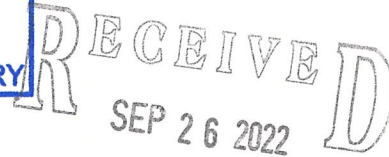


*City of  
Encinitas*



September 14, 2022

**Attn: Jim Mendelson, Foreperson  
2021/2022 San Diego County Grand Jury**

Grand Jury  
County of San Diego  
550 Corporate Center  
550 W. C Street, Suite 860  
San Diego, CA 92101-3513

Hon. Michael T. Smyth, Presiding Judge  
San Diego Superior Court  
1100 Union Street, 10th Floor  
San Diego, CA 92101

RE: City Response: "Community Facilities Districts – The Misunderstood and Sometimes Hidden Use of Mello-Roos Taxes Across San Diego County"

Dear Grand Jury,

The City of Encinitas agrees with the findings made by the Grand Jury and has implemented recommendations 22-24.

Pursuant to California Government Code sections 53328.3, 53325.5, 53340.2, and 53341.5 the City of Encinitas has published digital educational informational material, including notices and annual report communication as request, foundational documents, CFD administrator information, current tax levy analysis, and a simple description of the district regarding tax bill "CFD" Community Facilities District, also known as Mello Roos taxes on the city website.

In Addition, contact information is included for questions and further communication. Please see the link below to visit the city webpage where said information is found.

<https://encinitasca.gov/Government/Departments/Finance/Encinitas-Ranch-Community-Facilities-District-CFD-1-Mello-Roos>

Sincerely,

Pamela Antil  
City Manager  
City of Encinitas  
505 S. Vulcan Ave  
Encinitas, CA 92024