

RESOLUTION NO. _____

RESOLUTION OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT NO. 2023-2 OF THE CITY OF OCEANSIDE (NORTH RIVER FARMS FIRE SERVICES) AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR 2025-2026

WHEREAS, on January 11, 2023, the City Council of the City of Oceanside (the “City Council”) adopted Resolution No. 23-R0021-1 stating its intention to form Community Facilities District No. 2023-2 of the City of Oceanside (North River Farms Fire Services) (“Community Facilities District No. 2023-2”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 *et seq.* of the Government Code (the “Act”); and

WHEREAS, on February 15, 2023, the City Council adopted Resolution No. 23-R0083-1 which established Community Facilities District No. 2023-2, authorized the levy of a special tax within Community Facilities District No. 2023-2 and called an election within Community Facilities District No. 2023-2 on the ballot proposition relating to levying a special tax combined and consolidated with the proposition of the establishment of an appropriations limit; and

WHEREAS, on February 15, 2023, an election was held within Community Facilities District No. 2023-2 at which the qualified electors approved by more than a two-thirds vote the proposition of levying a special tax as set forth in Resolution No. 23-R0083-1; and

WHEREAS, on February 15, 2023, the City Council adopted Resolution No. 23-R0084-1 which certified the results of the February 15, 2023 election conducted by the City Clerk, which results showed that more than two-thirds of the votes cast were in favor of the proposition to incur bonded indebtedness and levy the special tax; and

WHEREAS, on March 8, 2023, the City Council adopted Ordinance No. 23-OR0128-1 which authorized the levy of the special tax within Community Facilities District No. 2023-2; and

1 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of the
2 special taxes within Community Facilities District No. 2023-2 has been duly adopted in accordance
3 with law and is legal and valid; and

4 WHEREAS, the Ordinance provides that the City Council is further authorized to determine,
5 by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each
6 year, the specific special tax to be levied on each parcel of land in Community Facilities District
7 No. 2023-2; and

8
9 WHEREAS, it is now necessary and appropriate that this City Council levy and collect the
10 special taxes for Fiscal Year 2025-2026 for the purpose specified in the Ordinance, by the adoption
11 of a resolution as specified by the Act and the Ordinance; and

12 WHEREAS, the special taxes being levied hereunder are at the same rate or at a lower rate
13 than provided by the Ordinance;

14 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as the
15 legislative body of Community Facilities District No. 2023-2 does resolve as follows:

16 Section 1. The above recitals are all true and correct.

17
18 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby
19 levied upon the parcels within the District which are not otherwise exempt from taxation under the
20 Act or the Ordinance the special taxes for Fiscal Year 2025-2026 (the "Special Taxes"), at the tax
21 rates set forth in Attachment A hereto and the Special Tax Consultant shall apportion the Special
22 Taxes in the manner specified in Resolution No. 23-R0083-1 and the report prepared by the Special
23 Tax Consultant entitled "Administration Report Fiscal Year 2025-2026" (Attachment A) submitted
24 herewith. Such rates do not exceed the maximum rates set forth in the Ordinance. After adoption of
25 this Resolution, but no later than August 10, 2025, the Special Tax Consultant shall deliver the list of
26 all parcels subject to the special tax levy including the amount of the Special Taxes to be levied on
27 each parcel in Fiscal Year 2025-2026 (the "Tax Roll List") to the Financial Services Director or his
28

1 or her designee and thereafter, but in no event later than August 10, 2025, the Financial Services
2 Director or the designee shall cause a certified copy of this Resolution together with the Tax Roll
3 List, to be filed with the County Auditor-Controller. The Tax Roll List may contain tax rates lower
4 than those set forth in Attachment A if the Financial Services Director determines that such lower
5 rates are adequate to accomplish the purposes of the District in Fiscal Year 2025-2026. The
6 Financial Services Director or the designee and the County Auditor-Controller are hereby authorized
7 to make changes to the Tax Roll List from time to time to correct any error in the amount of the levy
8 on any parcel to make it consistent with the rate and method of apportionment attached to the
9 Ordinance, including, but not limited to, adding any parcels omitted from the Tax Roll List or
10 deleting any parcels included in the Tax Roll List.

12 Section 3. Properties or entities of the state, federal or local governments shall be exempt
13 from the above-referenced and approved Special Taxes only to the extent set forth in the Ordinance
14 and otherwise shall be subject to the Special Taxes consistent with the provisions of Section 53317.3
15 of the Act in effect as of the date of adoption of this Resolution.

16 Section 4. All of the collections of the Special Taxes shall be used only as provided for in the
17 Act and Resolution No. 23-R0021-1. The Special Taxes shall be levied only so long as needed to
18 accomplish the purposes described in Resolution No. 23-R0083-1.

19 Section 5. The Special Taxes shall be collected in the same manner as ordinary ad valorem
20 taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien
21 priority in cases of delinquency as provided for ad valorem taxes as such procedure may be modified
22 by law or this City Council from time to time.

23 Section 6. The Financial Services Director or the designee is hereby authorized to transmit a
24 certified copy of this Resolution, together with the Tax Roll List, to the County Auditor-Controller,
25 together with other supporting documentation as may be required to place the Special Taxes on the
26 secured property tax roll for Fiscal Year 2025-2026 and for the collection of the Special Taxes in the
27
28

1 manner of ad valorem property taxes and to perform all other acts which are required by the Act, the
2 Ordinance, or by law or deemed necessary by the Financial Services Director in order to accomplish
3 the purpose of this Resolution, the Act or Bond covenants.

4 Section 7. This Resolution shall be effective upon its adoption.

5 ///

6 ///

7 ///

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this 4th day of
2 June, 2025, by the following vote:

3 AYES:

4 NAYS:

5 ABSENT:

6 ABSTAIN:

7
8
9 _____
MAYOR OF THE CITY OF OCEANSIDE

10
11 ATTEST:

APPROVED AS TO FORM:

12
13 _____
City Clerk

12
13 

City Attorney



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Municipal
Solutions

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FISCAL YEAR 2025-2026 ADMINISTRATION REPORT

CITY OF OCEANSIDE

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

May 5, 2025

**Public Finance
Public-Private Partnerships
Development Economics
Clean Energy Bonds**

*Irvine / San Jose / San Francisco / Riverside
Dallas / Houston / Raleigh / Tampa*

CITY OF OCEANSIDE



FISCAL YEAR 2025-2026 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

TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
INTRODUCTION.....	1
I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE.....	2
A Special Tax Classifications.....	2
B Development Update.....	3
II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY.....	4
III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT	5
IV METHOD OF APPORTIONMENT.....	7
A Maximum Special Taxes	7
B Apportionment of Special Taxes.....	7
<u>APPENDICES</u>	
APPENDIX A BOUNDARY MAP	
APPENDIX B RATE AND METHOD OF APPORTIONMENT	
APPENDIX C SPECIAL TAX ROLL, FISCAL YEAR 2025-2026	

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 2025-2026, 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 2025-2026.
- **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 2025-2026 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, 2025, will be classified as Developed Property in fiscal year 2025-2026.

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 135 new building permits within CFD No. 2023-2 were issued between March 1, 2024, and February 28, 2025. As a result, there are 135 units of Residential Property that will be taxed on the County tax roll in fiscal year 2025-2026. A total of 52.83 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 2025-2026 No. of Units / Acres
Residential Property	135 Units
Non-Residential Property	0.00 Acres
Undeveloped Property	52.83 Acres

SECTION II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY

There was no special tax levy for CFD No. 2023-2 for fiscal year 2024-2025. Therefore, no delinquency information is reported for the prior tax year.

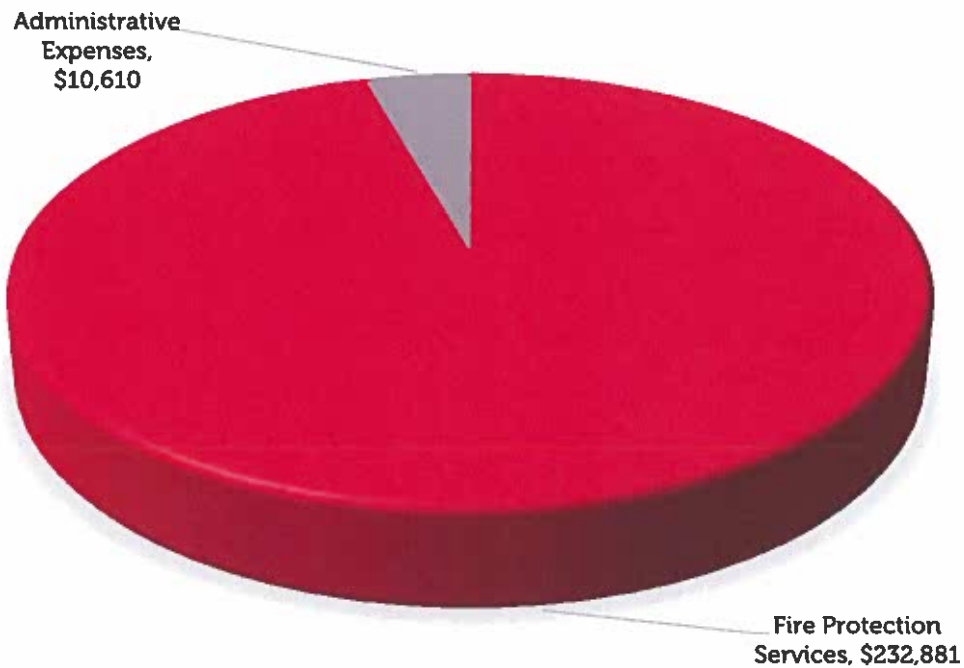
III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

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 2025-2026, 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 \$243,491, the amount that can be collected through the levy of the maximum Special Tax. Of this amount, \$232,881 is allocated for fire protection and suppression services and \$10,610 is allocated for administrative expenses.

The components of the fiscal year 2025-2026 gross special tax requirement are shown graphically on the following page.

Figure 1: Fiscal Year 2025-2026 Gross Special Tax Requirement



Total Fiscal Year 2025-2026 Gross Special Tax Requirement: \$243,491

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 2025-2026 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, 2025, the annual change in the Consumer Price Index was 3.12%. Therefore, an increase of 3.12% is applied for fiscal year 2025-2026.

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 \$243,491, which is equal to the Special Tax Requirement for Services.

The fiscal year 2025-2026 maximum and actual special taxes are shown for each classification of Developed Property and Undeveloped Property on the following pages.

**Table 2: Fiscal Year 2025-2026 Special Taxes
for Developed Property and Undeveloped Property**

Description	FY 2025-2026 Maximum Special Tax per Unit/Acre	FY 2025-2026 Actual Special Tax per Unit/Acre
Residential Property	\$1,803.65 per Unit	\$1,803.65
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 2025-2026 Administration Report



BOUNDARY MAP

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



Image © 2023 Airbus

APPENDIX B

City of Oceanside
Community Facilities District No. 2023-2
(North River Farms Fire Services)
Fiscal Year 2025-2026 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 2025-2026 Administration Report



**SPECIAL TAX ROLL,
FISCAL YEAR 2025-2026**

Appendix C

City of Oceanside CFD No. 2023-2
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
157-901-22-00	\$1,803.64
157-901-23-00	\$1,803.64
157-901-24-00	\$1,803.64
157-901-25-00	\$1,803.64
157-901-26-00	\$1,803.64
157-902-01-00	\$1,803.64
157-902-02-00	\$1,803.64
157-902-03-00	\$1,803.64
157-902-04-00	\$1,803.64
157-902-05-00	\$1,803.64
157-902-06-00	\$1,803.64
157-902-07-00	\$1,803.64
157-902-08-00	\$1,803.64
157-902-09-00	\$1,803.64
157-902-10-00	\$1,803.64
157-902-11-00	\$1,803.64
157-902-12-00	\$1,803.64
157-902-13-00	\$1,803.64
157-902-35-00	\$1,803.64
157-902-36-00	\$1,803.64
157-902-37-00	\$1,803.64
157-902-38-00	\$1,803.64
157-902-39-00	\$1,803.64
157-902-40-00	\$1,803.64
157-902-41-00	\$1,803.64
157-902-42-00	\$1,803.64
157-902-43-00	\$1,803.64
157-904-15-00	\$1,803.64
157-904-16-00	\$1,803.64
157-904-17-00	\$1,803.64
157-904-18-00	\$1,803.64
157-904-19-00	\$1,803.64
157-904-20-00	\$1,803.64
157-905-01-00	\$1,803.64
157-905-02-00	\$1,803.64
157-905-03-00	\$1,803.64
157-905-04-00	\$1,803.64
157-905-10-00	\$1,803.64
157-905-11-00	\$1,803.64
157-905-12-00	\$1,803.64
157-905-13-00	\$1,803.64
157-905-15-00	\$1,803.64
157-905-16-00	\$1,803.64
157-905-17-00	\$1,803.64
157-905-18-00	\$1,803.64
157-905-19-00	\$1,803.64
157-905-20-00	\$1,803.64
157-905-21-00	\$1,803.64
157-905-22-00	\$1,803.64
157-905-23-00	\$1,803.64
157-905-24-00	\$1,803.64
157-905-25-00	\$1,803.64

Appendix C

City of Oceanside CFD No. 2023-2
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
157-905-26-00	\$1,803.64
157-905-27-00	\$1,803.64
157-906-04-00	\$1,803.64
157-906-05-00	\$1,803.64
157-906-06-00	\$1,803.64
157-906-07-00	\$1,803.64
157-906-08-00	\$1,803.64
157-906-09-00	\$1,803.64
157-906-10-00	\$1,803.64
157-906-11-00	\$1,803.64
157-906-12-00	\$1,803.64
157-906-13-00	\$1,803.64
157-906-14-00	\$1,803.64
157-906-15-00	\$1,803.64
157-906-16-00	\$1,803.64
157-906-17-00	\$1,803.64
157-906-18-00	\$1,803.64
157-907-01-00	\$1,803.64
157-907-02-00	\$1,803.64
157-907-03-00	\$1,803.64
157-907-04-00	\$1,803.64
157-907-23-00	\$1,803.64
157-907-24-00	\$1,803.64
157-907-25-00	\$1,803.64
157-908-10-00	\$1,803.64
157-908-11-00	\$1,803.64
157-908-12-00	\$1,803.64
157-908-13-00	\$1,803.64
157-908-14-00	\$1,803.64
157-908-15-00	\$1,803.64
157-908-16-00	\$1,803.64
157-908-17-00	\$1,803.64
157-908-18-00	\$1,803.64
157-908-19-00	\$1,803.64
157-908-20-00	\$1,803.64
157-908-21-00	\$1,803.64
157-908-22-00	\$1,803.64
157-908-23-00	\$1,803.64
157-908-25-00	\$1,803.64
157-908-26-00	\$1,803.64
157-908-27-00	\$1,803.64
157-908-29-00	\$1,803.64
157-908-30-00	\$1,803.64
157-908-31-00	\$1,803.64
157-908-32-00	\$1,803.64
157-908-33-00	\$1,803.64
157-908-34-00	\$1,803.64
157-908-49-00	\$1,803.64
157-908-50-00	\$1,803.64
157-908-51-00	\$1,803.64
157-908-52-00	\$1,803.64
157-908-53-00	\$1,803.64
157-908-54-00	\$1,803.64

Appendix C

City of Oceanside CFD No. 2023-2
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
157-908-55-00	\$1,803.64
157-908-56-00	\$1,803.64
157-908-57-00	\$1,803.64
157-908-58-00	\$1,803.64
157-908-59-00	\$1,803.64
157-908-60-00	\$1,803.64
157-908-61-00	\$1,803.64
157-908-62-00	\$1,803.64
157-908-63-00	\$1,803.64
157-908-64-00	\$1,803.64
157-908-65-00	\$1,803.64
157-908-66-00	\$1,803.64
157-908-67-00	\$1,803.64
157-908-68-00	\$1,803.64
157-908-69-00	\$1,803.64
157-908-70-00	\$1,803.64
157-908-71-00	\$1,803.64
157-908-72-00	\$1,803.64
157-908-76-00	\$1,803.64
157-908-77-00	\$1,803.64
157-908-78-00	\$1,803.64
157-908-79-00	\$1,803.64
157-908-80-00	\$1,803.64
157-908-81-00	\$1,803.64
157-908-82-00	\$1,803.64
157-908-83-00	\$1,803.64
157-908-84-00	\$1,803.64
157-908-85-00	\$1,803.64
157-908-86-00	\$1,803.64
157-908-87-00	\$1,803.64
Total Number of Parcels Taxed	135
Total FY 2025-2026 Special Tax	\$243,491.40



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