

NORTH COUNTY FIRE PROTECTION DISTRICT

RESOLUTION 2019-13



RESOLUTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, ESTABLISHING NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT No. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) AND THE BOUNDARIES THEREOF

WHEREAS, on June 25, 2019, the Board of Directors (the “Board of Directors”) of North County Fire Protection District (the “District”) has heretofore adopted Resolution No. 2019-09 stating that a proposed Community Facilities District to be known as “North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement)” (“CFD 2019-02”), is proposed to be established pursuant to Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the “Mello-Roos Community Facilities Act of 1982” (the “Act”), and fixing the time and place for a public hearing on the formation of CFD 2019-02; and

WHEREAS, it was proposed (i) that CFD 2019-02 be formed for the purposes of providing and financing certain public facilities listed in **Attachment 1** hereto including (i) payment for the construction of fire stations, including incidental and administrative expenses related thereto and (ii) building of a facilities fund for capital improvement and replacement. The facilities and other incidental expenses that are proposed to be financed by CFD 2019-02 are set forth in **Attachment 1** attached hereto and incorporated herein by reference, and referred to herein as the “Facilities”; and

WHEREAS, the incidental expenses proposed to be financed by CFD 2019-02 include costs associated with the determination of the amount of and the levy and collection of special taxes which are levied to provide such Facilities and costs otherwise incurred in order to carry out the authorized purposes of CFD 2019-02; and

WHEREAS, notice was published of the time and place of said hearing as required by Section 53322 of the California Government Code. Said notice was published at least seven (7) days before the date of the hearing and contained the information required by said Section 53322 noting intention of the Board of Directors to establish CFD 2019-02, the levy of special taxes therein, the provision of the Facilities therein, and of the time and place of the public hearing; and

WHEREAS, on July 25, 2019, the Board of Directors conducted the public hearing as required by law relative to the formation of CFD 2019-02, the levy of special taxes therein, and the provision of public Facilities therein; and

WHEREAS, there was filed with the Board of Directors a report (the “Report”) containing a description of the Facilities required to meet the needs of CFD No. 2019-02, and an estimate of the costs of such Facilities, as required by Section 53321.5 of the California Government Code set forth in **Attachment 2** attached hereto and incorporated herein by reference; and

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WHEREAS, at the public hearing all persons desiring to be heard on all matters pertaining to the formation of CFD 2019-02, the levy of the special taxes therein, and the provision of public Facilities therein were heard and a full and fair hearing was held; and

WHEREAS, at the public hearing evidence was presented to the Board of Directors on the matters before it, and the Board of Directors at the conclusion of the hearing was fully advised as to all matters relating to the formation of CFD 2019-02, the levy of the special taxes therein, and the provision of public Facilities therein, and the special tax proposed to be levied within CFD 2019-02 was not precluded by a majority protest pursuant to Section 53324 of the Act, as further described in Section 1.5 hereof; and

WHEREAS, the Board of Directors may, therefore, proceed to establish CFD 2019-02.

NOW, THEREFORE, BE IT RESOLVED, DETERMINED AND ORDERED BY THE BOARD OF DIRECTORS OF NORTH COUNTY FIRE PROTECTION DISTRICT AS FOLLOWS:

Section 1. Findings. The Board of Directors finds as follows:

- 1.1. All of the preceding recitals are true and correct;
- 1.2. On July 25, 2019, pursuant to notice thereof duly given as provided by law, the Board of Directors conducted a public hearing with respect to the formation of CFD 2019-02, the annual levying of specified special taxes on the taxable property within CFD 2019-02 to pay the costs of such Facilities and other authorized and incidental costs which are described in Section 3 hereof;
- 1.3. The Boundary Map of CFD 2019-02 was recorded on July 5, 2019 at 2:10 p.m., pursuant to Section 3111 of the California Streets and Highways Code in Book 48 of Maps of Assessment and Community Facilities Districts, at page 1-24, and as Instrument No. 2019-7000248 in the official records of the County of San Diego;
- 1.4. The Board hereby finds that all prior proceedings with respect to the formation of CFD 2019-02 prior to and during the hearing with respect to the formation of CFD 2019-02 which was conducted by the Board of Directors on July 25, 2019, were valid and in conformity with the requirements of the Act, and any procedural deficiencies have been corrected and/or are hereby waived;
- 1.5. Written protests were not received by 50% or more of the registered voters within the territory proposed to be included in CFD 2019-02, against the formation of

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CFD 2019-02, or the levying of the special taxes, or the furnishing of specified types of Facilities, and the special taxes and Facilities have not, therefore, been eliminated by majority protest pursuant to Section 53324 of the California Government Code;

1.6. The Board of Directors is, therefore, authorized to adopt this Resolution pursuant to Section 53325.1 of the California Government Code for the formation of this Community Facilities District to be known as “North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement)” and CFD 2019-02 should be established; and

1.7. The levy of said proposed special tax shall be subject to the approval of the qualified electors of CFD 2019-02 at a special election. The proposed voting procedure shall be by mail or hand-delivered ballot among the qualified electors of the District, which shall be the registered voters within the territory included in CFD 2019-02, with each registered voter having one vote.

Section 2. Formation of District. CFD 2019-02 is officially designated the “North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement)” and is hereby established pursuant to the Act.

Section 3. Types of Facilities; Incidental Expenses.

3.1. The types of Facilities to be provided for and financed by CFD 2019-02 are (i) payment for the construction of fire stations, including incidental and administrative expenses related thereto, and (ii) building of a facilities fund for capital improvement and replacement, of the District.

3.2. The incidental expenses which will be incurred are: (i) the cost of planning and designing the Facilities and the cost of environmental evaluations thereof, (ii) all costs associated with the formation of CFD 2019-02, the determination of the amount of and collection of special taxes, the payment of special taxes and costs otherwise incurred in order to carry out the authorized purposes of CFD 2019-02, and (iii) any other expenses incidental to the construction, completion and inspection of the Facilities hereto including: (a) payment for the construction of fire stations and (b) building of a facilities fund for capital improvement and replacement. The Facilities and other incidental expenses that are proposed to be financed by CFD 2019-02 are set forth in **Attachment 1** attached hereto and incorporated herein by reference.

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Section 4. Special Taxes.

4.1. Except where funds are otherwise available, special taxes sufficient to pay for the Facilities, including any incidental and authorized expenses discussed in Section 3 hereof, and to pay the annual administrative expenses of the District and CFD 2019-02 in determining, apportioning, levying and collecting such special taxes, secured by the recordation of a continuing lien against all taxable or nonexempt property in CFD 2019-02, shall be annually levied within CFD 2019-02.

4.2. All parcels of taxable property in the territory of CFD 2019-02 shall be subject to the annual levy of special taxes to pay for the Facilities, and incidental and administrative expenses authorized herein, which shall be imposed at the maximum rate of \$60 annually per parcel of taxable property.

4.3. The rates and method of apportionment of special taxes to be levied on parcels of taxable property in CFD 2019-02 shall be as set forth in **Attachment 2** attached hereto and by this reference made a part hereof.

4.4. The maximum amount of special taxes which may be levied in any fiscal year on parcels within CFD 2019-02, pursuant to the Rate and Method of Apportionment, is specified in dollar amounts in **Attachment 2** hereto and is proposed at a maximum rate of \$60 per parcel, annually. Special taxes shall not be levied on any parcels after the fiscal year beginning on July 1, 2040 and ending on June 30, 2041, and that fiscal year shall be the last tax year in which special taxes shall be levied on property for such purpose, except that a special tax that was lawfully levied in or before the final tax year and that remains delinquent may be collected in subsequent years. Under no circumstances shall the special tax levied in any fiscal year on any parcel which will be used for private residential purposes be increased as a consequence of delinquency or default in the payment of special taxes by the owner or owners of any other parcel or parcels by more than ten percent (10%) above the amount of the special tax that would have been levied in that fiscal year had there never been any such delinquencies or defaults.

4.5. The conditions under which the obligation to pay the special taxes may be prepaid and permanently satisfied are as set forth in **Attachment 2** hereto.

4.6. Pursuant to Section 53340 of the California Government Code, said special taxes shall be collected in the same manner and at the same time as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem

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taxes; provided, however, that the District may collect special taxes at a different time or in a different manner if necessary to meet the financial obligations of CFD 2019-02.

4.7. Upon recordation of a notice of special tax lien pursuant to Section 3114.5 of the California Streets and Highways Code, a continuing lien to secure each levy of the special taxes shall attach to all non-exempt real property in CFD 2019-02, and that lien shall continue in force and effect until the special tax obligation is prepaid and permanently satisfied and the lien canceled in accordance with law, or until collection of the special taxes ceases. The Fire Chief/CEO of the District, 330 South Main Avenue, Fallbrook CA 92028-2938, telephone number (760) 723-2005, is designated as the officer responsible for preparing annually a current roll of special tax levy obligations by assessor's parcel numbers, and for estimating future special tax levies pursuant to Section 53340.1 of the California Government Code.

4.8. The District has previously formed its Citizens Advisory Committee, which shall act as a Citizens Oversight Committee with respect to CFD 2019-02. The Citizens Oversight Committee shall provide oversight with respect to the levy and use of the special tax, and shall have the right, upon reasonable request, to review expenditures of special tax revenues to ensure compliance with the purposes authorized in this Resolution of Formation.

Section 5. Exempt Property. Pursuant to Section 53340 of the California Government Code and Section 53317.3 of said Code, properties of entities of the state, federal and local governments shall be exempt from the levy of special taxes of CFD 2019-02.

Section 6. Necessity. The Facilities are necessary to avoid a significant reduction in the level of services presently being provided to residents throughout North San Diego County within the District as a result of aging infrastructure, and to continue to meet current and anticipated increasing demands placed upon the District.

Section 7. Report. The Report is hereby approved and is made a part of the record of the public hearing regarding the formation of CFD 2019-02 and is ordered to be kept on file with the Secretary as part of the transcript of these proceedings.

Section 8. Prohibition of Owner Contracts. Pursuant to Section 53329.5 of the California Government Code, the Board of Directors finds that the public interest will not be served by allowing the owners of property within CFD 2019-02 to enter into a contract in accordance with subdivision (a) of that section, and that such owners shall not be permitted to elect to perform the work and enter into a written contract with the Board of Directors for the construction of the Facilities pursuant to said Section 53329.5.

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Section 9. Description of Voting Procedures.

9.1. The District shall combine the propositions with respect to the levy of special taxes on the land within CFD 2019-02 to pay for the Facilities and incidental and administrative expenses related thereto and establishing an initial appropriations limit for CFD 2019-02 in the amount of \$20,000,000, as authorized pursuant to Government Code section 53353.5 (the "Proposition"). Except as otherwise provided in this section, the special election on the Proposition identified above shall be conducted by the Secretary in accordance with the provisions of the California Elections Code governing mail ballot elections of community services districts, insofar as they may be applicable. The voting procedures to be followed by the Secretary in conducting the special election on the Proposition, shall be as follows:

- 9.1.1. The special election shall be held on the earliest date, following the adoption by the Board of Directors of this resolution, and a resolution pursuant to Section 53326 of the California Government Code submitting the Proposition to the qualified electors of CFD 2019-02, upon which such election can be held pursuant to said Section 53326 which may be selected by the Board of Directors.
- 9.1.2. Pursuant to said Section 53326, ballots for the special election shall be delivered to the qualified electors by the Secretary by mail with return postage prepaid or by personal service. The qualified electors shall be the registered voters within the territory included in CFD 2019-02.
- 9.1.3. Pursuant to applicable sections of the California Elections Code governing the conduct of mail ballot elections of community services districts and specifically Division 4 (commencing with Section 4000) of the California Elections Code with respect to elections conducted by mail, the Secretary shall mail or deliver to each qualified elector an official ballot in a form specified by the Board of Directors in the resolution calling the special election, and shall also mail or deliver to all such qualified electors a ballot pamphlet and instructions to voter, including a sample ballot identical in form to the official ballot but identified as a sample ballot, an impartial analysis, pursuant to Section 9313 of said Code, with respect to the ballot Proposition contained in the official ballot, arguments and rebuttals, if any, pursuant to Sections 9314 to 9317, inclusive, of said Code, a return envelope with prepaid postage thereon addressed to the Secretary for return of the voted official ballots, and a copy of this Resolution.

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- 9.1.4. The instruction to voter form to be mailed or delivered by the Secretary to the qualified electors shall inform them that the official ballots shall be returned to the Secretary properly voted as provided thereon by the time on the date of the elections specified by the Board of Directors in the resolution calling the special election; provided that the election shall be closed before such hour if the Secretary determines that all of the qualified electors have voted.
- 9.1.5. Upon receipt of the ballots which are returned prior to the voting deadline on the date of the elections, the Secretary shall canvass the votes cast in the special elections and shall file a statement with the Board of Directors as to the results of such canvass and the election on the Proposition set forth in the official ballot.
- 9.1.6. The procedures set forth in this section for conducting the special election, if they are held, may be modified as the Board of Directors may determine to be necessary or desirable.

APPROVED, SIGNED AND ADOPTED at a Regular Meeting of the Board of Directors of the North County Fire Protection District held on this **25th day of July, 2019**, by the following vote:

AYES: Directors Harris, Luevano, Munson and Van Doorn

NOES: None

ABSENT: Director Hoffman

ABSTAIN: None

RECUSED: None

A handwritten signature in black ink, appearing to read "Fred Luevano", is written over a horizontal line.

Fred Luevano, Board President

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I HEREBY CERTIFY that foregoing is a true and correct copy of the Resolution duly and regularly adopted by the Board of Directors of the North County Fire Protection District at the meeting thereof held on the **25th day of July, 2019 day** and that the same now appears on record in my office.

IN WITNESS THEREOF, I hereunto set my hand and affixed by official seal this this **25th day of July, 2019.**

Loren A. Stephen-Porter, Board Secretary

Official Seal

ATTACHMENT 1

FACILITIES AND OTHER INCIDENTAL EXPENSES

FIRE STATION CONSTRUCTION AND REPLACEMENT, FACILITIES AS AUTHORIZED BY THE ACT:

Station 1	315 East Ivy Street, Fallbrook, 92028-2138
Station 2	2180 Winterwarm, Fallbrook 92028-8280
Station 3	2309 Rainbow Valley Blvd., Fallbrook, 92028-9778
Station 4	4375 Pala Mesa Drive, Fallbrook, 92028-8914
Incidental and Administrative Expenses	

ATTACHMENT 2
DTA COMMUNITY FACILITIES DISTRICT REPORT
(SEE FOLLOWING PAGES 1-44)



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COMMUNITY FACILITIES DISTRICT REPORT

NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-
02 (FIRE STATION CONSTRUCTION & CAPITAL
REPLACEMENT)

Report Date: JULY 25, 2019

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NORTH COUNTY FIRE PROTECTION DISTRICT

COMMUNITY FACILITIES DISTRICT REPORT

COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION & CAPITAL REPLACEMENT)

Prepared for:

**North County Fire Protection District
330 SOUTH MAIN AVENUE, FALLBROOK CA 92028-2938**

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I INTRODUCTION

WHEREAS, the Board of Directors (the "Board") of the North County Fire Protection District ("NCFPD") desires to initiate proceedings for the formation of a community facilities district ("CFD") pursuant to Chapter 2.5 (commencing with Section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982," (the "Act") for the purpose of providing certain facilities which are necessary to meet increased demands placed upon NCFPD, through the annual levy of special taxes on property within the proposed CFD sufficient to pay the costs of such facilities and costs incidental thereto;

This CFD being North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction, Maintenance and Capital Replacement) shall hereinafter be referred to as:

"CFD No. 2019-02"; and,

WHEREAS, on June 25, 2019, Council, pursuant to the Act, adopted Resolution No. 2019-06 entitled "RESOLUTION OF INTENTION OF THE BOARD OF DIRECTORS OF THE NORTH COUNTY FIRE PROTECTION DISTRICT, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WITH RESPECT TO FORMATION OF PROPOSED NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION, MAINTENANCE AND CAPITAL REPLACEMENT)" (hereinafter referred to as the "Resolution of Intention") directing that the Report generally contain the following:

1. A brief description of the public facilities by type which will be required to adequately meet the needs of CFD No. 2019-02; and
2. An estimate of the cost of providing those facilities and the incidental expenses to be incurred in connection therewith.

NOW, THEREFORE, DTA does hereby submit the Report.

II PROJECT DESCRIPTION

CFD No. 2019-02 encompasses approximately 92 square miles of land designated as lands within the boundaries of the North County Fire Protection District (the "District"). A description of CFD No. 2019-02 boundaries is on file in the office of the District Board Clerk and a copy of the boundary map is attached hereto as Appendix B and incorporated herein by reference.

III DESCRIPTION AND ESTIMATED COSTS OF PUBLIC FACILITIES

A CFD may provide for the purchase, construction, expansion or rehabilitation of any real or tangible property, including public facilities and infrastructure improvements, with an estimated useful life of five (5) years or longer, which is necessary to meet increased demands placed upon local agencies as a result of development or rehabilitation occurring within the CFD. In addition, a CFD may pay in full all amounts necessary to eliminate any fixed special assessment liens or to pay, repay, or defease any obligation to pay for any indebtedness secured by any tax, fee, charge, or assessment levied within the area of the CFD.

A Description of Public Facilities

The type of public facilities proposed to be eligible for funding by CFD No. 2019-02, as identified in the resolution establishing CFD No. 2019-02 (the "Resolution of Formation"), shall consist of those listed below. It is intended that CFD No. 2019-02 will be authorized to finance all or a portion of the costs of any of the following public facilities owned and operated by the District, and such public facilities shall be constructed, whether or not acquired in their completed states, pursuant to the plans and specifications approved by the City:

A.1 Facilities

The types of public facilities proposed to be eligible for funding by CFD No. 2019-02 include construction and capital improvements and replacements, associated with Stations 1 through 4.

A.2 Incidental Expenses

The incidental expenses proposed to be incurred include the following:

- The cost of planning and designing public facilities to be financed by CFD No. 2019-02;
- The costs associated with the creation of CFD No. 2019-02, determination of the amount of taxes, collection of taxes, payment of taxes, or costs otherwise incurred in order to carry out the authorized purposes of CFD No. 2019-02; and
- Any other expenses incidental to the construction, completion, and inspection of the authorized work.

B Estimated Costs of Public Facilities

The estimated cost of infrastructure and facilities currently expected to be financed through CFD No. 2019-02, including incidental and administrative expenses, are approximately \$20 million over the term of the Special Tax.

IV BONDED INDEBTEDNESS AND INCIDENTAL EXPENSES

A Projected Bond Sales

CFD No. 2019-02 is not authorized to sell bonds.

B Incidental Expenses to be Included in the Annual Levy of Special Taxes

Pursuant to Section 53340 of the Act, the proceeds of any Special Tax may only be used to pay, in whole or part, the cost of providing public facilities, services, and incidental expenses. As defined by the Act, incidental expenses include, but are not limited to, the cost of planning and designing public facilities to be financed, including the cost of environmental evaluations of those facilities. As there is no intention or authorization for CFD No. 2019-02 to sell bonds, the incidental expenses to be funded through Special Taxes shall be limited to the costs associated with the creation of the CFD, 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 the CFD. While the actual cost of administering CFD No. 2019-02 may vary, it is anticipated that the amount of Special Taxes that can be collected will be sufficient to fund the CFD's annual administrative expenses.

V RATE AND METHOD OF APPORTIONMENT

Pursuant to Section 53325.3 of the Act, the tax imposed in a CFD “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 benefit received by parcels of real property, the cost of making facilities or authorized services available to each parcel or other reasonable basis as determined by the legislative body,” although the Special Tax may not be apportioned on an ad valorem basis pursuant to Article XIII A of the California Constitution. The adopted Rate and Method of Apportionment (“RMA”), attached herewith as Appendix A, provides information sufficient to allow each property owner within CFD No. 2019-02 to estimate the maximum annual Special Tax he or she will be required to pay.

The RMA requires that all Assessor’s Parcels within CFD No. 2019-02 be categorized as Taxable Property or Exempt Property. Pursuant to Section 53340 of the California Government Code, properties of entities of the state, federal and local governments shall be exempt from the levy of special taxes of the proposed community facilities district and shall be categorized as Exempt Property.

Each Fiscal Year, the Special Tax levy shall be calculated in an amount sufficient to cover the costs required to meet the financial needs for the proposed public facilities, but not to exceed the maximum Special Tax for Taxable Property. The maximum Special Tax necessary to cover the public facilities is projected to be \$60 per parcel per year for 20 years. The maximum annual Special Tax shall not escalate over the 20-year term.

In order to establish the Maximum Special Tax rates for CFD No. 2019-02 as set forth in the Rate and Method of Apportionment, DTA has relied on information regarding geographic location, and Taxable Property provided to it by others. DTA has not independently verified such data and disclaims responsibility for the impact of inaccurate data, if any, on the Rate and Method of Apportionment for CFD No. 2019-02, including the inability to meet the financial obligations within CFD No. 2019-02.

VI BOUNDARIES OF THE CFD

The boundaries of CFD No. 2019-02 include all land on which the Special Taxes may be levied. A reduced scale map showing the boundaries of CFD No. 2019-02 is provided as Appendix B. A full scale map is on file with the San Diego County Recorder's Office and was recorded on July 5, 2019 at 2:10 p.m. in the San Diego County Recorder's Office at Book 48 of Maps of Assessment and Community Facilities Districts at Pages 1 through 24 (Instrument No. 2019-7000248), and there has been no change in the boundaries of the Community Facilities District since its formation, nor is any contemplated here.

VII GENERAL TERMS AND CONDITIONS

A Substitution of Facilities

The descriptions of the public facilities, as set forth herein, are general in their nature. The District will determine the final nature, location, and costs of facilities upon the preparation of final plans and specifications. The final plans may show substitutes, in lieu of modifications to the proposed work in order to accomplish the work of improvement, 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.

B Appeals and Interpretations

Pursuant to Section F of the Rate and Method of Apportionment, any landowner or resident who feels that the amount of the Special Tax levied on his/her Assessor's Parcel is in error may submit a written appeal to the CFD Administrator, provided that the appellant is current in his/her payment 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 Special Tax 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 agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the District Board by filing a written notice of appeal with the clerk of the District, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant's disagreement with the CFD Administrator's determination. The CFD Administrator may charge the appellant a reasonable fee for processing the appeal.

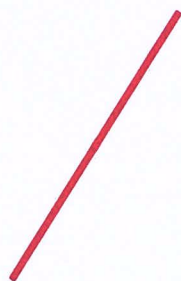
The District may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the District will be final and binding as to all persons.

C Prepayment of Special Tax

The Special Tax applicable to an Assessor's Parcel in CFD No. 2019-02 may be prepaid according to the prepayment provisions identified in Section H of the Rate and Method of Apportionment.

APPENDIX A

North County Fire Protection District
Community Facilities District Report
CFD No. 2019-02



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
THE NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-02
(FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)
COUNTY OF SAN DIEGO, STATE OF CALIFORNIA**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels of Taxable Property in the North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), County of San Diego, State of California ("CFD No. 2019-02") and collected each Fiscal Year commencing in Fiscal Year 2020-21, in an amount determined by the District Board through the application of the appropriate Special Tax for "Taxable Property," as described below. All of the real property in CFD No. 2019-02, unless exempted by law or by the provisions hereof, shall be taxed for these purposes, to the extent and in the manner herein provided.

A DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre" or "Acreage" means the land area in acres 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 in acres shown on the applicable final map, parcel map, condominium plan, or other map or plan recorded with the County. The square footage of an Assessor's Parcel is equal to the Acreage of such parcel multiplied by 43,560.

"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 actual or reasonably estimated costs directly related to the administration of CFD No. 2019-02 including, but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax levy collection schedules (whether by the CFD Administrator or designee thereof or both); the costs of collecting the Special Tax levies (whether by the County or otherwise); the costs of remitting the Special Tax levies 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 District, CFD No. 2019-02, or any designee thereof of complying with arbitrage rebate requirements, or responding to questions from the Securities and Exchange Commission or Internal Revenue Service pertaining to any CFD No. 2019-02 Bonds or any audit of any CFD No. 2019-02 Bonds by the Securities and Exchange Commission or Internal Revenue Service; the costs to the District, CFD No. 2019-02, or any designee thereof of complying with District, CFD No. 2019-02, or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax levy disclosure statements and responding to public inquiries regarding the Special Tax levies; the costs to the District, CFD No. 2019-02, or any designee thereof related to an appeal of the levy or application of the Special Tax;

the costs associated with the release of funds from an escrow account; and District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the District or CFD No. 2019-02 for any other administrative purposes of CFD No. 2019-02, including, but not limited to, attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Tax levies.

"Assessor's Parcel" or "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 Assessor of the County designating parcels by Assessor's Parcel number.

"Authorized Facilities" means the facilities authorized to be financed by CFD No. 2019-02.

"CFD Administrator" means an official of CFD No. 2019-02, or any designee thereof, responsible for determining the Special Tax Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 2019-02" means North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), County of San Diego, State of California.

"CFD No. 2019-02 Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one (1) or more series, authorized by CFD No. 2019-02 under the Act and issued by the District and secured by the Special Taxes.

"County" means the County of San Diego.

"District" means the North County Fire Protection District, County of San Diego, California.

"District Board" means the Board of Directors of the District.

"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 CFD No. 2019-02 Bonds are issued, as modified, amended, and/or supplemented from time to time, and any instrument replacing or supplementing the same.

"Maximum Special Tax" means, for each Fiscal Year, the maximum Special Tax, determined in accordance with Section C, below, that can be levied on any Assessor's Parcel.

"Outstanding Bonds" means all CFD No. 2019-02 Bonds which remain outstanding under the Indenture.

"Proportionately" means that the ratio of the actual annual Special Tax levy to the

Maximum Special Tax is equal for all Assessor's Parcels of Developed Property.

"Public Property" means, for each Fiscal Year, all property within the boundaries of CFD No. 2019-02 that (i) is owned by, irrevocably offered or dedicated to, or leased to, the federal government, the State, the County, the District, or any local government or other public agency, provided that any property leased or with respect to which a possessory interest has been granted to a non-exempt person or entity by any of the foregoing entities, then pursuant to Section 53340.1 of the Act, such leasehold or possessory interest shall be taxed and classified according to its use, or (ii) is encumbered by a public easement making impractical its use for any purpose other than that set forth in the easement.

"Rate and Method of Apportionment" or "RMA" means this Rate and Method of Apportionment of Special Tax.

"Resolution of Formation" means the resolution forming CFD No. 2019-02.

"Special Tax" or "Special Taxes" means the special tax or special taxes to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for CFD No. 2019-02 to: (i) pay debt service on all Outstanding Bonds; (ii) pay periodic costs on the CFD No. 2019-02 Bonds, including but not limited to, credit enhancement and rebate payments on the CFD No. 2019-02 Bonds; (iii) pay all or a portion of the Administrative Expenses as determined by the CFD Administrator; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; (v) pay directly for acquisition or construction of CFD No. 2019-02 facilities eligible under the Act; and (vii) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (viii) a credit for funds available to reduce the annual Special Tax levy, as determined by the 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. 2019-02 which are not exempt from the Special Tax pursuant to law or Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

B ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor's Parcels of Taxable Property within CFD No. 2019-02 shall be subject to annual Special Taxes in accordance with the Rate and Method of Apportionment as determined pursuant to Sections C and D below.

C MAXIMUM SPECIAL TAX RATE

The Maximum Special Tax for Developed Property is shown below in Table 1. Under no circumstances shall a Special Tax be levied on additions to existing Dwelling Units.

Table 1: Maximum Special Taxes for Developed Property in CFD No. 2019-02

Land Use Class	Land Use	Maximum Special Tax
1	Taxable Property	\$60 Per Parcel

D METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2020-21 and for each following Fiscal Year, the District Board shall levy the annual Special Tax Proportionately for each Assessor’s Parcel of Taxable Property at up to 100% of the applicable Maximum Special Tax, until the amount of Special Taxes equals the Special Tax Requirement.

E EXEMPTIONS

No Special Tax shall be levied on Public Property in CFD No. 2019-02. However, should an Assessor’s Parcel no longer be classified as Public Property, such Assessor’s Parcel may, upon each reclassification, no longer be exempt from Special Taxes.

F APPEALS AND INTERPRETATIONS

Any landowner or resident 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 Special Tax 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 agrees with the appellant, the CFD Administrator shall eliminate or reduce the Special Tax on the appellant’s property and/or provide a refund to the appellant. If the CFD Administrator disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the District Board by filing a written notice of appeal with the clerk of the District, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant’s disagreement with the CFD Administrator’s determination. The CFD Administrator may charge the appellant a reasonable fee for processing the appeal.

The District may interpret this Rate and Method of Apportionment for purposes of clarifying any ambiguity and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals. Any decision of the District will be final and binding as to all persons.

G MANNER OF COLLECTION

The annual Special Tax shall be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that the District may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary or otherwise advisable to meet its financial obligations for CFD No. 2019-02, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H PREPAYMENT OF SPECIAL TAX

H.1 Full Prepayment of Special Tax

Under this Rate and Method of Apportionment, an Assessor's Parcel within CFD No. 2019-02 is permitted to prepay the Special Tax. The obligation of the owner of an Assessor's Parcel to pay the Special Tax may be fully or partially prepaid and permanently satisfied as described herein, provided that 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 obligation shall provide the CFD Administrator with written notice of intent to prepay. Within thirty (30) days of receipt of such written notice, the CFD Administrator shall notify such owner of the Special Tax Prepayment Amount (defined below) for such Assessor's Parcel. The CFD Administrator may charge such owner a reasonable fee for providing this service. If there are Outstanding Bonds, prepayment must be made not less than thirty (30) days prior to a date that notice of redemption of CFD No. 2019-02 Bonds from the proceeds of such prepayment may be given by the Trustee pursuant to the Indenture.

As of the proposed date of prepayment, the full Prepayment Amount for Taxable Property Special Taxes shall be determined by application of the following steps:

Step 1. Determine the number of future years remaining until the Fiscal Year in which in which the Special Tax terminates pursuant to Section I, not including the current Fiscal Year.

Step 2. Determine the Maximum Special Tax being levied in the current Fiscal Year on the Assessor's Parcel repaying the Special Tax.

Step 3. The Prepayment Amount determined under this Section (a) shall be computed by calculating the sum of the following: (i) the annual revenues from the Taxable Property Special Tax, for the number of years identified in Step 1; and (ii) the unpaid current Fiscal Year's Taxable Property Special Tax as determined under Step 4 (collectively, the "Prepayment Amount").

H.2 Partial Prepayment of Special Tax

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:

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

These terms have the following meaning:

PP = the partial prepayment

PE = the Special Tax Prepayment Amount calculated according to Section H.1

F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax

A = the Administration Fees and Expenses from Section H.1.

The owner of any Assessor's Parcel who desires such prepayment shall notify CFD Administrator of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid.

With respect to any Assessor's Parcel that is partially prepaid, the District shall (i) distribute the funds remitted to it according to Section H.3, and (ii) indicate in the records of CFD No. 2019-02 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage $(1.00 - F)$ of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

H.3 General Provisions Applicable to the Prepayment of Special Tax

H.3.a Use of the Special Tax Prepayment Amount

Subsequent to the issuance of the first series of CFD No. 2019-02 Bonds, the Prepayment Amount of the Special Tax shall be applied in the following order of priority: (i) to be deposited into specific funds established under the Indenture, to fully or partially retire as many CFD No. 2019-02 Bonds as possible, and, if amounts are less than \$5,000, to make debt service payments on the CFD No. 2019-02 Bonds, and (ii) be remitted to the District and used for any Authorized Facilities. Prior to the issuance of the first series of CFD No. 2019-02 Bonds, the Prepayment Amount of the Special Tax shall be remitted to the District and used for any Authorized Facilities.

H.3.b Full Prepayment of Special Tax

Upon confirmation of the payment of the current Fiscal Year's entire Special Tax obligation, the CFD Administrator may remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid in accordance with Section H.1, the CSCDA Program Manager shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of the Special Tax and the release of the Special Tax lien on such Assessor's Parcel, and the obligation to pay the Special Tax for such Assessor's Parcel shall cease.

H.3.c Partial Prepayment of Special Tax

With respect to any Assessor's Parcel that is partially prepaid, the CFD Administrator shall (i) distribute or cause to be distributed the funds remitted to it according to Section H.2. and

(ii) indicate in the records of CFD No. 2019-02 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's parcel, equal to the outstanding percentage (1.00 – F) of the Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D herein.

H.3.d Debt Service Coverage

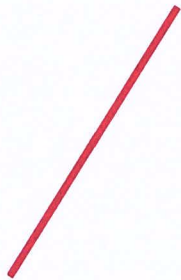
Notwithstanding the foregoing, no prepayment of the Special Tax shall be allowed unless the amount of Special Tax that may be levied on Taxable Property within CFD No. 2019-02 in each future Fiscal Year, after the proposed prepayment, is at least equal to the sum of (i) 1.10 times the debt service necessary to support the remaining Outstanding Bonds in each corresponding Fiscal Year, and (ii) the Administrative Expenses as defined in Section A herein. Similarly, no prepayment of the Special Tax shall be allowed if the amount of Special Tax that may be levied on Taxable Property within CFD No. 2019-02 in each future Fiscal Year, after the proposed prepayment, does not at least equal to 1.10 times the debt service on all Outstanding Bonds.

I TERM OF SPECIAL TAX

The Special Tax shall terminate and no longer be levied or collected pursuant to this Rate and Method of Apportionment after Fiscal Year 2040-2041.

APPENDIX B

North County Fire Protection District
Community Facilities District Report
CFD No. 2019-02

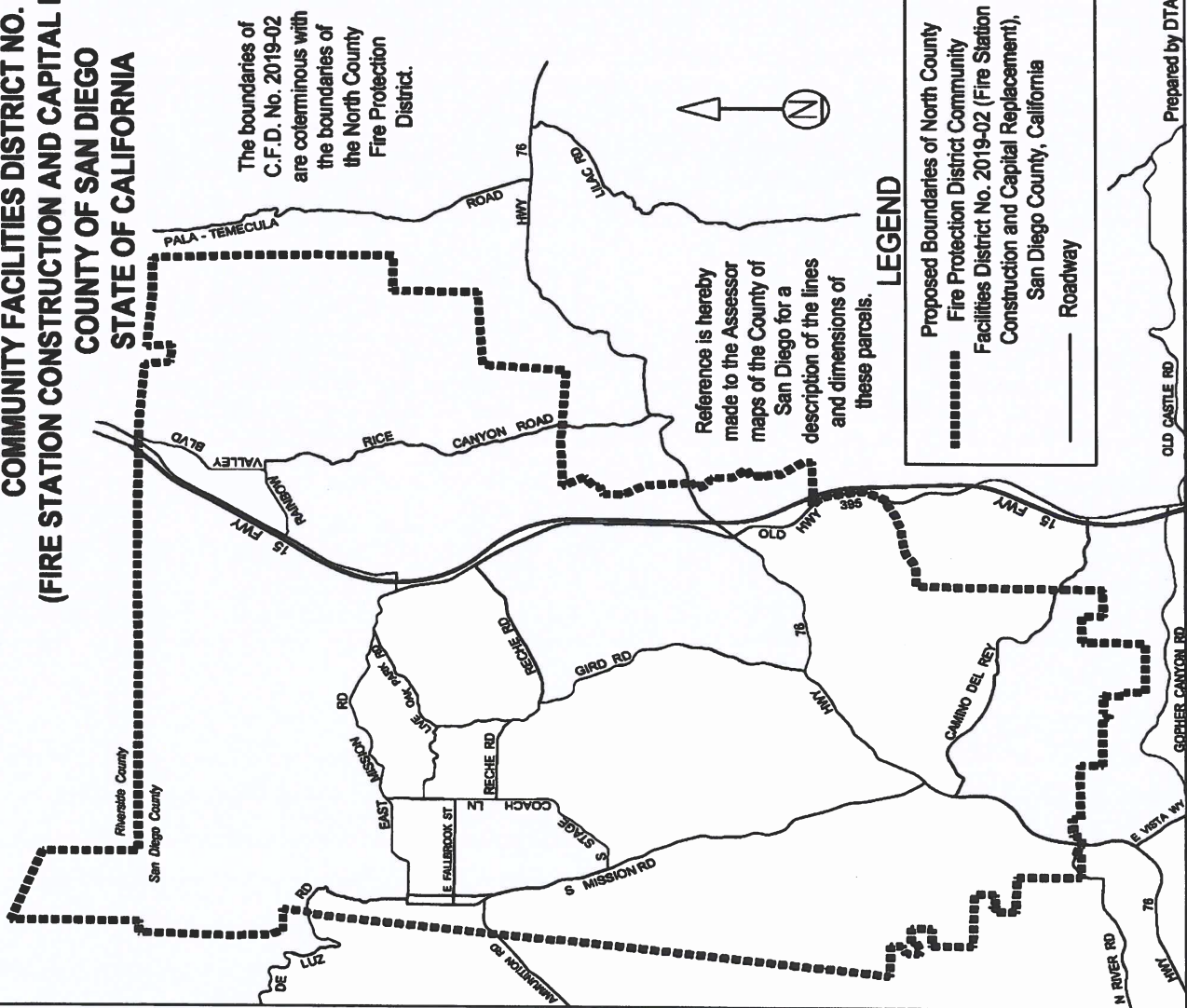


BOUNDARY MAP

**PROPOSED BOUNDARIES OF
NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-02
(FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)**

**COUNTY OF SAN DIEGO
STATE OF CALIFORNIA**

SHEET 1 OF 24



(1) Filed in the office of the Board Secretary of the North County Fire Protection District this 25th day of June, 2019.

Loren A. Stephen-Porter

Loren Stephen-Porter, Board Secretary,
North County Fire Protection District

(2) I hereby certify that the within map showing the proposed boundaries of North County Fire Protection District Community Facilities District No. 2019-02 (Fire Station Construction and Capital Replacement), San Diego County, California, was approved by the Board of Directors of the North County Fire Protection District at a regular meeting thereof, held on this 25th day of June, 2019, by its Resolution No. 2019-09

Loren A. Stephen-Porter

Loren Stephen-Porter, Board Secretary,
North County Fire Protection District

(3) Filed this ___ day of ___, 2019, at the hour of o'clock __m, in Book ___ of Maps of Assessment and Community Facilities Districts at Page ___ and as Instrument No. ___ in the office of the County Recorder in the County of San Diego, State of California.

Ernest J. Dronenburg, Jr.
Assessor/Recorder/County Clerk,
County of San Diego

By _____ Deputy

Fee _____

Exempt recording requested,
per CA Government Code §6103

Prepared by DTA

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02:

Table with 4 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, and Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers, such as 102-600-56-00, 102-600-57-00, 102-600-58-00, etc., up to 103-030-37-00.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel information including parcel numbers, addresses, and other identifiers. The table lists numerous parcels across the county, organized by address ranges.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.E.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 104-145-36-00, 104-145-37-00, etc.) and corresponding values.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 104-400-09-00, 105-074-66-00, 105-075-50-00, 105-062-11-00, 105-093-39-00, 105-112-41-00, 105-180-58-00, 105-291-15-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor's Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and parcel IDs.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel identification numbers (e.g., 107-010-83-00, 107-140-25-00, 107-180-33-00, 107-220-20-00, 107-240-56-00, 107-280-07-00, 107-310-29-00, 107-330-52-00, 107-352-05-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.E.D. No. 2019-02.

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and addresses.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel numbers (e.g., 108-310-38-00, 108-310-37-00, 108-310-36-00, etc.) and 10 columns of corresponding values (e.g., 108-310-38-00, 108-310-37-00, 108-310-36-00, etc.).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel information including parcel numbers, area, and other identifiers. The table lists numerous parcels across the county, organized by their assessor's parcel numbers.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel numbers (e.g., 121-360-06-00, 123-010-01-00, 123-050-06-00, 123-080-56-00, 123-090-87-00, 123-120-29-00, 123-150-83-00, 123-161-40-00, 123-200-42-00, 123-210-86-00, 123-242-18-00, 123-252-22-00, 123-270-52-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns of parcel information including parcel numbers, area, and other identifiers. The table lists numerous parcels across the county, organized in a grid-like structure.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.E.D. No. 2019-02:

Table with 10 columns of parcel identification numbers (e.g., 124-070-50-00, 124-210-61-00, 124-250-28-00, 124-310-06-00, 124-340-34-00, 124-440-37-00).

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02.

Table with 10 columns of parcel numbers and their corresponding values. The values range from approximately 124,461.08 to 125,070.31.

**PROPOSED BOUNDARIES OF
NORTH COUNTY FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 2019-02
(FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT)
COUNTY OF SAN DIEGO
STATE OF CALIFORNIA**

SHEET 21 OF 24

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02:

125-251-25-00	125-271-79-00	125-281-28-00	125-292-82-00	125-301-16-00	125-311-16-00	125-322-82-00	125-333-16-00	125-344-00-00	125-355-00-00	125-366-00-00	125-377-00-00	125-388-00-00	125-399-00-00	125-410-00-00	125-421-00-00	125-432-00-00	125-443-00-00	125-454-00-00	125-465-00-00	125-476-00-00	125-487-00-00	125-498-00-00	125-509-00-00	125-520-00-00	125-531-00-00	125-542-00-00	125-553-00-00	125-564-00-00	125-575-00-00	125-586-00-00	125-597-00-00	125-608-00-00	125-619-00-00	125-630-00-00	125-641-00-00	125-652-00-00	125-663-00-00	125-674-00-00	125-685-00-00	125-696-00-00	125-707-00-00	125-718-00-00	125-729-00-00	125-740-00-00	125-751-00-00	125-762-00-00	125-773-00-00	125-784-00-00	125-795-00-00	125-806-00-00	125-817-00-00	125-828-00-00	125-839-00-00	125-850-00-00	125-861-00-00	125-872-00-00	125-883-00-00	125-894-00-00	125-905-00-00	125-916-00-00	125-927-00-00	125-938-00-00	125-949-00-00	125-960-00-00	125-971-00-00	125-982-00-00	125-993-00-00	126-004-00-00	126-015-00-00	126-026-00-00	126-037-00-00	126-048-00-00	126-059-00-00	126-070-00-00	126-081-00-00	126-092-00-00	126-103-00-00	126-114-00-00	126-125-00-00	126-136-00-00	126-147-00-00	126-158-00-00	126-169-00-00	126-180-00-00	126-191-00-00	126-202-00-00	126-213-00-00	126-224-00-00	126-235-00-00	126-246-00-00	126-257-00-00	126-268-00-00	126-279-00-00	126-290-00-00	126-301-00-00	126-312-00-00	126-323-00-00	126-334-00-00	126-345-00-00	126-356-00-00	126-367-00-00	126-378-00-00	126-389-00-00	126-400-00-00	126-411-00-00	126-422-00-00	126-433-00-00	126-444-00-00	126-455-00-00	126-466-00-00	126-477-00-00	126-488-00-00	126-499-00-00	126-510-00-00	126-521-00-00	126-532-00-00	126-543-00-00	126-554-00-00	126-565-00-00	126-576-00-00	126-587-00-00	126-598-00-00	126-609-00-00	126-620-00-00	126-631-00-00	126-642-00-00	126-653-00-00	126-664-00-00	126-675-00-00	126-686-00-00	126-697-00-00	126-708-00-00	126-719-00-00	126-730-00-00	126-741-00-00	126-752-00-00	126-763-00-00	126-774-00-00	126-785-00-00	126-796-00-00	126-807-00-00	126-818-00-00	126-829-00-00	126-840-00-00	126-851-00-00	126-862-00-00	126-873-00-00	126-884-00-00	126-895-00-00	126-906-00-00	126-917-00-00	126-928-00-00	126-939-00-00	126-950-00-00	126-961-00-00	126-972-00-00	126-983-00-00	126-994-00-00	127-005-00-00	127-016-00-00	127-027-00-00	127-038-00-00	127-049-00-00	127-060-00-00	127-071-00-00	127-082-00-00	127-093-00-00	127-104-00-00	127-115-00-00	127-126-00-00	127-137-00-00	127-148-00-00	127-159-00-00	127-170-00-00	127-181-00-00	127-192-00-00	127-203-00-00	127-214-00-00	127-225-00-00	127-236-00-00	127-247-00-00	127-258-00-00	127-269-00-00	127-280-00-00	127-291-00-00	127-302-00-00	127-313-00-00	127-324-00-00	127-335-00-00	127-346-00-00	127-357-00-00	127-368-00-00	127-379-00-00	127-390-00-00	127-401-00-00	127-412-00-00	127-423-00-00	127-434-00-00	127-445-00-00	127-456-00-00	127-467-00-00	127-478-00-00	127-489-00-00	127-500-00-00	127-511-00-00	127-522-00-00	127-533-00-00	127-544-00-00	127-555-00-00	127-566-00-00	127-577-00-00	127-588-00-00	127-599-00-00	127-610-00-00	127-621-00-00	127-632-00-00	127-643-00-00	127-654-00-00	127-665-00-00	127-676-00-00	127-687-00-00	127-698-00-00	127-709-00-00	127-720-00-00	127-731-00-00	127-742-00-00	127-753-00-00	127-764-00-00	127-775-00-00	127-786-00-00	127-797-00-00	127-808-00-00	127-819-00-00	127-830-00-00	127-841-00-00	127-852-00-00	127-863-00-00	127-874-00-00	127-885-00-00	127-896-00-00	127-907-00-00	127-918-00-00	127-929-00-00	127-940-00-00	127-951-00-00	127-962-00-00	127-973-00-00	127-984-00-00	127-995-00-00	128-006-00-00	128-017-00-00	128-028-00-00	128-039-00-00	128-050-00-00	128-061-00-00	128-072-00-00	128-083-00-00	128-094-00-00	128-105-00-00	128-116-00-00	128-127-00-00	128-138-00-00	128-149-00-00	128-160-00-00	128-171-00-00	128-182-00-00	128-193-00-00	128-204-00-00	128-215-00-00	128-226-00-00	128-237-00-00	128-248-00-00	128-259-00-00	128-270-00-00	128-281-00-00	128-292-00-00	128-303-00-00	128-314-00-00	128-325-00-00	128-336-00-00	128-347-00-00	128-358-00-00	128-369-00-00	128-380-00-00	128-391-00-00	128-402-00-00	128-413-00-00	128-424-00-00	128-435-00-00	128-446-00-00	128-457-00-00	128-468-00-00	128-479-00-00	128-490-00-00	128-501-00-00	128-512-00-00	128-523-00-00	128-534-00-00	128-545-00-00	128-556-00-00	128-567-00-00	128-578-00-00	128-589-00-00	128-600-00-00	128-611-00-00	128-622-00-00	128-633-00-00	128-644-00-00	128-655-00-00	128-666-00-00	128-677-00-00	128-688-00-00	128-699-00-00	128-710-00-00	128-721-00-00	128-732-00-00	128-743-00-00	128-754-00-00	128-765-00-00	128-776-00-00	128-787-00-00	128-798-00-00	128-809-00-00	128-820-00-00	128-831-00-00	128-842-00-00	128-853-00-00	128-864-00-00	128-875-00-00	128-886-00-00	128-897-00-00	128-908-00-00	128-919-00-00	128-930-00-00	128-941-00-00	128-952-00-00	128-963-00-00	128-974-00-00	128-985-00-00	128-996-00-00	129-007-00-00	129-018-00-00	129-029-00-00	129-040-00-00	129-051-00-00	129-062-00-00	129-073-00-00	129-084-00-00	129-095-00-00	129-106-00-00	129-117-00-00	129-128-00-00	129-139-00-00	129-150-00-00	129-161-00-00	129-172-00-00	129-183-00-00	129-194-00-00	129-205-00-00	129-216-00-00	129-227-00-00	129-238-00-00	129-249-00-00	129-260-00-00	129-271-00-00	129-282-00-00	129-293-00-00	129-304-00-00	129-315-00-00	129-326-00-00	129-337-00-00	129-348-00-00	129-359-00-00	129-370-00-00	129-381-00-00	129-392-00-00	129-403-00-00	129-414-00-00	129-425-00-00	129-436-00-00	129-447-00-00	129-458-00-00	129-469-00-00	129-480-00-00	129-491-00-00	129-502-00-00	129-513-00-00	129-524-00-00	129-535-00-00	129-546-00-00	129-557-00-00	129-568-00-00	129-579-00-00	129-590-00-00	129-601-00-00	129-612-00-00	129-623-00-00	129-634-00-00	129-645-00-00	129-656-00-00	129-667-00-00	129-678-00-00	129-689-00-00	129-700-00-00	129-711-00-00	129-722-00-00	129-733-00-00	129-744-00-00	129-755-00-00	129-766-00-00	129-777-00-00	129-788-00-00	129-799-00-00	129-810-00-00	129-821-00-00	129-832-00-00	129-843-00-00	129-854-00-00	129-865-00-00	129-876-00-00	129-887-00-00	129-898-00-00	129-909-00-00	129-920-00-00	129-931-00-00	129-942-00-00	129-953-00-00	129-964-00-00	129-975-00-00	129-986-00-00	129-997-00-00	130-008-00-00	130-019-00-00	130-030-00-00	130-041-00-00	130-052-00-00	130-063-00-00	130-074-00-00	130-085-00-00	130-096-00-00	130-107-00-00	130-118-00-00	130-129-00-00	130-140-00-00	130-151-00-00	130-162-00-00	130-173-00-00	130-184-00-00	130-195-00-00	130-206-00-00	130-217-00-00	130-228-00-00	130-239-00-00	130-250-00-00	130-261-00-00	130-272-00-00	130-283-00-00	130-294-00-00	130-305-00-00	130-316-00-00	130-327-00-00	130-338-00-00	130-349-00-00	130-360-00-00	130-371-00-00	130-382-00-00	130-393-00-00	130-404-00-00	130-415-00-00	130-426-00-00	130-437-00-00	130-448-00-00	130-459-00-00	130-470-00-00	130-481-00-00	130-492-00-00	130-503-00-00	130-514-00-00	130-525-00-00	130-536-00-00	130-547-00-00	130-558-00-00	130-569-00-00	130-580-00-00	130-591-00-00	130-602-00-00	130-613-00-00	130-624-00-00	130-635-00-00	130-646-00-00	130-657-00-00	130-668-00-00	130-679-00-00	130-690-00-00	130-701-00-00	130-712-00-00	130-723-00-00	130-734-00-00	130-745-00-00	130-756-00-00	130-767-00-00	130-778-00-00	130-789-00-00	130-800-00-00	130-811-00-00	130-822-00-00	130-833-00-00	130-844-00-00	130-855-00-00	130-866-00-00	130-877-00-00	130-888-00-00	130-899-00-00	130-910-00-00	130-921-00-00	130-932-00-00	130-943-00-00	130-954-00-00	130-965-00-00	130-976-00-00	130-987-00-00	130-998-00-00	131-009-00-00	131-020-00-00	131-031-00-00	131-042-00-00	131-053-00-00	131-064-00-00	131-075-00-00	131-086-00-00	131-097-00-00	131-108-00-00	131-119-00-00	131-130-00-00	131-141-00-00	131-152-00-00	131-163-00-00	131-174-00-00	131-185-00-00	131-196-00-00	131-207-00-00	131-218-00-00	131-229-00-00	131-240-00-00	131-251-00-00	131-262-00-00	131-273-00-00	131-284-00-00	131-295-00-00	131-306-00-00	131-317-00-00	131-328-00-00	131-339-00-00	131-350-00-00	131-361-00-00	131-372-00-00	131-383-00-00	131-394-00-00	131-405-00-00	131-416-00-00	131-427-00-00	131-438-00-00	131-449-00-00	131-460-00-00	131-471-00-00	131-482-00-00	131-493-00-00	131-504-00-00	131-515-00-00	131-526-00-00	131-537-00-00	131-548-00-00	131-559-00-00	131-570-00-00	131-581-00-00	131-592-00-00	131-603-00-00	131-614-00-00	131-625-00-00	131-636-00-00	131-647-00-00	131-658-00-00	131-669-00-00	131-680-00-00	131-691-00-00	131-702-00-00	131-713-00-00	131-724-00-00	131-735-00-00	131-746-00-00	131-757-00-00	131-768-00-00	131-779-00-00	131-790-00-00	131-801-00-00	131-812-00-00	131-823-00-00	131-834-00-00	131-845-00-00	131-856-00-00	131-867-00-00	131-878-00-00	131-889-00-00	131-900-00-00	131-911-00-00	131-922-00-00	131-933-00-00	131-944-00-00	131-955-00-00	131-966-00-00	131-977-00-00	131-988-00-00	131-999-00-00	132-010-00-00	132-021-00-00	132-032-00-00	132-043-00-00	132-054-00-00	132-065-00-00	132-076-00-00	132-087-00-00	132-098-00-00	132-109-00-00	132-120-00-00	132-131-00-00	132-142-00-00	132-153-00-00	132-164-00-00	132-175-00-00	132-186-00-00	132-197-00-00	132-208-00-00	132-219-00-00	132-230-00-00	132-241-00-00	132-252-00-00	132-263-00-00	132-274-00-00	132-285-00-00	132-296-00-00	132-307-00-00	132-318-00-00	132-329-00-00	132-340-00-00	132-351-00-00	132-362-00-00	132-373-00-00	132-384-00-00	132-395-00-00	132-406-00-00	132-417-00-00	132-428-00-00	132-439-00-00	132-450-00-00	132-461-00-00	132-472-00-00	132-483-00-00	132-494-00-00	132-505-00-00	132-516-00-00	132-527-00-00	132-538-00-00	132-549-00-00	132-560-00-00	132-571-00-00	132-582-00-00	132-593-00-00	132-604-00-00	132-615-00-00	132-626-00-00	132-637-00-00	132-648-00-00	132-659-00-00	132-670-00-00
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PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Assessor Parcels Within the Boundaries of C.F.D. No. 2019-02

Table with 10 columns: Parcel ID, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number, Assessor's Parcel Number. The table lists numerous parcels with their corresponding numbers and values.

PROPOSED BOUNDARIES OF NORTH COUNTY FIRE PROTECTION DISTRICT COMMUNITY FACILITIES DISTRICT NO. 2019-02 (FIRE STATION CONSTRUCTION AND CAPITAL REPLACEMENT) COUNTY OF SAN DIEGO STATE OF CALIFORNIA

Table with 3 columns: Assessor Parcel Number, Assessor Parcel Number, Assessor Parcel Number. The table lists numerous parcel numbers in a grid format, representing the boundaries of the fire protection district.

The logo for DTA, featuring the lowercase letters 'dta' in a bold, black, sans-serif font. A white diagonal bar is positioned over the top of the 't'.

www.FinanceDTA.com

A thick white diagonal line runs from the bottom left towards the top right of the page, passing behind the text.

5000 BIRCH STREET, SUITE 6000
NEWPORT BEACH, CA 92660
PHONE: (800) 969-4DTA

Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds