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FISCAL YEAR 2026-2027
ADMINISTRATION REPORT

CITY OF OCEANSIDE

IMPROVEMENT AREA NO. 1 OF COMMUNITY
FACILITIES DISTRICT NO. 2001-1

(MORRO HILLS)

May 4, 2026

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CITY OF OCEANSIDE



FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

Improvement Area No. 1 of Community Facilities District No. 2001-1

(Morro Hills)

Prepared for:

City of Oceanside

300 North Coast Highway

Oceanside, CA 92054

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INTRODUCTION

This report provides an analysis of the financial and administrative obligations of Improvement Area No. 1 ("IA No. 1") of Community Facilities District No. 2001-1 ("CFD No. 2001-1") of the City of Oceanside (the "City") resulting from the sale of the \$11,000,000 Series 2004A Special Tax Bonds (the "2004 Bonds") in February 2004. The City issued \$7,025,000 in Special Tax Refunding Bonds in February 2014 (the "2014 Bonds") to refund all outstanding principal on the 2004 Bonds. The City issued \$2,630,000 in Special Tax Refunding Bonds in December 2024 (the "2024 Bonds") to refund all outstanding principal on the 2014 Bonds. The 2024 Bonds were purchased by the Oceanside Public Financing Authority (the "Authority") along with local bonds issued by CFD No. 2001-1 through the issuance of the Authority's Series 2024 Local Agency Revenue Refunding Bonds (the "Authority Bonds").

CFD No. 2001-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, IA No. 1 is authorized to issue up to \$11,000,000 in bonds. The proceeds of the Series 2004A Bonds are to be used to fund a portion of an elementary school that is necessary to serve the property within IA No. 1. The proceeds of the 2014 Bonds were used to refund all outstanding principal on the 2004 Bonds. The proceeds of the 2024 Bonds were used to refund all outstanding principal on the 2014 Bonds. The current outstanding principal is equal to \$2,255,000, which is based on principal paid through September 2, 2025. The 2024 Bonds will be paid off in the year 2033. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied each year to fully satisfy the special tax requirement, but in no event shall it be levied after fiscal year 2040-2041.

The bonded indebtedness of IA No. 1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2026-2027, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1.

A map showing the property in CFD No. 2001-1 and IA No. 1 is included in Appendix A.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development status of property within IA No. 1.
- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of IA No. 1 for fiscal year 2026-2027.

- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement between Developed Property and Undeveloped Property. A table of the fiscal year 2026-2027 special taxes for each classification of property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment. The Rate and Method of Apportionment defines two primary categories of property, namely "Developed Property" and "Undeveloped Property." The category of Developed Property is in turn divided into thirteen separate special tax classifications which vary with dwelling unit size and type for residential development and floor area or acreage for non-residential development. A table of the Developed Property special tax classifications is shown below.

Table 1: Developed Property Classifications

Tax Class	Designation	
1	Residential Property	≥ 3,851 s.f.
2	Residential Property	3,601 - 3,850 s.f.
3	Residential Property	3,351 - 3,600 s.f.
4	Residential Property	3,101 - 3,350 s.f.
5	Residential Property	2,851 - 3,100 s.f.
6	Residential Property	2,651 - 2,850 s.f.
7	Residential Property	2,451 - 2,650 s.f.
8	Residential Property	2,251 - 2,450 s.f.
9	Residential Property	2,051 - 2,250 s.f.
10	Residential Property	1,851 - 2,050 s.f.
11	Residential Property	< 1,850 s.f.
12	Village Store/Day Care Property	N/A
13	Non-Residential Property	N/A

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit and the recordation of a final map. Specifically, property for which a building permit was issued prior to March 1 will be classified as Developed Property in the following fiscal year so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. For example, all property in IA No. 1 for which building permits were issued prior to March 1, 2026, and which is located within a recorded final map that was recorded as of January 1, 2026, will be classified as Developed Property in fiscal year 2026-2027.

B Development Update

Background research was conducted to determine the amount and type of development activity that occurred during the previous fiscal year. Review of the City of Oceanside's building permit records indicated that no new building permits within IA No. 1 were issued between March 1, 2025, and February 28, 2026. In addition, there were a total of 200 lots

that have prepaid their special tax obligation in full as of April 30, 2026. These 200 prepaid parcels are not considered taxable property and are not subject to the IA No. 1 special tax in fiscal year 2026-2027 and for each subsequent year. As a result, there are 627 units of Residential Property that will be taxed on the County tax roll in fiscal year 2026-2027. A total of 1.36 gross acres in the district are considered Undeveloped Property.

The following table lists the aggregate amount of taxable property by special tax classification.

Table 2: Taxable Property by Special Tax Classification

Tax Class	Description	FY 2025-2026 No. of Units/SF/ Acres	New Permits (3/1/25 through 2/28/26)	New Prepaid Parcels	New Partially Prepaid Parcels	FY 2026-2027 No. of Units/SF/ Acres
1	Residential Property ≥3,851 s.f.	102 units	0 units	(1) unit	0 units	101 units
2	Residential Property 3,601-3,850 s.f.	53 units	0 units	(0) units	0 units	53 units
3	Residential Property 3,351-3,600 s.f.	64 units	0 units	(0) units	0 units	64 units
4	Residential Property 3,101-3,350 s.f.	109 units	0 units	(0) units	0 units	109 units
5	Residential Property 2,851-3,100 s.f.	162 units	0 units	(0) units	0 units	162 units
5 - 30%	Residential Property 2,851-3,100 s.f.	1 unit ¹	0 units	(0) units	0 units	1 unit ¹
6	Residential Property 2,651-2,850 s.f.	12 units	0 units	(0) units	0 units	12 units
7	Residential Property 2,451-2,650 s.f.	66 units	0 units	(0) units	0 units	66 units
7 - 55%	Residential Property 2,451-2,650 s.f.	1 unit ²	0 units	(0) units	0 units	1 unit ²
7 - 29%	Residential Property 2,451-2,650 s.f.	1 unit ³	0 units	(0) units	0 units	1 unit ³
8	Residential Property 2,251-2,450 s.f.	51 units	0 units	(0) units	0 units	51 units
9	Residential Property 2,051-2,250 s.f.	6 units	0 units	(0) units	0 units	6 units
10	Residential Property 1,851-2,050 s.f.	0 units	0 units	(0) units	0 units	0 units
11	Residential Property <1,850 s.f.	0 units	0 units	(0) units	0 units	0 units
12	Village Store/Day Care Property	0 SF	0 SF	(0) SF	0 SF	0 SF
13	Non-Residential Property	0 acres	0 acres	(0) acres	0 acres	0 acres
N/A	Undeveloped Property	1.36 acres	N/A	N/A	N/A	1.36 acres
Total Units of Residential Property		628 units	0 units	1 unit	0 units	627 units

Notes:

1. Includes one Class 5 unit that prepaid 70% of its total obligation for the IA in February 2008.
2. Includes one Class 7 unit that prepaid 45% of its total obligation for the IA in February 2008.
3. Includes one Class 7 unit that prepaid 71% of its total obligation for the IA in February 2012.

II FISCAL YEAR 2025-2026 SPECIAL TAX LEVY

The special tax levy for IA No. 1 for fiscal year 2025-2026 equaled \$426,503. As of April 29, 2026, \$420,142 in special taxes had been collected by the County. The remaining \$6,361 are delinquent, resulting in a delinquency rate of 1.49%.

IA No. 1 has covenanted to commence foreclosure proceedings against (i) parcels with delinquent special taxes in excess of \$10,000 by October 1 following the close of each fiscal year in which such special taxes are due, (ii) all parcels with delinquent special taxes by the October 1 following the close of each fiscal year in which it receives special taxes in an amount which is less than 95% of the total special tax levied, and (iii) will diligently pursue such foreclosure proceedings until the delinquent special taxes are paid; provided that, notwithstanding the foregoing, IA No. 1 may elect to defer foreclosure proceedings on any parcel so long as the amount in the Reserve Account is at least equal to the Reserve Requirement and the amount in the Improvement Area No. 1 Reserve Account is at least equal to the proportionate share for IA No. 1.

IA No. 1 is not required to commence foreclosure proceedings against any parcels based on the current level of delinquencies.

III FISCAL YEAR 2026-2027 SPECIAL TAX REQUIREMENT

For fiscal year 2026-2027, the special tax requirement is equal to \$404,238 and is calculated as follows:

Table 3: Fiscal Year 2026-2027 Special Tax Requirement

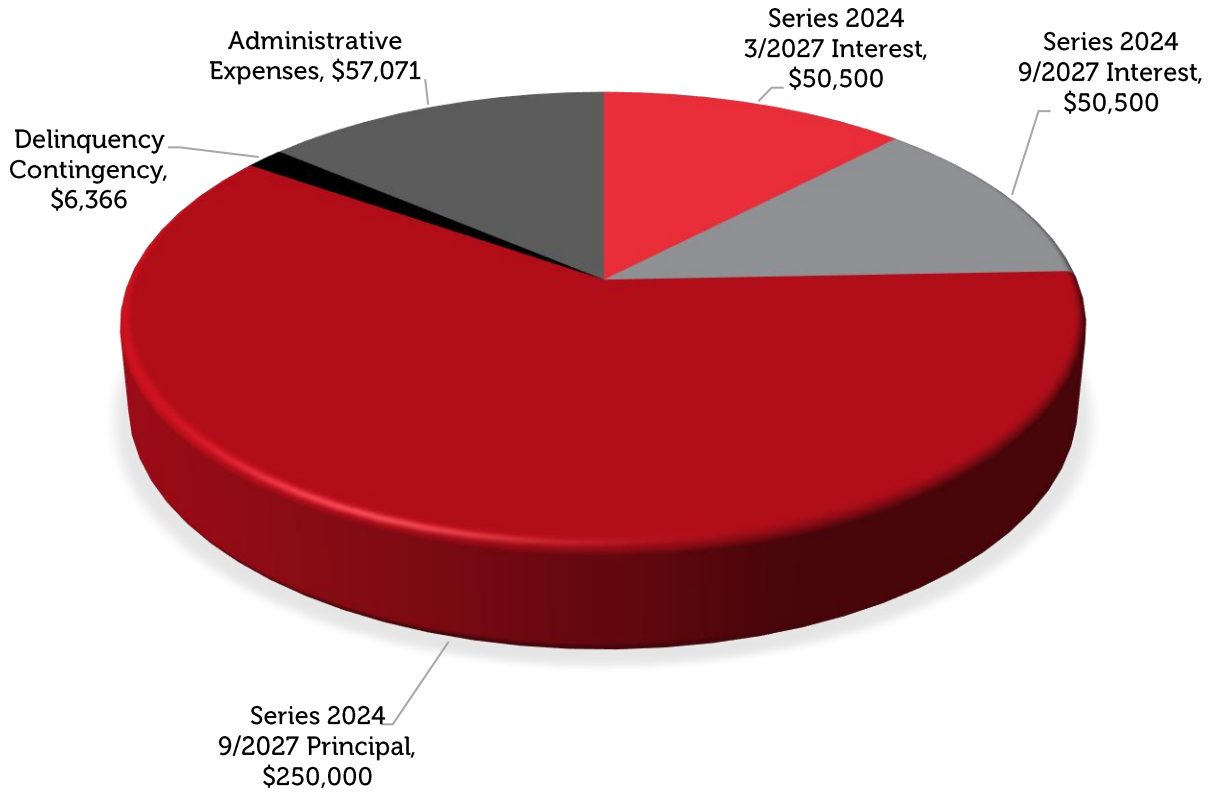
	Subtotal	Total
Fiscal Year 2026-2027 Obligations		\$414,438
Interest Due March 1, 2027	\$50,500	
Interest Due September 1, 2027	\$50,500	
Principal Due September 1, 2027	\$250,000	
Delinquency Contingency ¹	\$6,366	
Administrative Expenses ²	\$57,071	
Fiscal Year 2025-2026 Surplus Applied as Credit to Levy for Fiscal Year 2026-2027		(\$10,200)
Fiscal Year 2026-2027 Special Tax Requirement		\$404,238

Notes:

1. Estimated based on fiscal year 2025-2026 delinquencies as of April 29, 2026.
2. Administrative expense amount needed per City. Pursuant to the Indenture, \$54,855 per year (commencing fiscal year 2024-2025 escalated by 2% each year thereafter) is available prior to paying debt service. Any additional amount above this amount is only available after debt service is paid.

The components of the fiscal year 2026-2027 gross special tax requirement are shown graphically on the following page.

Figure 1: Fiscal Year 2026-2027 Gross Special Tax Requirement



Total Fiscal Year 2026-2027 Gross Special Tax Requirement: \$414,438

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that IA No. 1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special tax for Undeveloped Property and the assigned special tax for each classification of Developed Property are specified in Section C of the Rate and Method of Apportionment.¹

B Apportionment of Special Taxes

The special tax that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment. Section D apportions the special tax requirement in four steps which prioritize the order in which Developed Property and Undeveloped Property are taxed.

The first step states that the special tax shall be levied against each parcel of Developed Property at up to 100% of the assigned special tax. If the special taxes raised pursuant to the first step are less than the special tax requirement, then the second step is applied. The second step states that the special tax shall be levied against each parcel of Undeveloped Property at up to 100% of the maximum special tax. The third and fourth steps are designed to accommodate changes in land use and are intended to be used only as a last resort. Since actual land uses have not substantially deviated from the original projections, these steps are not necessary.

Application of the maximum special taxes under the first step generates special tax revenues of \$835,695 from Residential Property which is more than sufficient to meet the fiscal year 2026-2027 Special Tax Requirement as outlined in Section III. Therefore, the fiscal year 2026-2027 special tax for Residential Property is equal to approximately 48.37% of the maximum special tax. The fiscal year 2026-2027 maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property on the following pages.

¹ Technically, Section C states that the maximum special tax for a parcel of Developed Property is equal to the greater of the "Backup Special Tax" or Assigned Special Tax. The Backup Special Tax was established for the contingency of a shortfall in revenues resulting from significant changes in development densities. The contingency for which the Backup Special Tax was established does not exist and hence, all discussion of maximum tax rates for Developed Property focuses on the Assigned Special Tax.

**Table 4: Fiscal Year 2026-2027 Special Taxes
for Developed Property and Undeveloped Property**

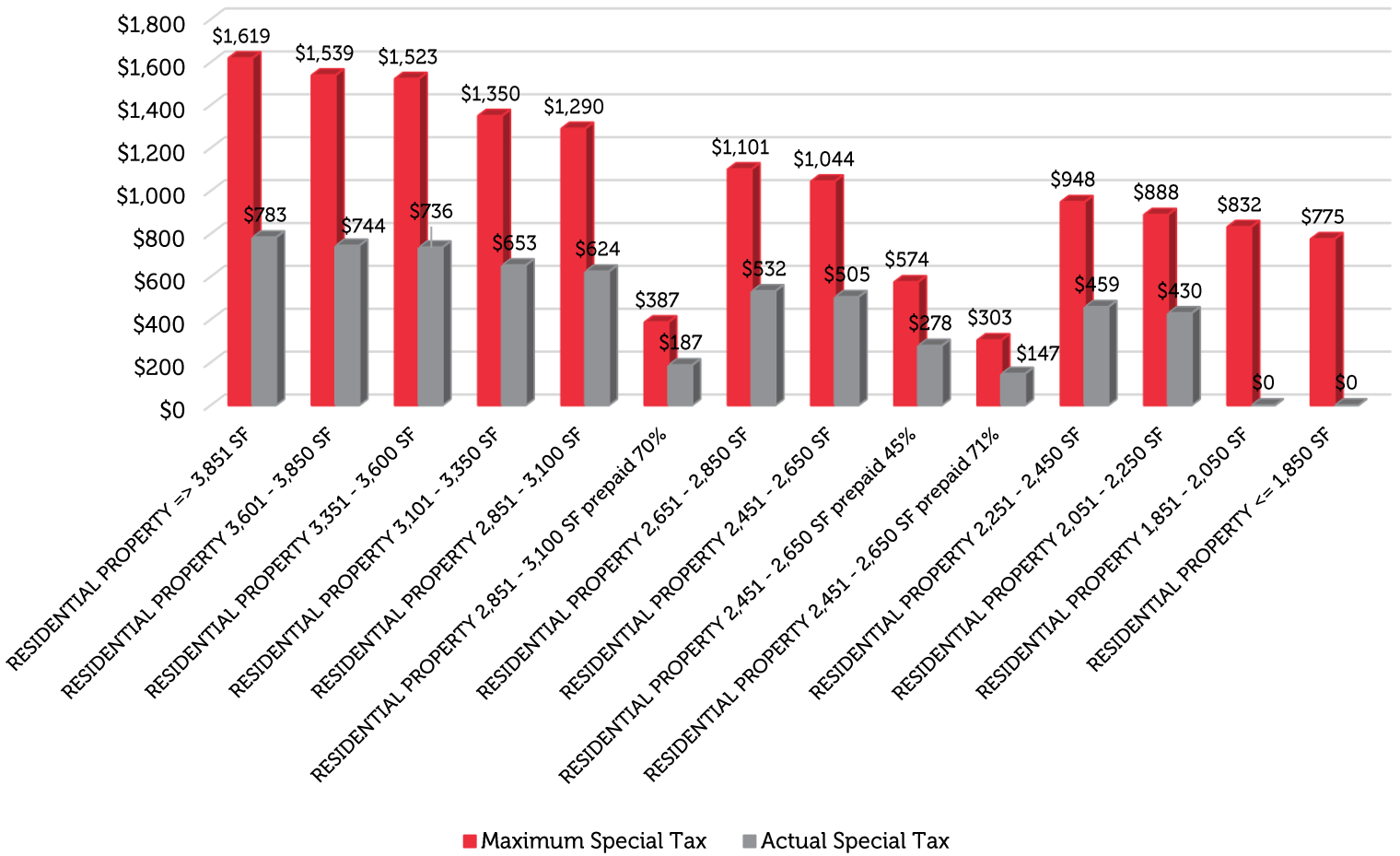
Tax Class	Description	Assigned/Maximum Special Tax per Unit/Acre	FY 2026-2027 Actual Special Tax per Unit/Acre
1	Residential Property ≥3,851 s.f.	\$1,618.84 per unit	\$783.05 per unit
2	Residential Property 3,601-3,850 s.f.	\$1,539.12 per unit	\$744.50 per unit
3	Residential Property 3,351-3,600 s.f.	\$1,522.52 per unit	\$736.46 per unit
4	Residential Property 3,101-3,350 s.f.	\$1,349.80 per unit	\$652.92 per unit
5	Residential Property 2,851-3,100 s.f.	\$1,290.02 per unit	\$624.00 per unit
5 - 30%	Residential Property ¹ 2,851-3,100 s.f.	\$387.01 per unit	\$187.20 per unit
6	Residential Property 2,651-2,850 s.f.	\$1,100.70 per unit	\$532.42 per unit
7	Residential Property 2,451-2,650 s.f.	\$1,044.24 per unit	\$505.12 per unit
7 - 55%	Residential Property ² 2,451-2,650 s.f.	\$574.33 per unit	\$277.82 per unit
7 - 29%	Residential Property ³ 2,451-2,650 s.f.	\$303.46 per unit	\$146.78 per unit
8	Residential Property 2,251-2,450 s.f.	\$947.92 per unit	\$458.52 per unit
9	Residential Property 2,051-2,250 s.f.	\$888.13 per unit	\$429.60 per unit
10	Residential Property 1,851-2,050 s.f.	\$831.67 per unit	\$0.00 per unit
11	Residential Property <1,850 s.f.	\$775.20 per unit	\$0.00 per unit
12	Village Store/Day Care Property per SF	\$0.264 per SF	\$0.00 per SF
13	Non-Residential Property per Acre	\$6,581.00 per Acre	\$0.00 per Acre
N/A	Undeveloped Property per Acre	\$6,581.00 per Acre	\$0.00 per Acre

Notes:

1. Includes one Class 5 unit that prepaid 70% of its total obligation for the IA in February 2008.
2. Includes one Class 7 unit that prepaid 45% of its total obligation for the IA in February 2008.
3. Includes one Class 7 unit that prepaid 71% of its total obligation for the IA in February 2012.

A list of the actual special tax levied against each parcel in IA No. 1 is included in Appendix D.

Figure 2: Fiscal Year 2026-2027 Maximum and Actual Special Tax Rates for Residential Property



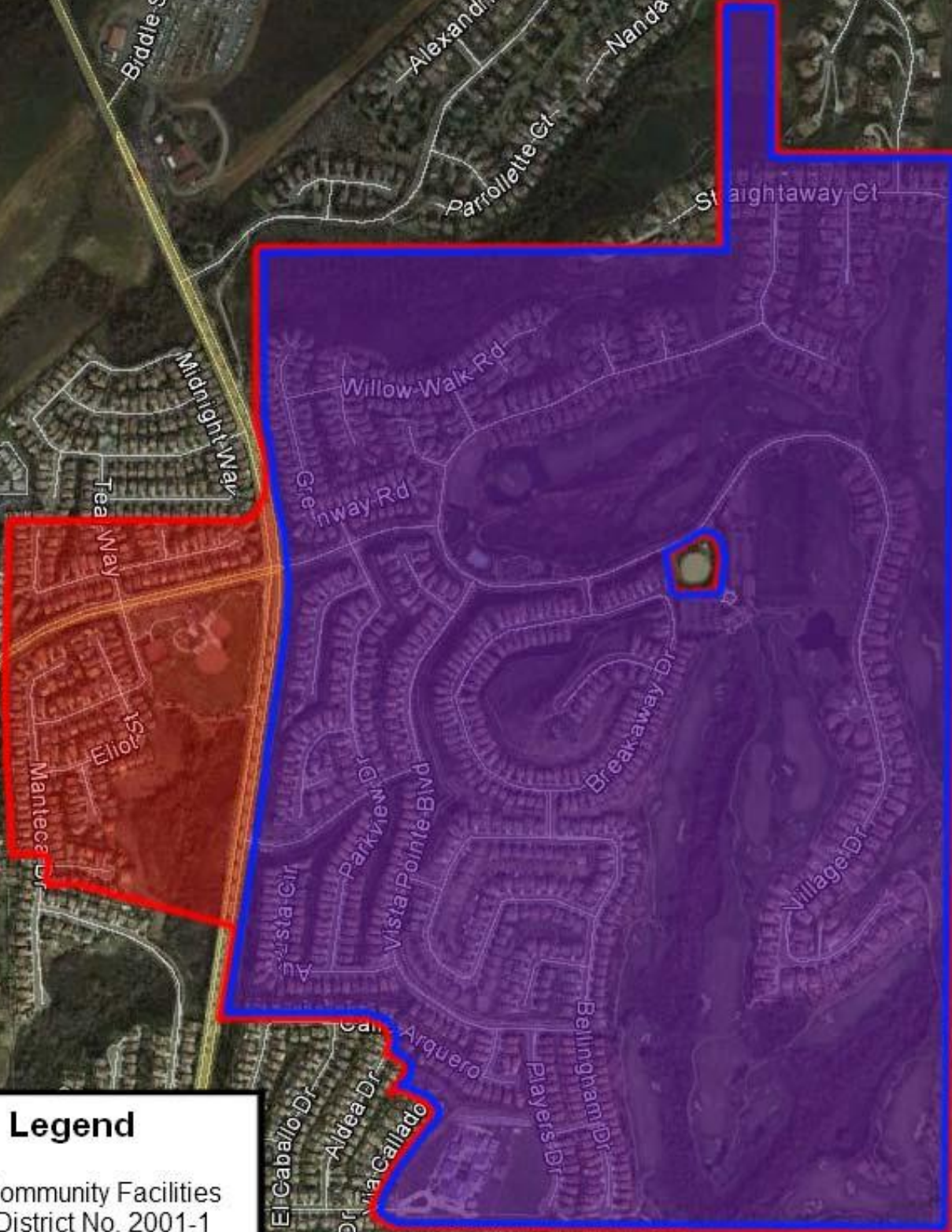
APPENDIX A

City of Oceanside
Improvement Area No. 1 of Community Facilities District No. 2001-1
(Morro Hills)
Fiscal Year 2026-2027 Administration Report



BOUNDARY MAP

**City of Oceanside
Community Facilities District No. 2001-1
(Morro Hills Development)**



Legend

-  Community Facilities District No. 2001-1
-  CFD No. 2001-1 and Improvement Area No. 1 of CFD No. 2001-1

APPENDIX B

City of Oceanside

Improvement Area No. 1 of Community Facilities District No. 2001-1
(Morro Hills)

Fiscal Year 2026-2027 Administration Report



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
IMPROVEMENT AREA NO. 1 OF
COMMUNITY FACILITIES DISTRICT NO. 2001-1
OF THE CITY OF OCEANSIDE
(MORRO HILLS DEVELOPMENT)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in Improvement Area No. 1 ("IA No. 1") of Community Facilities District No. 2001-1 ("CFD No. 2001-1") of the City of Oceanside (Morro Hills Development) and collected each Fiscal Year commencing in Fiscal Year 2002-2003, in an amount determined by the City Council of the City of Oceanside, through the application of the Rate and Method of Apportionment as described below. All of the real property in IA No. 1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

"Acre or Acreage" means the land area of an Assessor's Parcel as shown on an Assessor's Parcel Map, or if the land area is not shown on an Assessor's Parcel Map, the land area shown on the applicable final map, parcel map, condominium plan, or other recorded County map.

"Act" means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5, Division 2 of Title 5 of the Government Code of the State of California.

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of IA No. 1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, IA No. 1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, IA No. 1 or any designee thereof of complying with City, IA No. 1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, IA No. 1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or IA No. 1 for any other administrative purposes of IA No. 1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's Parcel number.

"Assigned Special Tax" means the Special Tax for each Assessor's Parcel of Developed Property, as determined in accordance with Section C below.

"Backup Special Tax" means the Special Tax applicable to each Assessor's Parcel of Residential Property, as determined in accordance with Section C below.

"Bonds" means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by IA No. 1 under the Act.

"CFD No. 2001-1" means Community Facilities District No. 2001-1 of the City of Oceanside (Morro Hills Development).

"City" means the City of Oceanside.

"Council" means the City Council of the City.

"County" means the County of San Diego.

"Developer" means Richland Calabasas, Ltd., a Florida limited partnership doing business in California as Richland Calabasas, L.P., and/or any assignee(s) or successor(s) serving as the master developer of infrastructure for IA No. 1.

"Developed Property" means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Public Property, Taxable Property Owner Association Property, Taxable Religious Property, and Taxable Golf Course Property, which is within a Final Map that was recorded prior to January 1 and for which a building permit for new construction was issued prior to March 1 of the prior Fiscal Year.

"Final Map" means (i) a final map, or portion thereof, approved by the City pursuant to the Subdivision Map Act (California Government Code Section 66410 *et seq.*) that creates individual lots or parcels for which building permits may be issued, or (ii) for condominiums, a final map approved by the City and a condominium plan recorded pursuant to California Civil Code Section 1352 creating such individual lots or parcels. The term "Final Map" shall not include any Assessor's Parcel Map or subdivision map or portion thereof, that does not create individual lots for which a building permit may be issued, including Assessor's Parcels that are designated as remainder parcels.

"Finance Director" means the Administrative Services Director of the City or his or her designee.

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Floor Area" or **"FA"** means the building square footage of a structure, measured from outside wall to outside wall, not including any carport, walkway, garage, overhang, patio, enclosed patio, or similar area attached to the building. The determination of Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Golf Course Property" means, for each Fiscal Year, up to 188.6 Acres within the boundaries of IA No. 1 that has recorded an easement or that is actually being used for golf course purposes including: fairways, greens, driving ranges, parking facilities, cart barns, garages, tennis facilities, banquet facilities, pro shop, restaurants, locker rooms, meeting rooms, and any other golf course purpose use as determined by the Finance Director, as of January 1 of the prior Fiscal Year.

"IA No. 1" means Improvement Area No. 1 of CFD No. 2001-1, as identified on the boundary map for CFD No. 2001-1.

"Indenture" means the indenture, fiscal agent agreement, resolution or other instrument pursuant to which Bonds are issued, as modified, amended and/or supplemented from time to time.

"Land Use Class" means any of the classes listed in Table 1.

"Maximum Special Tax" means the Maximum Special Tax, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Developed Property, excluding Village Store/Day Care Property, for which a building permit was issued for a non-residential use.

"Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax levy to the Assigned Special Tax is equal for all Assessor's Parcels of Developed Property. For Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property, Taxable Religious Property, and Taxable Golf Course Property "Proportionately" means that the ratio of the actual Special Tax levy per Acre to the Maximum Special Tax per Acre is equal for all Assessor's Parcels of Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property, Taxable Religious Property, and Taxable Golf Course Property.

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of IA No. 1 that is owned by or irrevocably dedicated to a property

owner association, including any master or sub-association as of January 1 of the prior Fiscal Year.

"Public Property" means, for each Fiscal Year, any property within the boundaries of IA No. 1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency as of January 1 of the prior Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as of January 1 of the prior Fiscal Year, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

"Religious Property" means, for each Fiscal Year, any property within the boundaries of IA No. 1 that is used primarily as a place of worship and is exempt from *ad valorem* property taxes because it is owned by a religious organization as of January 1 of the prior Fiscal Year. Religious Property, without limitation, does not include any Assessor's Parcels used for religious schools, day care, or congregate care facilities.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Taxable Property to fund the Special Tax Requirement.

"Special Tax Requirement" means that amount required in any Fiscal Year for IA No. 1 to: (i) pay debt service on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; and (v) pay directly for acquisition or construction of IA No. 1 facilities eligible under the Act; less (vi) a credit for funds available to reduce the annual Special Tax levy, as determined by the Finance Director pursuant to the Indenture.

"State" means the State of California.

"Taxable Golf Course Property" means all Golf Course Property that is not exempt pursuant to Section E below.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of IA No. 1 for which the Special Tax has not been prepaid in full pursuant to Section H and which are not exempt from the Special Tax pursuant to law or Section E below.

"Taxable Property Owner Association Property" means all Assessor's Parcels of Property Owner Association Property that are not exempt pursuant to Section E below.

"Taxable Public Property" means all Assessor's Parcels of Public Property that are not exempt pursuant to Section E below.

"Taxable Religious Property" means all Assessor's Parcels of Religious Property that are not exempt pursuant to Section E below.

"Trustee" means the trustee or fiscal agent under the Indenture.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property as of January 1 of the prior Fiscal Year and not classified as Developed Property.

"Village Store/Day Care Property" means up to 1.6 Acres of Developed Property that is identified as village store or day care uses in Attachment A to this Rate and Method of Apportionment, or as such area is modified pursuant to a final map for such property. If the village store and day care property exceeds 1.6 Acres, any Acreage above 1.6 shall be considered Non-Residential Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within IA No. 1 shall be classified as Developed Property, Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with this rate and method of apportionment determined pursuant to Sections C and D below.

Assessor's Parcels of Developed Property shall further be classified as Residential Property, Non-Residential Property, or Village Store/Day Care Property. An Assessor's Parcel of Residential Property shall further be classified to its appropriate Land Use Class based on the Floor Area located on such Assessor's Parcel.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel of Residential Property shall be the greater of (i) the amount derived by application of the Assigned Special Tax or (ii) the amount derived by application of the Backup Special Tax.

The Maximum Special Tax for each Assessor's Parcel of Non-Residential Property or Village Store/Day Care Property shall be the Assigned Special Tax described in Table 1.

b. Assigned Special Tax

The Assigned Special Tax for each Assessor's Parcel of Developed Property is shown in Table 1 below.

Table 1
Assigned Special Taxes for Developed Property in
Improvement Area No. 1

LAND USE CLASS	DESCRIPTION	FLOOR AREA	ASSIGNED SPECIAL TAX
1	Residential Property	3,851 sq. ft. or greater	\$1,618.84 per unit
2	Residential Property	3,601 sq. ft. to 3,850 sq. ft.	\$1,539.12 per unit
3	Residential Property	3,351 sq. ft. to 3,600 sq. ft.	\$1,522.52 per unit
4	Residential Property	3,101 sq. ft. to 3,350 sq. ft.	\$1,349.80 per unit
5	Residential Property	2,851 sq. ft. to 3,100 sq. ft.	\$1,290.02 per unit
6	Residential Property	2,651 sq. ft. to 2,850 sq. ft.	\$1,100.70 per unit
7	Residential Property	2,451 sq. ft. to 2,650 sq. ft.	\$1,044.24 per unit
8	Residential Property	2,251 sq. ft. to 2,450 sq. ft.	\$947.92 per unit
9	Residential Property	2,051 sq. ft. to 2,250 sq. ft.	\$888.13 per unit
10	Residential Property	1,851 sq. ft. to 2,050 sq. ft.	\$831.67 per unit
11	Residential Property	1,850 sq. ft. or less	\$775.20 per unit
12	Village Store/Day Care Property	N/A	\$0.264 per sq. ft. of FA
13	Non-Residential Property	N/A	\$6,581 per Acre

c. Backup Special Tax

When a Final Map is recorded within IA No. 1, the Backup Special Tax for each lot or parcel within such Final Map that is expected to become Residential Property shall be determined by the Finance Director. At the time of the recordation of each Final Map, a copy of such Final Map shall be provided to the Finance Director by the Developer.

For Assessor's Parcels of Residential Property within a Final Map, the Backup Special Tax shall be determined by multiplying \$6,581 by the total Acreage of Taxable Property excluding the Acreage associated with Non-Residential Property, Village Store/Day Care Property, Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property and Taxable Property Owner Association

Property in such Final Map and dividing such amount by the expected number of residential lots within such Final Map.

Notwithstanding the foregoing, if all or any portion of the Final Map(s) described in the preceding paragraph is subsequently changed or modified, then the Backup Special Tax for each Assessor's Parcel of Residential Property in such Final Map that is changed or modified shall be a rate per Acre calculated as follows:

1. Determine the total Backup Special Taxes anticipated to apply to the changed or modified Final Map prior to the change or modification.
2. The result of paragraph 1 above shall be divided by the total Acreage of Taxable Property excluding the Acreage associated with Non-Residential Property, Village Store/Day Care Property, Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, and Taxable Property Owner Association Property which is ultimately expected to exist in such changed or modified Final Map area, as reasonably determined by the Finance Director.
3. The result is the Backup Special Tax per Acre which shall be applicable to all Assessor's Parcels of Residential Property in such changed or modified Final Map.

2. Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property, Taxable Religious Property, and Taxable Golf Course Property

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, and Taxable Property Owner Association Property shall be \$6,581 per Acre.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2002-2003 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement and shall levy the Special Tax until the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

First: The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the applicable Assigned Special Tax as needed to satisfy the Special Tax Requirement;

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each

Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

Third: If additional moneys are needed to satisfy the Special Tax Requirement after the first two steps have been completed, then the levy of the Special Tax on each Assessor's Parcel of Developed Property whose Maximum Special Tax is determined through the application of the Backup Special Tax shall be increased in equal percentages from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional moneys are needed to satisfy the Special Tax Requirement after the first three steps have been completed, then the Special Tax shall be levied Proportionately on each Assessor's Parcel of Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property and Taxable Property Owner Association Property at up to the Maximum Special Tax for Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property.

E. EXEMPTIONS

No Special Tax shall be levied on up to 188.6 Acres of Golf Course Property, 0.49 Acres of Religious Property, 132.84 Acres of Public Property and/or Property Owner Association Property. Tax-exempt status will be irrevocably assigned by the Finance Director in the chronological order in which property becomes Golf Course Property, Religious Property, Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Golf Course Property, Religious Property, Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

Golf Course Property, Religious Property, Public Property or Property Owner Association Property that is not exempt from Special Taxes under this section shall be subject to the levy of the Special Tax and shall be taxed Proportionately as part of the fourth step in Section D above, at up to 100% of the applicable Maximum Special Tax for Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property or Taxable Property Owner Association Property, if such property does not prepay the Special Tax pursuant to Section H.1.

F. REVIEW/APPEAL COMMITTEE

The Council shall establish as part of the proceedings and administration of IA No. 1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax, as to their Assessor's Parcel, is in error, may file a notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor's Parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that IA No. 1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

"IA Public Facilities" means either \$8.8 million in 2001 dollars, which shall increase by the Construction Inflation Index on July 1, 2002, and on each July 1 thereafter, or such lower number as (i) shall be determined by the Finance Director as sufficient to provide the public facilities to be provided by IA No. 1 under the authorized bonding program for IA No. 1, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

"Construction Fund" means an account specifically identified in the Indenture to hold funds which are currently available for expenditure to acquire or construct public facilities eligible under the Act.

"Construction Inflation Index" means the annual percentage change in the Engineering News-Record Building Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the Finance Director that is reasonably comparable to the Engineering News-Record Building Cost Index for the City of Los Angeles.

"Future Facilities Costs" means the IA Public Facilities minus (i) public facility costs previously paid from the Construction Fund, (ii) moneys currently on deposit in the Construction Fund, and (iii) moneys currently on deposit in an escrow fund that are expected to be available to finance facilities costs.

"Outstanding Bonds" means all Bonds which are deemed to be outstanding under the Indenture after the first interest and/or principal payment date following the current Fiscal Year.

1. Prepayment in Full

The obligation of an Assessor's Parcel to pay the Special Tax may be prepaid and permanently satisfied as described herein; provided that a prepayment may be made only for Assessor's Parcels of Developed Property, Undeveloped Property for which a

building permit has been issued, Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property, and only if there are no delinquent Special Taxes with respect to such Assessor's Parcel at the time of prepayment. An owner of an Assessor's Parcel intending to prepay the Special Tax obligation shall provide the Finance Director with written notice of intent to prepay. Within 30 days of receipt of such written notice, the Finance Director shall notify such owner of the prepayment amount of such Assessor's Parcel. The Finance Director may charge a reasonable fee for providing this service. Prepayment must be made not less than 45 days prior to the next occurring date that notice of redemption of Bonds from the proceeds of such prepayment may be given to the Trustee pursuant to the Indenture.

The Prepayment Amount (defined below) shall be calculated as summarized below (capitalized terms as defined below):

	Bond Redemption Amount
plus	Redemption Premium
plus	Future Facilities Amount
plus	Defeasance Amount
plus	Administrative Fees and Expenses
less	Reserve Fund Credit
less	<u>Capitalized Interest Credit</u>
Total: equals	Prepayment Amount

As of the proposed date of prepayment, the Prepayment Amount (defined below) shall be calculated as follows:

Paragraph No.:

1. Confirm that no Special Tax delinquencies apply to such Assessor's Parcel.
2. For Assessor's Parcels of Developed Property, compute the Assigned Special Tax and Backup Special Tax applicable for the Assessor's Parcel to be prepaid. For Assessor's Parcels of Undeveloped Property (for which a building permit has been issued) to be prepaid, compute the Assigned Special Tax and Backup Special Tax for that Assessor's Parcel as though it was already designated as Developed Property, based upon the building permit which has already been issued for that Assessor's Parcel. For Assessor's Parcels of Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property to be prepaid, compute the Maximum Special Tax for such Assessor's Parcel.
3. (a) Divide the Assigned Special Tax for Developed Property or Maximum Special Tax for Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property, as applicable, computed pursuant to paragraph 2 by the total estimated Assigned Special Taxes for the entire

IA No. 1 based on the Developed Property Assigned Special Taxes which could be charged in the current Fiscal Year on all expected development through buildout of IA No. 1 plus the Maximum Special Tax for an Assessor's Parcel of Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property being prepaid (if applicable), excluding any Assessor's Parcels which have been prepaid, and

(b) Divide the Backup Special Tax for Residential Property, Assigned Special Tax for other Developed Property, or Maximum Special Tax for Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property, as applicable, computed pursuant to paragraph 2 by the estimated Maximum Special Taxes from Developed Property at buildout of IA No. 1 plus the Maximum Special Tax for an Assessor's Parcel of Taxable Golf Course Property, Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property being prepaid (if applicable), excluding any Assessor's Parcels which have been prepaid.

4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Compute the current Future Facilities Costs
7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
9. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.
10. Compute the amount the Finance Director reasonably expects to derive from the reinvestment of the Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.
11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").

12. Verify the administrative fees and expenses of IA No. 1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
13. If reserve funds for the Outstanding Bonds, if any, are at or above 100% of the reserve requirement (as defined in the Indenture) on the prepayment date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement.
14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
15. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the construction fund. The amount computed pursuant to paragraph 12 shall be retained by IA No. 1.

The Prepayment Amount may be sufficient to redeem other than a \$5,000 increment of Bonds. In such cases, the increment above \$5,000 or integral multiple thereof will be retained in the appropriate fund established under the Indenture to be used with the next prepayment of bonds or to make debt service payments.

As a result of the payment of the current Fiscal Year's Special Tax levy as determined under paragraph 9 (above), the Finance Director shall remove the current Fiscal Year's Special Tax levy for such Assessor's Parcel from the County tax rolls. With respect to any Assessor's Parcel that is prepaid, the Council shall cause a suitable notice to be recorded in compliance with the Act, to indicate the prepayment of Special Taxes and the release of the Special Tax lien on such Assessor's Parcel, and the obligation of such Assessor's Parcel to pay the Special Tax shall cease.

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Assigned Special Taxes that may be levied on Taxable Property within IA

No. 1 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

2. Prepayment in Part

The Special Tax on an Assessor's Parcel of Developed Property or an Assessor's Parcel of Undeveloped Property for which a building permit has been issued may be partially prepaid. The amount of the prepayment shall be calculated as in Section H.1; except that a partial prepayment shall be calculated according to the following formula:

$$PP = P_E \times F.$$

These terms have the following meaning:

- PP = the partial prepayment
- P_E = the Prepayment Amount calculated according to Section H.1
- F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax.

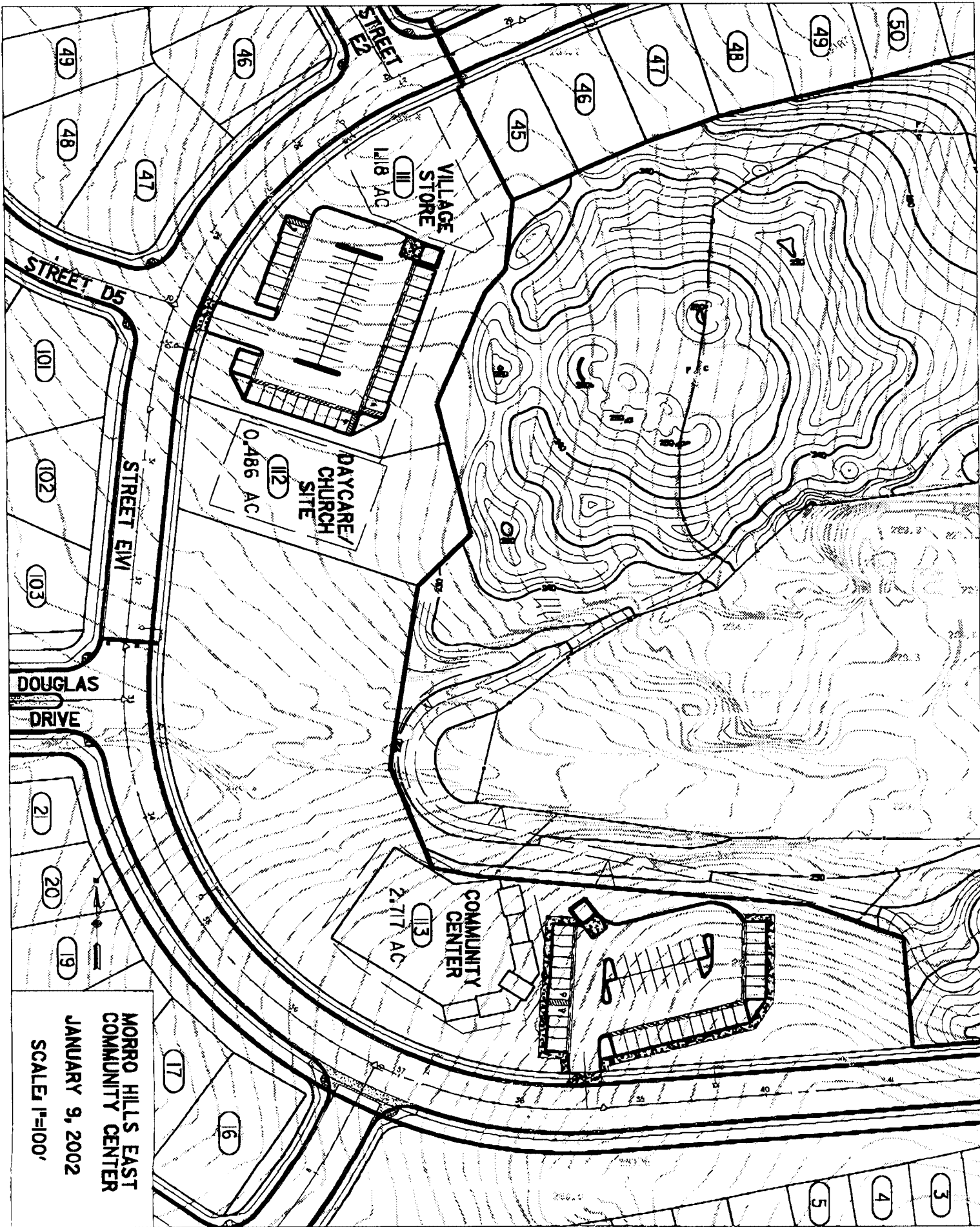
The owner of any Assessor's Parcel who desires such prepayment shall notify the Finance Director of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid. The Finance Director shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of IA No. 1 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage (1.00 - F) of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

I. TERM OF THE SPECIAL TAX

The Special Tax shall be levied for the period necessary to fully satisfy the Special Tax Requirement, but in no event shall it be levied after Fiscal Year 2040-41.

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ATTACHMENT A
VILLAGE STORE/DAY CARE PROPERTY



APPENDIX C

City of Oceanside

Improvement Area No. 1 of Community Facilities District No. 2001-1
(Morro Hills)

Fiscal Year 2026-2027 Administration Report



DEBT SERVICE

**COMMUNITY FACILITIES DISTRICT NO. 2001-1, IMPROVEMENT AREA NO. 1
OF THE CITY OF OCEANSIDE
(MORRO HILLS DEVELOPMENT)**

**LOCAL OBLIGATIONS
SERIES 2024
REVISED DEBT SERVICE SCHEDULE
FOLLOWING 3/1/2026 BOND CALL**

Period Ending	Principal [1]	Interest [1]	Debt Service	Annual Debt Service
03/01/2026	--	56,500.00	56,500.00	--
09/01/2026	235,000.00	56,375.00	291,375.00	347,875.00
03/01/2027	--	50,500.00	50,500.00	--
09/01/2027	250,000.00	50,500.00	300,500.00	351,000.00
03/01/2028	--	44,250.00	44,250.00	--
09/01/2028	260,000.00	44,250.00	304,250.00	348,500.00
03/01/2029	--	37,750.00	37,750.00	--
09/01/2029	275,000.00	37,750.00	312,750.00	350,500.00
03/01/2030	--	30,875.00	30,875.00	--
09/01/2030	290,000.00	30,875.00	320,875.00	351,750.00
03/01/2031	--	23,625.00	23,625.00	--
09/01/2031	300,000.00	23,625.00	323,625.00	347,250.00
03/01/2032	--	16,125.00	16,125.00	--
09/01/2032	315,000.00	16,125.00	331,125.00	347,250.00
03/01/2033	--	8,250.00	8,250.00	--
09/01/2033	330,000.00	8,250.00	338,250.00	346,500.00
03/01/2034	--	0.00	0.00	--
09/01/2034	0.00	0.00	0.00	0.00
Total	2,255,000.00	535,625.00	2,790,625.00	2,790,625.00

[1] Calculated based on redemption of \$5,000 on 3/26.

APPENDIX D

City of Oceanside

Improvement Area No. 1 of Community Facilities District No. 2001-1

(Morro Hills)

Fiscal Year 2026-2027 Administration Report



**SPECIAL TAX ROLL,
FISCAL YEAR 2026-2027**

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-523-01-00	RESIDENTIAL CLASS 1	\$783.06
122-523-02-00	RESIDENTIAL CLASS 2	\$744.50
122-523-03-00	RESIDENTIAL CLASS 2	\$744.50
122-523-04-00	RESIDENTIAL CLASS 2	\$744.50
122-523-05-00	RESIDENTIAL CLASS 1	\$783.06
122-523-06-00	RESIDENTIAL CLASS 2	\$744.50
122-523-07-00	RESIDENTIAL CLASS 2	\$744.50
122-523-08-00	RESIDENTIAL CLASS 1	\$783.06
122-523-09-00	RESIDENTIAL CLASS 2	\$744.50
122-523-10-00	RESIDENTIAL CLASS 1	\$783.06
122-523-11-00	RESIDENTIAL CLASS 2	\$744.50
122-523-12-00	RESIDENTIAL CLASS 2	\$744.50
122-523-14-00	RESIDENTIAL CLASS 2	\$744.50
122-523-15-00	RESIDENTIAL CLASS 1	\$783.06
122-523-16-00	RESIDENTIAL CLASS 2	\$744.50
122-523-17-00	RESIDENTIAL CLASS 1	\$783.06
122-523-18-00	RESIDENTIAL CLASS 2	\$744.50
122-523-19-00	RESIDENTIAL CLASS 1	\$783.06
122-523-20-00	RESIDENTIAL CLASS 2	\$744.50
122-523-21-00	RESIDENTIAL CLASS 1	\$783.06
122-523-22-00	RESIDENTIAL CLASS 2	\$744.50
122-523-23-00	RESIDENTIAL CLASS 1	\$783.06
122-523-25-00	RESIDENTIAL CLASS 2	\$744.50
122-523-26-00	RESIDENTIAL CLASS 2	\$744.50
122-523-28-00	RESIDENTIAL CLASS 2	\$744.50
122-523-29-00	RESIDENTIAL CLASS 2	\$744.50
122-523-30-00	RESIDENTIAL CLASS 1	\$783.06
122-523-31-00	RESIDENTIAL CLASS 2	\$744.50
122-523-32-00	RESIDENTIAL CLASS 1	\$783.06
122-523-33-00	RESIDENTIAL CLASS 2	\$744.50
122-523-34-00	RESIDENTIAL CLASS 2	\$744.50
122-523-35-00	RESIDENTIAL CLASS 1	\$783.06
122-523-36-00	RESIDENTIAL CLASS 2	\$744.50
122-523-37-00	RESIDENTIAL CLASS 2	\$744.50
122-523-39-00	RESIDENTIAL CLASS 1	\$783.06
122-523-40-00	RESIDENTIAL CLASS 2	\$744.50
122-523-41-00	RESIDENTIAL CLASS 1	\$783.06
122-523-42-00	RESIDENTIAL CLASS 1	\$783.06
122-523-43-00	RESIDENTIAL CLASS 2	\$744.50
122-523-44-00	RESIDENTIAL CLASS 1	\$783.06
122-523-45-00	RESIDENTIAL CLASS 2	\$744.50
122-523-46-00	RESIDENTIAL CLASS 2	\$744.50
122-523-47-00	RESIDENTIAL CLASS 2	\$744.50
122-523-50-00	RESIDENTIAL CLASS 1	\$783.06
122-523-51-00	RESIDENTIAL CLASS 2	\$744.50
122-523-52-00	RESIDENTIAL CLASS 2	\$744.50
122-523-53-00	RESIDENTIAL CLASS 1	\$783.06
122-523-54-00	RESIDENTIAL CLASS 2	\$744.50
122-523-55-00	RESIDENTIAL CLASS 2	\$744.50
122-523-56-00	RESIDENTIAL CLASS 2	\$744.50

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-523-57-00	RESIDENTIAL CLASS 1	\$783.06
122-523-61-00	RESIDENTIAL CLASS 2	\$744.50
122-523-63-00	RESIDENTIAL CLASS 2	\$744.50
122-523-64-00	RESIDENTIAL CLASS 1	\$783.06
122-530-01-00	RESIDENTIAL CLASS 4	\$652.92
122-530-02-00	RESIDENTIAL CLASS 7	\$505.12
122-530-03-00	RESIDENTIAL CLASS 4	\$652.92
122-530-05-00	RESIDENTIAL CLASS 7	\$505.12
122-530-06-00	RESIDENTIAL CLASS 7	\$505.12
122-530-07-00	RESIDENTIAL CLASS 4	\$652.92
122-530-08-00	RESIDENTIAL CLASS 7	\$505.12
122-530-10-00	RESIDENTIAL CLASS 4	\$652.92
122-530-11-00	RESIDENTIAL CLASS 4	\$652.92
122-530-13-00	RESIDENTIAL CLASS 4	\$652.92
122-530-14-00	RESIDENTIAL CLASS 4	\$652.92
122-530-15-00	RESIDENTIAL CLASS 7	\$505.12
122-530-16-00	RESIDENTIAL CLASS 4	\$652.92
122-530-17-00	RESIDENTIAL CLASS 7	\$505.12
122-530-18-00	RESIDENTIAL CLASS 7	\$505.12
122-530-19-00	RESIDENTIAL CLASS 4	\$652.92
122-530-20-00	RESIDENTIAL CLASS 4	\$652.92
122-530-21-00	RESIDENTIAL CLASS 4	\$652.92
122-530-22-00	RESIDENTIAL CLASS 7	\$505.12
122-530-23-00	RESIDENTIAL CLASS 7	\$505.12
122-530-24-00	RESIDENTIAL CLASS 5	\$624.00
122-530-25-00	RESIDENTIAL CLASS 7	\$505.12
122-530-26-00	RESIDENTIAL CLASS 4	\$652.92
122-530-27-00	RESIDENTIAL CLASS 7	\$505.12
122-530-28-00	RESIDENTIAL CLASS 4	\$652.92
122-530-29-00	RESIDENTIAL CLASS 4	\$652.92
122-530-31-00	RESIDENTIAL CLASS 4	\$652.92
122-530-32-00	RESIDENTIAL CLASS 4	\$652.92
122-530-33-00	RESIDENTIAL CLASS 4	\$652.92
122-530-34-00	RESIDENTIAL CLASS 4	\$652.92
122-530-35-00	RESIDENTIAL CLASS 7	\$505.12
122-530-36-00	RESIDENTIAL CLASS 7	\$505.12
122-530-37-00	RESIDENTIAL CLASS 7	\$505.12
122-530-38-00	RESIDENTIAL CLASS 7	\$505.12
122-530-39-00	RESIDENTIAL CLASS 7	\$505.12
122-530-40-00	RESIDENTIAL CLASS 7	\$505.12
122-530-41-00	RESIDENTIAL CLASS 4	\$652.92
122-531-01-00	RESIDENTIAL CLASS 4	\$652.92
122-531-02-00	RESIDENTIAL CLASS 7	\$505.12
122-531-03-00	RESIDENTIAL CLASS 7	\$505.12
122-531-04-00	RESIDENTIAL CLASS 4	\$652.92
122-531-05-00	RESIDENTIAL CLASS 7	\$505.12
122-531-06-00	RESIDENTIAL CLASS 7	\$505.12
122-531-07-00	RESIDENTIAL CLASS 4	\$652.92
122-531-08-00	RESIDENTIAL CLASS 7	\$505.12
122-531-09-00	RESIDENTIAL CLASS 7	\$505.12

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-531-10-00	RESIDENTIAL CLASS 5	\$624.00
122-531-11-00	RESIDENTIAL CLASS 5	\$624.00
122-531-12-00	RESIDENTIAL CLASS 5	\$624.00
122-531-13-00	RESIDENTIAL CLASS 7	\$505.12
122-531-14-00	RESIDENTIAL CLASS 4	\$652.92
122-531-15-00	RESIDENTIAL CLASS 7	\$505.12
122-531-16-00	RESIDENTIAL CLASS 5	\$624.00
122-531-17-00	RESIDENTIAL CLASS 7	\$505.12
122-531-18-00	RESIDENTIAL CLASS 4	\$652.92
122-531-20-00	RESIDENTIAL CLASS 4	\$652.92
122-531-21-00	RESIDENTIAL CLASS 7	\$505.12
122-531-22-00	RESIDENTIAL CLASS 5	\$624.00
122-531-23-00	RESIDENTIAL CLASS 4	\$652.92
122-531-24-00	RESIDENTIAL CLASS 5	\$624.00
122-531-25-00	RESIDENTIAL CLASS 4	\$652.92
122-531-26-00	RESIDENTIAL CLASS 5	\$624.00
122-531-27-00	RESIDENTIAL CLASS 4	\$652.92
122-531-28-00	RESIDENTIAL CLASS 5	\$624.00
122-531-29-00	RESIDENTIAL CLASS 7	\$505.12
122-531-31-00	RESIDENTIAL CLASS 7	\$505.12
122-531-32-00	RESIDENTIAL CLASS 7	\$505.12
122-531-33-00	RESIDENTIAL CLASS 7	\$505.12
122-531-34-00	RESIDENTIAL CLASS 7	\$505.12
122-531-35-00	RESIDENTIAL CLASS 7	\$505.12
122-531-37-00	RESIDENTIAL CLASS 4	\$652.92
122-531-38-00	RESIDENTIAL CLASS 4	\$652.92
122-531-39-00	RESIDENTIAL CLASS 4	\$652.92
122-531-40-00	RESIDENTIAL CLASS 4	\$652.92
122-531-41-00	RESIDENTIAL CLASS 7	\$505.12
122-531-42-00	RESIDENTIAL CLASS 4	\$652.92
122-531-43-00	RESIDENTIAL CLASS 7	\$505.12
122-531-44-00	RESIDENTIAL CLASS 7	\$505.12
122-531-45-00	RESIDENTIAL CLASS 7	\$505.12
122-531-46-00	RESIDENTIAL CLASS 4	\$652.92
122-531-47-00	RESIDENTIAL CLASS 5	\$624.00
122-531-48-00	RESIDENTIAL CLASS 5	\$624.00
122-531-49-00	RESIDENTIAL CLASS 5	\$624.00
122-531-50-00	RESIDENTIAL CLASS 7	\$505.12
122-531-51-00	RESIDENTIAL CLASS 4	\$652.92
122-531-52-00	RESIDENTIAL CLASS 4	\$652.92
122-531-53-00	RESIDENTIAL CLASS 4	\$652.92
122-531-54-00	RESIDENTIAL CLASS 4	\$652.92
122-531-55-00	RESIDENTIAL CLASS 7	\$505.12
122-531-56-00	RESIDENTIAL CLASS 5	\$624.00
122-531-57-00	RESIDENTIAL CLASS 7	\$505.12
122-531-58-00	RESIDENTIAL CLASS 5	\$624.00
122-531-59-00	RESIDENTIAL CLASS 7	\$505.12
122-531-60-00	RESIDENTIAL CLASS 4	\$652.92
122-531-61-00	RESIDENTIAL CLASS 4	\$652.92
122-531-62-00	RESIDENTIAL CLASS 5	\$624.00

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-531-63-00	RESIDENTIAL CLASS 7	\$505.12
122-531-64-00	RESIDENTIAL CLASS 7	\$505.12
122-531-65-00	RESIDENTIAL CLASS 4	\$652.92
122-531-66-00	RESIDENTIAL CLASS 7	\$505.12
122-531-67-00	RESIDENTIAL CLASS 7	\$505.12
122-531-68-00	RESIDENTIAL CLASS 4	\$652.92
122-531-69-00	RESIDENTIAL CLASS 7	\$505.12
122-550-01-00	RESIDENTIAL CLASS 1	\$783.06
122-550-02-00	RESIDENTIAL CLASS 1	\$783.06
122-550-04-00	RESIDENTIAL CLASS 1	\$783.06
122-550-05-00	RESIDENTIAL CLASS 1	\$783.06
122-550-06-00	RESIDENTIAL CLASS 1	\$783.06
122-550-07-00	RESIDENTIAL CLASS 1	\$783.06
122-550-08-00	RESIDENTIAL CLASS 1	\$783.06
122-550-09-00	RESIDENTIAL CLASS 1	\$783.06
122-550-10-00	RESIDENTIAL CLASS 1	\$783.06
122-550-11-00	RESIDENTIAL CLASS 1	\$783.06
122-550-12-00	RESIDENTIAL CLASS 1	\$783.06
122-550-13-00	RESIDENTIAL CLASS 1	\$783.06
122-550-14-00	RESIDENTIAL CLASS 1	\$783.06
122-550-15-00	RESIDENTIAL CLASS 1	\$783.06
122-550-16-00	RESIDENTIAL CLASS 1	\$783.06
122-550-17-00	RESIDENTIAL CLASS 1	\$783.06
122-550-18-00	RESIDENTIAL CLASS 1	\$783.06
122-550-19-00	RESIDENTIAL CLASS 1	\$783.06
122-550-20-00	RESIDENTIAL CLASS 1	\$783.06
122-550-21-00	RESIDENTIAL CLASS 1	\$783.06
122-550-22-00	RESIDENTIAL CLASS 1	\$783.06
122-550-23-00	RESIDENTIAL CLASS 1	\$783.06
122-550-24-00	RESIDENTIAL CLASS 1	\$783.06
122-550-25-00	RESIDENTIAL CLASS 1	\$783.06
122-550-26-00	RESIDENTIAL CLASS 1	\$783.06
122-550-27-00	RESIDENTIAL CLASS 1	\$783.06
122-550-28-00	RESIDENTIAL CLASS 1	\$783.06
122-550-29-00	RESIDENTIAL CLASS 1	\$783.06
122-551-01-00	RESIDENTIAL CLASS 1	\$783.06
122-551-02-00	RESIDENTIAL CLASS 1	\$783.06
122-551-03-00	RESIDENTIAL CLASS 1	\$783.06
122-551-04-00	RESIDENTIAL CLASS 1	\$783.06
122-551-06-00	RESIDENTIAL CLASS 1	\$783.06
122-551-07-00	RESIDENTIAL CLASS 1	\$783.06
122-551-08-00	RESIDENTIAL CLASS 1	\$783.06
122-551-09-00	RESIDENTIAL CLASS 1	\$783.06
122-551-10-00	RESIDENTIAL CLASS 1	\$783.06
122-551-11-00	RESIDENTIAL CLASS 1	\$783.06
122-551-12-00	RESIDENTIAL CLASS 1	\$783.06
122-551-13-00	RESIDENTIAL CLASS 1	\$783.06
122-551-14-00	RESIDENTIAL CLASS 1	\$783.06
122-551-15-00	RESIDENTIAL CLASS 1	\$783.06
122-551-16-00	RESIDENTIAL CLASS 1	\$783.06

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-551-18-00	RESIDENTIAL CLASS 1	\$783.06
122-551-19-00	RESIDENTIAL CLASS 1	\$783.06
122-551-20-00	RESIDENTIAL CLASS 1	\$783.06
122-551-21-00	RESIDENTIAL CLASS 2	\$744.50
122-551-22-00	RESIDENTIAL CLASS 2	\$744.50
122-551-23-00	RESIDENTIAL CLASS 1	\$783.06
122-551-24-00	RESIDENTIAL CLASS 1	\$783.06
122-551-25-00	RESIDENTIAL CLASS 1	\$783.06
122-551-26-00	RESIDENTIAL CLASS 1	\$783.06
122-551-27-00	RESIDENTIAL CLASS 1	\$783.06
122-551-28-00	RESIDENTIAL CLASS 1	\$783.06
122-551-29-00	RESIDENTIAL CLASS 1	\$783.06
122-551-30-00	RESIDENTIAL CLASS 1	\$783.06
122-551-31-00	RESIDENTIAL CLASS 1	\$783.06
122-551-32-00	RESIDENTIAL CLASS 1	\$783.06
122-551-33-00	RESIDENTIAL CLASS 1	\$783.06
122-551-35-00	RESIDENTIAL CLASS 1	\$783.06
122-551-36-00	RESIDENTIAL CLASS 1	\$783.06
122-551-37-00	RESIDENTIAL CLASS 1	\$783.06
122-551-38-00	RESIDENTIAL CLASS 1	\$783.06
122-551-39-00	RESIDENTIAL CLASS 1	\$783.06
122-560-01-00	RESIDENTIAL CLASS 4	\$652.92
122-560-02-00	RESIDENTIAL CLASS 5	\$624.00
122-560-03-00	RESIDENTIAL CLASS 4	\$652.92
122-560-04-00	RESIDENTIAL CLASS 3	\$736.46
122-560-05-00	RESIDENTIAL CLASS 4	\$652.92
122-560-06-00	RESIDENTIAL CLASS 9	\$429.60
122-560-07-00	RESIDENTIAL CLASS 3	\$736.46
122-560-08-00	RESIDENTIAL CLASS 5	\$624.00
122-560-09-00	RESIDENTIAL CLASS 4	\$652.92
122-560-10-00	RESIDENTIAL CLASS 3	\$736.46
122-560-11-00	RESIDENTIAL CLASS 4	\$652.92
122-560-12-00	RESIDENTIAL CLASS 3	\$736.46
122-560-13-00	RESIDENTIAL CLASS 5	\$624.00
122-560-14-00	RESIDENTIAL CLASS 4	\$652.92
122-560-15-00	RESIDENTIAL CLASS 3	\$736.46
122-560-16-00	RESIDENTIAL CLASS 4	\$652.92
122-560-17-00	RESIDENTIAL CLASS 3	\$736.46
122-560-18-00	RESIDENTIAL CLASS 9	\$429.60
122-560-19-00	RESIDENTIAL CLASS 3	\$736.46
122-560-20-00	RESIDENTIAL CLASS 4	\$652.92
122-560-21-00	RESIDENTIAL CLASS 5	\$624.00
122-560-22-00	RESIDENTIAL CLASS 4	\$652.92
122-560-23-00	RESIDENTIAL CLASS 5	\$624.00
122-560-24-00	RESIDENTIAL CLASS 3	\$736.46
122-560-25-00	RESIDENTIAL CLASS 4	\$652.92
122-560-26-00	RESIDENTIAL CLASS 9	\$429.60
122-560-27-00	RESIDENTIAL CLASS 3	\$736.46
122-560-29-00	RESIDENTIAL CLASS 3	\$736.46
122-560-30-00	RESIDENTIAL CLASS 5	\$624.00

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-560-31-00	RESIDENTIAL CLASS 4	\$652.92
122-560-32-00	RESIDENTIAL CLASS 5	\$624.00
122-560-33-00	RESIDENTIAL CLASS 3	\$736.46
122-560-34-00	RESIDENTIAL CLASS 4	\$652.92
122-560-35-00	RESIDENTIAL CLASS 5	\$624.00
122-560-36-00	RESIDENTIAL CLASS 4	\$652.92
122-561-01-00	RESIDENTIAL CLASS 4	\$652.92
122-561-03-00	RESIDENTIAL CLASS 5	\$624.00
122-561-04-00	RESIDENTIAL CLASS 4	\$652.92
122-561-05-00	RESIDENTIAL CLASS 5	\$624.00
122-561-07-00	RESIDENTIAL CLASS 3	\$736.46
122-561-08-00	RESIDENTIAL CLASS 4	\$652.92
122-561-09-00	RESIDENTIAL CLASS 3	\$736.46
122-561-10-00	RESIDENTIAL CLASS 3	\$736.46
122-561-12-00	RESIDENTIAL CLASS 4	\$652.92
122-561-13-00	RESIDENTIAL CLASS 5	\$624.00
122-561-14-00	RESIDENTIAL CLASS 4	\$652.92
122-561-15-00	RESIDENTIAL CLASS 5	\$624.00
122-561-16-00	RESIDENTIAL CLASS 4	\$652.92
122-561-18-00	RESIDENTIAL CLASS 4	\$652.92
122-561-19-00	RESIDENTIAL CLASS 3	\$736.46
122-561-20-00	RESIDENTIAL CLASS 9	\$429.60
122-561-21-00	RESIDENTIAL CLASS 4	\$652.92
122-561-22-00	RESIDENTIAL CLASS 4	\$652.92
122-561-23-00	RESIDENTIAL CLASS 9	\$429.60
122-561-24-00	RESIDENTIAL CLASS 4	\$652.92
122-561-25-00	RESIDENTIAL CLASS 3	\$736.46
122-561-26-00	RESIDENTIAL CLASS 4	\$652.92
122-561-27-00	RESIDENTIAL CLASS 5	\$624.00
122-561-29-00	RESIDENTIAL CLASS 4	\$652.92
122-561-30-00	RESIDENTIAL CLASS 4	\$652.92
122-561-31-00	RESIDENTIAL CLASS 5	\$624.00
122-561-32-00	RESIDENTIAL CLASS 4	\$652.92
122-561-33-00	RESIDENTIAL CLASS 3	\$736.46
122-561-34-00	RESIDENTIAL CLASS 4	\$652.92
122-561-35-00	RESIDENTIAL CLASS 3	\$736.46
122-561-36-00	RESIDENTIAL CLASS 5	\$624.00
122-561-37-00	RESIDENTIAL CLASS 3	\$736.46
122-561-39-00	RESIDENTIAL CLASS 4	\$652.92
122-561-41-00	RESIDENTIAL CLASS 3	\$736.46
122-561-42-00	RESIDENTIAL CLASS 5	\$624.00
122-561-43-00	RESIDENTIAL CLASS 4	\$652.92
122-561-44-00	RESIDENTIAL CLASS 3	\$736.46
122-561-45-00	RESIDENTIAL CLASS 5	\$624.00
122-561-46-00	RESIDENTIAL CLASS 4	\$652.92
122-561-47-00	RESIDENTIAL CLASS 3	\$736.46
122-561-48-00	RESIDENTIAL CLASS 9	\$429.60
122-561-49-00	RESIDENTIAL CLASS 3	\$736.46
122-561-50-00	RESIDENTIAL CLASS 4	\$652.92
122-561-51-00	RESIDENTIAL CLASS 5	\$624.00

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-561-52-00	RESIDENTIAL CLASS 4	\$652.92
122-561-53-00	RESIDENTIAL CLASS 5	\$624.00
122-570-01-00	RESIDENTIAL CLASS 5	\$624.00
122-570-02-00	RESIDENTIAL CLASS 5	\$624.00
122-570-03-00	RESIDENTIAL CLASS 8	\$458.52
122-570-04-00	RESIDENTIAL CLASS 5	\$624.00
122-570-05-00	RESIDENTIAL CLASS 5	\$624.00
122-570-06-00	RESIDENTIAL CLASS 8	\$458.52
122-570-07-00	RESIDENTIAL CLASS 5	\$624.00
122-570-08-00	RESIDENTIAL CLASS 5	\$624.00
122-570-10-00	RESIDENTIAL CLASS 5	\$624.00
122-570-12-00	RESIDENTIAL CLASS 5	\$624.00
122-570-13-00	RESIDENTIAL CLASS 8	\$458.52
122-570-14-00	RESIDENTIAL CLASS 5	\$624.00
122-570-15-00	RESIDENTIAL CLASS 8	\$458.52
122-570-16-00	RESIDENTIAL CLASS 5	\$624.00
122-570-18-00	RESIDENTIAL CLASS 5	\$624.00
122-570-19-00	RESIDENTIAL CLASS 8	\$458.52
122-570-21-00	RESIDENTIAL CLASS 5	\$624.00
122-570-22-00	RESIDENTIAL CLASS 8	\$458.52
122-570-23-00	RESIDENTIAL CLASS 5	\$624.00
122-570-24-00	RESIDENTIAL CLASS 5	\$624.00
122-570-25-00	RESIDENTIAL CLASS 5	\$624.00
122-570-26-00	RESIDENTIAL CLASS 7	\$505.12
122-570-27-00	RESIDENTIAL CLASS 8	\$458.52
122-570-29-00	RESIDENTIAL CLASS 7	\$505.12
122-570-30-00	RESIDENTIAL CLASS 5	\$624.00
122-570-31-00	RESIDENTIAL CLASS 8	\$458.52
122-570-32-00	RESIDENTIAL CLASS 5	\$624.00
122-570-33-00	RESIDENTIAL CLASS 5	\$624.00
122-570-34-00	RESIDENTIAL CLASS 8	\$458.52
122-570-35-00	RESIDENTIAL CLASS 5	\$624.00
122-570-36-00	RESIDENTIAL CLASS 5	\$624.00
122-570-37-00	RESIDENTIAL CLASS 8	\$458.52
122-570-38-00	RESIDENTIAL CLASS 5	\$624.00
122-570-39-00	RESIDENTIAL CLASS 5	\$624.00
122-570-40-00	RESIDENTIAL CLASS 8	\$458.52
122-570-41-00	RESIDENTIAL CLASS 5	\$624.00
122-570-42-00	RESIDENTIAL CLASS 5	\$624.00
122-570-43-00	RESIDENTIAL CLASS 5	\$624.00
122-570-44-00	RESIDENTIAL CLASS 5	\$624.00
122-570-46-00	RESIDENTIAL CLASS 5	\$624.00
122-570-47-00	RESIDENTIAL CLASS 5	\$624.00
122-570-48-00	RESIDENTIAL CLASS 8	\$458.52
122-570-49-00	RESIDENTIAL CLASS 5	\$624.00
122-570-50-00	RESIDENTIAL CLASS 5	\$624.00
122-570-51-00	RESIDENTIAL CLASS 8	\$458.52
122-570-52-00	RESIDENTIAL CLASS 5	\$624.00
122-571-02-00	RESIDENTIAL CLASS 5	\$624.00
122-571-03-00	RESIDENTIAL CLASS 5	\$624.00

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-571-04-00	RESIDENTIAL CLASS 5	\$624.00
122-571-05-00	RESIDENTIAL CLASS 8	\$458.52
122-571-07-00	RESIDENTIAL CLASS 8	\$458.52
122-571-08-00	RESIDENTIAL CLASS 7	\$505.12
122-571-09-00	RESIDENTIAL CLASS 7	\$505.12
122-571-10-00	RESIDENTIAL CLASS 8	\$458.52
122-571-12-00	RESIDENTIAL CLASS 8	\$458.52
122-571-14-00	RESIDENTIAL CLASS 7	\$505.12
122-571-15-00	RESIDENTIAL CLASS 8	\$458.52
122-571-17-00	RESIDENTIAL CLASS 7	\$505.12
122-571-18-00	RESIDENTIAL CLASS 8	\$458.52
122-571-19-00	RESIDENTIAL CLASS 7	\$505.12
122-571-22-00	RESIDENTIAL CLASS 7-29	\$146.78
122-571-24-00	RESIDENTIAL CLASS 7	\$505.12
122-571-27-00	RESIDENTIAL CLASS 8	\$458.52
122-571-28-00	RESIDENTIAL CLASS 7	\$505.12
122-571-29-00	RESIDENTIAL CLASS 8	\$458.52
122-571-30-00	RESIDENTIAL CLASS 5	\$624.00
122-571-31-00	RESIDENTIAL CLASS 8	\$458.52
122-571-32-00	RESIDENTIAL CLASS 5	\$624.00
122-572-01-00	RESIDENTIAL CLASS 5	\$624.00
122-572-02-00	RESIDENTIAL CLASS 8	\$458.52
122-572-03-00	RESIDENTIAL CLASS 7	\$505.12
122-572-04-00	RESIDENTIAL CLASS 5	\$624.00
122-572-05-00	RESIDENTIAL CLASS 5	\$624.00
122-572-06-00	RESIDENTIAL CLASS 7	\$505.12
122-572-07-00	RESIDENTIAL CLASS 5	\$624.00
122-572-09-00	RESIDENTIAL CLASS 5	\$624.00
122-572-10-00	RESIDENTIAL CLASS 5	\$624.00
122-572-11-00	RESIDENTIAL CLASS 8	\$458.52
122-572-12-00	RESIDENTIAL CLASS 5	\$624.00
122-572-13-00	RESIDENTIAL CLASS 5	\$624.00
122-572-14-00	RESIDENTIAL CLASS 7	\$505.12
122-572-15-00	RESIDENTIAL CLASS 8	\$458.52
122-572-16-00	RESIDENTIAL CLASS 7	\$505.12
122-572-17-00	RESIDENTIAL CLASS 5	\$624.00
122-572-18-00	RESIDENTIAL CLASS 8	\$458.52
122-572-19-00	RESIDENTIAL CLASS 5	\$624.00
122-572-20-00	RESIDENTIAL CLASS 8	\$458.52
122-572-21-00	RESIDENTIAL CLASS 5	\$624.00
122-572-23-00	RESIDENTIAL CLASS 5	\$624.00
122-572-25-00	RESIDENTIAL CLASS 5	\$624.00
122-572-26-00	RESIDENTIAL CLASS 8	\$458.52
122-572-27-00	RESIDENTIAL CLASS 5	\$624.00
122-572-29-00	RESIDENTIAL CLASS 8	\$458.52
122-572-30-00	RESIDENTIAL CLASS 5	\$624.00
122-572-31-00	RESIDENTIAL CLASS 5	\$624.00
122-572-32-00	RESIDENTIAL CLASS 5	\$624.00
122-572-33-00	RESIDENTIAL CLASS 7	\$505.12
122-572-34-00	RESIDENTIAL CLASS 5	\$624.00

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-572-35-00	RESIDENTIAL CLASS 5	\$624.00
122-572-36-00	RESIDENTIAL CLASS 8	\$458.52
122-572-37-00	RESIDENTIAL CLASS 5	\$624.00
122-572-38-00	RESIDENTIAL CLASS 5	\$624.00
122-572-39-00	RESIDENTIAL CLASS 7	\$505.12
122-572-40-00	RESIDENTIAL CLASS 5	\$624.00
122-572-41-00	RESIDENTIAL CLASS 8	\$458.52
122-572-42-00	RESIDENTIAL CLASS 7	\$505.12
122-572-43-00	RESIDENTIAL CLASS 5	\$624.00
122-572-44-00	RESIDENTIAL CLASS 5	\$624.00
122-572-45-00	RESIDENTIAL CLASS 5	\$624.00
122-572-46-00	RESIDENTIAL CLASS 8	\$458.52
122-580-08-00	RESIDENTIAL CLASS 3	\$736.46
122-580-14-00	RESIDENTIAL CLASS 3	\$736.46
122-580-15-00	RESIDENTIAL CLASS 7	\$505.12
122-580-16-00	RESIDENTIAL CLASS 3	\$736.46
122-580-18-00	RESIDENTIAL CLASS 5	\$624.00
122-580-19-00	RESIDENTIAL CLASS 5	\$624.00
122-580-20-00	RESIDENTIAL CLASS 7	\$505.12
122-580-21-00	RESIDENTIAL CLASS 5	\$624.00
122-580-22-00	RESIDENTIAL CLASS 5	\$624.00
122-580-24-00	RESIDENTIAL CLASS 5	\$624.00
122-580-26-00	RESIDENTIAL CLASS 7	\$505.12
122-580-27-00	RESIDENTIAL CLASS 3	\$736.46
122-580-28-00	RESIDENTIAL CLASS 5	\$624.00
122-581-07-00	RESIDENTIAL CLASS 5	\$624.00
122-581-08-00	RESIDENTIAL CLASS 5	\$624.00
122-581-10-00	RESIDENTIAL CLASS 5	\$624.00
122-581-11-00	RESIDENTIAL CLASS 5	\$624.00
122-581-15-00	RESIDENTIAL CLASS 5	\$624.00
122-581-16-00	RESIDENTIAL CLASS 3	\$736.46
122-581-18-00	RESIDENTIAL CLASS 3	\$736.46
122-581-19-00	RESIDENTIAL CLASS 5	\$624.00
122-581-20-00	RESIDENTIAL CLASS 3	\$736.46
122-581-21-00	RESIDENTIAL CLASS 5	\$624.00
122-581-22-00	RESIDENTIAL CLASS 3	\$736.46
122-581-24-00	RESIDENTIAL CLASS 3	\$736.46
122-581-26-00	RESIDENTIAL CLASS 3	\$736.46
122-581-43-00	RESIDENTIAL CLASS 5	\$624.00
122-581-44-00	RESIDENTIAL CLASS 5	\$624.00
122-581-46-00	RESIDENTIAL CLASS 5-30	\$187.20
122-581-47-00	RESIDENTIAL CLASS 5	\$624.00
122-581-48-00	RESIDENTIAL CLASS 3	\$736.46
122-581-49-00	RESIDENTIAL CLASS 5	\$624.00
122-581-51-00	RESIDENTIAL CLASS 7-55	\$277.82
122-581-52-00	RESIDENTIAL CLASS 3	\$736.46
122-581-53-00	RESIDENTIAL CLASS 7	\$505.12
122-581-54-00	RESIDENTIAL CLASS 5	\$624.00
122-581-55-00	RESIDENTIAL CLASS 5	\$624.00
122-590-06-00	RESIDENTIAL CLASS 4	\$652.92

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-590-08-00	RESIDENTIAL CLASS 5	\$624.00
122-590-10-00	RESIDENTIAL CLASS 3	\$736.46
122-590-19-00	RESIDENTIAL CLASS 3	\$736.46
122-590-20-00	RESIDENTIAL CLASS 5	\$624.00
122-590-21-00	RESIDENTIAL CLASS 4	\$652.92
122-590-22-00	RESIDENTIAL CLASS 3	\$736.46
122-590-24-00	RESIDENTIAL CLASS 3	\$736.46
122-590-28-00	RESIDENTIAL CLASS 3	\$736.46
122-590-32-00	RESIDENTIAL CLASS 3	\$736.46
122-590-33-00	RESIDENTIAL CLASS 5	\$624.00
122-590-34-00	RESIDENTIAL CLASS 3	\$736.46
122-590-35-00	RESIDENTIAL CLASS 4	\$652.92
122-590-36-00	RESIDENTIAL CLASS 3	\$736.46
122-590-37-00	RESIDENTIAL CLASS 5	\$624.00
122-590-38-00	RESIDENTIAL CLASS 4	\$652.92
122-590-39-00	RESIDENTIAL CLASS 3	\$736.46
122-590-40-00	RESIDENTIAL CLASS 4	\$652.92
122-590-41-00	RESIDENTIAL CLASS 3	\$736.46
122-590-42-00	RESIDENTIAL CLASS 5	\$624.00
122-590-43-00	RESIDENTIAL CLASS 4	\$652.92
122-590-44-00	RESIDENTIAL CLASS 3	\$736.46
122-590-45-00	RESIDENTIAL CLASS 4	\$652.92
122-590-46-00	RESIDENTIAL CLASS 3	\$736.46
122-591-01-00	RESIDENTIAL CLASS 4	\$652.92
122-591-02-00	RESIDENTIAL CLASS 3	\$736.46
122-591-13-00	RESIDENTIAL CLASS 3	\$736.46
122-591-16-00	RESIDENTIAL CLASS 3	\$736.46
122-591-20-00	RESIDENTIAL CLASS 4	\$652.92
122-591-21-00	RESIDENTIAL CLASS 3	\$736.46
122-591-25-00	RESIDENTIAL CLASS 4	\$652.92
122-591-27-00	RESIDENTIAL CLASS 5	\$624.00
122-600-01-00	RESIDENTIAL CLASS 1	\$783.06
122-600-02-00	RESIDENTIAL CLASS 5	\$624.00
122-600-06-00	RESIDENTIAL CLASS 5	\$624.00
122-600-07-00	RESIDENTIAL CLASS 5	\$624.00
122-600-08-00	RESIDENTIAL CLASS 1	\$783.06
122-600-09-00	RESIDENTIAL CLASS 2	\$744.50
122-600-10-00	RESIDENTIAL CLASS 2	\$744.50
122-600-11-00	RESIDENTIAL CLASS 5	\$624.00
122-600-12-00	RESIDENTIAL CLASS 1	\$783.06
122-600-13-00	RESIDENTIAL CLASS 5	\$624.00
122-600-14-00	RESIDENTIAL CLASS 3	\$736.46
122-600-15-00	RESIDENTIAL CLASS 2	\$744.50
122-600-16-00	RESIDENTIAL CLASS 1	\$783.06
122-600-17-00	RESIDENTIAL CLASS 1	\$783.06
122-600-18-00	RESIDENTIAL CLASS 5	\$624.00
122-600-19-00	RESIDENTIAL CLASS 1	\$783.06
122-600-20-00	RESIDENTIAL CLASS 2	\$744.50
122-600-22-00	RESIDENTIAL CLASS 5	\$624.00
122-600-23-00	RESIDENTIAL CLASS 2	\$744.50

Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-600-24-00	RESIDENTIAL CLASS 1	\$783.06
122-600-25-00	RESIDENTIAL CLASS 5	\$624.00
122-600-26-00	RESIDENTIAL CLASS 2	\$744.50
122-600-28-00	RESIDENTIAL CLASS 5	\$624.00
122-600-29-00	RESIDENTIAL CLASS 2	\$744.50
122-601-01-00	RESIDENTIAL CLASS 5	\$624.00
122-601-02-00	RESIDENTIAL CLASS 1	\$783.06
122-601-03-00	RESIDENTIAL CLASS 5	\$624.00
122-601-04-00	RESIDENTIAL CLASS 1	\$783.06
122-601-05-00	RESIDENTIAL CLASS 5	\$624.00
122-601-07-00	RESIDENTIAL CLASS 3	\$736.46
122-601-08-00	RESIDENTIAL CLASS 2	\$744.50
122-601-09-00	RESIDENTIAL CLASS 1	\$783.06
122-601-10-00	RESIDENTIAL CLASS 2	\$744.50
122-601-11-00	RESIDENTIAL CLASS 3	\$736.46
122-601-12-00	RESIDENTIAL CLASS 1	\$783.06
122-601-14-00	RESIDENTIAL CLASS 2	\$744.50
122-601-15-00	RESIDENTIAL CLASS 5	\$624.00
122-601-16-00	RESIDENTIAL CLASS 5	\$624.00
122-601-17-00	RESIDENTIAL CLASS 1	\$783.06
122-601-18-00	RESIDENTIAL CLASS 5	\$624.00
122-601-19-00	RESIDENTIAL CLASS 2	\$744.50
122-601-20-00	RESIDENTIAL CLASS 3	\$736.46
122-601-21-00	RESIDENTIAL CLASS 5	\$624.00
122-601-22-00	RESIDENTIAL CLASS 1	\$783.06
122-602-01-00	RESIDENTIAL CLASS 5	\$624.00
122-602-02-00	RESIDENTIAL CLASS 1	\$783.06
122-602-03-00	RESIDENTIAL CLASS 1	\$783.06
122-602-05-00	RESIDENTIAL CLASS 1	\$783.06
122-602-06-00	RESIDENTIAL CLASS 5	\$624.00
122-602-09-00	RESIDENTIAL CLASS 2	\$744.50
122-602-10-00	RESIDENTIAL CLASS 3	\$736.46
122-602-11-00	RESIDENTIAL CLASS 5	\$624.00
122-602-12-00	RESIDENTIAL CLASS 3	\$736.46
122-602-13-00	RESIDENTIAL CLASS 3	\$736.46
122-602-14-00	RESIDENTIAL CLASS 1	\$783.06
122-602-15-00	RESIDENTIAL CLASS 2	\$744.50
122-602-16-00	RESIDENTIAL CLASS 3	\$736.46
122-602-17-00	RESIDENTIAL CLASS 1	\$783.06
122-602-18-00	RESIDENTIAL CLASS 1	\$783.06
122-602-19-00	RESIDENTIAL CLASS 5	\$624.00
122-602-20-00	RESIDENTIAL CLASS 2	\$744.50
122-602-21-00	RESIDENTIAL CLASS 5	\$624.00
122-602-22-00	RESIDENTIAL CLASS 2	\$744.50
122-602-23-00	RESIDENTIAL CLASS 3	\$736.46
122-602-24-00	RESIDENTIAL CLASS 5	\$624.00
122-602-25-00	RESIDENTIAL CLASS 5	\$624.00
122-602-26-00	RESIDENTIAL CLASS 3	\$736.46
122-602-27-00	RESIDENTIAL CLASS 5	\$624.00
122-602-28-00	RESIDENTIAL CLASS 2	\$744.50

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-610-02-00	RESIDENTIAL CLASS 4	\$652.92
122-610-05-00	RESIDENTIAL CLASS 2	\$744.50
122-610-06-00	RESIDENTIAL CLASS 3	\$736.46
122-610-12-00	RESIDENTIAL CLASS 8	\$458.52
122-610-13-00	RESIDENTIAL CLASS 6	\$532.42
122-610-14-00	RESIDENTIAL CLASS 8	\$458.52
122-610-15-00	RESIDENTIAL CLASS 4	\$652.92
122-610-16-00	RESIDENTIAL CLASS 8	\$458.52
122-610-17-00	RESIDENTIAL CLASS 5	\$624.00
122-610-18-00	RESIDENTIAL CLASS 3	\$736.46
122-610-19-00	RESIDENTIAL CLASS 4	\$652.92
122-610-21-00	RESIDENTIAL CLASS 5	\$624.00
122-610-22-00	RESIDENTIAL CLASS 3	\$736.46
122-610-23-00	RESIDENTIAL CLASS 4	\$652.92
122-610-24-00	RESIDENTIAL CLASS 6	\$532.42
122-610-28-00	RESIDENTIAL CLASS 4	\$652.92
122-610-29-00	RESIDENTIAL CLASS 5	\$624.00
122-610-30-00	RESIDENTIAL CLASS 6	\$532.42
122-610-31-00	RESIDENTIAL CLASS 5	\$624.00
122-610-32-00	RESIDENTIAL CLASS 8	\$458.52
122-610-33-00	RESIDENTIAL CLASS 4	\$652.92
122-610-35-00	RESIDENTIAL CLASS 5	\$624.00
122-610-36-00	RESIDENTIAL CLASS 8	\$458.52
122-610-37-00	RESIDENTIAL CLASS 8	\$458.52
122-610-38-00	RESIDENTIAL CLASS 5	\$624.00
122-610-39-00	RESIDENTIAL CLASS 6	\$532.42
122-610-40-00	RESIDENTIAL CLASS 5	\$624.00
122-610-41-00	RESIDENTIAL CLASS 8	\$458.52
122-610-42-00	RESIDENTIAL CLASS 4	\$652.92
122-610-47-00	RESIDENTIAL CLASS 4	\$652.92
122-610-48-00	RESIDENTIAL CLASS 5	\$624.00
122-610-52-00	RESIDENTIAL CLASS 4	\$652.92
122-610-53-00	RESIDENTIAL CLASS 4	\$652.92
122-610-56-00	RESIDENTIAL CLASS 8	\$458.52
122-610-58-00	RESIDENTIAL CLASS 6	\$532.42
122-610-59-00	RESIDENTIAL CLASS 5	\$624.00
122-610-61-00	RESIDENTIAL CLASS 8	\$458.52
122-610-62-00	RESIDENTIAL CLASS 8	\$458.52
122-610-64-00	RESIDENTIAL CLASS 4	\$652.92
122-611-01-00	RESIDENTIAL CLASS 4	\$652.92
122-611-02-00	RESIDENTIAL CLASS 5	\$624.00
122-611-03-00	RESIDENTIAL CLASS 6	\$532.42
122-611-04-00	RESIDENTIAL CLASS 5	\$624.00
122-611-15-00	RESIDENTIAL CLASS 4	\$652.92
122-611-16-00	RESIDENTIAL CLASS 5	\$624.00
122-611-17-00	RESIDENTIAL CLASS 4	\$652.92
122-611-18-00	RESIDENTIAL CLASS 5	\$624.00
122-611-19-00	RESIDENTIAL CLASS 8	\$458.52
122-611-20-00	RESIDENTIAL CLASS 6	\$532.42
122-611-21-00	RESIDENTIAL CLASS 8	\$458.52

**Appendix C
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2026-2027 Special Tax Roll**

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
122-611-22-00	RESIDENTIAL CLASS 4	\$652.92
122-611-23-00	RESIDENTIAL CLASS 8	\$458.52
122-611-24-00	RESIDENTIAL CLASS 4	\$652.92
122-611-25-00	RESIDENTIAL CLASS 5	\$624.00
122-611-26-00	RESIDENTIAL CLASS 4	\$652.92
122-611-27-00	RESIDENTIAL CLASS 6	\$532.42
122-611-32-00	RESIDENTIAL CLASS 5	\$624.00
122-611-33-00	RESIDENTIAL CLASS 4	\$652.92
122-611-34-00	RESIDENTIAL CLASS 6	\$532.42
122-611-35-00	RESIDENTIAL CLASS 8	\$458.52
122-611-36-00	RESIDENTIAL CLASS 4	\$652.92
122-611-37-00	RESIDENTIAL CLASS 5	\$624.00
122-611-38-00	RESIDENTIAL CLASS 8	\$458.52
122-611-40-00	RESIDENTIAL CLASS 5	\$624.00
122-611-41-00	RESIDENTIAL CLASS 4	\$652.92
122-611-42-00	RESIDENTIAL CLASS 6	\$532.42
122-611-43-00	RESIDENTIAL CLASS 8	\$458.52
122-611-44-00	RESIDENTIAL CLASS 4	\$652.92
122-611-46-00	RESIDENTIAL CLASS 8	\$458.52
122-611-48-00	RESIDENTIAL CLASS 4	\$652.92
122-611-50-00	RESIDENTIAL CLASS 6	\$532.42
122-611-51-00	RESIDENTIAL CLASS 4	\$652.92
122-611-52-00	RESIDENTIAL CLASS 5	\$624.00
122-611-54-00	RESIDENTIAL CLASS 8	\$458.52
122-611-55-00	RESIDENTIAL CLASS 4	\$652.92
122-611-56-00	RESIDENTIAL CLASS 6	\$532.42
122-611-57-00	RESIDENTIAL CLASS 8	\$458.52
Total Number of Parcels Taxed		627
Total FY 2026-2027 Special Tax		\$404,238.16



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