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**FISCAL YEAR 2026-2027**  
**ADMINISTRATION REPORT**

**CITY OF OCEANSIDE**

**COMMUNITY FACILITIES DISTRICT NO. 2022-1**  
**(PUBLIC SAFETY SERVICES)**

May 4, 2026

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## CITY OF OCEANSIDE



## FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

Community Facilities District No. 2022-1

(Public Safety 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. 2022-1 ("CFD No. 2022-1") of the City of Oceanside (the "City").

CFD No. 2022-1 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, CFD No. 2006-1 is authorized to levy an annual special tax to finance fire and police protection services. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A shall be levied as long as necessary to meet the Special Tax Requirement for Fire Protection and the Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Police Protection.

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. 2022-1.

A map showing the property in CFD No. 2022-1 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 CFD No. 2022-1.
- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of CFD No. 2022-1 for fiscal year 2026-2027.
- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement between Developed 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 Single Family or Duplex Residential Property, Multi-Family Residential Property, Assisted Living Property, or Non-Residential Property.

In addition, two Zones, identified as Zone A and Zone B, have been created at the time of formation of CFD No. 2022-1. Property in Zone A consists only of Assessor's Parcel Number 143-040-57. Property in Zone B consists of new development that is annexed into CFD No. 2022-1 in the future.

Developed Property in Zone A is distinguished from Undeveloped Property by the issuance of a Certificate of Occupancy. Developed Property in Zone B is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a Certificate of Occupancy in Zone A or a building permit in Zone B was issued prior to January 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2022-1 for which certificates of occupancy in Zone A or building permits in Zone B were issued prior to 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 Certificate of Occupancy and building permit records indicated that Certificates of Occupancy for 283 units of Multi-Family Residential Property within Zone A of CFD No. 2022-1 were issued as of December 31, 2025.

In addition, the following property has been annexed into Zone B of CFD No. 2022-1 as of the date of this report:

**Table 1:**  
**Annexations to Zone B of CFD No. 2022-1**

Assessor's Parcel Number	Project	Description	No. Units
161-030-38	Modera Melrose	Multi-Family Residential Property	290 Units <sup>1</sup>

Notes:

1. Excludes 33 affordable units, which are not subject to the special tax.

As a result, there are 283 units of Multi-Family Residential Property in Zone A and 290 units of Multi-Family Residential Property in Zone B that will be taxed on the County tax roll in fiscal year 2026-2027. The following table lists the aggregate amount of taxable property by special tax classification.

**Table 2:**  
**Taxable Property by Special Tax Classification**

Description	FY 2026-2027 No. of Units / Acres (Zone A)	FY 2026-2027 No. of Units / Acres (Zone B)
Single Family or Duplex Residential Property	0 Units	0 Units
Multi-Family Residential Property	283 Units	290 Units
Assisted Living Property	0 Units	0 Units
Non-Residential Property	0.00 Acres	0.00 Acres
Undeveloped Property	0.00 Acres	0.00 Acres

## **II FISCAL YEAR 2025-2026 SPECIAL TAX LEVY**

The special tax levy for Special Tax A of CFD No. 2022-1 for fiscal year 2025-2026 equaled \$25,306. As of April 29, 2026, all \$25,306 in special taxes had been collected by the County.

The special tax levy for Special Tax B of CFD No. 2022-1 for fiscal year 2025-2026 equaled \$31,294. As of April 29, 2026, all \$31,294 in special taxes had been collected by the County.

### **III FISCAL YEAR 2026-2027 SPECIAL TAX REQUIREMENT**

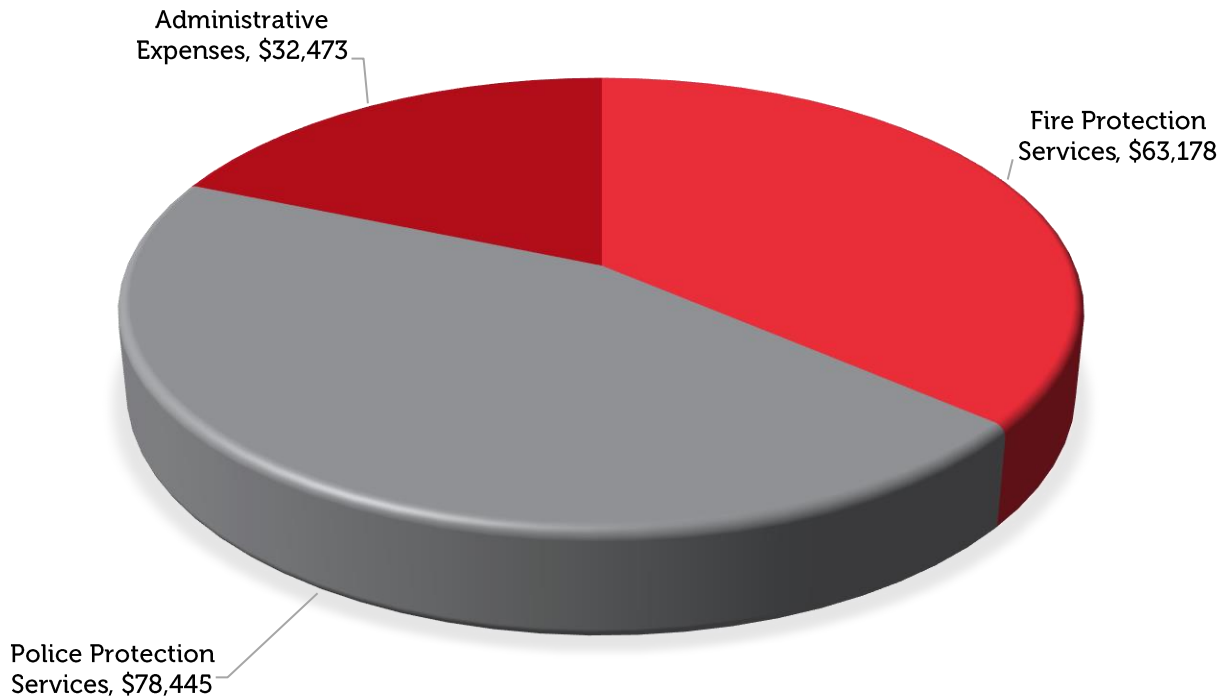
Pursuant to the Rate and Method of Apportionment, the Special Tax A is levied to pay for fire protection services and the Special Tax B is levied to pay for police protection services that are authorized to be funded by CFD No. 2022-1 and administrative expenses.

According to the City, for fiscal year 2026-2027, the Special Tax Requirement for Fire Protection exceeds the maximum Special Tax revenues that can be collected from Developed Property. Therefore, the Special Tax Requirement for Fire Protection is limited to \$77,674, the amount that can be collected through the levy of the maximum Special Tax. Of this amount, \$63,178 is allocated for fire protection services and \$14,496 is allocated for administrative expenses.

According to the City, for fiscal year 2026-2027, the Special Tax Requirement for Police Protection exceeds the maximum Special Tax revenues that can be collected from Developed Property. Therefore, the Special Tax Requirement for Police Protection is limited to \$96,422, the amount that can be collected through the levy of the maximum Special Tax. Of this amount, \$78,445 is allocated for police protection services and \$17,977 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: \$174,096**

#### **IV METHOD OF APPORTIONMENT**

##### **A Maximum Special Taxes**

The amount of special taxes that CFD No. 2022-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment.

##### **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 Developed Property at up to 100% of the applicable Maximum Special Tax until the amount of the special taxes equals the Special Tax Requirement for Fire Protection and Special Tax Requirement for Police Protection. Application of the special tax at 100% of the applicable Maximum Special Tax from Developed Property generates Special Tax A revenues of \$77,674, which is equal to the Special Tax Requirement for Fire Protection and Special Tax B revenues of \$96,422, which is equal to the Special Tax Requirement for Police Protection.

The fiscal year 2026-2027 maximum and actual special taxes are shown for each classification of Developed Property on the following pages.

**Table 3: Fiscal Year 2026-2027 Special Taxes  
for Developed Property in Zone A**

Description	FY 2026-2027 Maximum Special Tax per Unit/Acre	FY 2026-2027 Actual Special Tax per Unit/Acre
Special Tax A for Multi-Family Residential Property	\$89.42 per Unit	\$89.42 per Unit
Special Tax B for Multi-Family Residential Property	\$110.58 per Unit	\$110.58 per Unit
Total	\$200.00 per Unit	\$200.00 per Unit

**Table 4: Fiscal Year 2026-2027 Special Taxes  
for Developed Property in Zone B**

Description	FY 2026-2027 Maximum Special Tax per Unit/Acre	FY 2026-2027 Actual Special Tax per Unit/Acre
Special Tax A for Multi-Family Residential Property	\$180.58 per Unit	\$180.58 per Unit
Special Tax B for Multi-Family Residential Property	\$224.58 per Unit	\$224.58 per Unit
Total	\$405.16 per Unit	\$405.16 per Unit

Pursuant to Section C of the Rate and Method of Apportionment, fiscal year 2025-2026 represents Tax Year 1 of the Maximum Special Tax for property in Zone A. The Maximum Special Tax A for Zone A shown above will remain unchanged through Year 8 (i.e., fiscal year 2032-2033). Starting in Year 9 (i.e., fiscal year 2033-2034), the Maximum Special Tax for Zone A shall increase to the escalated amounts as defined in Section C.1.a of the Rate and Method of Apportionment.

The Maximum Special Tax for property in Zone B shall be increased each year based on the annual percentage change in the Consumer Price Index with a maximum annual increase of four percent (4%) and a minimum annual increase of two percent (2%) per fiscal year. As of January 1, 2026, the annual percentage change in the Consumer Price Index was 3.79%. Therefore, an increase of 3.79% is applied.

A list of the actual special tax levied against each parcel in CFD No. 2022-1 is included in Appendix C.

# **APPENDIX A**

City of Oceanside  
Community Facilities District No. 2022-1  
(Public Safety Services)  
Fiscal Year 2026-2027 Administration Report



## **BOUNDARY MAP**



**City of Oceanside  
Community Facilities District No. 2022-1  
(Public Safety Services)  
Zone A**

Costa Pacifica Way

N Cliff Dr

Sandy Ct Dr

Circle Dr

Palm Dr

N Coast Hwy

San Luis Rey River Trail

Trail

5

**City of Oceanside  
Community Facilities District No. 2022-1  
(Public Safety Services)  
Annexation No. 1 to Zone B**



## **APPENDIX B**

City of Oceanside  
Community Facilities District No. 2022-1  
(Public Safety 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. 2022-1  
(PUBLIC SAFETY SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Oceanside Community Facilities District No. 2022-1 (Public Safety Services) ("CFD No. 2022-1") and collected each Fiscal Year commencing in Fiscal Year 2022-2023, 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. 2022-1, 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 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. 2022-1: 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 associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2022-1 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. 2022-1 for any other administrative purposes of CFD No. 2022-1.

**"Affordable Housing Dwelling Unit(s)"** means, for each Fiscal Year, any residential dwelling unit(s) that is subject to a deed restriction, resale restrictions, and/or regulatory agreements recorded in favor of the City providing for affordable housing prior to January 1 of the prior Fiscal Year. In order to ensure that a dwelling unit is correctly classified as an Affordable

Housing Dwelling Unit, the owner of such property shall provide the Finance Director with a copy of any applicable deed restrictions, resale restrictions, and/or regulatory agreements. If the deed restriction, resale restriction, or other such agreement is terminated for such dwelling unit, then the dwelling unit shall be classified as Multi-Family Residential Property or Single Family or Duplex Residential Property, as applicable.

**"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.

**"Assisted Living Property"** means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing assisted living facilities, independent living, and/or memory care facilities. Such facilities are designed as a multi-residence housing facility, in which each person or couple in the building has a studio-style room or apartment-style suite. Such facilities may include non-residential uses including spaces for meals, gatherings, recreation activities, and some form of health or hospice care for assisted living/memory care residents.

**"CFD No. 2022-1"** means the City of Oceanside Community Facilities District No. 2022-1 (Public Safety Services).

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

**"Certificate of Occupancy"** means a certificate issued by the Building Department of the City for the purpose of allowing for the final occupancy of a residential building within Zone A.

**"Condominium 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 units, whether attached or detached, meeting the statutory definition of a condominium contained in the California Civil Code Section 4285.

**"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.

**"Developed Property"** means, for each Fiscal Year, all Taxable Property (i) in Zone A for which a Certificate of Occupancy has been issued prior to January 1 of the prior Fiscal Year or (ii) in Zone B for which a building permit for new construction was issued prior to January 1 of the prior 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 A and/or Maximum Special Tax B, as applicable.

**"Maximum Special Tax A"** means the Maximum Special Tax A, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2022-1.

**"Maximum Special Tax B"** means the Maximum Special Tax B, determined in accordance with Section C below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property within CFD No. 2022-1.

**"Multi-Family Residential Property"** means, for each Fiscal Year, all Assessor's Parcels of Developed Property, the use of which is defined by a building permit that has been issued for purposes of constructing three or more attached residential dwelling units and which are not classified as Assisted Living Property, or Single Family or Duplex Residential Property. An Assessor's Parcel of Multi-Family Residential Property may also contain non-residential building square footage, but such Assessor's Parcel shall be considered Multi-Family Residential Property and be taxed based solely on the number of residential dwelling units located on such property.

**"Non-Residential Property"** means, for each Fiscal Year, all Assessor's Parcels of Developed Property not classified as Multi-Family Residential Property, Single Family or Duplex Residential Property, Assisted Living Property, Undeveloped Property, Public Property, or Property Owner Association Property. as of January 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 A is equal for all Assessor's Parcels of Developed Property and that the ratio of the actual Special Tax B

levy to the Maximum Special Tax B is equal for all Assessor's Parcels of Developed Property.

**"Property Owner Association Property"** means, for each Fiscal Year, any property within the boundaries of CFD No. 2022-1 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 CFD No. 2022-1 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 or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement, 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, as of January 1 of the prior Fiscal Year.

**"Single Family or Duplex Residential Property"** means, for each Fiscal Year, all Assessor's Parcels of Developed Property, for which a building permit has been issued for purposes of constructing (i) residential units of Condominium Property, (ii) a single family detached residential dwelling unit or (iii) up to two attached residential dwelling units.

**"Special Tax"** means the Special Tax A and/or Special Tax B, as applicable.

**"Special Tax A"** means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement for Fire Protection.

**"Special Tax B"** means the special tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax Requirement for Police Protection.

**"Special Tax Requirement for Fire Protection"** means that amount required in any Fiscal Year to: (i) pay directly for fire protection and suppression services, emergency response services, and lifeguard services that are authorized to be financed by CFD No. 2022-1; (ii) pay Administrative Expenses; less (iii) a credit for funds available to reduce the annual Special Tax A levy, as determined by the Finance Director.

**"Special Tax Requirement for Police Protection"** means that amount required in any Fiscal Year to: (i) pay directly for police protection services that are authorized to be financed by CFD No. 2022-1; (ii) pay Administrative

Expenses; less (iii) a credit for funds available to reduce the annual Special Tax B levy, as determined by the Finance Director.

"State" means the State of California.

"Taxable Property" means, for each Fiscal Year, all of the Assessor's Parcels within the boundaries of CFD No. 2022-1 which are not exempt from the Special Tax pursuant to law or Section E below, as of January 1 of the prior Fiscal Year.

"Tax Year" means, for Zone A, the numerical year (i.e., Tax Year 1, Tax Year 2, etc.) associated with the first fourteen (14) Fiscal Years, commencing with the Fiscal Year in which the property is first classified as Developed Property.

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

"Zone" means Zone A and/or Zone B, as applicable.

"Zone A" means the geographical area identified as Zone A on the original boundary map for CFD No. 2022-1.

"Zone B" means any property annexed into CFD No. 2022-1 as identified on an annexation map.

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2022-1 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 within Zone A and Zone B shall be further classified as Single Family or Duplex Residential Property, Multi-Family Residential Property, or Assisted Living Property. Residential Property. For property in Zone A, the Special Tax will be based on the number of dwelling units as indicated on the Certificate of Occupancy. For property in Zone B, the Special Tax will be based on the number of dwelling units as indicated on the building permit.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

**a. Property in Zone A**

The Maximum Special Tax for Developed Property in Zone A is equal to the amounts determined in (i) Section C.1.a.i. for the Fiscal Years associated with Tax Year 1 through Tax Year 8 where Tax Year 1 is the Fiscal Year in which such property is first classified as Developed Property, (ii) Section C.1.a.ii. for the Fiscal Years associated with Tax Year 9 through Tax Year 13, and (iii) Section C.1.a.iii. for the Fiscal Years associated with Tax Year 14 and beyond.

- i. Maximum Special Tax for the Fiscal Years associated with Tax Year 1 through Tax Year 8

The Maximum Special Tax for each Assessor’s Parcel classified as Developed Property located in Zone A shall be equal to an amount per dwelling unit as shown in Table 1 below for the Fiscal Years associated with Tax Year 1 through Tax Year 8.

**TABLE 1**  
Maximum Special Tax for  
Multi-Family Residential Property  
Fiscal Years Associated with Tax Year 1 Through Tax Year 8  
Zone A

Maximum Special Tax A	Maximum Special Tax B	Total Maximum Special Tax
\$89.42 per Unit	\$110.58 per Unit	\$200.00 per Unit

- ii. Maximum Special Tax for the Fiscal Years associated with Tax Year 9 through Tax Year 13

The Maximum Special Tax A for each Assessor’s Parcel classified as Developed Property located in Zone A shall be an amount per dwelling unit as calculated in Table 2 below for the Fiscal Years associated with Tax Year 9 through Tax Year 13.

**TABLE 2**  
**Maximum Special Tax A for**  
**Multi-Family Residential Property**  
**Fiscal Years Associated with Tax Year 9 Through Tax Year 13**  
**Zone A**

Tax Year	Maximum Special Tax A per Unit
Tax Year 9	(Maximum Special Tax A for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 9 - \$89.42) x (1/5) + \$89.42
Tax Year 10	(Maximum Special Tax A for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 10 - \$89.42) x (2/5) + \$89.42
Tax Year 11	(Maximum Special Tax A for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 11 - \$89.42) x (3/5) + \$89.42
Tax Year 12	(Maximum Special Tax A for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 12 - \$89.42) x (4/5) + \$89.42
Tax Year 13	Maximum Special Tax A for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 13

The Maximum Special Tax B for each Assessor's Parcel classified as Developed Property located in Zone A shall be an amount per dwelling unit as calculated in Table 3 below for the Fiscal Years associated with Tax Year 9 through Tax Year 13.

**TABLE 3**  
**Maximum Special Tax B for**  
**Multi-Family Residential Property**  
**Fiscal Years Associated with Tax Year 9 Through Tax Year 13**  
**Zone A**

Tax Year	Maximum Special Tax B per Unit
Tax Year 9	(Maximum Special Tax B for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 9 - \$110.58) x (1/5) + \$110.58
Tax Year 10	(Maximum Special Tax B for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 10 - \$110.58) x (2/5) + \$110.58
Tax Year 11	(Maximum Special Tax B for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 11 - \$110.58) x (3/5) + \$110.58
Tax Year 12	(Maximum Special Tax B for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 12 - \$110.58) x (4/5) + \$110.58
Tax Year 13	Maximum Special Tax B for Land Use Class 2 in Zone B for the Fiscal Year Associated with Tax Year 13

- iii. Maximum Special Tax for the Fiscal Year associated with Tax Year 14 and beyond

For each Fiscal Year commencing with the Fiscal Year associated with Tax Year 14, the Maximum Special Tax for each Assessor’s Parcel classified as Developed Property located in Zone A shall be an amount per dwelling unit equal to the Maximum Special Tax for Land Use Class 2 in Zone B in such Fiscal Year.

**b. Property in Zone B**

The Fiscal Year 2022-2023 Maximum Special Tax for each Assessor’s Parcel classified as Developed Property located in Zone B shall be equal to the Maximum Special Tax as shown in Table 4 below.

**TABLE 4**  
Fiscal Year 2022-2023  
Maximum Special Tax for Developed Property  
Zone B

Land Use Class	Description	FY 2022-2023 Maximum Special Tax A	FY 2022-2023 Maximum Special Tax B	FY 2022-2023 Total Maximum Special Tax
1	Single Family or Duplex Residential Property	\$204.00 per Unit	\$172.00 per Unit	\$376.00 per Unit
2	Multi-Family Residential Property	\$156.00 per Unit	\$194.00 per Unit	\$350.00 per Unit
3	Assisted Living Property	\$197.00 per Unit	\$142.00 per Unit	\$339.00 per Unit
4	Non-Residential Property	\$0 per Acre	\$0 per Acre	\$0 per Acre

On each July 1, commencing on July 1, 2023, the Maximum Special Tax A and Maximum Special Tax B for Developed Property shall be increased based on the percentage change in the Consumer Price Index with a maximum annual increase of four percent (4%) and a minimum annual increase of two percent (2%) per Fiscal Year.

**2. Non-Residential Property and Undeveloped Property**

Neither Special Tax A nor Special Tax B shall be levied on Non-Residential Property or Undeveloped Property.

**3. Multiple Land Uses**

In some instances an Assessor’s Parcel of Developed Property may contain both Developed Property and Affordable Housing Dwelling Units. The Maximum Special Tax that can be levied on an Assessor’s Parcel shall be the sum of the Maximum Special Taxes that can be levied

for all Developed Property and Affordable Housing Dwelling Units located on that Assessor's Parcel. The Finance Director's allocation to each type of property shall be final.

**D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX**

**1. SPECIAL TAX A**

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Fire Protection and shall levy the Special Tax A until the total Special Tax A levy equals the Special Tax Requirement for Fire Protection. The Special Tax A shall be levied each Fiscal Year as follows:

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

**2. SPECIAL TAX B**

Commencing with Fiscal Year 2022-2023 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement for Police Protection and shall levy the Special Tax B until the total Special Tax B levy equals the Special Tax Requirement for Police Protection. The Special Tax B shall be levied each Fiscal Year as follows:

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

**E. EXEMPTIONS**

No Special Tax shall be levied on Affordable Housing Dwelling Units, 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. In addition, should a residential dwelling unit no longer be classified as a Affordable Housing Dwelling Unit, then its tax-exempt status will, without the necessity of any action by the Council, terminate.

**F. APPEALS AND INTERPRETATIONS**

Any landowner or resident may file a written appeal of the Special Tax 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. 2022-1 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. TERM OF SPECIAL TAX**

The Special Tax A shall be levied as long as necessary to meet the Special Tax Requirement for Fire Protection. The Special Tax B shall be levied as long as necessary to meet the Special Tax Requirement for Police Protection.

# **APPENDIX C**

City of Oceanside  
Community Facilities District No. 2022-1  
(Public Safety Services)  
Fiscal Year 2026-2027 Administration Report



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

## Appendix C

City of Oceanside CFD No. 2022-1  
FY 2026-2027 Special Tax Roll

APN	Annexation No.	FY 2026-2027 SPECIAL TAX A	FY 2026-2027 SPECIAL TAX B	FY 2026-2027 TOTAL SPECIAL TAX
143-040-57-00	Original CFD	\$25,305.86	\$31,294.14	\$56,600.00
161-030-38-00	Annexation No. 1	\$52,368.20	\$65,128.20	\$117,496.40
<b>Total Number of Parcels Taxed</b>				<b>2</b>
<b>Total FY 2026-2027 Special Tax</b>		<b>\$77,674.06</b>	<b>\$96,422.34</b>	<b>\$174,096.40</b>



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