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FISCAL YEAR 2026-2027
ADMINISTRATION REPORT

CITY OF OCEANSIDE

COMMUNITY FACILITIES DISTRICT NO. 2023-2
(NORTH RIVER FARMS FIRE SERVICES)

May 4, 2026

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CITY OF OCEANSIDE



FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

Community Facilities District No. 2023-2

(North River Farms Fire Services)

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 Community Facilities District No. 2023-2 ("CFD No. 2023-2") of the City of Oceanside (the "City").

CFD No. 2023-2 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. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied each year to fully satisfy the special tax requirement.

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 CFD No. 2023-2.

A map showing the property in CFD No. 2023-2 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 CFD No. 2023-2.
- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of CFD No. 2023-2 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." Developed Property is in turn categorized as Residential Property or Non-Residential Property.

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued prior to March 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2023-2 for which building permits were issued prior to March 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 228 new building permits within CFD No. 2023-2 were issued between March 1, 2025, and February 28, 2026. As a result, there are 363 units of Residential Property that will be taxed on the County tax roll in fiscal year 2026-2027. A total of 7.19 gross acres in the district are considered Undeveloped Property. The following tables list the aggregate amount of taxable property by special tax classification.

Table 1:
Taxable Property by Special Tax Classification

Description	FY 2026-2027 No. of Units / Acres
Residential Property	363 Units
Non-Residential Property	0.00 Acres
Undeveloped Property	7.19 Acres

II FISCAL YEAR 2025-2026 SPECIAL TAX LEVY

The special tax levy for CFD No. 2023-2 for fiscal year 2025-2026 equaled \$243,491. As of April 29, 2026, \$237,179 in special taxes had been collected by the County. The remaining \$6,313 are delinquent, resulting in a delinquency rate of 2.59%.

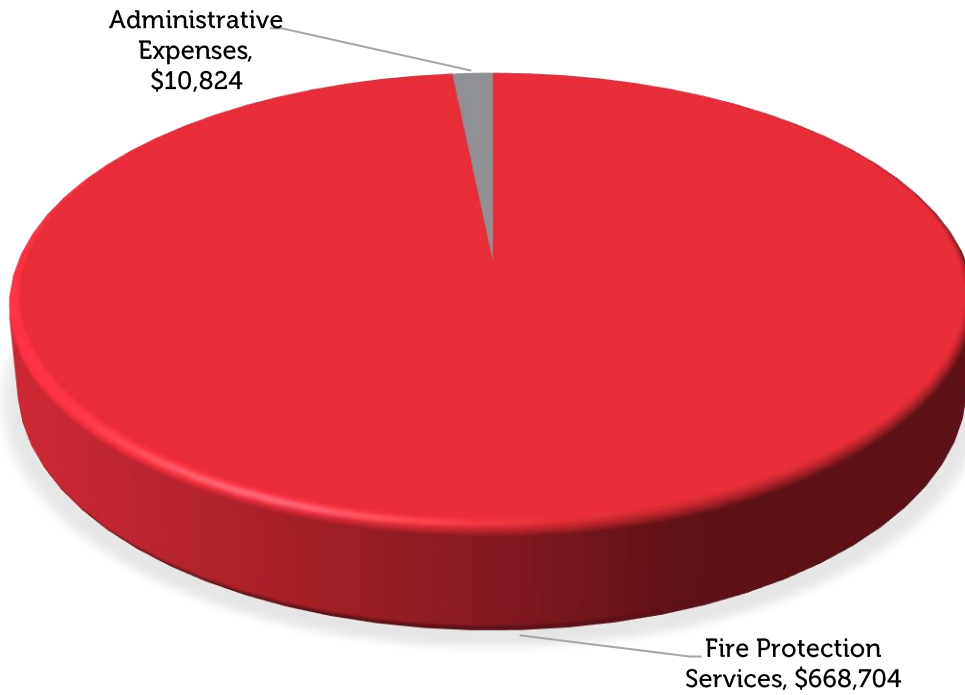
III FISCAL YEAR 2026-2027 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment, the Special Tax is levied to pay for fire protection and suppression services that are authorized to be funded by CFD No. 2023-2 and administrative expenses.

According to the County, for fiscal year 2026-2027, the Special Tax Requirement for Services exceeds the maximum Special Tax revenues that can be collected from Developed Property. Therefore, the Special Tax Requirement for Services is limited to \$679,529, the amount that can be collected through the levy of the maximum Special Tax. Of this amount, \$668,704 is allocated for fire protection and suppression services and \$10,824 is allocated for administrative expenses.

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: \$679,529

IV METHOD OF APPORTIONMENT

A Maximum Special Taxes

The amount of special taxes that CFD No. 2023-2 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The fiscal year 2026-2027 maximum special tax rate for Developed property is shown in the table on the following page. Each July 1, the Maximum Special Tax shall be increased by the change in the Consumer Price Index of the amount in effect for the previous fiscal year, with a maximum annual increase of 6% and a minimum annual increase of 2% per fiscal year. As of January 1, 2026, the annual change in the Consumer Price Index was 3.79%. Therefore, an increase of 3.79% is applied for fiscal year 2026-2027.

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.

The Maximum Special Tax shall be levied against each Assessor's Parcel of Residential Property at up to 100% of the applicable Maximum Special Tax until the amount of the special taxes equals the Special Tax Requirement for Services. Application of the special tax at 100% of the applicable Maximum Special Tax from Residential Property generates Special Tax revenues of \$679,529, which is equal to the Special Tax Requirement for Services.

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.

**Table 2: Fiscal Year 2026-2027 Special Taxes
for Developed Property and Undeveloped Property**

Description	FY 2026-2027 Maximum Special Tax per Unit/Acre	FY 2026-2027 Actual Special Tax per Unit/Acre
Residential Property	\$1,871.98 per Unit	\$1,871.98
Non-Residential Property	\$0.00 per Acre	\$0.00 per Acre
Undeveloped Property	\$0.00 per Acre	\$0.00 per Acre

A list of the actual special tax levied against each parcel in CFD No. 2023-2 is included in Appendix C.

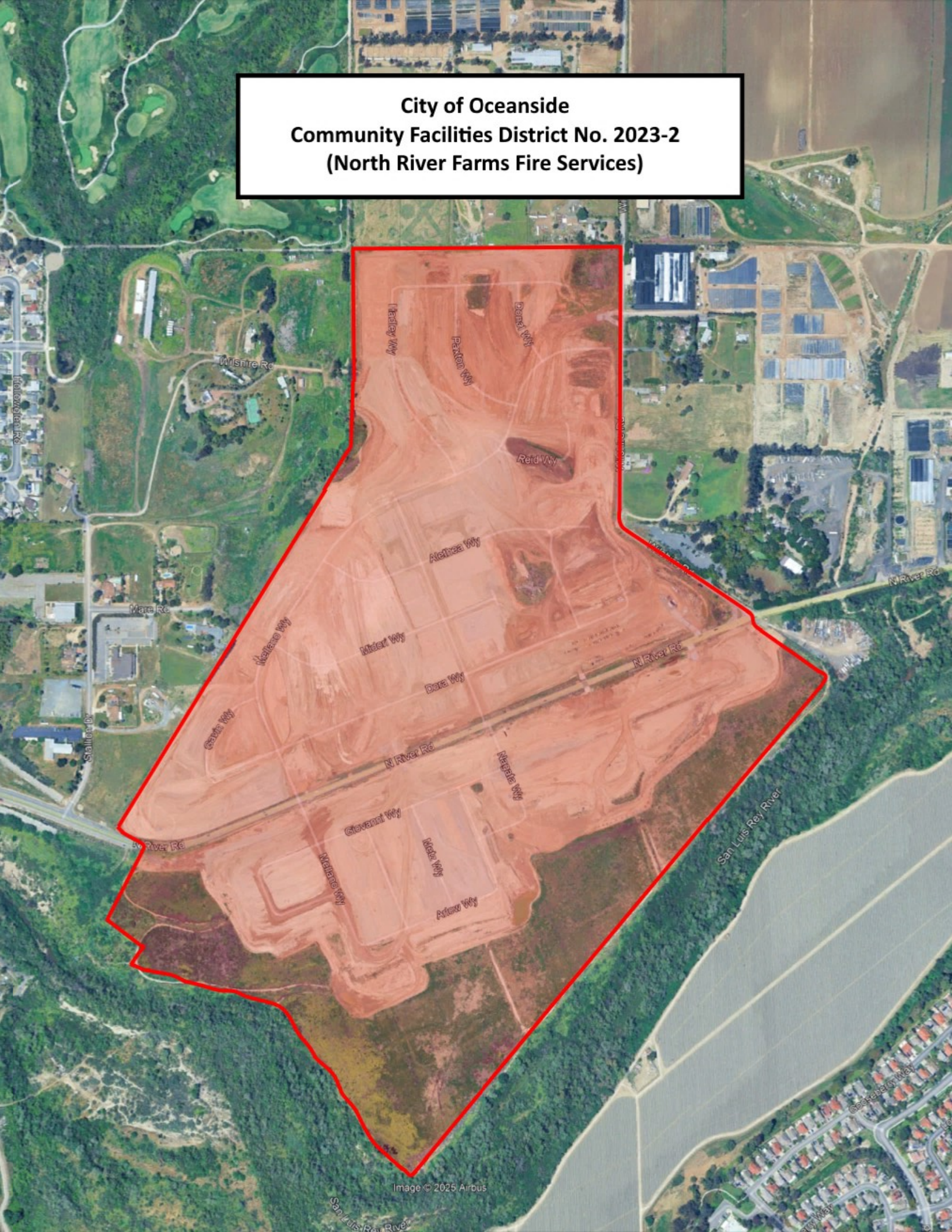
APPENDIX A

City of Oceanside
Community Facilities District No. 2023-2
(North River Farms Fire Services)
Fiscal Year 2026-2027 Administration Report



BOUNDARY MAP

**City of Oceanside
Community Facilities District No. 2023-2
(North River Farms Fire Services)**



APPENDIX B

City of Oceanside
Community Facilities District No. 2023-2
(North River Farms Fire Services)
Fiscal Year 2026-2027 Administration Report



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF OCEANSIDE
COMMUNITY FACILITIES DISTRICT NO. 2023-2
(NORTH RIVER FARMS FIRE SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in City of Oceanside Community Facilities District No. 2023-2 ("CFD No. 2023-2") and collected each Fiscal Year commencing in Fiscal Year 2023-2024, 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 CFD No. 2023-2, 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 parcel 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 CFD No. 2023-2: 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 associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2023-2 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2023-2 for any other administrative purposes of CFD No. 2023-2.

"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 Assessor of the County designating parcels by Assessor's parcel number.

"**CFD No. 2023-2**" means the City of Oceanside Community Facilities District No. 2023-2 (North River Farms Fire Services).

"**City**" means the City of Oceanside.

"**Consumer Price Index**" means, for each Fiscal Year, the Consumer Price Index published by the U.S. Bureau of Labor Statistics for All Urban Consumers in the San Diego region, measured as of the month of December in the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Consumer Price Index shall be another index as determined by the Finance Director that is reasonably comparable to the Consumer Price Index for the San Diego region.

"**Council**" means the City Council of the City.

"**County**" means the County of San Diego, California.

"**Developed Property**" means, for each Fiscal Year, all Taxable Property, for which a building permit for new construction was issued prior to March 1 of the previous Fiscal Year.

"**Finance Director**" means the Financial 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.

"**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 of Taxable Property within CFD No. 2023-2.

"**Non-Residential Property**" means, for each Fiscal Year, all Developed Property for which a building permit(s) was issued for a non-residential use.

"**Property Owner Association Property**" means, for each Fiscal Year, any Assessor's Parcel within the boundaries of CFD No. 2023-2 that was owned by a property owner association, including any master or sub-association, as of March 1 of the prior Fiscal Year.

"**Proportionately**" means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax is equal for all Developed Property.

"**Public Property**" means, for each Fiscal Year, any property within the boundaries of CFD No. 2023-2 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 March 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 March 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.

"Residential Property" means all 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 for Services.

"Special Tax Requirement for Services" means that amount required in any Fiscal Year to: (i) pay directly for fire protection and suppression services that are authorized to be financed by CFD No. 2023-2; (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax levy, as determined by the Finance Director.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 2023-2 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means, for each Fiscal Year, all Taxable Property not classified as Developed Property, Taxable Property Owner Association Property or Taxable Public Property.

"Welfare Exemption" means, for each Fiscal Year, any Assessor's Parcel that is used exclusively for charitable, hospital, or religious purposes and that has a property tax welfare exemption as indicated in the County's assessor's roll finalized as of the last preceding January 1.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2023-2 shall be classified as Developed Property or Undeveloped Property and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

Developed Property shall be further classified as Residential Property or Non-Residential Property. For Residential Property, the Special Tax will be based

on the number of dwelling units as indicated on the building permit. There shall be no Special Tax on Non-Residential Property.

C. MAXIMUM SPECIAL TAX

1. Residential Property

a. Maximum Special Tax

The Fiscal Year 2023-2024 Maximum Special Tax for each Assessor's Parcel classified as Residential Property shall be equal to \$1,664 per Unit.

b. Increase in the Maximum Special Tax

On each July 1, commencing on July 1, 2024, the Maximum Special Tax for Developed Property shall be increased based on the percentage change in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) per Fiscal Year.

2. Non-Residential Property and Undeveloped Property

The Special Tax shall not be levied on Non-Residential Property or Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

Commencing with Fiscal Year 2023-2024 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Services and shall levy the Special Tax until the total Special Tax levy equals the Special Tax Requirement for Services. The Special Tax shall be levied each Fiscal Year as follows:

The Special Tax shall be levied Proportionately on each Assessor's Parcel of Developed Property at up to 100% of the Maximum Special Tax.

E. EXEMPTIONS

No Special Tax shall be levied on Public Property, Property Owner Association Property, or any Assessor's Parcel that has a Welfare Exemption. However, should an Assessor's Parcel no longer be classified as Public Property, Property Owner Association Property, or have a Welfare Exemption, its tax-exempt status will, without the necessity of any action by the Council, terminate.

F. APPEALS/INTERPRETATION

Any landowner or resident may file a written appeal of the Special Tax levied on his/her property with the Finance Director, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied must be paid on or before the payment date established when the levy was made. The appeal must specify the reasons why the appellant claims the Special Tax is in error. The Finance Director shall review the appeal, meet with the appellant if the Finance Director deems necessary, and advise the appellant of its determination. If the Finance Director agrees with the appellant, the Finance Director shall eliminate or reduce the Special Tax on the appellant's property and/or provide a refund to the appellant. If the Finance Director disagrees with the appellant and the appellant is dissatisfied with the determination, the appellant then has 30 days in which to appeal to the Council by filing a written notice of appeal with the Council, provided that the appellant is current in his/her payments of Special Taxes. The second appeal must specify the reasons for the appellant's disagreement with the Finance Director's determination. The Finance Director may charge the appellant a reasonable fee for processing the appeal.

Interpretations may be made by the Council by ordinance or resolution for purposes of clarifying any vagueness or ambiguity in this Rate and Method of Apportionment.

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 CFD No. 2023-2 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. TERM OF SPECIAL TAX

The Special Tax shall be levied as long as necessary to meet the Special Tax Requirement for Services.

APPENDIX C

City of Oceanside
Community Facilities District No. 2023-2
(North River Farms Fire Services)
Fiscal Year 2026-2027 Administration Report



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

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-901-01-00	RESIDENTIAL	\$1,871.98
157-901-02-00	RESIDENTIAL	\$1,871.98
157-901-03-00	RESIDENTIAL	\$1,871.98
157-901-04-00	RESIDENTIAL	\$1,871.98
157-901-05-00	RESIDENTIAL	\$1,871.98
157-901-06-00	RESIDENTIAL	\$1,871.98
157-901-07-00	RESIDENTIAL	\$1,871.98
157-901-08-00	RESIDENTIAL	\$1,871.98
157-901-09-00	RESIDENTIAL	\$1,871.98
157-901-10-00	RESIDENTIAL	\$1,871.98
157-901-11-00	RESIDENTIAL	\$1,871.98
157-901-12-00	RESIDENTIAL	\$1,871.98
157-901-13-00	RESIDENTIAL	\$1,871.98
157-901-14-00	RESIDENTIAL	\$1,871.98
157-901-15-00	RESIDENTIAL	\$1,871.98
157-901-16-00	RESIDENTIAL	\$1,871.98
157-901-17-00	RESIDENTIAL	\$1,871.98
157-901-18-00	RESIDENTIAL	\$1,871.98
157-901-19-00	RESIDENTIAL	\$1,871.98
157-901-20-00	RESIDENTIAL	\$1,871.98
157-901-21-00	RESIDENTIAL	\$1,871.98
157-901-22-00	RESIDENTIAL	\$1,871.98
157-901-23-00	RESIDENTIAL	\$1,871.98
157-901-24-00	RESIDENTIAL	\$1,871.98
157-901-25-00	RESIDENTIAL	\$1,871.98
157-901-26-00	RESIDENTIAL	\$1,871.98
157-901-27-00	RESIDENTIAL	\$1,871.98
157-901-28-00	RESIDENTIAL	\$1,871.98
157-901-29-00	RESIDENTIAL	\$1,871.98
157-901-30-00	RESIDENTIAL	\$1,871.98
157-901-31-00	RESIDENTIAL	\$1,871.98
157-901-32-00	RESIDENTIAL	\$1,871.98
157-901-33-00	RESIDENTIAL	\$1,871.98
157-901-34-00	RESIDENTIAL	\$1,871.98
157-901-35-00	RESIDENTIAL	\$1,871.98
157-901-36-00	RESIDENTIAL	\$1,871.98
157-901-37-00	RESIDENTIAL	\$1,871.98
157-901-38-00	RESIDENTIAL	\$1,871.98
157-901-39-00	RESIDENTIAL	\$1,871.98
157-901-40-00	RESIDENTIAL	\$1,871.98
157-901-41-00	RESIDENTIAL	\$1,871.98
157-901-42-00	RESIDENTIAL	\$1,871.98
157-901-43-00	RESIDENTIAL	\$1,871.98
157-901-44-00	RESIDENTIAL	\$1,871.98
157-901-45-00	RESIDENTIAL	\$1,871.98
157-901-46-00	RESIDENTIAL	\$1,871.98
157-901-47-00	RESIDENTIAL	\$1,871.98
157-902-01-00	RESIDENTIAL	\$1,871.98
157-902-02-00	RESIDENTIAL	\$1,871.98
157-902-03-00	RESIDENTIAL	\$1,871.98
157-902-04-00	RESIDENTIAL	\$1,871.98
157-902-05-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-902-06-00	RESIDENTIAL	\$1,871.98
157-902-07-00	RESIDENTIAL	\$1,871.98
157-902-08-00	RESIDENTIAL	\$1,871.98
157-902-09-00	RESIDENTIAL	\$1,871.98
157-902-10-00	RESIDENTIAL	\$1,871.98
157-902-11-00	RESIDENTIAL	\$1,871.98
157-902-12-00	RESIDENTIAL	\$1,871.98
157-902-13-00	RESIDENTIAL	\$1,871.98
157-902-14-00	RESIDENTIAL	\$1,871.98
157-902-15-00	RESIDENTIAL	\$1,871.98
157-902-16-00	RESIDENTIAL	\$1,871.98
157-902-17-00	RESIDENTIAL	\$1,871.98
157-902-20-00	RESIDENTIAL	\$1,871.98
157-902-21-00	RESIDENTIAL	\$1,871.98
157-902-26-00	RESIDENTIAL	\$1,871.98
157-902-27-00	RESIDENTIAL	\$1,871.98
157-902-28-00	RESIDENTIAL	\$1,871.98
157-902-29-00	RESIDENTIAL	\$1,871.98
157-902-30-00	RESIDENTIAL	\$1,871.98
157-902-35-00	RESIDENTIAL	\$1,871.98
157-902-36-00	RESIDENTIAL	\$1,871.98
157-902-37-00	RESIDENTIAL	\$1,871.98
157-902-38-00	RESIDENTIAL	\$1,871.98
157-902-39-00	RESIDENTIAL	\$1,871.98
157-902-40-00	RESIDENTIAL	\$1,871.98
157-902-41-00	RESIDENTIAL	\$1,871.98
157-902-42-00	RESIDENTIAL	\$1,871.98
157-902-43-00	RESIDENTIAL	\$1,871.98
157-902-44-00	RESIDENTIAL	\$1,871.98
157-902-45-00	RESIDENTIAL	\$1,871.98
157-902-46-00	RESIDENTIAL	\$1,871.98
157-902-47-00	RESIDENTIAL	\$1,871.98
157-902-48-00	RESIDENTIAL	\$1,871.98
157-902-49-00	RESIDENTIAL	\$1,871.98
157-902-50-00	RESIDENTIAL	\$1,871.98
157-902-51-00	RESIDENTIAL	\$1,871.98
157-902-52-00	RESIDENTIAL	\$1,871.98
157-903-01-00	RESIDENTIAL	\$1,871.98
157-903-02-00	RESIDENTIAL	\$1,871.98
157-903-03-00	RESIDENTIAL	\$1,871.98
157-903-04-00	RESIDENTIAL	\$1,871.98
157-903-05-00	RESIDENTIAL	\$1,871.98
157-903-06-00	RESIDENTIAL	\$1,871.98
157-903-07-00	RESIDENTIAL	\$1,871.98
157-903-08-00	RESIDENTIAL	\$1,871.98
157-903-09-00	RESIDENTIAL	\$1,871.98
157-903-10-00	RESIDENTIAL	\$1,871.98
157-903-11-00	RESIDENTIAL	\$1,871.98
157-903-12-00	RESIDENTIAL	\$1,871.98
157-903-13-00	RESIDENTIAL	\$1,871.98
157-903-14-00	RESIDENTIAL	\$1,871.98
157-903-15-00	RESIDENTIAL	\$1,871.98
157-903-16-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-903-17-00	RESIDENTIAL	\$1,871.98
157-903-18-00	RESIDENTIAL	\$1,871.98
157-903-24-00	RESIDENTIAL	\$1,871.98
157-903-25-00	RESIDENTIAL	\$1,871.98
157-903-26-00	RESIDENTIAL	\$1,871.98
157-903-27-00	RESIDENTIAL	\$1,871.98
157-903-28-00	RESIDENTIAL	\$1,871.98
157-903-29-00	RESIDENTIAL	\$1,871.98
157-903-30-00	RESIDENTIAL	\$1,871.98
157-903-31-00	RESIDENTIAL	\$1,871.98
157-903-32-00	RESIDENTIAL	\$1,871.98
157-903-33-00	RESIDENTIAL	\$1,871.98
157-903-34-00	RESIDENTIAL	\$1,871.98
157-903-35-00	RESIDENTIAL	\$1,871.98
157-903-36-00	RESIDENTIAL	\$1,871.98
157-903-37-00	RESIDENTIAL	\$1,871.98
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157-903-43-00	RESIDENTIAL	\$1,871.98
157-903-44-00	RESIDENTIAL	\$1,871.98
157-903-45-00	RESIDENTIAL	\$1,871.98
157-903-46-00	RESIDENTIAL	\$1,871.98
157-903-47-00	RESIDENTIAL	\$1,871.98
157-903-48-00	RESIDENTIAL	\$1,871.98
157-903-49-00	RESIDENTIAL	\$1,871.98
157-903-50-00	RESIDENTIAL	\$1,871.98
157-903-51-00	RESIDENTIAL	\$1,871.98
157-903-52-00	RESIDENTIAL	\$1,871.98
157-903-53-00	RESIDENTIAL	\$1,871.98
157-903-54-00	RESIDENTIAL	\$1,871.98
157-904-01-00	RESIDENTIAL	\$1,871.98
157-904-02-00	RESIDENTIAL	\$1,871.98
157-904-03-00	RESIDENTIAL	\$1,871.98
157-904-04-00	RESIDENTIAL	\$1,871.98
157-904-05-00	RESIDENTIAL	\$1,871.98
157-904-06-00	RESIDENTIAL	\$1,871.98
157-904-07-00	RESIDENTIAL	\$1,871.98
157-904-08-00	RESIDENTIAL	\$1,871.98
157-904-09-00	RESIDENTIAL	\$1,871.98
157-904-10-00	RESIDENTIAL	\$1,871.98
157-904-11-00	RESIDENTIAL	\$1,871.98
157-904-12-00	RESIDENTIAL	\$1,871.98
157-904-13-00	RESIDENTIAL	\$1,871.98
157-904-14-00	RESIDENTIAL	\$1,871.98
157-904-15-00	RESIDENTIAL	\$1,871.98
157-904-16-00	RESIDENTIAL	\$1,871.98
157-904-17-00	RESIDENTIAL	\$1,871.98
157-904-18-00	RESIDENTIAL	\$1,871.98
157-904-19-00	RESIDENTIAL	\$1,871.98
157-904-20-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-905-01-00	RESIDENTIAL	\$1,871.98
157-905-02-00	RESIDENTIAL	\$1,871.98
157-905-03-00	RESIDENTIAL	\$1,871.98
157-905-04-00	RESIDENTIAL	\$1,871.98
157-905-10-00	RESIDENTIAL	\$1,871.98
157-905-11-00	RESIDENTIAL	\$1,871.98
157-905-12-00	RESIDENTIAL	\$1,871.98
157-905-13-00	RESIDENTIAL	\$1,871.98
157-905-15-00	RESIDENTIAL	\$1,871.98
157-905-16-00	RESIDENTIAL	\$1,871.98
157-905-17-00	RESIDENTIAL	\$1,871.98
157-905-18-00	RESIDENTIAL	\$1,871.98
157-905-19-00	RESIDENTIAL	\$1,871.98
157-905-20-00	RESIDENTIAL	\$1,871.98
157-905-21-00	RESIDENTIAL	\$1,871.98
157-905-22-00	RESIDENTIAL	\$1,871.98
157-905-23-00	RESIDENTIAL	\$1,871.98
157-905-24-00	RESIDENTIAL	\$1,871.98
157-905-25-00	RESIDENTIAL	\$1,871.98
157-905-26-00	RESIDENTIAL	\$1,871.98
157-905-27-00	RESIDENTIAL	\$1,871.98
157-905-28-00	RESIDENTIAL	\$1,871.98
157-905-29-00	RESIDENTIAL	\$1,871.98
157-905-30-00	RESIDENTIAL	\$1,871.98
157-905-31-00	RESIDENTIAL	\$1,871.98
157-905-32-00	RESIDENTIAL	\$1,871.98
157-905-33-00	RESIDENTIAL	\$1,871.98
157-905-34-00	RESIDENTIAL	\$1,871.98
157-905-35-00	RESIDENTIAL	\$1,871.98
157-905-36-00	RESIDENTIAL	\$1,871.98
157-905-37-00	RESIDENTIAL	\$1,871.98
157-905-38-00	RESIDENTIAL	\$1,871.98
157-905-39-00	RESIDENTIAL	\$1,871.98
157-905-40-00	RESIDENTIAL	\$1,871.98
157-906-01-00	RESIDENTIAL	\$1,871.98
157-906-02-00	RESIDENTIAL	\$1,871.98
157-906-03-00	RESIDENTIAL	\$1,871.98
157-906-04-00	RESIDENTIAL	\$1,871.98
157-906-05-00	RESIDENTIAL	\$1,871.98
157-906-06-00	RESIDENTIAL	\$1,871.98
157-906-07-00	RESIDENTIAL	\$1,871.98
157-906-08-00	RESIDENTIAL	\$1,871.98
157-906-09-00	RESIDENTIAL	\$1,871.98
157-906-10-00	RESIDENTIAL	\$1,871.98
157-906-11-00	RESIDENTIAL	\$1,871.98
157-906-12-00	RESIDENTIAL	\$1,871.98
157-906-13-00	RESIDENTIAL	\$1,871.98
157-906-14-00	RESIDENTIAL	\$1,871.98
157-906-15-00	RESIDENTIAL	\$1,871.98
157-906-16-00	RESIDENTIAL	\$1,871.98
157-906-17-00	RESIDENTIAL	\$1,871.98
157-906-18-00	RESIDENTIAL	\$1,871.98
157-906-19-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-906-20-00	RESIDENTIAL	\$1,871.98
157-906-21-00	RESIDENTIAL	\$1,871.98
157-906-22-00	RESIDENTIAL	\$1,871.98
157-906-23-00	RESIDENTIAL	\$1,871.98
157-906-24-00	RESIDENTIAL	\$1,871.98
157-906-25-00	RESIDENTIAL	\$1,871.98
157-906-26-00	RESIDENTIAL	\$1,871.98
157-906-27-00	RESIDENTIAL	\$1,871.98
157-906-28-00	RESIDENTIAL	\$1,871.98
157-906-29-00	RESIDENTIAL	\$1,871.98
157-906-30-00	RESIDENTIAL	\$1,871.98
157-906-31-00	RESIDENTIAL	\$1,871.98
157-906-32-00	RESIDENTIAL	\$1,871.98
157-906-33-00	RESIDENTIAL	\$1,871.98
157-906-34-00	RESIDENTIAL	\$1,871.98
157-906-35-00	RESIDENTIAL	\$1,871.98
157-906-36-00	RESIDENTIAL	\$1,871.98
157-906-37-00	RESIDENTIAL	\$1,871.98
157-906-38-00	RESIDENTIAL	\$1,871.98
157-906-39-00	RESIDENTIAL	\$1,871.98
157-906-40-00	RESIDENTIAL	\$1,871.98
157-906-41-00	RESIDENTIAL	\$1,871.98
157-906-42-00	RESIDENTIAL	\$1,871.98
157-906-43-00	RESIDENTIAL	\$1,871.98
157-906-44-00	RESIDENTIAL	\$1,871.98
157-906-45-00	RESIDENTIAL	\$1,871.98
157-906-46-00	RESIDENTIAL	\$1,871.98
157-906-47-00	RESIDENTIAL	\$1,871.98
157-906-48-00	RESIDENTIAL	\$1,871.98
157-906-49-00	RESIDENTIAL	\$1,871.98
157-906-50-00	RESIDENTIAL	\$1,871.98
157-906-51-00	RESIDENTIAL	\$1,871.98
157-907-01-00	RESIDENTIAL	\$1,871.98
157-907-02-00	RESIDENTIAL	\$1,871.98
157-907-03-00	RESIDENTIAL	\$1,871.98
157-907-04-00	RESIDENTIAL	\$1,871.98
157-907-05-00	RESIDENTIAL	\$1,871.98
157-907-06-00	RESIDENTIAL	\$1,871.98
157-907-07-00	RESIDENTIAL	\$1,871.98
157-907-08-00	RESIDENTIAL	\$1,871.98
157-907-09-00	RESIDENTIAL	\$1,871.98
157-907-10-00	RESIDENTIAL	\$1,871.98
157-907-11-00	RESIDENTIAL	\$1,871.98
157-907-12-00	RESIDENTIAL	\$1,871.98
157-907-13-00	RESIDENTIAL	\$1,871.98
157-907-14-00	RESIDENTIAL	\$1,871.98
157-907-15-00	RESIDENTIAL	\$1,871.98
157-907-16-00	RESIDENTIAL	\$1,871.98
157-907-17-00	RESIDENTIAL	\$1,871.98
157-907-18-00	RESIDENTIAL	\$1,871.98
157-907-19-00	RESIDENTIAL	\$1,871.98
157-907-20-00	RESIDENTIAL	\$1,871.98
157-907-21-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-907-22-00	RESIDENTIAL	\$1,871.98
157-907-23-00	RESIDENTIAL	\$1,871.98
157-907-24-00	RESIDENTIAL	\$1,871.98
157-907-25-00	RESIDENTIAL	\$1,871.98
157-907-26-00	RESIDENTIAL	\$1,871.98
157-907-27-00	RESIDENTIAL	\$1,871.98
157-907-28-00	RESIDENTIAL	\$1,871.98
157-907-29-00	RESIDENTIAL	\$1,871.98
157-907-30-00	RESIDENTIAL	\$1,871.98
157-907-31-00	RESIDENTIAL	\$1,871.98
157-907-32-00	RESIDENTIAL	\$1,871.98
157-907-33-00	RESIDENTIAL	\$1,871.98
157-908-01-00	RESIDENTIAL	\$1,871.98
157-908-02-00	RESIDENTIAL	\$1,871.98
157-908-03-00	RESIDENTIAL	\$1,871.98
157-908-04-00	RESIDENTIAL	\$1,871.98
157-908-05-00	RESIDENTIAL	\$1,871.98
157-908-06-00	RESIDENTIAL	\$1,871.98
157-908-07-00	RESIDENTIAL	\$1,871.98
157-908-08-00	RESIDENTIAL	\$1,871.98
157-908-09-00	RESIDENTIAL	\$1,871.98
157-908-10-00	RESIDENTIAL	\$1,871.98
157-908-11-00	RESIDENTIAL	\$1,871.98
157-908-12-00	RESIDENTIAL	\$1,871.98
157-908-13-00	RESIDENTIAL	\$1,871.98
157-908-14-00	RESIDENTIAL	\$1,871.98
157-908-15-00	RESIDENTIAL	\$1,871.98
157-908-16-00	RESIDENTIAL	\$1,871.98
157-908-17-00	RESIDENTIAL	\$1,871.98
157-908-18-00	RESIDENTIAL	\$1,871.98
157-908-19-00	RESIDENTIAL	\$1,871.98
157-908-20-00	RESIDENTIAL	\$1,871.98
157-908-21-00	RESIDENTIAL	\$1,871.98
157-908-22-00	RESIDENTIAL	\$1,871.98
157-908-23-00	RESIDENTIAL	\$1,871.98
157-908-24-00	RESIDENTIAL	\$1,871.98
157-908-25-00	RESIDENTIAL	\$1,871.98
157-908-26-00	RESIDENTIAL	\$1,871.98
157-908-27-00	RESIDENTIAL	\$1,871.98
157-908-28-00	RESIDENTIAL	\$1,871.98
157-908-29-00	RESIDENTIAL	\$1,871.98
157-908-30-00	RESIDENTIAL	\$1,871.98
157-908-31-00	RESIDENTIAL	\$1,871.98
157-908-32-00	RESIDENTIAL	\$1,871.98
157-908-33-00	RESIDENTIAL	\$1,871.98
157-908-34-00	RESIDENTIAL	\$1,871.98
157-908-35-00	RESIDENTIAL	\$1,871.98
157-908-36-00	RESIDENTIAL	\$1,871.98
157-908-37-00	RESIDENTIAL	\$1,871.98
157-908-38-00	RESIDENTIAL	\$1,871.98
157-908-39-00	RESIDENTIAL	\$1,871.98
157-908-40-00	RESIDENTIAL	\$1,871.98
157-908-41-00	RESIDENTIAL	\$1,871.98

Appendix C

City of Oceanside CFD No. 2023-2
FY 2026-2027 Special Tax Roll

APN	TAX CLASS	FY 2026-2027 SPECIAL TAX
157-908-42-00	RESIDENTIAL	\$1,871.98
157-908-43-00	RESIDENTIAL	\$1,871.98
157-908-44-00	RESIDENTIAL	\$1,871.98
157-908-45-00	RESIDENTIAL	\$1,871.98
157-908-46-00	RESIDENTIAL	\$1,871.98
157-908-47-00	RESIDENTIAL	\$1,871.98
157-908-48-00	RESIDENTIAL	\$1,871.98
157-908-49-00	RESIDENTIAL	\$1,871.98
157-908-50-00	RESIDENTIAL	\$1,871.98
157-908-51-00	RESIDENTIAL	\$1,871.98
157-908-52-00	RESIDENTIAL	\$1,871.98
157-908-53-00	RESIDENTIAL	\$1,871.98
157-908-54-00	RESIDENTIAL	\$1,871.98
157-908-55-00	RESIDENTIAL	\$1,871.98
157-908-56-00	RESIDENTIAL	\$1,871.98
157-908-57-00	RESIDENTIAL	\$1,871.98
157-908-58-00	RESIDENTIAL	\$1,871.98
157-908-59-00	RESIDENTIAL	\$1,871.98
157-908-60-00	RESIDENTIAL	\$1,871.98
157-908-61-00	RESIDENTIAL	\$1,871.98
157-908-62-00	RESIDENTIAL	\$1,871.98
157-908-63-00	RESIDENTIAL	\$1,871.98
157-908-64-00	RESIDENTIAL	\$1,871.98
157-908-65-00	RESIDENTIAL	\$1,871.98
157-908-66-00	RESIDENTIAL	\$1,871.98
157-908-67-00	RESIDENTIAL	\$1,871.98
157-908-68-00	RESIDENTIAL	\$1,871.98
157-908-69-00	RESIDENTIAL	\$1,871.98
157-908-70-00	RESIDENTIAL	\$1,871.98
157-908-71-00	RESIDENTIAL	\$1,871.98
157-908-72-00	RESIDENTIAL	\$1,871.98
157-908-73-00	RESIDENTIAL	\$1,871.98
157-908-74-00	RESIDENTIAL	\$1,871.98
157-908-75-00	RESIDENTIAL	\$1,871.98
157-908-76-00	RESIDENTIAL	\$1,871.98
157-908-77-00	RESIDENTIAL	\$1,871.98
157-908-78-00	RESIDENTIAL	\$1,871.98
157-908-79-00	RESIDENTIAL	\$1,871.98
157-908-80-00	RESIDENTIAL	\$1,871.98
157-908-81-00	RESIDENTIAL	\$1,871.98
157-908-82-00	RESIDENTIAL	\$1,871.98
157-908-83-00	RESIDENTIAL	\$1,871.98
157-908-84-00	RESIDENTIAL	\$1,871.98
157-908-85-00	RESIDENTIAL	\$1,871.98
157-908-86-00	RESIDENTIAL	\$1,871.98
157-908-87-00	RESIDENTIAL	\$1,871.98
Total Number of Parcels Taxed		363
Total FY 2026-2027 Special Tax		\$679,528.74



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