

Poway Unified School District Prepayment of Annual Special Tax Lien Procedure FY 2018/2019

1. All requests for prepayment amounts must be received by the Poway Unified School District ("School District") in writing no less than 30 days prior to the date in which the party wishes to prepay and must include the following information:
 - a. The name of the party wishing to prepay;
 - b. The address of the property;
 - c. The development the property is within;
 - d. The valid Assessor's Parcel Number;
 - e. The Tract and Lot number;
 - f. The Annual Special Tax the party is wishing to prepay (i.e. infrastructure or schools); and
 - g. The phone number and/or email of the party wishing to prepay.
 - h. A payment of \$100.00 for each prepayment to be calculated. The check(s) are to be made payable to "Poway Unified School District" and is/are to be included with the written request.

All prepayment requests are to be sent to:

Poway Unified School District
c/o Kari Zipp
Planning Department
15250 Avenue of Science
San Diego, CA 92128

The deadline for the School District to receive a prepayment request to ensure the prepayment will not be reflected on the next Fiscal Year 2019/2020 property tax bill is *June 1, 2019*. This will allow the School District enough time to calculate the prepayment and prepare a prepayment demand letter no later than July 1, 2019. Accordingly, all prepayment funds must be received by the School District by the end of the business day of *July 31, 2019* to guarantee the Mello-Roos will not be enrolled on the next Fiscal Year 2019/2020 property tax bill.

Please note, even if the prepayment is paid before July 31, 2019 the parcel will still be subject to the current Fiscal Year 2018/2019 Mello-Roos and will need to be paid through the County of San Diego before a prepayment can be processed.

2. The School District will forward the request for prepayment to David Taussig and Associates, Inc. (DTA). DTA will provide the requesting party with the prepayment amount within thirty (30) days and send a letter informing the requesting party of such amount. A copy of the response will also be sent to the School District.
3. All parties wishing to prepay must send a check in the prepayment amount made payable to "Poway Unified School District" in writing and send to the School District at the address listed above. The prepayment should include a copy of the letter requesting the prepayment and a copy of Cooperative Strategies' response to the request.
4. When the School District receives the prepayment, the School District will send a copy of the prepayment check and accompanying paperwork to DTA so the parcel can be removed from the Special Tax levy for the following Fiscal Year. The School District will then send the prepayment to the Fiscal Agent to be deposited for the purpose of calling bonds or to be used by the School District at a later date to construct facilities. The School District will also record a "Notice of Cancellation of Special Tax Lien" on the property at the County of San Diego Recorder's Office.