

**Poway Unified School District
Prepayment of Annual Special Tax Lien Procedure**

All requests for prepayment amounts must be received by the Poway Unified School District in writing no less than 30 days prior to the date in which the party wishes to prepay their Special Tax.

Please include the following information with your calculation request:

- a. The name of the party wishing to prepay;
- b. The address of the property;
- c. The valid Assessor's Parcel Number;
- d. The Tract and Lot number (if available);
- e. The Annual Special Tax the party is wishing to prepay (can be found on Tax Bill);
- f. The phone number and/or email of the party wishing to prepay.

Prepayment Calculation Fee:

- a. \$100.00 for each calculation (if you have two Special Taxes to be calculated, a fee of \$200 is due)
- b. Make checks payable to "Poway Unified School District"

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 to submit a prepayment calculation request is April 30, 2021. This will allow enough time to prepare a prepayment calculation letter no later than May 31, 2021. Accordingly, to guarantee Annual Special Tax removal for Tax Year 2021/2022, all prepayment funds must be received by the end of the business day on June 30, 2021.

The request for prepayment will be forwarded to the District Special Tax Consultant, David Taussig and Associates, Inc. (DTA). DTA will send a prepayment calculation letter to the requesting party within thirty (30) days.

Parties wishing to prepay must send a check made payable to "Poway Unified School District," include a copy of the initial prepayment calculation request, and a copy of DTA's prepayment calculation letter.

Please note, although the Annual Special Tax prepayment has been submitted, the current year Annual Special Tax must be paid through the County of San Diego before the prepayment can be applied to the following Tax Year.

Once the School District receives the prepayment, a copy will be provided to DTA so the parcel can be monitored for current tax year payment and removal for the 2021/2022 Tax Year. 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.