

Residential Property Tax Disclosure Report

FOR NEW HOMES AUGUST 28, 2024

## Property Information

Community: Agualuna Builder: Tri Pointe Homes County: San Diego

Area: Otay Mesa

Tract: California Terraces - PA 61, Lot 1 Map: 16552

Building: 3

Unit: 41

Prepared For: <<PB\_FirstName>> <<PB\_LastName>>

<<CB1\_FirstName>> <<CB1\_LastName>>

<<CB2\_FirstName>> <<CB2\_LastName>>

<<CB3\_FirstName>> <<CB3\_LastName>>

## Address: 5340 Seacliff Place #41

This Disclosure Report satisfies the Seller’s obligation to provide: “Notice of Special Tax” and “Notice of Special Assessment” pursuant to Government Code §53341.5 and Civil Code §1102.6b and “Notice of Your Supplemental Property Tax Bill” pursuant to Civil Code §1102.6c

**26840 Aliso Viejo Parkway, Suite 110, Aliso Viejo, CA, 92656 ** **949.388.9269 ** **DPFGDISCLOSURE.COM**

# Residential Property Tax Disclosure Report

**Community:** Agualuna

**Tract:** California Terraces - PA 61, Lot 1

**Map:** 16552

## Building: 3

**Unit:** 41

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\*Notice of Special Assessment

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**\*Page requires signature from Purchaser**

# Property Tax Bill Information

### What are Ad Valorem Taxes…

In California, a property tax bill includes an “ad valorem” tax which is a tax amount, or percentage, based on the value of the property. Real property is assessed, or appraised for ad valorem tax purposes by local government, at the municipal or county level. This assessment is made up of two components 1) the improvement and/or building value and 2) the land value. The general ad valorem base tax is 1.0% of the property’s assessed value. Other public agencies may issue bonds, upon voter approval, for the funding of public improvements such as school sites, road improvements, or parks, thus increasing the ad valorem rate in order to repay the outstanding bonds. For example, where a property is purchased for $500,000, assessed by the county to be $520,000, and the ad valorem property tax rate is 1.05% (1.0% for the county plus 0.05% to repay a general outstanding bond issued by the school district), the annual ad valorem tax amount obligation would equal $520,000 x 1.05%, or $5,460.

### What are Special Assessments…

A property tax bill may include special assessments which are amounts levied by the local government to provide funding for local improvements or public services resulting in a general or “special” benefit to the property being levied. These amounts are not “ad valorem” taxes and are not based on the value of the property. The methodology by which the assessment levied against a property is determined is located within an “engineer’s report”, or similar document, which has been adopted or filed with the local agency providing the local improvement or service to the property. The following are a few special assessments which are commonly levied against recently developed communities:

* 1915 Improvement Bond Act Special Assessment District – Bonds issued pursuant to this “Improvement Bond Act” are repaid by assessments levied on property located within the boundaries of the applicable Assessment District. Such assessment constitutes a lien against any property located within the District’s boundaries. If the property owner fails to pay the assessment, the District may initiate accelerated foreclosure 150-180 days after payment is overdue on such property and use a portion of the proceeds to collect any unpaid amounts.
* Maintenance Districts – A “Maintenance District” formed under the 1972 Landscaping and Lighting Act or other similar legislation of a local governing agency may levy an annual assessment to provide funding for the maintenance and servicing of public areas such as landscaping, street lighting, roads, parks, greenbelts, storm drains etc.
* County Service Areas (“CSAs”) – For properties located in an unincorporated area of a county, a CSA assessment may be levied against the properties by the county to provide public services such as landscaping, street lighting, roads, parks, storm drains etc.
* Standby Charges – A public water and/or sewer agency may levy a standby charge against the properties within its district to provide funding as authorized by the California Water Code §71616 and §71630-§71633. The public agency may use these funds to construct, expand or improve facilities that make water or sewer service more readily or more reliably available to the properties within its District.

# “Mello-Roos” District / Special Tax Information

## (Also known as a Community Facilities District or “CFD”)

### What is a Community Facilities District (“CFD”)…

In 1978 Californians enacted Proposition 13, which limited many local public agencies’ ability to finance new projects. In 1982, Senator Henry Mello and Assemblyman Mike Roos affected the passage of the Community Facilities District Act (the “Act”). This Act authorized local governments and developers to create CFDs for the purpose of selling tax-exempt bonds to fund public improvements. Subsequently, property owners who own property in the CFDs pay a "Special Tax" to repay the bonds. Additionally, the Act allows for a Special Tax to be levied for the provision of various ongoing public services (i.e. law enforcement services, public park maintenance etc.).

### What may a CFD finance…

The Act allows any county, city, special district, school district or joint powers of authority to establish a Community Facilities District, or CFD, which allows for the financing of public facilities and services. The public facilities may include, among others, public streets, water and sewer systems, flood control facilities, parks, elementary and high schools. The public services may include park and open space maintenance as well as public safety services (i.e. law enforcement, paramedic, fire protection, etc.).

### Who is responsible for paying the Special Taxes and how are they collected...

The owner of a parcel located within a CFD’s boundaries is responsible for paying the Special Tax(es) for the CFD. This Special Tax obligation shall typically appear as a separate line item on your annual property tax bill issued by the county in addition to your regular ad valorem property taxes, assessments and charges which are levied against the parcel.

### How many years will the CFD Special Taxes be collected…

Although the annual terms of each CFD vary, typically, a CFD for facilities may be levied annually until the “CFD Bonds” are repaid and/or all public facilities are built which may be 30 to 40 years or more. A CFD for services may be levied annually in perpetuity or for as long as the services are being provided by the CFD.

### May the Special Taxes be prepaid…

Generally, property owners have the option of prepaying the annual Special Tax obligation of a CFD for public facilities at any time. However, the annual Special Tax obligation of a CFD for public services cannot be prepaid as there are no outstanding bonds to prepay but rather services rendered to the property on an ongoing basis. For specific prepayment information it is suggested that a property owner contact the public agency which established the CFD (i.e. City, School District, or Water District).

# NOTICE OF SPECIAL TAX

**COMMUNITY FACILITIES DISTRICT NO. 9A**

**OF THE SWEETWATER UNION HIGH SCHOOL DISTRICT COUNTY OF SAN DIEGO, CALIFORNIA**

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS: TRACT: California Terraces - PA 61, Lot 1, MAP:16552, BUILDING: 3, UNIT NO. 41

###### THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR ENTERING INTO A CONTRACT TO PURCHASE THIS PROPERTY. THE SELLER IS REQUIRED TO GIVE YOU THIS NOTICE AND TO OBTAIN A COPY SIGNED BY YOU TO INDICATE THAT YOU HAVE RECEIVED AND READ A COPY OF THIS NOTICE.

1. This property is subject to a special tax, which is in addition to the regular property taxes and any other charges, fees, special taxes and benefit assessments on the parcel. It is imposed on this property because it is a new development, and may not be imposed generally upon property outside of this new development. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities or services that are likely to particularly benefit the property. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE FACILITIES AND/OR SERVICES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.
2. The property you are purchasing (the “Property”) is within Community Facilities District No. 9A of the Sweetwater Union High School District (the “CFD”) and is subject to an annual Special Tax levied pursuant to the Rate and Method of Apportionment of Special Tax for the CFD (the “RMA”), which has been recorded against the Property. Pursuant to the RMA, the Annual Maximum Special Tax which may be levied against the Property by the CFD to pay for public Facilities during any given Fiscal Year will depend on whether the Property is classified as “Developed Property” or “Undeveloped Property” for such Fiscal Year. Pursuant to the RMA, Developed Property is defined, in pertinent parts, as “all Assessor’s Parcels of Taxable Property for which a building permit was issued to permit the construction of a Single Family Detached Unit…on or before June 30 of the next Fiscal Year”. Undeveloped Property is defined as “all Taxable Property that is not classified as Developed Property”. All capitalized terms not defined herein shall have meanings set forth in the RMA.

##### Undeveloped Property

If the Property is classified as Undeveloped Property in Fiscal Year 2023-2024, the Annual Maximum Special Tax authorized to be levied against the Property by the CFD during Fiscal Year 2023-2024 to pay for public Facilities shall be $3,147.48 per “Acre”. The Annual Maximum Special Tax for Undeveloped Property shall be increased each Fiscal Year, commencing July 1, 2024, and each Fiscal Year thereafter by the greater of, (i) the annual percentage change in the Cost Index determined every May 31 for the prior twelve (12) month period, or (ii) two percent (2%).

##### Developed Property

If the Property is classified as Developed Property in Fiscal Year 2023-2024, the Annual Maximum Special Tax authorized to be levied against the Property by the CFD during Fiscal Year 2023-2024 to pay for public Facilities shall be the Annual Maximum Special Tax referenced in Table 1 in the RMA, which is reproduced in pertinent parts, below.

**TABLE 1**

#### ANNUAL MAXIMUM SPECIAL TAX FOR DEVELOPED PROPERTY FISCAL YEAR 2023-2024

|  |  |  |
| --- | --- | --- |
| **Land Use Designation** | **Residential Floor Area** | **Annual Maximum Special Tax per Unit** |
| Multi-Family Unit | Less than 1,000 sq. ft. | $750.15 per unit |
| Multi-Family Unit | 1,000 – 1,299 sq. ft. | $831.46 per unit |
| Multi-Family Unit | 1,300 – 1,499 sq. ft. | $910.14 per unit |
| Multi-Family Unit | 1,500 sq. ft. and above | $965.23 per unit |

The Annual Maximum Special Tax for Developed Property shall be increased each Fiscal Year, commencing July 1, 2024, and each Fiscal Year thereafter by the greater of, (i) the annual percentage change in the Cost Index determined every May 31 for the prior twelve (12) month period, or (ii) two (2) percent. The first Fiscal Year in which the Property is classified as Developed Property constitutes the “Initial Fiscal Year” per the RMA. In each Fiscal Year following the Initial Fiscal Year, the Annual Maximum Special Tax shall be increased by two percent (2%) of the amount in effect the prior Fiscal Year.

Provided that Special Taxes previously levied on an Assessor’s Parcel are not delinquent, the lien of Special Taxes of the CFD shall terminate as to such Assessor’s Parcel as follows: (i) the close of the 25th Fiscal Year following the beginning of the Initial Fiscal Year for such Assessor’s Parcel, or (ii) the Special Tax obligation has been fully and completely discharged.

1. The authorized Facilities which are being paid for by the Special Taxes, and by the money received from the sale of Bonds which are being repaid by the Special Taxes, are the construction, expansion, rehabilitation or purchase of school facilities consisting of high school facilities or increments thereof, including land acquisition, appurtenances, furnishings and equipment; and costs related to the sale of the Bonds and costs related to the formation and administration of the CFD. These Facilities may not have been constructed or acquired and it is possible that some may never be constructed or acquired.

###### YOU MAY OBTAIN A COPY OF THE RESOLUTION OF FORMATION WHICH AUTHORIZED CREATION OF THE CFD, AND WHICH SPECIFIES MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED, FROM THE SWEETWATER UNION SCHOOL DISTRICT BY CALLING (619) 691-5500. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE REASONABLE COST OF PROVIDING THE DOCUMENT.

I (WE) ACKNOWLEDGE THAT I (WE) HAVE READ THIS NOTICE AND RECEIVED A COPY OF THIS NOTICE PRIOR TO ENTERING INTO A CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITH RESPECT TO THE ABOVE REFERENCED PROPERTY. I (WE) UNDERSTAND THAT I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITHIN THREE DAYS AFTER RECEIVING THIS NOTICE IN PERSON OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL BY GIVING WRITTEN NOTICE OF TERMINATION TO THE OWNER, SUBDIVIDER, OR AGENT SELLING THE PROPERTY.

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| Dated: | dl.datesign.1 | BY: | dl.signhere.1 |
|  |  | Name: | <<PB\_FirstName>> <<PB\_LastName>> |
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| Dated: | dl.datesign.2 | BY: | dl.signhere.2 |
|  |  | Name: | <<CB1\_FirstName>> <<CB1\_LastName>> |
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| Dated: | dl.datesign.3 | BY: | dl.signhere.3 |
|  |  | Name: | <<CB2\_FirstName>> <<CB2\_LastName>> |
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| Dated: | dl.datesign.4 | BY: | dl.signhere.4 |
|  |  |  | <<CB3\_FirstName>> <<CB3\_LastName>> |

# NOTICE OF SPECIAL TAX

### COMMUNITY FACILITIES DISTRICT NO. 3

**OF THE SAN YSIDRO ELEMENTARY SCHOOL DISTRICT COUNTY OF SAN DIEGO, CALIFORNIA**

TO: THE PROSPECTIVE PURCHASER OF THE REAL PROPERTY KNOWN AS: TRACT: California Terraces - PA 61, Lot 1, MAP: 16552, BUILDING: 3, UNIT NO. 41

###### THIS IS A NOTIFICATION TO YOU PRIOR TO YOUR ENTERING INTO A CONTRACT TO PURCHASE THIS PROPERTY. THE SELLER IS REQUIRED TO GIVE YOU THIS NOTICE AND TO OBTAIN A COPY SIGNED BY YOU TO INDICATE THAT YOU HAVE RECEIVED AND READ A COPY OF THIS NOTICE.

1. This property is subject to a special tax, which is in addition to the regular property taxes and any other charges, fees, special taxes and benefit assessments on the parcel. It is imposed on this property because it is a new development, and may not be imposed generally upon property outside of this new development. If you fail to pay this tax when due each year, the property may be foreclosed upon and sold. The tax is used to provide public facilities or services that are likely to particularly benefit the property. YOU SHOULD TAKE THIS TAX AND THE BENEFITS FROM THE FACILITIES AND SERVICES FOR WHICH IT PAYS INTO ACCOUNT IN DECIDING WHETHER TO BUY THIS PROPERTY.
2. The property you are purchasing (the “Property”) is within Community Facilities District No. 3 of the San Ysidro Elementary School District (the “CFD”), and is subject to Annual Special Taxes levied pursuant to the Rate and Method of Apportionment (the “RMA”), which has been recorded against the Property. Pursuant to the RMA, the annual Maximum Special Tax which may be levied against the Property by the CFD to pay for public Facilities during any given Fiscal Year will depend on whether the Property is classified as “Developed Property” or “Undeveloped Property” during the Fiscal Year for which the Special Tax is being levied. Pursuant to the RMA, Developed Property is defined as “any Assessor’s Parcel in the CFD for which a building permit was issued on or before January 1 of the prior Fiscal Year for the construction of a residential structure.” For each Fiscal Year which precedes the first Fiscal Year in which the Property is classified as Developed Property, the Property will be classified as Undeveloped Property.

##### Undeveloped Property

If the Property is classified as Undeveloped Property in Fiscal Year 2023-2024, the annual Maximum Special Tax authorized to be levied against the Property by the CFD to pay for public Facilities during Fiscal Year 2023-2024 shall be the Assigned Special Tax of $13,124.85 per acre of Acreage. The Assigned Annual Special Tax for Undeveloped Property shall be increased annually by two percent (2.00%).

##### Developed Property

If the Property is classified as Developed Property in Fiscal Year 2023-2024, the annual Maximum Special Tax authorized to be levied against the Property by the CFD to pay for public Facilities during Fiscal Year 2023-2024 shall be the Assigned Annual Special Tax referenced in Table 2 in the RMA, which is reproduced in pertinent parts, below.

**TABLE 2**

#### ASSIGNED ANNUAL SPECIAL TAX FOR DEVELOPED PROPERTY FISCAL YEAR 2023-2024

|  |  |  |
| --- | --- | --- |
| **Unit Type** | **Residential Floor Area** | **Annual Maximum Special Tax per Unit** |
| Attached | < 1,300 | $1,102.24 per unit |
| Attached | 1,301 – 1,500 | $1,102.21 per unit |
| Attached **[1]** | 1,501 – 1,600 | $1,164.63 per unit |
| Detached | 1,601 – 1,900 | $1,606.02 per unit |
| Detached | 1,901 – 2,100 | $1,606.05 per unit |

***[1] Units which are (i) constructed for sale purposes, (ii) are contained in a building or building in which each individual unit has at least one Common wall with another Unit, (iii) are not a Senior Citizen Units, and (iv) exceed 1,600 BSF are classified as Detached Units.***

The annual Maximum Special Tax for Developed Property shall be increased each Fiscal Year, commencing July 1, 2024, and each Fiscal Year thereafter by the greater of, (i) the annual percentage change in the Marshall & Swift Class D Wood Frame Index for the twelve (12) months ending November 30 of the prior Calendar Year, or (ii) two percent (2.00%). In each Fiscal Year following the Fiscal Year in which the Assessor’s Parcel was first classified as Developed Property, the annual Maximum Special Tax shall be increased by two percent (2.00%) of the amount in effect the prior Fiscal Year.

The Annual Special Tax on an Assessor’s Parcel of Developed Property shall be levied for a term of thirty (30) Fiscal Years.

Annual Special Taxes on Assessor’s Parcel of Undeveloped Property shall not be levied later than Fiscal Year 2050-51.

1. The authorized Facilities which are being paid for by the Special Taxes, and the money received from the sale of bonds which are being repaid by the Special Taxes, are the cost of the acquisition, construction, or payment of lease payments on facilities to be financed by the CFD, as well as all costs related to the sale of the bonds and the formation and administration of the CFD. These Facilities may not yet have all been constructed or acquired and it is possible that some may never be constructed or acquired.

###### YOU MAY OBTAIN A COPY OF THE RESOLUTION OF FORMATION WHICH AUTHORIZED CREATION OF THE CFD, AND WHICH SPECIFIES MORE PRECISELY HOW THE SPECIAL TAX IS APPORTIONED AND HOW THE PROCEEDS OF THE TAX WILL BE USED, FROM THE KEY ANALYTICS BY CALLING (949) 282-1077. THERE MAY BE A CHARGE FOR THIS DOCUMENT NOT TO EXCEED THE REASONABLE COST OF PROVIDING THE DOCUMENT.

I (WE) ACKNOWLEDGE THAT I (WE) HAVE READ THIS NOTICE AND RECEIVED A COPY OF THIS NOTICE PRIOR TO ENTERING INTO A CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITH RESPECT TO THE ABOVE- REFERENCED PROPERTY. I (WE) UNDERSTAND THAT I (WE) MAY TERMINATE THE CONTRACT TO PURCHASE OR DEPOSIT RECEIPT WITHIN THREE DAYS AFTER RECEIVING THIS NOTICE IN PERSON, OR WITHIN FIVE DAYS AFTER IT WAS DEPOSITED IN THE MAIL, BY GIVING WRITTEN NOTICE OF THAT TERMINATION TO THE OWNER, SUBDIVIDER, OR AGENT SELLING THE PROPERTY.

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|  |  | Name: | <<CB1\_FirstName>> <<CB1\_LastName>> |
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|  |  | Name: | <<CB2\_FirstName>> <<CB2\_LastName>> |
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|  |  |  | <<CB3\_FirstName>> <<CB3\_LastName>> |

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| --- |
| **Estimated Residential Property Tax Rate**Tri Pointe Homes - Agualuna(Fiscal Year 2023-2024)**I. Ad Valorem Taxes** *Est. Home Square Footage- 1,395* |
| Ad Valorem Tax Rate |  | 1.00000% |
| San Ysidro School District, GO Bonds | (a) | 0.11726% |
| Southwestern Community College, GO Bonds | (b) | 0.04581% |
| City of San Diego – Zoological Exhibits, Debt Service | (c) | 0.00500% |
| Sweetwater Union High School District, GO Bonds | (d) | 0.06460% |
| Metropolitan Water District, Debt Service | (e) | 0.00350% |
| **Ad Valorem (Value Based) Taxes (FY 2023-2024)** |  | **1.23617%** |
| **Direct Assessments** |  |  |
| San Diego County Water Authority - Water Availability | (f) | $ 10.00 |
| Metropolitan Water District - Water Standby Charge | (g) | 11.50 |
| County of San Diego – Vector Control | (h) | 6.36 |
| County of San Diego – Mosquito Surveillance | (i) | 3.00 |
| City of San Diego – Maintenance Assessment District (Ocean View Hills) | (j) | \*152.79 |
| Sweetwater Union High School District CFD No. 9A | (k) | \*\*910.14 |
| San Ysidro School District CFD No. 3 | (l) | \*\*\*1,102.21 |
| **Estimated Total Direct Assessments (FY 2023-2024)** |  | **$ 2,196.00** |

1. **Footnotes:**
	1. Represents the projected Fiscal Year 2023-2024 annual tax of 0.11726% of the San Ysidro School District to pay for debt service on outstanding bonds.
	2. Represents the projected Fiscal Year 2023-2024 annual tax of 0.04581% of the Southwestern Community College District to pay for debt service on outstanding bonds.
	3. Represents the projected Fiscal Year 2023-2024 annual tax of 0.00500% of the City of San Diego (Zoological Exhibits) to pay for debt service on outstanding bonds.
	4. Represents the projected Fiscal Year 2023-2024 annual tax of 0.06460% of the Sweetwater Union High School District to pay for debt service on outstanding bonds.
	5. Represents the projected Fiscal Year 2023-2024 annual tax of 0.00350% of the Metropolitan Water District to pay for debt service on outstanding bonds.
	6. Represents the projected Fiscal Year 2023-2024 annual assessment of $10.00 for the San Diego County Water Authority to pay for water availability programs and services.
	7. Represents the projected Fiscal Year 2023-2024 annual assessment of $11.50 for the Metropolitan Water District to pay for water standby projects and services.
	8. Represents the projected Fiscal Year 2023-2024 annual assessment of $6.36 for the County of San Diego to pay for vector control programs and services.
	9. Represents the projected Fiscal Year 2023-2024 annual assessment of $3.00 for the County of San Diego to pay for mosquito abatement programs and services.
	10. Represents the projected Fiscal Year 2023-2024 annual assessment of $152.79 per unit (maximum authorized) for the City of San Diego Maintenance Assessment District (Ocean View Hills) to pay for the construction, operation, maintenance, rehabilitation and servicing of landscaping, lighting and appurtenant facilities. The maximum authorized amount is subject to increase (or decrease) annually based on the annual change in the San Diego Consumer Price Index for Urban Consumers plus 3%. \****The actual assessment rate assessed in Fiscal Year 2023-2024 is $76.64 per condominium unit.***
	11. Represents the projected Fiscal Year 2023-2024 annual Special Tax of the Sweetwater Union High School District CFD No. 9A to pay for the construction, expansion, rehabilitation, or purchase of high school facilities. The Annual Maximum Special Tax shall be increased annually by the greater of 2%, or the annual percentage increase in the ENR Index until the first year the Property is classified as Developed Property, then

2% annually after that. \*\****Amount is based on multi-family unit estimated home square footage represented above***.

* 1. Represents the projected Fiscal Year 2023-2024 annual special tax for the San Ysidro Elementary School District CFD No. 3 to finance the acquisition and construction of certain schools and school facilities. The Assigned Special Tax shall be increased annually by the greater of 2%, or the annual percentage increase in the Marshall & Swift Class D Wood Frame Index until the first year the Property is classified as Developed Property, then 2% annually after that. ***\*\*\*The special tax will be levied against property at the rate of $1,102.24 per “Attached” Dwelling Unit and $1,606.05 per “Detached” Dwelling Unit. An “Attached Unit” is defined as a Unit which (i) is constructed for sale purposes, (ii) is contained in a building or buildings in which each of the individual Units has at least one common wall with another Unit,***

***(iii) is not a Senior Citizen Unit, (iv) does not exceed 1,600 building square feet. A “Detached Unit” is defined as (i) a unit constructed for sale purposes and which does not have any common walls with another unit, or (ii) is constructed for sale purposes, (iii) is contained in a building or buildings in which each of the individual Units has at least one common wall with another Unit, (iv) is not a Senior Citizen Unit and which exceeds 1,600 building square feet. Amount is based on an estimated home square footage represented above. See Notice on Pages 7 and 8 for specific special tax.***

|  |  |
| --- | --- |
| **x** | **Property Tax Calculator****(Fiscal Year 2023-2024)****Home Purchase Price** $ **Ad Valorem (Value Based) Tax Rate** 1.23617 % |
| **=****+****=** | **Ad Valorem Tax Charge** | $  |
| **Estimated Direct Levies** | $ 2,196.00 |
| **Total Estimated Tax Charges\*** | $ |
|  |  |

***\*Estimate only based on home purchase price, actual property tax bill will be based on County’s assessed value.***

# Notice of Your ‘Supplemental’ Property Tax Bill

**Community:** Agualuna

**Tract:** California Terraces - PA 61, Lot 1

**Map:** 16552

## Building: 3

**Unit:** 41

California property tax law requires the Assessor to revalue real property at the time the ownership of the property changes. Because of this law, you may receive one or two supplemental tax bills, depending on when your property closes.

The supplemental tax bills are not mailed to your lender. If you have arranged for your property tax payments to be paid through an impound account, the supplemental tax bills will not be paid by your lender. It is your responsibility to pay these supplemental bills directly to the Tax Collector.

A Supplemental Tax Bill for any given parcel will exist when there is change of ownership for such parcel and the County Assessor reassesses the parcel after the annual property tax bill has been produced for the current tax year. The “supplemental tax obligation amount” in the Supplemental Tax Bill will cover the increase of the recently assessed value of the parcel. (i.e. Assessed value at time of purchase = $75,000, Reassessed value as a result of change of ownership = $400,000. New owner will receive a Supplemental Tax bill related to the increase in assessed value of $325,000.)

If you have any question concerning this matter, please call your local Tax Collector’s Office at:

**Tax Collector:** San Diego County Assessor Office

**Address:** 1600 Pacific Highway, Room 103 San Diego, CA 92101

**Phone Number:** Telephone: (619) 236-3771

### The Purchaser of the above-referenced Property hereby acknowledges that Purchaser has read, understood and received this Notice.

|  |  |  |  |
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| Dated: | dl.datesign.1 | BY: | dl.signhere.1 |
|  |  | Name: | <<PB\_FirstName>> <<PB\_LastName>> |
|  |  |  |  |
| Dated: | dl.datesign.2 | BY: | dl.signhere.2 |
|  |  | Name: | <<CB1\_FirstName>> <<CB1\_LastName>> |
|  |  |  |  |
| Dated: | dl.datesign.3 | BY: | dl.signhere.3 |
|  |  | Name: | <<CB2\_FirstName>> <<CB2\_LastName>> |
|  |  |  |  |
| Dated: | dl.datesign.4 | BY: | dl.signhere.4 |
|  |  |  | <<CB3\_FirstName>> <<CB3\_LastName>> |

# Terms & Conditions of Subject Matter Herein

The below terms and conditions represent the terms and conditions under which the Residential Property Tax Disclosure Report (“RPTD Report”) was Prepared for the Seller of the Residential Property known as: Agualuna, Tract No. California Terraces - PA 61, Lot 1, Map No. 16552, Building No. 3, Unit No. 41

### Purpose

The purpose of the RPTD Report is to assist the Seller in satisfying 1) the disclosure of Special Taxes levied under the Mello-Roos Community Facilities Act and Assessments pursuant to a Lien to secure bonds issued under the Improvement Bond Act of 1915 as required by i) Government Code §53341.5, and ii) Civil Code

§1102.6b; and 2) the disclosure of a potential increase in the Property’s tax bill due to County Assessor’s revaluation of the Property as required by Civil Code §1102.6c and for no other reason. All other information provided in the RPTD Report is provided for informational purposes to the reader regarding general property tax information.

### Estimates and Calculations

The “Estimated Residential Property Tax Rate” included herein has been estimated only for the 2023-2024 property tax year and is based on property specifications provided by the Seller such as, but not limited to, home price, square footage, and information provided by various public agencies and their consultants. Should any of the actual property information obtained by us vary, such estimates and calculations for which are reliant upon such variants shall also change and therefore may be incorrect. Additionally, the “Estimated Residential Property Tax Rate” amounts will be subject to change in future property tax years.

### Change in Information

DPFG has no obligation or requirements of any type to provide the property owner of any changes, errors, or inaccuracies to the actual property tax bill which may occur after the date of this report as a result of the following, but not limited to, the restructuring of taxing districts, voter-approved taxing or the county’s reassessment of the property.

### RPTD Report Limitations

This RPTD Report is applicable to parcels for which a residential permit has been issued for single family units. The contents within this RPTD Report have not been prepared to be used in connection with the sale of any parcel which may be considered commercial, industrial or multi-family rental property. In addition, this RPTD Report is not intended to be used as a replacement for title insurance or in connection with any title insurance policy.