



309 North Rios Avenue
Solana Beach, California
92075

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Email: jpa@sbsd.k12.ca.us

BOARD OF DIRECTORS

Eric Dill,

Chairperson,

San Dieguito Union High
School District

Nancy Lynch,

Vice Chairperson,

Solana Beach School
District

Doug Rafner,

Director,

Del Mar Union School
District

Mark Risco,

Executive Director and
Board Secretary

North City West School Facilities Financing Authority Board of Directors' Meeting

December 11, 2013 309 North Rios Avenue Solana Beach, CA 92024

3:00 p.m.

Phone: (858) 792-6937; Fax: (858) 792-8270

Welcome...

PUBLIC COMMENTS

With the exception of personnel items, individuals wishing to address the Board concerning an agenda item (or on other topics pertaining to JPA/CFD jurisdiction) are invited to do so at this time.

In the interest of time, **public presentations are limited to five (5) minutes per person, per topic.** If you wish to speak, please complete a card (located at the sign-in desk); and present it to the Board chairperson before commencement of the meeting. When the chairperson invites you to speak, please state your name, address and/or organization before making your presentation.

Please note: The law does not permit complaints and/or charges against an employee or staff member in an open Board of Directors' meeting.

In accordance with the Brown Act, there shall be no action taken for an item that has not been scheduled on a published agenda. Instead, the Board may:

- 1) Acknowledge receipt of the information,
- 2) Refer to staff for further study, or
- 3) Defer the matter to a future agenda.

We appreciate your cooperation.

PUBLIC INSPECTION OF DOCUMENTS

In compliance with *Government Code 54957.5*, agenda related documents distributed to the Board less than 72 hours prior to meetings are available for inspection at North City West School Facilities Financing Authority executive offices located at 27368 Via Industria, Suite 110, Temecula, California.

CLOSED SESSION

To consider timely, qualified matters of litigation, personnel, or on real estate negotiations, the Board may meet in a closed session.

AMERICANS WITH DISABILITIES ACT

In compliance with the *Americans with Disabilities Act*, please contact the director at (858) 792-6937 by **noon**, the day before the Board meeting, to arrange reasonable accessibility for meeting participation.

Please set cellular phones and pagers to **silent mode**, and engage in conversations outside the meeting room.

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

AGENDA

Items

Page No.

1. CALL TO ORDER

- A. Call to order December 11, 2013 at 3:00 p.m.

2. PLEDGE OF ALLEGIANCE

3. CLOSED SESSION

- A. Conference with Legal Counsel - Anticipated Litigation
Significant exposure to litigation pursuant to Government Code section 54956.9 (d)(2):
77 Cases
- B. Conference with Legal Counsel – Anticipated Litigation
Initiation of litigation pursuant to Government Code section 54956.9 (d)(4):
38 Cases

4. APPROVAL OF AGENDA

1-2

5. APPROVAL OF MINUTES

3-6

- A. Regular meeting, September 5, 2013
- B. Special meeting, November 7, 2013

6. PUBLIC COMMENT

In accordance with the Brown Act, unless an item has been placed on the published agenda, there shall be no action taken. The Board may 1) acknowledge receipt of the information, 2) refer to staff for further study, or 3) refer the matter to the next agenda.

7. FINANCIAL REPORTS

7-14

The following reports record the routine business of the JPA/CFD for Fiscal Year 2013/14. Members of the Board, the administration or the public may request that specific items be discussed prior to their acknowledgement.

- A. Executive Summary

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

- B. Building Permit Activity
- C. Financial Overview
- D. Income
- E. Expenditures (through September 2013)

8. EXECUTIVE DIRECTOR'S REPORT

- A. Annual Audit has been completed.
- B. CDIAC was filed 10/25/13
- C. Delinquency Management Update
- D. Annual Board Disclosure certificates (Due 12/31/13)

9. ACTION ITEM

15-18

- A. Review and Acknowledge the Series 2005A, 2005B, and 2006C Interim Arbitrage Rebate Analysis.
- B. Review and Acknowledge the Series 2002 Interim Arbitrage Rebate Analysis.
- C. Review and Approve the Annual Master Plan Letter to the City.
- D. Review and Approve Taxpayer Claim and Appeal Procedures.

10. DISCUSSION ITEMS

- A. Dates of Upcoming Board Meetings
March 13, 2014 June 5, 2014
- B. San Dieguito UHSD Middle School No. 5 Update

11. ADJOURNMENT

The next scheduled Board Meeting will be held on March 13, 2014 at the Solana Beach District Office. The District Office is located at 309 North Rios Avenue, Solana Beach, CA. 92075

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

ITEM 5A

MINUTES

The Directors of the **North City West School Facilities Financing Authority** and Community Facilities District 1 & 2 of the North City West School Facilities Financing Authority held a **Regular Meeting** on **September 5, 2013** at Solana Beach School District Offices, 309 North Rios Avenue, Solana Beach, CA, 92075. (The letters "JPA" will be used in place of North City West School Facilities Financing Authority and the letters "CFD" will be used in place of Community Facilities Districts 1 & 2).

PRESENT:

Directors: Eric Dill, San Dieguito Union High School District
Nancy Lynch, Solana Beach School District

Other Personnel, Member Districts:

Caroline Brown, Solana Beach School District
Carlos Estella, Solana Beach School District
Holly McClurg, Del Mar Union School District

Administration: Josephine Perez-Moses, Willdan Financial Services
Gladys Medina, Willdan Financial Services

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

The meeting was called to order at 2:34 p.m.

2. PLEDGE OF ALLEGIANCE

3. APPROVAL OF AGENDA

Moved by Lynch, second by McClurg to approve the agenda. Carried unanimously.

4. APPROVAL OF MINUTES

Moved by McClurg, second by Lynch to approve the agenda. Carried unanimously.

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

5. PUBLIC COMMENT

There was no comment from the public.

6. EXECUTIVE DIRECTOR'S REPORT

There has been no building permit activity the past two years.

Sufficient funds are available to pay debt service and middle school expansion.

Levies have been submitted.

0 out of 13 apportionments have been received.

It's believed North City West is completely built out.

7. ACTION ITEMS

Approved contract for FY 2012-13 annual independent audit with Wilkinson Hadley & King Co., LLP. Moved by McClurg, second by Lynch to approve the audit. Carried unanimously.

8. DISCUSSION ITEMS

The upcoming CASH conference is on February 24-26. Doug Rafner to possibly attend.

Discussion related to the Middle School expansion in San Dieguito Union High School District including budget, location, enrollment, and timeline for project.

Request for a list of schools funded by North City West to be provided. Page 10 of the agenda lists some of the projects funded by North City West.

9. ADJOURNMENT OF MEETING

Meeting adjourns at 3:02 p.m.

The next scheduled Board Meeting will be held on December 5, 2013 at the Solana Beach District Office. The District Office is located at 309 North Rios Avenue, Solana Beach, CA. 92075

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
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ITEM 5B

MINUTES

The Directors of the **North City West School Facilities Financing Authority** and Community Facilities District 1 & 2 of the North City West School Facilities Financing Authority held a **Special Meeting** on **November 7, 2013** at Solana Beach School District Offices, 309 North Rios Avenue, Solana Beach, CA, 92075. (The letters "JPA" will be used in place of North City West School Facilities Financing Authority and the letters "CFD" will be used in place of Community Facilities Districts 1 & 2).

PRESENT:

Directors: Eric Dill, San Dieguito Union High School District
Nancy Lynch, Solana Beach School District
Doug Rafner, Del Mar Union School District

Other Personnel, Member Districts:

Caroline Brown, Solana Beach School District
Carlos Estella, Solana Beach School District
Holly McClurg, Del Mar Union School District

Administration: Gladys Medina, Willdan Financial Services
Beatrice Medina, Willdan Financial Services

Legal Counsel: Paula de Sousa, Best Best & Krieger LLP

1. CALL TO ORDER, PLEDGE OF ALLEGIANCE

The meeting was called to order at 11:00 a.m.

2. PLEDGE OF ALLEGIANCE

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

3. APPROVAL OF AGENDA

Moved by Rafner, second by Lynch to approve the agenda. Carried unanimously.

4. PUBLIC COMMENT

No public comment.

5. DISCUSSION ITEMS

Dispute brought forward by a property owner related to special taxes.

Willdan confirmed the property owner special tax dispute.

Paula De Sousa provided legal information regarding claims and refunds.

Gladys Medina provided information regarding parcel and district audits.

Current tax year corrections can be processed.

Willdan and Best Best and Krieger to draft policy and procedure to claim a refund and a settlement agreement.

6. ADJOURNMENT OF MEETING

Meeting adjourned at 11:26 a.m.

The next scheduled Board Meeting will be held on September 5, 2013 at the Solana Beach District Office. The District Office is located at 309 North Rios Avenue, Solana Beach, CA. 92075

NORTH

CARMEL VALLEY

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
Mark Risco, Executive Director and Board Secretary

ITEM 7A

SUBJECT: EXECUTIVE SUMMARY, FINANCIAL REPORTING THROUGH SEPTEMBER 30, 2013

1. School fees/building permits for CFD No.1

For Fiscal Year 2013/14, school fees for 0 homes were paid.

2. Direct Master Plan school fee permits forecast:

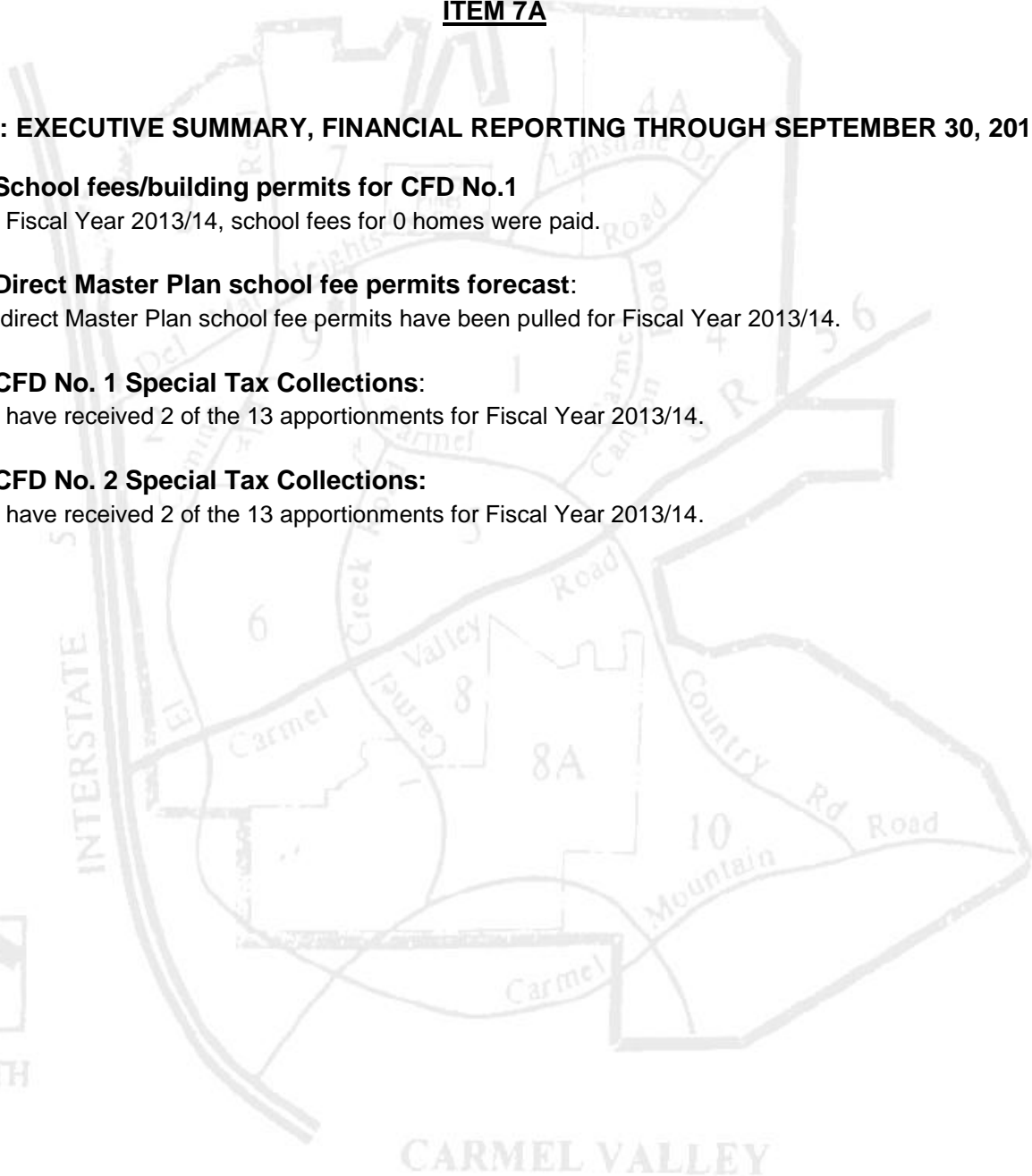
No direct Master Plan school fee permits have been pulled for Fiscal Year 2013/14.

3. CFD No. 1 Special Tax Collections:

We have received 2 of the 13 apportionments for Fiscal Year 2013/14.

4. CFD No. 2 Special Tax Collections:

We have received 2 of the 13 apportionments for Fiscal Year 2013/14.



North City West

School Facilities

Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
 Nancy Lynch, Vice Chairperson, Solana Beach School District
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 Mark Risco, Executive Director and Board Secretary

ITEM 7B-1

CARMEL VALLEY RESIDENTIAL BUILDING PERMITS

Current Fiscal Year 2013-14
 As of September 30, 2013

DATE	DEVELOPER	NGH	DEL MAR			SOLANA BEACH			C.V. TOTAL			ANNUAL SPECIAL TAX INCOME	Project Name
			SF	MF	TOTAL	SF	MF	TOTAL	SF	MF	TOTAL		
TOTAL			0	0	0	0	0	0	0	0	0	\$ -	

No permits have been submitted for period ending September 30, 2013.



CARMEL VALLEY

North City West School Facilities Financing Authority

Directors:

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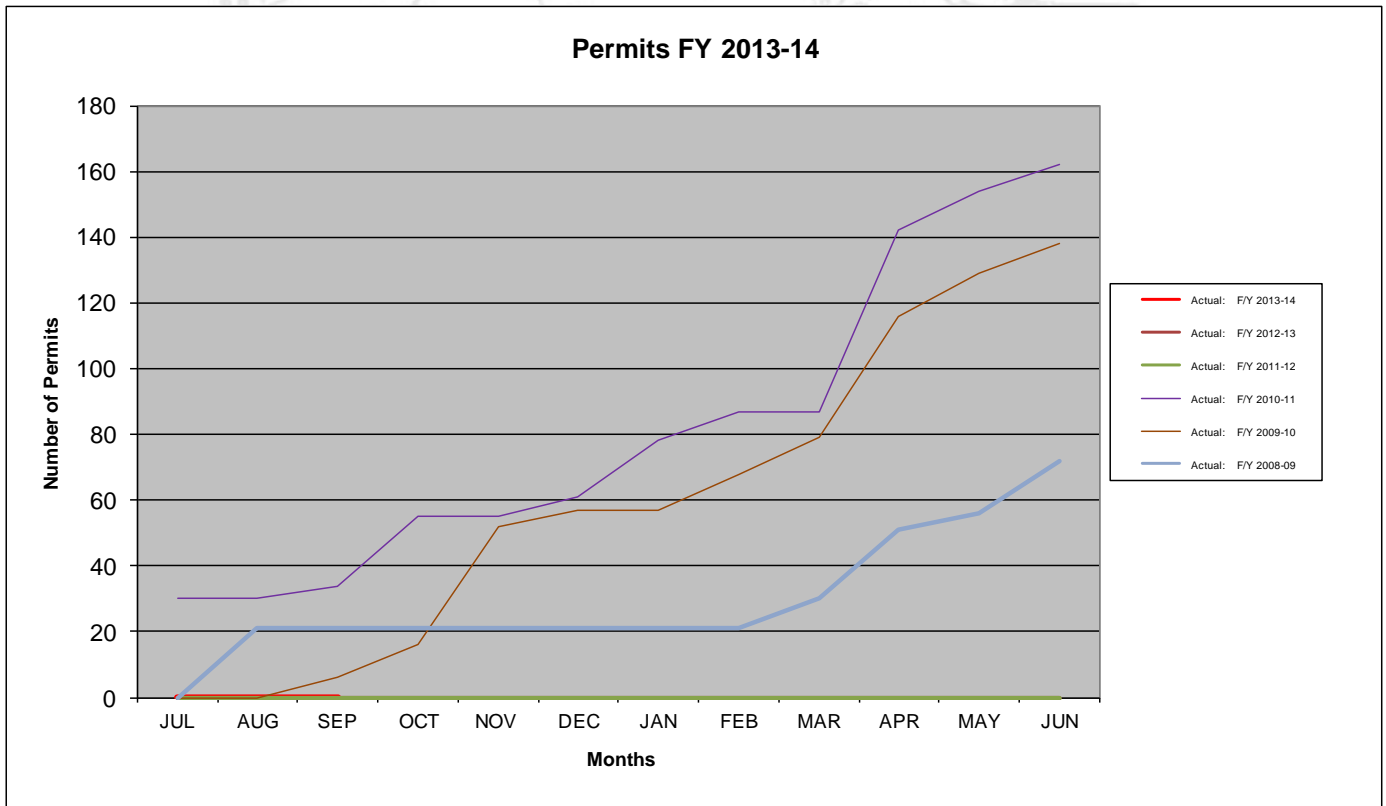
ITEM 7B-2

CARMEL VALLEY RESIDENTIAL BUILDING PERMITS

YEAR TO DATE TOTALS

Current Fiscal Year 2013-14

	JUL	AUG	SEP	OCT	NOV	DEC	JAN	FEB	MAR	APR	MAY	JUN
Actual: F/Y 2013-14	0	0	0									
Actual: F/Y 2012-13	0	0	0	0	0	0	0	0	0	0	0	0
Actual: F/Y 2011-12	0	0	0	0	0	0	0	0	0	0	0	0
Actual: F/Y 2010-11	30	30	34	55	55	61	78	87	87	142	154	162
Actual: F/Y 2009-10	0	0	6	16	52	57	57	68	79	116	129	138
Actual: F/Y 2008-09	0	21	21	21	21	21	21	21	30	51	56	72



CARMEL VALLEY

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ITEM 7C

FINANCIAL OVERVIEW

The financial overview consists of three parts:

ITEM 6C-1 - Summary of Current Funds Available for Future Projects

Shows funds on deposit as of the beginning of each fiscal quarter, less current fiscal year encumbrances, resulting in the balance of unencumbered funds available for future projects.

Funds held in the San Diego County Treasury (through the S.D. County Office of Education).

- A. **Fund 77** (21-09): CFD No. 1 Special Tax Funds.
- B. **Fund 78** (21-10): CFD No. 1 Special Taxes collected by County of San Diego.
- C. **Fund 79** (35-00): Direct mitigation fees collected under the Master Plan.
And CFD No. 2 Special Taxes collected by the County of San Diego.
- D. **Fund 83** (21-25): Del Mar Neighborhood #8A School Site Fund.
- E. **Fund 84** (21-25): Del Mar Neighborhood #8A School Construction Fund.

Currently inactive funds: 76, 80, 81, 82

ITEM 6C-2 - Financial Status of Approved Projects

Shows the annual approved project budgets, the year to date project expenditures (by county fund or bonds), the percent of budget spent year to date, and the resulting unspent balance remaining for the fiscal year.

North City West School Facilities Financing Authority

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ITEM 7C-1

SUMMARY OF CURRENT FUNDS AVAILABLE FOR FUTURE PROJECTS

Current Fiscal Year 2013-14
As of September 30, 2013

	Sept 30, 2012	Dec 31, 2012	April 30, 2013	July 31, 2013	Sept 30, 2013
FUNDS ON DEPOSIT					
Fund 76, subordinate tax fund	\$ 6,221	\$ 6,227	\$ 6,238	\$ 6,243	\$ 6,243
Fund 77, CFD #1 devel fees & check acct	\$ 1,252,278	\$ 1,253,639	\$ 1,255,823	\$ 1,256,817	\$ 1,256,817
Fund 78, less semi-annual bond payments	\$ 3,276,341	\$ 5,554,234	\$ 6,571,868	\$ 8,998,247	\$ 4,417,840
Fund 79, Master Plan fees & CFD #2	\$ 3,264	\$ 19,496	\$ 7,662	\$ (15,162)	\$ (15,186)
Fund 80, SBSB #6 site	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 81, La Costa Canyon	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 82, SBSB #6 construction	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 83, DMUSD #7 land	\$ 84,524	\$ 84,616	\$ 84,763	\$ 84,830	\$ 84,830
Fund 84, DMUSD #7 construction	\$ 4	\$ 4	\$ 4	\$ 4	\$ 4
1997C Bond Construction Fund	\$ -	\$ -	\$ -	\$ -	\$ -
2002 Subordinate Bonds (Spec. Account)	\$ 41,054	\$ 41,054	\$ 41,054	\$ 41,054	\$ 41,054
2005A & B Subordinate Bonds	\$ 4,701,383	\$ 4,701,851	\$ 4,701,972	\$ 4,701,992	\$ 4,707,744
Total Funds on Deposit	\$ 9,365,069	\$ 11,661,122	\$ 12,669,385	\$ 15,074,027	\$ 10,499,348
ENCUMBRANCES					
Carmel Valley Middle School Expansion	\$ 4,245,993	\$ 4,245,993	\$ 4,245,993	\$ 4,245,993	\$ 4,245,993
La Costa Canyon High School					
Torrey Pines H.S. C.S.R. addition					
Ashley Falls School					
Ashley Falls addition					
Sage Canyon School (Neighb. #10)					
Sage Canyon 8 Relocatables					
Del Mar School (Neighb. #8A) site	\$ 72,852	\$ 72,852	\$ 72,852	\$ 72,852	\$ 72,852
Del Mar School (Neighb. #8A) construct.					
Other Del Mar JPA Relocatables					
Solana Pacific School construction					
Administration	\$ 101,790	\$ 95,404	\$ 59,940	\$ 90,719	\$ 90,695
NCW JPA Reserve					
Total Encumbrances	\$ 4,420,635	\$ 4,414,249	\$ 4,378,785	\$ 4,409,564	\$ 4,409,540
SUMMARY					
Total Funds on Deposit	\$ 9,365,069	\$ 11,661,122	\$ 12,669,385	\$ 15,074,027	\$ 10,499,348
Encumbrances (current fiscal year)	\$ (4,420,635)	\$ (4,414,249)	\$ (4,378,785)	\$ (4,409,564)	\$ (4,409,540)
Unencumbered Funds Available	\$ 4,944,434	\$ 7,246,873	\$ 8,290,600	\$ 10,664,463	\$ 6,089,808

North City West School Facilities Financing Authority

Directors:

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ITEM 7C-2

FINANCIAL STATUS OF APPROVED PROJECTS

Current Fiscal Year 2013-14
 As of September 30, 2013

		C.V. MIDDLE SCHOOL	DEL MAR ELEM. N #8A School	ADMIN.	TOTAL PROJECTS
F/Y 2013/14	L		\$ 72,852		\$ 72,852
BUDGET	C	\$ 4,245,993	\$ -	\$ 101,350	\$ 4,347,343

EXPEND.	L				
FUND 78	C				\$ -
EXPEND.	L				
FUND 79	C			\$ 10,655	\$ 10,655
EXPEND.	L				\$ -
FACIL. FUND.	C				\$ -
TOTAL	L				\$ -
EXPEND.	C	\$ -	\$ -	\$ 10,655	\$ 10,655

PERCENT	L		0.0%		
OF BUDGET	C	0.0%	0.0%	10.5%	

BALANCE	L		\$ 72,852	\$ -	\$ 72,852
REMAINING	C	\$ 4,245,993	\$ -	\$ 90,695	\$ 4,336,688

L = Land purchase

C = Construction/Operations

North City West

School Facilities

Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
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 Mark Risco, Executive Director and Board Secretary

ITEM 7D

INCOME TO DATE, Funds 76, 77, 78, 79, 80, 81, 82, 83, & 84

Current Fiscal Year 2013-14
 As of September 30, 2013

DATE	ITEM NO.	SOURCE	FUND 77 (21-09)		FUND 78 (21-10)			FUND 79 (35-00)				FUND 76 (21-62)	FUNDS (21-00,25)
			PERMIT INCOME	INTEREST INCOME	TAX APPN. INCOME	INTEREST INCOME	MISC. INCOME	TAX APPN INCOME	INTEREST INCOME	PERMIT INCOME	MISC INCOME	INTEREST INCOME	80, 81, 82, 83 & 84 INCOME
7/16/13	CT	Apportionment #13	\$	\$	\$ 28,229.49	\$	\$	\$ 7,314.60	\$	\$	\$	\$	\$
7/29/13	CT	County Int, 100% 6/30/13		993.77		6,238.41			9.42			4.94	67.08
8/13/13	CT	Apportionment #1			8,689.86								
9/10/13	CT	Apportionment #2			7,349.17								
YEAR TO DATE TOTAL INCOME			\$ -	\$ 993.77	\$ 44,268.52	\$ 6,238.41	\$ -	\$ 7,314.60	\$ 9.42	\$ -	\$ -	\$ 4.94	\$ 67.08
FORECAST TOTAL INCOME			\$ -		\$ 8,371,014.00			\$ 68,420.00		\$ -			
FORECAST YEAR TO DATE INCOME			\$ -		\$ 7,083,165.69			\$ 57,893.85		\$ -			
PERCENT COLLECTED YEAR TO DATE			#DIV/0!		0.5%			10.7%		NA			



North City West

School Facilities

Financing Authority

Directors:

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ITEM 7E

EXPENDITURES TO DATE, Funds 76, 77, 78, 79, 80, 81, 82, 83, & 84

Current Fiscal Year 2013-14
 As of September 30, 2013

					EXPENDITURES				
					(21-10)	(21-00)	(35-00)		
DATE	VENDOR	PURPOSE	WARRANT	FUND 78	F. FUND AGR	FUND 79	CFD	TOTAL	
				/ SOURCE	Funds 83 & 84	ADMIN	BONDS	EXPEND.	
07/11/13	AT&T	Phone Service June 11 thru July 10	12-204026	\$	\$	\$ 23.83	\$	\$ 23.83	
07/11/13	US Bank	Administrative Fees 6/1/13-5/31/14 (2012A)	12-204028			2,200.00		\$2,200.00	
07/12/13	Del Mar USD	Demography Study	12-204548			6,783.69		\$6,783.69	
07/17/13	US Bank	Administrative Fees 6/1/13-5/31/14 (2006C)	12-205615			1,600.00		\$1,600.00	
07/30/13	AT&T	Phone Service July 11 thru Aug 10	12-209320			23.83		\$23.83	
08/16/13	US Bank	Debt Service - Special Tax Revenue Bonds 2005B & 2006C	12-214406	\$4,371,373.54				\$4,371,373.54	
08/16/13	US Bank	Debt Service - Special Tax Revenue Bonds 2012A	12-214406	225,071.92				\$225,071.92	
08/23/13	AT&T	Phone Service Aug 2013-Sept 2013	12-216895			23.83		\$23.83	
Total Expenditures To Date:				4,596,445.46	-	\$ 10,655.18	\$ -	\$ 4,607,100.64	



North City West School Facilities Financing Authority

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ITEM 9A

SUBJECT: Review and Acknowledge the Series 2005A, 2005B, & 2006C Bond Arbitrage rebate calculations for the Interim Computation Period August 4, 2005 through September 1, 2013.

BACKGROUND: The JPA/CFD contracted with BondLogistix to calculate the Series 2005A, 2005B, & 2006C Bonds potential Federal liability for an excess of funds earned over funds paid on the outstanding Bonds. **Excess earnings are required to be paid to the IRS every five years.**

For the period August 4, 2005 through September 1, 2013, there is **no Contingent Rebate Arbitrage Liability** with respects to the Bonds. The allowable Yield on Investments is 4.456817% for the same period.

The summary sheet and transmittal letter follow. Detail calculation worksheets are available at the NCW JPA office.

FISCAL IMPACT: None.

RECOMMENDATION: Review and acknowledge the rebate calculations.



NORTH

CARMEL VALLEY

North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
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ITEM 9B

SUBJECT: Review and Acknowledge the Series 2002 Bond Arbitrage rebate calculations for the Interim Computation Period September 19, 2002 through September 2, 2013.

BACKGROUND: The JPA/CFD contracted with BondLogistix to calculate the Series 2002 Bonds potential Federal liability for an excess of funds earned over funds paid on the outstanding Bonds. ***Excess earnings are required to be paid to the IRS every five years.***

For the period September 19, 2002 through September 2, 2013, there is ***no Contingent Rebate Arbitrage Liability*** with respects to the Bonds. The allowable Yield on Investments is 5.145849% for the same period.

The summary sheet and transmittal letter follow. Detail calculation worksheets are available at the NCW JPA office.

FISCAL IMPACT: None.

RECOMMENDATION: Review and acknowledge the rebate calculations.



NORTH

CARMEL VALLEY

North City West School Facilities Financing Authority

Directors:

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Nancy Lynch, Vice Chairperson, Solana Beach School District
Doug Rafner, Director, Del Mar Union School District
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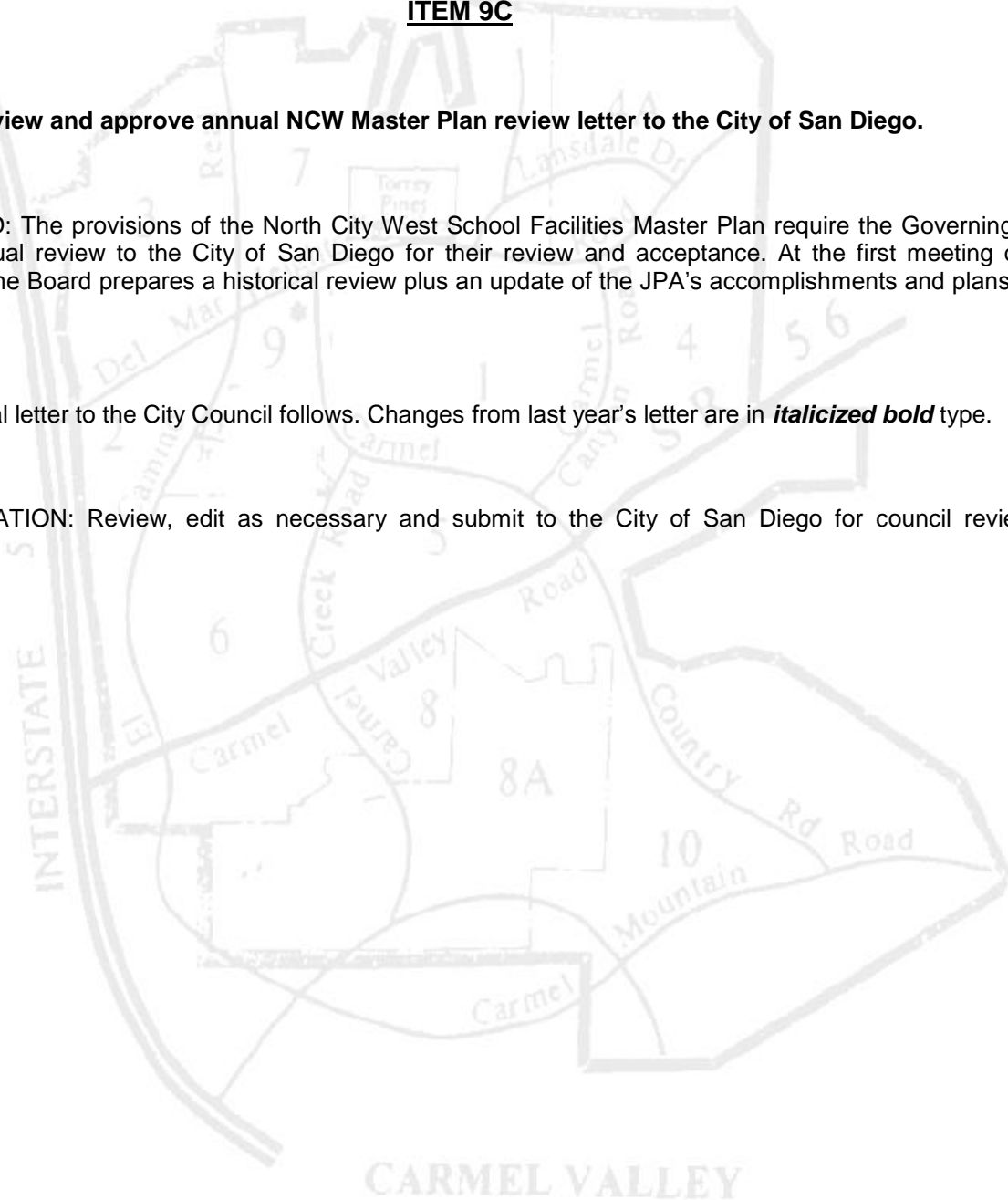
ITEM 9C

SUBJECT: Review and approve annual NCW Master Plan review letter to the City of San Diego.

BACKGROUND: The provisions of the North City West School Facilities Master Plan require the Governing Board submit an annual review to the City of San Diego for their review and acceptance. At the first meeting of each calendar year the Board prepares a historical review plus an update of the JPA's accomplishments and plans for the future.

The draft annual letter to the City Council follows. Changes from last year's letter are in ***italicized bold*** type.

RECOMMENDATION: Review, edit as necessary and submit to the City of San Diego for council review and acceptance.



North City West School Facilities Financing Authority

Directors:

Eric Dill, Chairperson, San Dieguito Union High School District
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Mark Risco, Executive Director and Board Secretary

ITEM 9D

SUBJECT: Review and approve Tax Claim and Appeal Procedures.

BACKGROUND: As requested by the Board, appeal and claim procedures were created to provide guidelines on processing tax levy disputes, in the event it is required.

The tax claim and appeal procedure document follows.

RECOMMENDATION: Review and approve tax claim and appeal procedures.

