property”** means all Assessor’s Parcels of Developed Property for which a Building Permit was issued for any type of non-residential use.

**“Outstanding Bonds”** means all Bonds which are deemed to be outstanding under an Indenture(s).

**“Price Point Consultant”** means any consultant or firm of such consultants selected by CFD No. 2022-1 that (a) has substantial experience in performing price point studies for residential Dwelling Units within community facilities districts established under the Act or otherwise estimating or confirming pricing for residential Dwelling Units in such community facilities districts, (b) has recognized expertise in analyzing economic and real estate data that relates to the pricing of residential Dwelling Units in such community facilities districts, (c) is in fact independent and not under the control of CFD No. 2022-1, the City or the developer of CFD No. 2022-1, (d) does not have any substantial interest, direct or indirect, with or in (i) CFD No. 2022-1, (ii) the City, (iii) any owner of real property in CFD No. 2022-1, or (iv) any real property in CFD No. 2022-1, and (e) is not connected with CFD No. 2022-1 or the City as an officer or employee thereof, but who may be regularly retained to make reports to CFD No. 2022-1 or the City.

**“Price Point Study”** means a price point study or a letter updating a previous price point study prepared by the Price Point Consultant pursuant to Section D herein.

**“Projected Dwelling Unit(s)” or “PDU”** means 81 projected Dwelling Units within the original boundaries of Zone A and 32 projected Dwelling Units within the boundaries of the Annexed Area. The Assigned Special Tax for Nonresidential Developed Property per PDU is

determined based on the total number of projected dwelling units displaced based on the area of the Non-Residential Property as determined by the CFD Administrator. The Special Tax on Undeveloped Property is per PDU determined as described in Section C.2(a).

**“Property Owner Association Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2022-1 that is owned by a property owner association, including any master or sub-association as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year provided however, that no such classification shall reduce the Acreage of all Taxable Property within CFD No. 2022-1 to less than the minimum Acreage as described in Section F.

**“Proportionately”** means (a) for Developed Property in the first step of Section E below, that the ratio of actual Assigned Special Tax levy to the Maximum Assigned Special Tax rate is equal for all Assessor’s Parcels of Developed Property; (b) for Final Mapped Property in the second step of Section E, Proportionately means the ratio of the actual Special Tax levy per Projected Dwelling Unit in Zone A and per Lot in Zone B to the Maximum Special Tax per Projected Dwelling Unit in Zone A and per Lot in B, respectively, is equal for all Assessor’s Parcels of Final Mapped Property; (c) for Undeveloped Property in the third step of Section E below, Proportionately means that the ratio of the actual Special Tax levy per Projected Dwelling Unit in Zone A and per Lot in Zone B to the Maximum Special Tax per Projected Dwelling Unit in Zone A and per Lot in Zone B, respectively, is equal for all Assessor’s Parcels of Undeveloped Property; (d) for Developed Property in the fourth step of Section E, Proportionately means that the amount of the increase above the Assigned Special Tax levy, if necessary, is equal for all Assessor’s Parcels of Developed Property, except that if the Backup Special Tax limits the increase on any Assessor’s Parcel(s), then the amount of the increase shall be equal for the remaining Assessor’s Parcels; and (e) for Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property in the fifth step of Section E, Proportionately means that the ratio of the actual Special Tax levy per Projected Dwelling Unit in Zone A and per Lot in Zone B to the Maximum Special Tax per Projected Dwelling Unit in Zone A and per Lot in Zone B, respectively, is equal for all Assessor’s Parcels of Property Owner Association Property and Public Property.

**“Public Property”** means, for each Fiscal Year, any property within the boundaries of CFD No. 2022-1 that is (i) used for rights-of-way or any other purpose and is owned by the federal government, the State, the County, the City or any other public agency as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as shown on the equalized roll of the County which is available on or about July 1<sup>st</sup> of the Fiscal Year, provided however, that no such classification shall reduce (i) the PDU of all Taxable Property within the original boundaries of Zone A of CFD No. 2022-1 to less than the minimum PDU as described in Section F, (ii) the PDU of all Taxable Property within the Annexed Area of Zone A of CFD No. 2022-1 to less than the minimum PDU as described in Section F, and (iii) the number of all Lots of all Taxable Property within Zone B of CFD No. 2022-1 to less than the minimum number of Lots as described in Section F, and provided that any property leased by a public agency to a private



entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in a Land Use Category in accordance with its zoning or use, whichever is greater.

**“Rate and Method of Apportionment”** means this “Rate and Method of Appointment of Special Taxes for Community Facilities District No. 2022-1 (Eclipse / Mountain House) of the City of Escondido.”

**“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.

**“Special Tax” or “Special Taxes”** means the special tax to be levied in each Fiscal Year on each Assessor’s Parcel of Taxable Property within the boundaries of CFD No. 2022-1 in accordance with this Rate and Method of Apportionment.

**“Special Tax Requirement”** means that amount required in any Fiscal Year for CFD No. 2022-1 to: (i) pay Administration Expenses of CFD No. 2022-1 as provided in this Rate and Method of Apportionment; (ii) pay debt service on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (iii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iv) pay any amounts required to replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of Facilities that are eligible to be financed through CFD No. 2022-1 under the Act, as reasonably determined by the City, so long as the inclusion of such amount does not cause an increase in the Special Tax levy attributable to Final Mapped Property, Undeveloped Property, Public Property that is not Exempt Property, Property Owner Association Property that is not Exempt Property or the levy of the Backup Special Tax; (vi) fund in anticipation of reasonably anticipated delinquent Special Taxes based on the delinquency rate of Special Taxes within CFD No. 2022-1 levied in the previous Fiscal Year if available or if not available, the lowest delinquency rate of all community facilities districts of the City, less (vii) a credit for funds available to reduce the annual Special Tax levy after the issuance of Bonds, as determined by the CFD Administrator pursuant to the Indenture.

**“State”** means the State of California.

**“Taxable Property”** means all of the Assessor’s Parcels within the boundaries of CFD No. 2022-1 which have not been prepaid in full pursuant to Section I or, which are not exempt from the Special Tax pursuant to law or Section F below.

**“Total Tax Burden”** means for any Dwelling Unit, the annual Special Tax, together with ad valorem property taxes, special assessments, special taxes for any overlapping community facilities district, and any other taxes, fees, and charges which are levied and imposed on such Dwelling Unit and the real property on which it is located and collected by the County on property tax bills and which are secured by such Dwelling Unit and the real property on which it is located, assuming such Dwelling Unit had been completed, sold and subject to such levies and impositions, excluding both service charges, such as those related to sewer and trash, and Contractual Obligations, as defined herein.

“**Trustee**” means the trustee or fiscal agent under an Indenture(s).

“**Undeveloped Property**” means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Final Mapped Property, Property Owner Association Property or Public Property.

“**Zone(s)**” means Zone A or Zone B as geographically identified on Exhibit “B” attached to this Rate and Method of Apportionment.

“**Zone A**” means the specific area identified on Exhibit “B” attached to this Rate and Method of Apportionment as Zone A of the CFD which includes Escondido Tract Map No. SUB15-0022.

“**Zone B**” means the specific area identified on Exhibit “B” attached to this Rate and Method of Apportionment as Zone B of the CFD which includes a portion of Escondido Tract Map No. 683-J.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2022-1 shall be classified as being located within a Zone, and within each Zone as Developed Property, Final Mapped Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property or Public Property that is not Exempt Property and shall be subject to Special Taxes in accordance with this Rate and Method of Apportionment determined pursuant to Sections C and E below. An Assessor’s Parcel may contain both Developed Property subject to Special Taxes in accordance with Section C.1 and Taxable Property subject to Special Taxes as Final Mapped Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property or Public Property that is not Exempt Property subject to Special Tax in accordance with Section C.2. Assessor’s Parcels of Developed Property shall further be classified as Residential Property or Non-Residential Property, and finally into Land Use Categories.

C. MAXIMUM SPECIAL TAX

An Assessor’s Parcel may contain more than one Land Use Category. The Maximum Special Tax which may be levied on an Assessor’s Parcel shall be the sum of the Maximum Special Tax that can be imposed based on each Land Use Category applicable to such Assessor’s Parcel.

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for each Assessor’s Parcel of Developed Property that is classified as Residential Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

The Maximum Special Tax for each Assessor’s Parcel of Developed Property that is classified as Non-Residential Property shall be the Assigned Special Tax described in Table 1.

b. Assigned Special Tax

The Assigned Special Tax for each Assessor’s Parcel of Developed Property is shown in Table 1 below. Each Lot within Zone B shall only be classified as Developed Property at the time of the initial issuance of the first Building Permit on such Lot.

**TABLE 1**  
Assigned Special Taxes for Developed Property

Land Use Category	Property Description	Unit Type	Developed Floor Area	Assigned Special Tax Per Taxable Unit
<b>Zone A</b>				
1	Residential	Dwelling Unit	Less than 1,200 sq. ft.	\$2,249.20
2	Residential	Dwelling Unit	1,200 sq. ft. to 1,400 sq. ft.	\$2,371.25
3	Residential	Dwelling Unit	Greater than 1,400 sq. ft.	\$2,615.42
4	Non-Residential	Projected Dwelling Unit	NA	\$2,558.01
<b>Zone B</b>				
1	Residential or Non-Residential	Lot	NA	\$1,790.42

c. Backup Special Tax

The Backup Special Tax for Assessor’s Parcels of Residential Property within each Zone of CFD 2022-1 is as described below.

1. For the property within the initial area of Zone A of CFD No. 2022-1 the Backup Special Tax per Dwelling Unit of Developed Property shall be \$2,589.52 per Dwelling Unit.

2. For the property within the Annexed Area of Zone A of CFD No. 2022-1, the Backup Special Tax per Dwelling Unit of Developed Property shall be \$2,589.52 per Dwelling Unit.
3. For the property within Zone B of CFD No. 2022-1, the Backup Special Tax per Lot of Developed Property shall be \$1,841.57 per Lot.

Notwithstanding the foregoing, (1) if all or any portion of the applicable Final Maps and/or condominium plan contained within the initial boundaries of Zone A or Zone B of CFD No. 2022-1 or (2) if all or any portion of the Final Map and/or condominium plan contained within the boundaries of the Annexed Area described in the second paragraph of this section is subsequently changed or modified, then in each case the Backup Special Tax for each Lot or Dwelling Unit of Residential Property in such Final Map or condominium plan area contained within the boundaries of CFD No. 2022-1 that is changed or modified shall be recalculated as follows:

1. Determine the total Backup Special Tax anticipated to apply to the changed or modified Final Map or condominium plan area prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the total number of Dwelling Units constructed or Projected Dwelling Units to be constructed within such changed or modified Final Map or condominium plan area contained within the boundaries of CFD No. 2022-1, as reasonably determined by the CFD Administrator.
3. The result of paragraph 2 is the Backup Special Tax per Dwelling Unit which shall be applicable to Assessor's Parcels of Developed Property classified as Residential Property in such changed or modified Final Map or condominium plan area contained within the boundaries of CFD No. 2022-1.

## **2. Final Mapped Property, Undeveloped Property, Property Owner Association Property and Public Property**

The Maximum Special Tax for Final Mapped Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property shall be determined within each Zone as follows:

- a. Within Zone A of CFD No. 2022-1 the Maximum Special Tax for Final Mapped Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property shall be \$2,589.52 per Projected Dwelling Unit as shown in the fourth column of Table 2. Table 2 below identifies the Assessor Parcels in Zone A in Fiscal Year 2021-22, the Land Use Category for each Assessor's Parcel and the number of Projected Dwelling Units assigned to each Assessor's Parcel. At the beginning of each Fiscal Year prior to the issuance of Bonds, the CFD Administrator shall update the information in Table 2

based on changes in the Assessor Parcels, the Dwelling Units classified as Developed Property as the result of the issuance of Building Permits and modifications, if any, to the Final Map resulting in a change to the number of total PDU at buildout and/or assignment of such PDU to each Assessor Parcel Number. At the beginning of each Fiscal Year after the issuance of Bonds, the CFD Administrator shall update the information in Table 2 based on changes in the Assessor Parcels, the Dwelling Units classified as Developed Property as the result of the issuance of Building Permits and modifications, if any, to the Final Map resulting in a change to the assignment of such PDU to each Assessor Parcel Number, but there will be no changes made to the total PDU at buildout. Given the delay in assigning Assessor Parcel numbers in any given Fiscal Year, it is possible that an Assessor Parcel may consist of a portion that would otherwise be classified as Developed Property, and a portion that is classified into a different Land Use Category. In such cases, the CFD Administrator shall identify for each Assessor’s Parcel a number of Projected Dwelling Units within each such Land Use Category. The Special Tax that may be levied on each Assessor’s Parcel containing property assigned to the Land Use Categories of Undeveloped Property, Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property within CFD No. 2022-1, in that Fiscal Year pursuant to Section E shall then be based on the number of Projected Dwelling Units determined for the Assessor’s Parcel and the Land Use Categories to which they are assigned.

**TABLE 2**

Zone A: Projected Dwelling Units per Assessor’s Parcel for Fiscal Year 2021-2022

<b>Zone A Assessor’s Parcel Numbers Fiscal Year 2021-2022</b>	<b>Status of the Assessor Parcel</b>	<b>Number of Dwelling Units Classified as Developed Property</b>	<b>Number of Projected Dwelling Units Not Classified as Developed Property</b>	<b>Total Projected Dwelling Units as Buildout*</b>
Initial Boundaries of Zone A (Final Map SUB15-0022)				
238-130-11-00	Final Map	0	5	5
238-130-26-00	Final Map	0	21	21
238-130-27-00	Final Map	0	55	55
Annexed Area of Zone A (Tentative Map SUB15-0023)				
238-130-35-00	Undeveloped	0	16	16
238-130-36-00	Undeveloped	0	16	16
<b>Total</b>		<b>0</b>	<b>113</b>	<b>113</b>

\* The above table shows the Projected Dwelling Units within Final Map SUB15-0022 and Tentative Map SUB15-0023. At the beginning of each Fiscal Year, the information will be revised as described above.

- b. Within Zone B of CFD No. 2022-1 the Maximum Special Tax for Final Mapped Property, Undeveloped Property, Property Owner Association Property that is not Exempt Property and Public Property that is not Exempt Property shall be \$1,841.57 per Lot.

D. ADJUSTMENT OF THE MAXIMUM SPECIAL TAX ON DEVELOPED PROPERTY

At least 30 days prior to the first issuance of Bonds, the Assigned Special Tax on Developed Property (set forth on Table 1) shall be analyzed in accordance with and subject to the conditions set forth in this Section D unless waived at the City's sole discretion. At such time, CFD No. 2022-1 shall select and engage a Price Point Consultant and the CFD Administrator shall request the Price Point Consultant to prepare a Price Point Study setting forth the Minimum Sales Price of Dwelling Units within each Zone and Land Use Category or plan type if multiple plan types are contained within one Land Use Category. If, based upon the results of the Price Point Study, the CFD Administrator calculates that the Total Tax Burden applicable to Dwelling Units within one or more Land Use Categories exceeds 1.80% of the Minimum Sales Price of such Dwelling Units, the Assigned Special Tax shall be reduced to the extent necessary to cause the Total Tax Burden that shall apply to all Dwelling Units within such Zone and Land Use Category(ies) to not exceed 1.80% of the Minimum Sales Price of such Dwelling Units. Each Assigned Special Tax reduction by Zone and Land Use Category shall be calculated by the CFD Administrator separately. It shall not be required that such reduction be proportionate among all Land Use Categories in a Zone. However, the CFD Administrator shall reduce the Assigned Special Tax for other Land Use Categories in a Zone, as applicable, to ensure that, after any reductions occurring pursuant to this Section, the Assigned Special Tax for any Land Use Category in a Zone is not less than the Assigned Special Tax for the any Land Use Category in such Zone containing a Dwelling Unit of a lesser Developed Floor Area. For example, the Assigned Special Tax for Land Use Category "2" is at least the Assigned Special Tax for Land Use Category "1"; if such is not true, the Assigned Special Tax for Land Use Category "1" is reduced to equal that of Land Use Category "2". In connection with any reduction in the Assigned Special Tax, the Backup Special Tax for all Dwelling Units shall also be reduced by the CFD Administrator based on the percentage reduction in Assigned Special Tax revenues for each Land Use Category subject to reduction. The Special Tax reductions required pursuant to this paragraph shall be reflected in an amended notice of Special Tax lien which CFD No. 2022-1 shall cause to be recorded by executing a certificate in substantially the same form as Exhibit A attached hereto. The Special Tax reductions required in this section shall become effective in the Fiscal Year following such actions and applied to levy of Special Taxes in such following Fiscal Year. There will be no adjustments made to the current Fiscal Year levy.

E. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the CFD Administrator shall levy the Assigned Special Tax on Developed Property at 100% prior to the issuance of Bonds. After the issuance of Bonds, the CFD Administrator shall determine the Special Tax Requirement for such Fiscal Year. The Special Tax shall then be levied as follows:

First: If needed to satisfy the Special Tax Requirement or prior to the issuance of Bonds, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property up to 100% of the applicable Assigned Special Tax; and

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Final Mapped Property in an amount up to 100% of the Maximum Special Tax for Final Mapped Property to satisfy the Special Tax Requirement; and

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property in an amount up to 100% of the Maximum Special Tax for Undeveloped Property to satisfy the Special Tax Requirement; and

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, the levy of the Special Tax on each Assessor's Parcel of Developed Property for which the Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased Proportionately from the Assigned Special Tax up to the Maximum Special Tax; and

Fifth: If additional moneys are needed to satisfy the Special Tax Requirement after the first four steps have been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Public Property which is not Exempt Property and Property Owner Association Property which is not Exempt Property at up to 100% of the Maximum Special Tax for Property Owner Association Property and Public Property to satisfy the Special Tax Requirement.

F. EXEMPTIONS

Any Assessor's Parcel within the boundaries of CFD No. 2022-1 that is owned or irrevocably dedicated to a public agency as of the date of formation of CFD No. 2022-1 shall be classified as Exempt Property and shall be exempt from the Special Tax in accordance with Section 53340 of the Act. The total number of Projected Dwelling Units within the original boundaries of Zone A of CFD No. 2022-1 has been determined to be equal to 81 PDU, the total number of Projected Dwelling Units within the Annexed Area of Zone A has been determined to be 32 PDU, and the total number of Lots projected to contain Developed Property within Zone B of CFD No. 2022-1 has been determined to be equal to 36 Lots as of the date of formation of CFD No. 2022-1, subject to change as set forth herein.

Except as limited in the following paragraph, the following Assessor's Parcels within the boundaries of CFD No. 2022-1 shall be classified as Exempt Property: (i) Assessor's Parcels which are classified by definition as Public Property or Property Owner Association Property, (ii) Assessor's Parcels which are privately owned and are encumbered by or restricted solely for public uses, and (iii) Assessor's Parcels which are used for other types of public uses as determined by the CFD Administrator.

Tax exempt status will be irrevocably assigned by the CFD Administrator in the chronological order in which property becomes Public Property or Property Owner Association Property

provided however, that no such classification shall reduce (i) the Projected Dwelling Units of all Taxable Property within the original boundaries of Zone A of CFD No. 2022-1 to less than 79 PDU, (ii) the Projected Dwelling Units of all Taxable Property within the Annexed Area of Zone A of CFD No. 2022-1 to less than 31 PDU and, (iii) the total number of Lots projected to contain Developed Property within Zone B of CFD No. 2022-1 to less than 35 Lots, each as determined by the CFD Administrator. Public Property or Property Owner Association Property that would, if designated as Exempt Property, cause (i) the Projected Dwelling Units of all Taxable Property within the original boundaries of Zone A of CFD No. 2022-1 to less than 79 PDU, (ii) the Projected Dwelling Units of all Taxable Property within the Annexed Area of Zone A of CFD No. 2022-1 to less than 31 PDU and, (iii) the total number of Lots projected to contain Developed Property within Zone B of CFD No. 2022-1 to less than 35 Lots shall be required to either (i) prepay the Special Tax for such property in full per PDU for Zone A or per Lot for Zone B for Property Owner Association Property or Public Property applied to such property, which resulting amount is to be used as the Assigned Special Tax in the calculation of the prepayment pursuant to Section I.1 or (ii) be subject to taxation pursuant to the fourth step of Section E.

G. APPEAL

Any property owner claiming that the amount or application of the Special Tax is not correct may file a written notice of appeal with the CFD Administrator. The written notice of appeal must be filed within the same Fiscal Year for which the Special Tax that is disputed was levied and the property owner must be current and remain current in the payment of all Special Taxes levied.

The CFD Administrator shall promptly review the appeal, and if necessary, meet with the property owner, consider written and oral evidence regarding the amount of the Special Tax, and rule on the appeal. If the CFD Administrator's decision requires that the Special Tax for an Assessor's Parcel be modified or changed in favor of the property owner, an adjustment shall be made to the Annual Special Tax on that Assessor's Parcel in the subsequent Fiscal Year(s) and a refund, as described, shall be made representing the amount of the adjustment for the most recent Fiscal Year. The CFD Administrator shall determine if funds are available to provide such refund or, if funds are not available in the sole discretion of the CFD Administrator to provide a cash refund, a credit to the levy of Special Tax in one or more subsequent Fiscal Years shall be made in the same amount.

This procedure shall be exclusive and its exhaustion by any property owner shall be a condition precedent to filing any legal actions by such property owner.

H. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2022-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet



its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

I. PREPAYMENT OF SPECIAL TAX

The following definitions apply to this Section I:

**"CFD Public Facilities"** means \$3,863,462 in Fiscal Year 2021-2022 dollars, or such lower number as determined by the CFD Administrator to be sufficient to fund the Facilities to be provided by CFD No. 2022-1.

**"Expenditures Fund"** means funds or accounts, regardless of their names, which are established to hold moneys that are available to acquire or construct Facilities.

**"Future Facilities Costs"** means the CFD Public Facilities minus (i) Facilities costs previously paid from the Expenditures Fund, (ii) moneys currently on deposit in the Expenditures Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance Facilities costs. The required and unfunded portion of this amount may increase by 2% annually to the extent such resulting Future Facilities Costs are able to be funded by CFD No. 2022-1 as determined by the CFD Administrator. In no event shall the amount of Future Facilities Costs be less than zero.

1. Prepayment in Full

The Maximum Special Tax obligation may be prepaid and permanently satisfied for an Assessor's Parcel of Developed Property, Final Mapped Property or Undeveloped Property for which a Building Permit has been issued or is pending to be issued, and Public Property and/or Property Owner's Association Property that is not Exempt Property pursuant to Section F. The Prepayment Amount for an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued or is pending to be issued shall be based on the Assigned Special Tax for the applicable Land Use Category shown in Table 1 based on the Building Permit for such Assessor's Parcel and the then current Special Tax rates. The Maximum Special Tax obligation applicable to such Assessor's Parcel may be fully prepaid and the obligation to pay the Special Tax for such Assessor's Parcel permanently satisfied as described herein; provided that a prepayment may be made 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 Maximum Special Tax obligation shall provide the CFD Administrator with written notice of intent to prepay, and within five (5) days of receipt of such notice, the CFD Administrator shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2022-1 in calculating the proper amount of a prepayment. Within fifteen (15) business days of receipt of such non-refundable deposit, the CFD Administrator shall notify such owner of the Prepayment Amount of such Assessor's Parcel.

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

Attachment "1"

Bond Redemption Amount  
plus Redemption Premium  
plus Future Facilities Amount  
plus Defeasance Amount  
plus Administrative Fees and Expenses  
less Reserve Fund Credit  
equals Prepayment Amount

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

Paragraph No.

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. Compute the Assigned Special Tax and Backup Special Tax for the Assessor's Parcel to be prepaid based on the Developed Property Special Tax which is, or could be, charged in the current Fiscal Year. For Assessor's Parcels of Final Mapped Property (for which a Building Permit has been issued or pending but which is not yet classified as Developed Property) to be prepaid, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel or portion thereof as though it was already designated as Developed Property, based upon the Building Permit .
3. (a) Divide the Assigned Special Tax computed pursuant to Paragraph 2 by the total estimated Assigned Special Tax for CFD No. 2022-1 based on the Developed Property Special Tax which could be charged in the current Fiscal Year on all expected development through buildout of CFD No. 2022-1, excluding any Assessor's Parcels which have been prepaid, and  
  
(b) Divide the Backup Special Tax computed pursuant to Paragraph 2 by the estimated total Backup Special Tax at buildout of CFD No. 2022-1, excluding any Assessor's Parcels which have been prepaid.
4. Multiply the larger quotient computed pursuant to Paragraph 3(a) or 3(b) 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 (e.g., the redemption price minus 100%), if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Compute the current Future Facilities Costs.
7. Multiply the larger quotient computed pursuant to Paragraph 3(a) or 3(b) by the amount determined pursuant to Paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").

Attachment "1"

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 earliest redemption date for the Outstanding Bonds.
9. Determine the Special Tax levied on the Assessor's Parcel in the current Fiscal Year which has not yet been paid.
10. Add the amounts computed pursuant to Paragraphs 8 and 9 to determine the "Defeasance Amount".
11. Verify the administrative fees and expenses of CFD No. 2022-1, including the costs to compute the prepayment, the costs to invest the prepayment proceeds, the costs to redeem Bonds, and the costs to record any notices to evidence the prepayment and the redemption (the "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 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 on the prepayment date or the redemption date.
13. The amount due to fully prepay the Special Tax is equal to the sum of the amounts computed pursuant to Paragraphs 4, 5, 7, 10, and 11, less the amount computed pursuant to Paragraph 12 (the "Prepayment Amount").
14. From the Prepayment Amount, the amounts computed pursuant to Paragraphs 4, 5, 10, and 12 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 Expenditures Fund. The amount computed pursuant to Paragraph 11 shall be retained by CFD No. 2022-1.

The Special Tax Prepayment Amount may be sufficient to redeem 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 be used with the next prepayment of Bonds or to make debt service payments.

Upon cash payment of the Prepayment Amount due pursuant to the above and upon owner providing confirmation from the County to the CFD Administrator that all prior and current Fiscal Year's Special Taxes, including any delinquency penalties and interest, for such Assessor's Parcel has been paid, the City 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 obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Maximum Special Taxes that may be levied on Taxable Property both prior to and after the

proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

## **2. Prepayment in Part**

The Maximum Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a Building Permit has been issued may be partially prepaid, provided an Assessor's Parcel of Developed Property may only be partially prepaid prior to or concurrent with the close of escrow of a sale to the initial homebuyer. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = (P_E \times F) + G$$

These terms have the following meaning:

- PP = the partial Prepayment Amount
- P<sub>E</sub> = the Prepayment Amount calculated according to Section H.1.a.
- F = the percent by which the owner of the Assessor's Parcel(s) is partially prepaying the Maximum Special Tax.
- G = the administrative fee determined in Section H.1.b.

The Special Tax partial Prepayment Amount must be sufficient to redeem at least a \$5,000 increment of Bonds, unless waved by the CFD Administrator.

The owner of an Assessor's Parcel who desires to partially prepay the Maximum Special Tax shall notify the CFD Administrator of (i) such owner's intent to partially prepay the Maximum Special Tax, and (ii) the percentage by which the Maximum Special Tax shall be prepaid, and within five (5) days of receipt of such notice, the CFD Administrator shall notify such owner of the amount of the non-refundable deposit determined to cover the cost to be incurred by CFD No. 2022-1 in calculating the proper amount of a partial prepayment. Within fifteen (15) days of receipt of such non-refundable deposit, the CFD Administrator shall notify such owner of the partial Prepayment Amount of such Assessor's Parcel.

With respect to any Assessor's Parcel that is partially prepaid, the CFD Administrator shall (i) distribute the funds remitted pursuant to Section H.1.d, and (ii) indicate in the records of CFD No. 2022-1 that there has been a partial prepayment of the Maximum Special Tax and that a portion of the Assigned Special Tax and Backup Special Tax equal to the outstanding percentage (1.00 - F) of the Assigned Special Tax and Backup Special Tax shall continue to be authorized to be levied on such Assessor's Parcel pursuant to Section E.

## **J. TERM OF THE SPECIAL TAX**

The Special Tax shall not be levied beyond Fiscal Year 2075-2076.

**EXHIBIT A**

**CERTIFICATE OF MODIFICATION OF SPECIAL TAXES  
(Page 1 of 2)**

**CITY OF ESCONDIDO AND CFD No. 2022-1 CERTIFICATE**

1. Pursuant to Section C.1 of the Rate and Method of Apportionment for the City of Escondido Community Facilities District No. 2022-1 (Eclipse / Mountain House) (“CFD No. 2022-1”), the Assigned Special Tax for Developed Property within CFD 2022-1 has been modified. This calculation was based upon a Price Point Study that received by the CFD Administrator on \_\_\_\_\_.

  - a. The information in Table 1 relating to the Assigned Special Tax for Developed Property with CFD No. 2022-1, as stated in Section C.1.b of the Rate and Method of Apportionment, has been modified as follows:

**TABLE 1**  
Assigned Special Taxes for Developed Property  
Commencing Fiscal Year 20\_\_-20\_\_

Land Use Category	Property Description	Unit Type	Developed Floor Area	Assigned Special Tax Per Taxable Unit
<b>Zone A</b>				
1	Residential	DU	Less than 1,200 sq. ft.	[\$ [ ] ]
2	Residential	DU	1,200 sq. ft. to 1,400 sq. ft.	[\$ [ ] ]
3	Residential	DU	Greater than 1,400 sq. ft.	[\$ [ ] ]
4	Non-Residential	PDU	NA	[\$ [ ] ]
<b>Zone B</b>				
1	Residential	DU	NA	[\$ [ ] ]
2	Non-Residential	Lot	NA	[\$ [ ] ]

  - b. In connection with any reduction in the Assigned Special Tax, the Special Tax for Final Mapped Property, Undeveloped Property, Property Owner Association Property and Public Property per Acre as set forth in Section C.2 and the Backup Special Tax as set forth in Section C.1.c shall also be reduced by the CFD Administrator based on the recalculation of the Undeveloped Special Tax. The Backup Special Tax for Developed Property, as stated in Section C.1.c, shall be modified, to the extent the Final Map has been recorded, as follows:

**EXHIBIT A**

**CERTIFICATE OF MODIFICATION OF SPECIAL TAXES  
(Page 2 of 2)**

**TABLE 2**

Backup Special Taxes for Developed Property  
Commencing Fiscal Year 20\_\_-20\_\_

<b>Zone</b>	<b>Backup Special Tax per Dwelling Unit or Lot*</b>
Zone A	\$[     ]
Zone B	\$[     ]

\* Note: The Backup Special Tax per lot or Dwelling Unit shown may be modified as described in the Rate and Method of Apportionment for CFD No. 2022-1.

2. The Special Tax for Developed Property may only be modified prior to the first issuance of CFD No. 2022-1 Bonds as defined in the Rate and Method of Apportionment.
3. Upon execution of this certificate by CFD No. 2022-1, CFD No. 2022-1 shall cause an amended Notice of Special Tax lien for CFD No. 2022-1 to be recorded reflecting the modifications set forth herein.

By execution hereof, the undersigned acknowledges, on behalf of the City and CFD No. 2022-1, receipt of this certificate and modification of the Rate and Method of Apportionment as set forth in this certificate.

CITY OF ESCONDIDO COMMUNITY FACILITIES DISTRICT NO. 2022-1 (ECLIPSE / MOUNTAIN HOUSE)

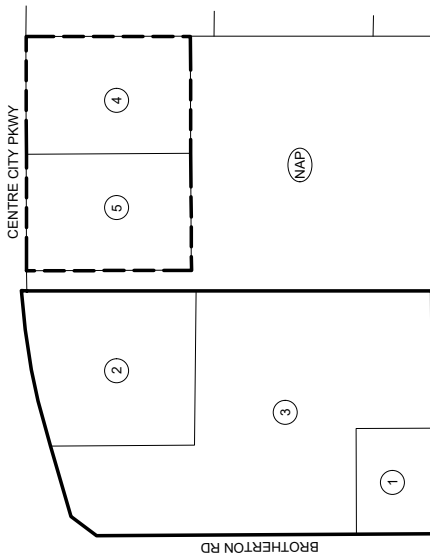
By: \_\_\_\_\_

Date: \_\_\_\_\_

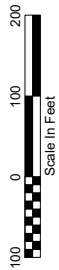
**EXHIBIT B**  
**DEPICTION OF ZONE LOCATION**

**BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ECLIPSE/MOUNTAIN HOUSE)**

OF THE CITY OF ESCONDIDO  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA



**ZONE A**



LOT NO.	LOT DESIGNATION		ASSESSOR PARCEL NO.
	SHEET	ZONE	
1	1	A	238-130-11-00
2	1	A	238-130-26-00
3	1	A	238-130-27-00
4*	1	A*	238-130-35-00*
5*	1	A*	238-130-36-00*
6	2	B	187-090-38-00
7	2	B	187-090-39-00
8	2	B	187-090-40-00
9	2	B	187-090-41-00
10	2	B	187-090-42-00
11	2	B	187-090-44-00
12	2	B	187-090-45-00
13	2	B	187-090-46-00
14	2	B	187-090-47-00
15	2	B	187-090-48-00
16	2	B	187-090-49-00
17	2	B	187-090-50-00
18	2	B	187-090-51-00
19	2	B	187-090-53-00
20	2	B	187-090-54-00
21	2	B	187-090-56-00
22	2	B	187-090-57-00
23	2	B	187-090-58-00
24	2	B	187-090-59-00
25	2	B	187-091-13-00
26	2	B	187-091-14-00
27	2	B	187-091-15-00
28	2	B	187-091-16-00
29	2	B	187-091-17-00
30	2	B	187-091-18-00
31	2	B	187-091-19-00
32	2	B	187-091-20-00
33	2	B	187-091-22-00
34	2	B	187-091-23-00
35	2	B	187-091-24-00
36	2	B	187-091-25-00
37	2	B	187-091-26-00
38	2	B	187-091-27-00
39	2	B	187-091-28-00
40	2	B	187-091-29-00
41	2	B	187-091-30-00
42	2	B	187-091-31-00
43	2	B	187-091-32-00
44	2	B	187-091-33-00
45	2	B	187-091-34-00
46	2	B	187-091-35-00

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, AT \_\_\_\_\_ O'CLOCK \_\_\_\_\_ M. AS DOCUMENT \_\_\_\_\_ NO. \_\_\_\_\_ IN BOOK \_\_\_\_\_ PAGE(S) \_\_\_\_\_ OF \_\_\_\_\_ MAPS OF ASSESSMENTS AND COMMUNITY FACILITIES DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, CALIFORNIA.

BY: \_\_\_\_\_  
CITY CLERK  
CITY OF ESCONDIDO  
STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING THE BOUNDARIES OF COMMUNITY FACILITIES DISTRICT NO. 2022-1 OF THE CITY OF ESCONDIDO, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF ESCONDIDO AT A REGULAR MEETING THEREOF, HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 20\_\_\_\_, BY ITS RESOLUTION NO. \_\_\_\_\_.

BY: \_\_\_\_\_  
CITY CLERK  
CITY OF ESCONDIDO  
STATE OF CALIFORNIA

DEPUTY RECORDER  
COUNTY RECORDER ERNST J. DRONENBURG, JR.  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA

LEGEND:

① LOT NUMBER

——— COMMUNITY FACILITIES DISTRICT BOUNDARY (ZONE A)  
- - - - - FUTURE AREA OF ANNEXATION (ZONE A)\*

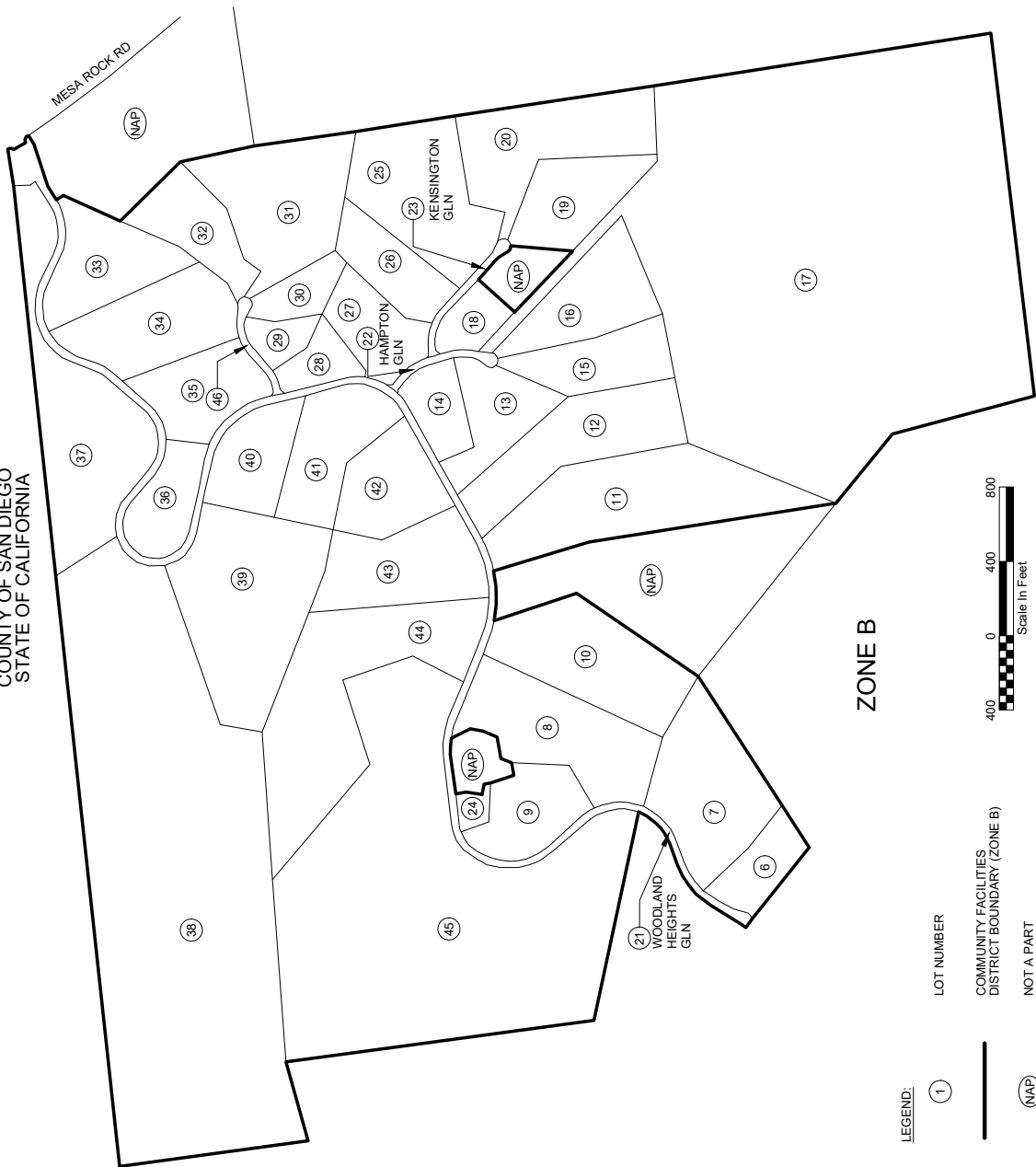
**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION

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



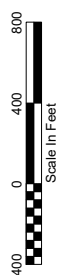
BOUNDARY MAP OF  
COMMUNITY FACILITIES DISTRICT NO. 2022-1  
(ECLIPSE/MOUNTAIN HOUSE)

OF THE CITY OF ESCONDIDO  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA



**SDFA**  
SPECIAL DISTRICT FINANCING  
& ADMINISTRATION  
437 WEST GRAND AVENUE  
ESCONDIDO, CALIFORNIA 92025  
TELEPHONE: (760)233-2630  
FAX: (760)233-2631

- LEGEND:
- (1) LOT NUMBER
  - COMMUNITY FACILITIES DISTRICT BOUNDARY (ZONE B)
  - (NAP) NOT A PART



SHEET	2 OF 2
DATE	DECEMBER 2021
JOB NO.	CFD2022-1