

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. 2001-1 OF THE CITY OF OCEANSIDE (MORRO HILLS DEVELOPMENT) AUTHORIZING THE LEVY OF SPECIAL TAXES FOR FISCAL YEAR 2025-2026

WHEREAS, on February 6, 2002, the City Council of the City of Oceanside (the “City Council”) adopted Resolution No. 02-R091-1 stating its intention to form Community Facilities District No. 2001-1 of the City of Oceanside (Morro Hills Development) (“Community Facilities District No. 2001-1”) and designate Improvement Area No. 1 therein (“Improvement Area No. 1”) 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 6, 2002, the City Council also adopted Resolution No. 02-R092-1 stating its intention to incur bonded indebtedness in the amount of \$26,000,000 within proposed Community Facilities District No. 2001-1 and \$11,000,000 within Improvement Area No. 1 for the purpose of financing the facilities and incidental expenses described in Resolution No. 02-R091-1 to serve the area within Community Facilities District No. 2001-1 and Improvement Area No. 1, respectively; and

WHEREAS, on March 13, 2002, the City Council adopted Resolution No. 02-R185-1 which established Community Facilities District No. 2001-1, designated Improvement Area No. 1, authorized the levy of a special tax within Community Facilities District No. 2001-1 and Improvement Area No. 1 and called an election within Community Facilities District No. 2001-1 and Improvement Area No. 1, respectively, on the ballot proposition relating to levying a special tax combined and consolidated with the proposition relating to the incurring of bonded indebtedness; and

WHEREAS, on March 13, 2002, the City Council also adopted Resolution No. 02-R186-1 which determined the necessity to incur bonded indebtedness in the amount of \$26,000,000 within

1 Community Facilities District No. 2001-1 and \$11,000,000 within Improvement Area No. 1 and  
2 called an election within Community Facilities District No. 2001-1 and within Improvement Area  
3 No. 1 for March 26, 2002, on the proposition of incurring bonded indebtedness combined and  
4 consolidated with the proposition of levying a special tax; and

5 WHEREAS, on March 26, 2002, an election was held within Community Facilities District  
6 No. 2001-1 and within Improvement Area No. 1 at which the qualified electors approved by more  
7 than a two-thirds vote the proposition of incurring bonded indebtedness of \$26,000,000 and levying a  
8 special tax within Community Facilities District No. 2001-1 and the proposition of incurring bonded  
9 indebtedness of \$11,000,000 and the levying of a special tax within Improvement Area No. 1 as set  
10 forth in Resolution No. 02-R185-1; and

11 WHEREAS, on April 17, 2002, the City Council adopted Resolution No. 02-R305-1 which  
12 certified the results of the March 26, 2002 elections conducted by the City Clerk, which results  
13 showed that more than two-thirds of the votes cast were in favor of the proposition to incur bonded  
14 indebtedness and levy the special tax within both Community Facilities Districts No. 2001-1; and

15 WHEREAS, on May 1, 2002, the City Council adopted Ordinance No. 02-OR326-1 which  
16 authorized the levy of the special tax within Community Facilities District No. 2001-1 and within  
17 Improvement Area No. 1 (the "Ordinance"); and

18 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of the  
19 special taxes within Community Facilities District No. 2001-1 and within Improvement Area No. 1  
20 has been duly adopted in accordance with law and is legal and valid; and

21 WHEREAS, the Ordinance provides that the City Council is further authorized to determine,  
22 by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each  
23 year, the specific special tax to be levied on each parcel of land in Community Facilities District No.  
24 2001-1 and within Improvement Area No. 1; and

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

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

6 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as the  
7 legislative body of Community Facilities District No. 2001-1 does resolve as follows:  
8

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

10 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby  
11 levied upon the parcels within the Community Facilities District No. 2001-1 which are not otherwise  
12 exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2025-2026  
13 (the "Special Taxes"), at the tax rates set forth in Attachment A hereto and there is hereby levied  
14 upon the parcels within Improvement Area No. 1 which are not otherwise exempt from taxation  
15 under the Act or the Ordinance the Special Taxes for Fiscal Year 2025-2026 (the "Improvement Area  
16 No. 1 Special Taxes"), at the tax rates set forth in Attachment B hereto. The Special Tax Consultant  
17 shall apportion the Special Taxes and the Improvement Area No. 1 Special Taxes in the manner  
18 specified in Resolution No. 02-R185-1 and the reports prepared by the Special Tax Consultant  
19 entitled "Administration Report Fiscal Year 2025-2026" (Attachments A and B) submitted herewith.  
20 Such rates do not exceed the maximum rates set forth in the Ordinance. After adoption of this  
21 Resolution, but no later than August 10, 2025, the Special Tax Consultant shall deliver the list of all  
22 parcels subject to the special tax levy including the amount of the Special Taxes and the  
23 Improvement Area No. 1 Special Taxes to be levied on each parcel in Fiscal Year 2025-2026 (the  
24 "Tax Roll List") to the Financial Services Director or his or her designee and thereafter, but in no  
25 event later than August 10, 2025, the Financial Services Director or the designee shall cause a  
26 certified copy of this Resolution together with the Tax Roll List, to be filed with the County Auditor-  
27  
28

1 Controller. The Tax Roll List may contain tax rates lower than those set forth in Attachment A and  
2 Attachment B if the Financial Services Director determines that such lower rates are adequate to  
3 accomplish the purposes of the District and Improvement Area No. 1 in Fiscal Year 2025-2026. The  
4 Financial Services Director or designee and the County Auditor-Controller are hereby authorized to  
5 make changes to the Tax Roll List from time to time to correct any error in the amount of the levy on  
6 any parcel to make it consistent with the respective rate and method of apportionment for  
7 Community Facilities District No. 2001-1 and for Improvement Area No. 1 attached to the  
8 Ordinance, including, but not limited to, adding any parcels omitted from the Tax Roll List or  
9 deleting any parcels included in the Tax Roll List.  
10

11 Section 3. Properties or entities of the state, federal or local governments shall be exempt  
12 from the above-referenced and approved Special Taxes and Improvement Area No. 1 Special Taxes  
13 only to the extent set forth in the Ordinance and otherwise shall be subject to the Special Taxes and  
14 Improvement Area No. 1 Special Taxes consistent with the provisions of Section 53317.3 of the Act  
15 in effect as of the date of adoption of this Resolution.  
16

17 Section 4. All of the collections of the Special Taxes and Improvement Area No. 1 Special  
18 Taxes shall be used only as provided for in the Act and Resolution No. 02-R185-1. The Special  
19 Taxes and Improvement Area No. 1 Special Taxes shall be levied only so long as needed to  
20 accomplish the purposes described in Resolution No. 02-R185-1.  
21

22 Section 5. The Special Taxes and Improvement Area No. 1 Special Taxes shall be collected  
23 in the same manner as ordinary ad valorem taxes are collected and shall be subject to the same  
24 penalties and the same procedure, sale and lien priority in cases of delinquency as provided for ad  
25 valorem taxes as such procedure may be modified by law or this City Council from time to time.  
26

27 Section 6. As a cumulative remedy, if any amount levied as the Special Taxes or the  
28 Improvement Area No. 1 Special Taxes for payment of interest or principal on any outstanding bonds  
of the District (the "District Bonds") or of Improvement Area No. 1 (the "Improvement Area No. 1

1 Bonds”), respectively, together with any penalties and other charges accruing under this Resolution,  
2 are not paid when due, the City Council may, not later than four years after the due date of the last  
3 installment of principal on the Bonds or Improvement Area No. 1 Bonds, order that the same be  
4 collected by an action brought in the superior court to foreclose the lien of such Special Taxes or  
5 Improvement Area No. 1 Special Taxes.

6  
7 Section 7. The Financial Services Director or designee is hereby authorized to transmit a  
8 certified copy of this Resolution, together with the Tax Roll List, to the County Auditor-Controller ,  
9 together with other supporting documentation as may be required to place the Special Taxes and  
10 Improvement Area No. 1 Special Taxes on the secured property tax roll for Fiscal Year 2025-2026  
11 and for the collection of the Special Taxes and Improvement Area No. 1 Special Taxes in the manner  
12 of ad valorem property taxes and to perform all other acts which are required by the Act, the  
13 Ordinance, or by law or deemed necessary by the Financial Services Director in order to accomplish  
14 the purpose of this Resolution, the Act or District Bond or Improvement Area No. 1 Bond covenants.

15 Section 8. This Resolution shall be effective upon its adoption.

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

18  
19 AYES:

20 NAYS:

21 ABSENT:

22 ABSTAIN:

23  
24 MAYOR OF THE CITY OF OCEANSIDE

25 ATTEST:

26 APPROVED AS TO FORM:

27  
28 \_\_\_\_\_  
City Clerk

\_\_\_\_\_  
City Attorney



**dta**  
**Municipal**  
**Solutions**

[www.FinanceDTA.com](http://www.FinanceDTA.com)

# **FISCAL YEAR 2025-2026 ADMINISTRATION REPORT**

**CITY OF OCEANSIDE**

**COMMUNITY FACILITIES DISTRICT NO. 2001-1  
(MORRO HILLS)**

**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. 2001-1

(Morro Hills)

**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.....	3
A Special Tax Classifications.....	3
B Development Update.....	4
II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY.....	6
III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT .....	7
IV METHOD OF APPORTIONMENT.....	9
A Maximum Special Taxes.....	9
B Apportionment of Special Taxes.....	9
<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. 2001-1 ("CFD No. 2001-1") of the City of Oceanside (the "City") resulting from the sale of the \$9,915,000 Series 2002A Special Tax Bonds (the "2002 Bonds") in October 2002 and the sale of the \$16,085,000 Series 2004A Special Tax Bonds (the "2004 Bonds") in December 2004. The City issued \$6,710,000 in Special Tax Refunding Bonds in June 2013 (the "2013 Bonds") to refund all outstanding principal on the 2002 Bonds, and \$10,885,000 in Special Tax Refunding Bonds in February 2014 (the "2014 Bonds") to refund all outstanding principal on the 2004 Bonds. The City issued \$6,440,000 in Special Tax Refunding Bonds in December 2024 (the "2024 Bonds") to refund all outstanding principal on the 2013 Bonds and 2014 Bonds, respectively. The 2024 Bonds were purchased by the Oceanside Public Financing Authority (the "Authority") along with local bonds issued by Improvement Area No. 1 ("IA No. 1") of CFD No. 2001-1 through the issuance of the Authority's Series 2024 Local Agency Revenue Refunding Bonds (the "Authority Bonds").

CFD No. 2001-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 2001-1 is authorized to issue up to \$26,000,000 in bonds. The proceeds of the Series 2002A and Series 2004A Bonds are to be used to construct and acquire various public improvements including park, street, sewer and water, and flood control facilities for the development of the property within CFD No. 2001-1. The proceeds of the 2013 Bonds and 2014 Bonds were used to refund all outstanding principal on the 2002 Bonds and 2004 Bonds, respectively. The proceeds of the 2024 Bonds were used to refund all outstanding principal on the 2013 Bonds and 2014 Bonds, respectively. The current outstanding principal is equal to \$6,440,000, which is based on the original principal amount of the 2024 Bonds. The 2024 Bonds will be paid off in the year 2034. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied each year to fully satisfy the special tax requirement, but in no event shall it be levied after fiscal year 2040-2041.

The bonded indebtedness of CFD No. 2001-1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within CFD No. 2001-1. Please note that a portion of the land within CFD No. 2001-1 is also included within IA No. 1 of CFD No. 2001-1.

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

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development status of property within CFD No. 2001-1.

- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of CFD No. 2001-1 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." The category of Developed Property is in turn divided into fourteen separate special tax classifications which vary with dwelling unit size and type for residential development and floor area or acreage for non-residential development. A table of the Developed Property special tax classifications is shown below.

**Table 1: Developed Property Classifications**

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

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit and the recordation of a final map. Specifically, property for which a building permit was issued prior to March 1 will be classified as Developed Property in the following fiscal year so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. For example, all property in CFD No. 2001-1 for which building permits were issued prior to March 1, 2025, and which is located within a recorded final map that was recorded as of January 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 no new building permits within CFD No. 2001-1 were issued between March 1, 2024, and February 28, 2025. In addition, there were a total 264 lots that have prepaid their special tax obligation in full as of April 30, 2025. These 264 prepaid parcels are not considered taxable property and are not subject to the CFD No. 2001-1 special tax in fiscal year 2025-2026 and for each subsequent year. As a result, there are 742 units of Residential Property that will be taxed on the County tax roll in fiscal year 2025-2026. A total of 1.36 gross acres in the district are considered Undeveloped Property.

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

## SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

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

Tax Class	Description	FY 2024-2025 No. of Units/SF/ Acres	New Permits (3/1/24 through 2/28/25)	New Prepaid Parcels	New Partially Prepaid Parcels	FY 2025-2026 No. of Units/SF/ Acres
1	Residential Property ≥3,851 s.f.	96 units	0 units	(0) units	0 units	96 units
2	Residential Property 3,601-3,850 s.f.	44 units	0 units	(0) units	0 units	44 units
3	Residential Property 3,351-3,600 s.f.	52 units	0 units	(0) units	0 units	52 units
4	Residential Property 3,101-3,350 s.f.	103 units	0 units	(0) units	0 units	103 units
5	Residential Property 2,851-3,100 s.f.	184 units	0 units	(0) units	0 units	184 units
5 - 30%	Residential Property 2,851-3,100 s.f.	1 unit <sup>1</sup>	0 units	(0) units	0 units	1 unit <sup>1</sup>
6	Residential Property 2,651-2,850 s.f.	8 units	0 units	(0) units	0 units	8 units
7	Residential Property 2,451-2,650 s.f.	106 units	0 units	(0) units	0 units	106 units
7 - 55%	Residential Property 2,451-2,650 s.f.	1 unit <sup>2</sup>	0 units	(0) units	0 units	1 unit <sup>2</sup>
7 - 10%	Residential Property 2,451-2,650 s.f.	1 unit <sup>3</sup>	0 units	(0) units	0 units	1 unit <sup>3</sup>
8	Residential Property 2,251-2,450 s.f.	86 units	0 units	(0) units	0 units	86 units
8 - 71%	Residential Property 2,251-2,450 s.f.	1 unit <sup>4</sup>	0 units	(0) units	0 units	1 unit <sup>4</sup>
8 - 58%	Residential Property 2,251-2,450 s.f.	1 unit <sup>5</sup>	0 units	(0) units	0 units	1 unit <sup>5</sup>
9	Residential Property 2,051-2,250 s.f.	40 units	0 units	(0) units	0 units	40 units
10	Residential Property 1,851-2,050 s.f.	0 units	0 units	(0) units	0 units	0 units
11	Residential Property <1,850 s.f.	18 units	0 units	(0) units	0 units	18 units
12	Golf Course Property	82.58 acres	0 acres	(0) acres	0 acres	82.58 acres
13	Village Store/Day Care Property	0 SF	0 SF	(0) SF	0 SF	0 SF
14	Non-Residential Property	0 acres	0 acres	(0) acres	0 acres	0 acres
N/A	Undeveloped Property	1.36 acres	N/A	N/A	N/A	1.36 acres
<b>Total Units of Residential Property</b>		<b>742 units</b>	<b>0 units</b>	<b>0 units</b>	<b>0 units</b>	<b>742 units</b>

**Notes:**

1. Includes one Class 5 unit that prepaid 70% of its total obligation for the CFD in February 2008.
2. Includes one Class 7 unit that prepaid 45% of its total obligation for the CFD in February 2008.
3. Includes one Class 7 unit that prepaid 90% of its total obligation for the CFD in November 2011.
4. Includes one Class 8 unit that prepaid 29% of its total obligation for the CFD in August 2011.
5. Includes one Class 8 unit that prepaid 42% of its total obligation for the CFD in June 2011.

## **II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY**

The special tax levy for CFD No. 2001-1 for fiscal year 2024-2025 equaled \$1,099,898. As of May 2, 2025, \$1,081,190 in special taxes had been collected by the County. The remaining \$18,708 are delinquent, resulting in a delinquency rate of 1.70%.

CFD No. 2001-1 has covenanted to commence foreclosure proceedings against (i) parcels with delinquent special taxes in excess of \$10,000 by October 1 following the close of each fiscal year in which such special taxes are due, (ii) all parcels with delinquent special taxes by the October 1 following the close of each fiscal year in which it receives special taxes in an amount which is less than 95% of the total special tax levied, and (iii) will diligently pursue such foreclosure proceedings until the delinquent special taxes are paid; provided that, notwithstanding the foregoing, CFD No. 2001-1 may elect to defer foreclosure proceedings on any parcel so long as the amount in the Reserve Account is at least equal to the Reserve Requirement and the amount in the Community Facilities District Reserve Account is at least equal to the proportionate share for CFD No. 2001-1.

CFD No. 2001-1 is not required to commence foreclosure proceedings against any parcels based on the current level of delinquencies.

## SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

### III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

For fiscal year 2025-2026, the special tax requirement is equal to \$908,269 and is calculated as follows:

**Table 3: Fiscal Year 2025-2026 Special Tax Requirement**

	Subtotal	Total
<b>Fiscal Year 2025-2026 Obligations</b>		<b>\$928,269</b>
Interest Due March 1, 2026	\$140,875	
Interest Due September 1, 2026	\$140,875	
Principal Due September 1, 2026	\$530,000	
Delinquency Contingency <sup>1</sup>	\$60,567	
Administrative Expenses <sup>2</sup>	\$55,952	
<b>Fiscal Year 2024-2025 Surplus Applied as Credit for Fiscal Year 2025-2026</b>		<b>(\$20,000)</b>
<b>Fiscal Year 2025-2026 Special Tax Requirement</b>		<b>\$908,269</b>

**Notes:**

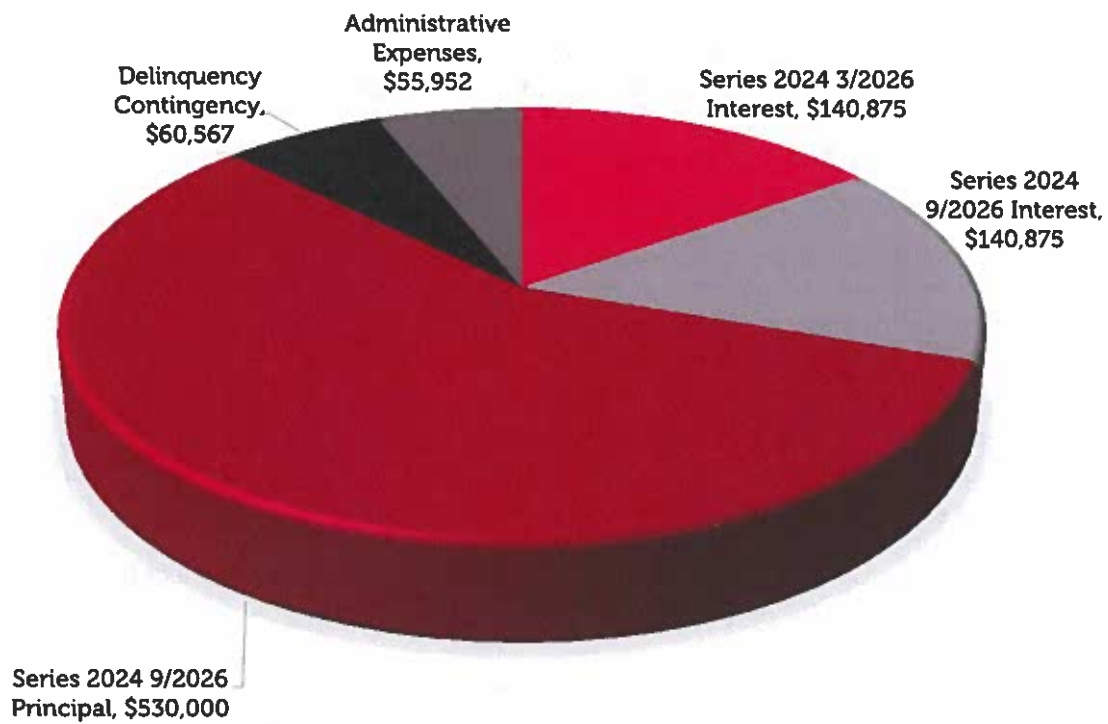
1. Based on expected fiscal year 2025-2026 delinquencies.
2. Administrative expense amount needed per City on February 4, 2025. Pursuant to the Indenture, \$54,855 per year (escalated by 2%) is available prior to paying debt service. Any additional amount above this amount is only available after debt service is paid.

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



**SECTION III**  
**FISCAL YEAR 2025-2026 SPECIAL**  
**TAX REQUIREMENT**

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



**Total Fiscal Year 2025-2026 Gross Special Tax Requirement: \$928,269**



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

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

The amount of special taxes that CFD No. 2001-1 may levy is strictly limited by the maximum special taxes set forth in the Rate and Method of Apportionment. The maximum special tax for Undeveloped Property and the assigned special tax for each classification of Developed Property are specified in Section C of the Rate and Method of Apportionment.<sup>1</sup>

##### **B Apportionment of Special Taxes**

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

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

Application of the maximum special taxes under the first step generates special tax revenues of \$1,907,001 from Residential Property and Golf Course Property which is more than sufficient to meet the fiscal year 2025-2026 Special Tax Requirement as outlined in Section III. Therefore, the fiscal year 2025-2026 special tax for Residential Property and Golf Course Property is equal to approximately 47.63% of the maximum special tax. 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.

---

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

**Table 4: Fiscal Year 2025-2026 Special Taxes  
for Developed Property and Undeveloped Property**

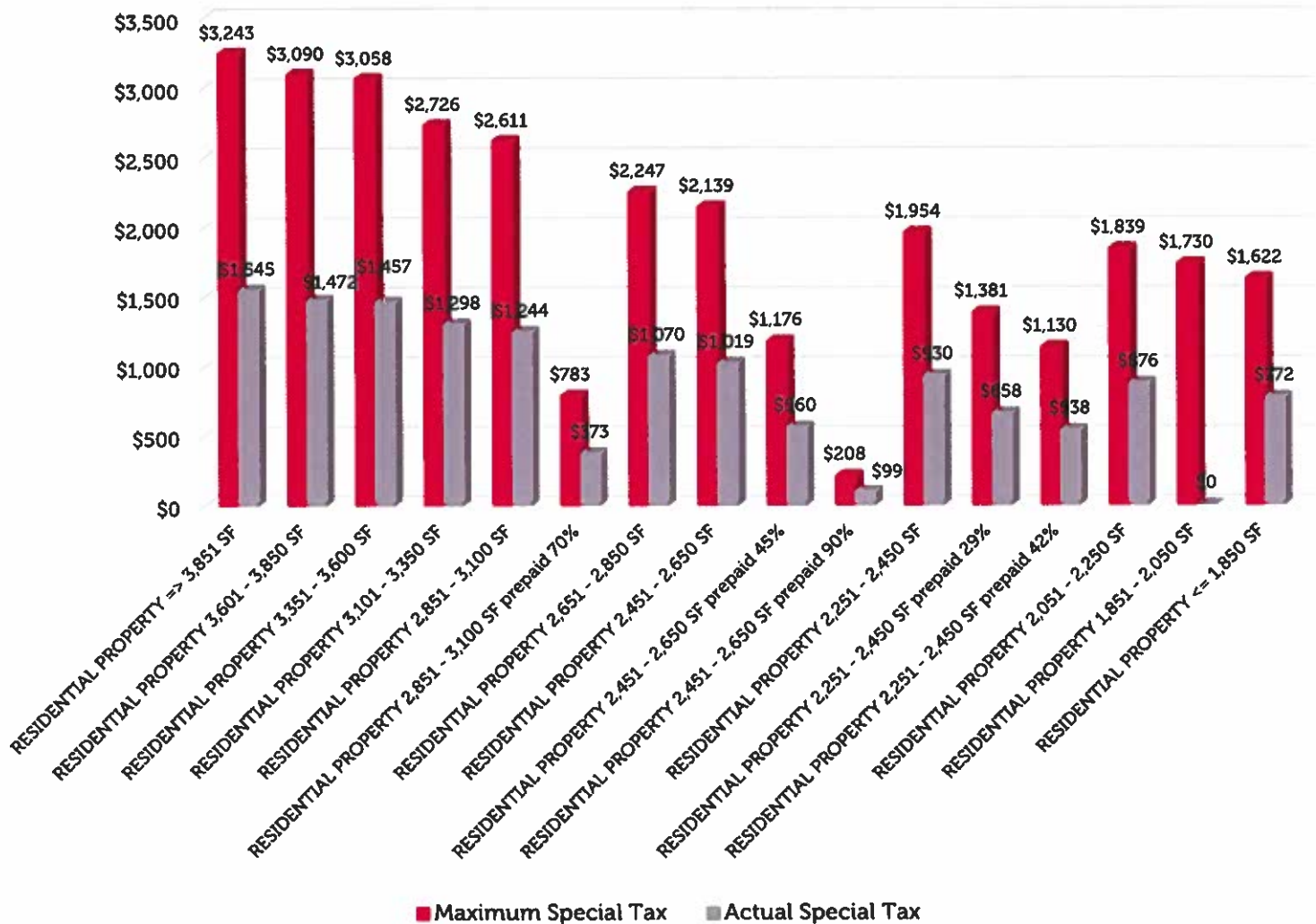
<b>Tax Class</b>	<b>Description</b>	<b>Assigned/Maximum Special Tax per Unit/Acre</b>	<b>FY 2025-2026 Actual Special Tax per Unit/Acre</b>
1	Residential Property ≥3,851 s.f.	\$3,243.26	\$1,544.70
2	Residential Property 3,601-3,850 s.f.	\$3,090.04	\$1,471.74
3	Residential Property 3,351-3,600 s.f.	\$3,058.12	\$1,456.54
4	Residential Property 3,101-3,350 s.f.	\$2,726.13	\$1,298.40
5	Residential Property 2,851-3,100 s.f.	\$2,611.21	\$1,243.68
5 - 30%	Residential Property <sup>1</sup> 2,851-3,100 s.f.	\$783.36	\$373.10
6	Residential Property 2,651-2,850 s.f.	\$2,247.30	\$1,070.36
7	Residential Property 2,451-2,650 s.f.	\$2,138.77	\$1,018.66
7 - 55%	Residential Property <sup>2</sup> 2,451-2,650 s.f.	\$1,176.32	\$560.26
7 - 10%	Residential Property <sup>3</sup> 2,451-2,650 s.f.	\$207.89	\$99.02
8	Residential Property 2,251-2,450 s.f.	\$1,953.62	\$930.48
8 - 71%	Residential Property <sup>4</sup> 2,251-2,450 s.f.	\$1,381.21	\$657.84
8 - 58%	Residential Property <sup>5</sup> 2,251-2,450 s.f.	\$1,130.38	\$538.38
9	Residential Property 2,051-2,250 s.f.	\$1,838.70	\$875.74
10	Residential Property 1,851-2,050 s.f.	\$1,730.17	\$0.00
11	Residential Property <1,850 s.f.	\$1,621.63	\$772.36
12	Golf Course Property per Acre <sup>6</sup>	\$233.64	\$111.28
13	Village Store/Day Care Property per SF	\$0.264	\$0.00
14	Non-Residential Property per Acre	\$13,486.00	\$0.00
N/A	Undeveloped Property per Acre	\$13,486.00	\$0.00

**Notes:**

1. Includes one Class 5 unit that prepaid 70% of its total obligation for the CFD in February 2008.
2. Includes one Class 7 unit that prepaid 45% of its total obligation for the CFD in February 2008.
3. Includes one Class 7 unit that prepaid 90% of its total obligation for the CFD in November 2011.
4. Includes one Class 8 unit that prepaid 29% of its total obligation for the CFD in August 2011.
5. Includes one Class 8 unit that prepaid 42% of its total obligation for the CFD in June 2011.
6. Maximum Special Tax for Golf Course Property is equal to \$233.64 per acre, not to exceed \$20,000 for the entire golf course property. Based on actual acres, the Fiscal Year 2025-2026 Maximum Special Tax for Golf Course Property is \$233.64 per acre.

A list of the actual special tax levied against each parcel in CFD No. 2001-1 is included in Appendix C.

**Figure 2: Fiscal Year 2025-2026 Maximum and Actual Special Tax Rates  
for Residential Property**



## **APPENDIX A**



City of Oceanside  
Community Facilities District No. 2001-1  
(Morro Hills)  
Fiscal Year 2025-2026 Administration Report



**BOUNDARY MAP**



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

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

Arthur Ave  
© 2016 Google  
Greenbrook St

Google Earth

33°16'21.58" N 117°17'34.24" W elev 233 ft eye alt 5538 ft

## **APPENDIX B**

City of Oceanside  
Community Facilities District No. 2001-1  
(Morro Hills)  
Fiscal Year 2025-2026 Administration Report



## **RATE AND METHOD OF APPORTIONMENT**

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

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

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2001-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs of remitting the Special Taxes to the Trustee; the costs of the Trustee (including its legal counsel) in the discharge of the duties required of it under the Indenture; the costs to the City, CFD No. 2001-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2001-1 or any designee thereof of complying with City, CFD No. 2001-1 or obligated persons disclosure requirements associated with applicable federal and state securities laws and of the Act; the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2001-1 or any designee thereof related to an appeal of the Special Tax; the costs associated with the release of funds from an escrow account; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2001-1 for any other administrative purposes of CFD No. 2001-1, including attorney's fees and other costs related to commencing and pursuing to completion any foreclosure of delinquent Special Taxes.



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

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

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

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

**"Bonds"** means any bonds or other debt (as defined in Section 53317(d) of the Act), whether in one or more series, issued by CFD No. 2001-1 under the Act.

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

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

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

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

**"Developer"** means Richland Calabasas, Ltd., a Florida limited partnership doing business in California as Richland Calabasas, L.P., and/or any assignee(s) or successor(s) serving as the master developer of infrastructure for CFD No. 2001-1.

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

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

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



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

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

**"Golf Course Operator"** means the Developer, any merchant builder, and any other entity that owns and/or operates the golf course. Golf Course Operator shall not include individual homeowners whose Residential Property is partially covered by a golf course easement.

**"Golf Course Property"** means, for each Fiscal Year, up to 188.6 Acres that (i) is owned by a Golf Course Operator and (ii) has recorded an easement or that is actually being used for golf course purposes including: fairways, greens, driving ranges, parking facilities, cart barns, garages, tennis facilities, banquet facilities, pro shop, restaurants, locker rooms, meeting rooms, and any other golf course purpose use as determined by the Finance Director, as of January 1 of the prior Fiscal Year. If the golf course exceeds 188.6 Acres, any Acreage above 188.6 shall be considered Non-Residential Property.

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

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

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

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

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

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

**"Property Owner Association Property"** means, for each Fiscal Year, any property within the boundaries of CFD No. 2001-1 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. 2001-1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency as of January 1 of the prior Fiscal Year or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement as of January 1 of the prior Fiscal Year, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use.

**"Religious Property"** means, for each Fiscal Year, any property within the boundaries of CFD No. 2001-1 that is used primarily as a place of worship and is exempt from *ad valorem* property taxes because it is owned by a religious organization as of January 1 of the prior Fiscal Year. Religious Property, without limitation, does not include any Assessor's Parcels used for religious schools, day care, or congregate care facilities.

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

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

**"Special Tax Requirement"** means that amount required in any Fiscal Year for CFD No. 2001-1 to: (i) pay debt service on all Outstanding Bonds due in the calendar year that commences in such Fiscal Year; (ii) pay periodic costs on the Bonds, including but not limited to, credit enhancement and rebate payments on the Bonds; (iii) pay Administrative Expenses; (iv) pay any amounts required to establish or replenish any reserve funds for all Outstanding Bonds; and (v) pay directly for acquisition or construction of CFD No. 2001-1 facilities eligible under the Act; less (vi) a credit for funds available to reduce the annual Special Tax levy, as determined by the Finance Director pursuant to the Indenture.

**"State"** means the State of California.

**"Taxable Property"** means all of the Assessor's Parcels within the boundaries of CFD No. 2001-1 for which the Special Tax has not been prepaid in full pursuant to Section H and which are not exempt from the Special Tax pursuant to law or Section E below.

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

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

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

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

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

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

#### **B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2001-1 shall be classified as Developed Property, Taxable Religious Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with this rate and method of apportionment determined pursuant to Sections C and D below.

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

#### **C. MAXIMUM SPECIAL TAX RATE**

##### **1. Developed Property**

###### **a. Maximum Special Tax**

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

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

b. Assigned Special Tax

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

**Table 1**  
**Assigned Special Taxes for Developed Property in**  
**Community Facilities District No. 2001-1**  
**(Morro Hills)**

LAND USE CLASS	DESCRIPTION	FLOOR AREA	ASSIGNED SPECIAL TAX
1	Residential Property	3,851 sq. ft. or greater	\$3,243.26 per unit
2	Residential Property	3,601 sq. ft. to 3,850 sq. ft.	\$3,090.04 per unit
3	Residential Property	3,351 sq. ft. to 3,600 sq. ft.	\$3,058.12 per unit
4	Residential Property	3,101 sq. ft. to 3,350 sq. ft.	\$2,726.13 per unit
5	Residential Property	2,851 sq. ft. to 3,100 sq. ft.	\$2,611.21 per unit
6	Residential Property	2,651 sq. ft. to 2,850 sq. ft.	\$2,247.30 per unit
7	Residential Property	2,451 sq. ft. to 2,650 sq. ft.	\$2,138.77 per unit
8	Residential Property	2,251 sq. ft. to 2,450 sq. ft.	\$1,953.62 per unit
9	Residential Property	2,051 sq. ft. to 2,250 sq. ft.	\$1,838.70 per unit
10	Residential Property	1,851 sq. ft. to 2,050 sq. ft.	\$1,730.17 per unit
11	Residential Property	1,850 sq. ft. or less	\$1,621.63 per unit
12	Golf Course Property	N/A	\$233.64 per Acre, not to exceed \$20,000 for all Golf Course Property
13	Village Store/Day Care Property	N/A	\$0.264 per sq. ft. of FA
14	Non-Residential Property	N/A	\$13,486 per Acre

c. Backup Special Tax

When a Final Map is recorded within CFD No. 2001-1, the Backup Special Tax for each lot or parcel within such Final Map that is expected to become Residential Property shall be determined by the Finance Director. At the time of the recordation of each Final Map, a copy of such Final Map shall be provided to the Finance Director by the Developer.

For Assessor's Parcels of Residential Property within a Final Map, the Backup Special Tax shall be determined by multiplying \$13,486 by the total Acreage of Taxable Property excluding the Acreage associated with Golf Course Property, the portion of an Assessor's Parcel of Residential Property that is covered by a golf course easement (as determined by the Finance Director), Non-Residential Property, Village Store/Day Care Property, Taxable Religious Property, Taxable Public Property and Taxable Property Owner Association Property in such Final Map and dividing such amount by the expected number of residential lots within such Final Map.

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

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

**2. Undeveloped Property, Taxable Public Property, Taxable Property Owner Association Property, and Taxable Religious Property**

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Religious Property, Taxable Public Property, and Taxable Property Owner Association Property shall be \$13,486 per Acre.

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

Commencing with Fiscal Year 2002-2003 and for each following Fiscal Year, the Council shall determine the Special Tax Requirement and shall levy the Special Tax

until the amount of Special Taxes equals the Special Tax Requirement. The Special Tax shall be levied each Fiscal Year as follows:

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

Second: If additional moneys are needed to satisfy the Special Tax Requirement after the first step has been completed, the Special Tax shall be levied Proportionately on each Assessor's Parcel of Undeveloped Property at up to 100% of the Maximum Special Tax for Undeveloped Property;

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

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

#### E. EXEMPTIONS

No Special Tax shall be levied on up to 0.49 Acres of Religious Property and 172.89 Acres of Public Property and/or Property Owner Association Property. Tax-exempt status will be irrevocably assigned by the Finance Director in the chronological order in which property becomes Religious Property, Public Property or Property Owner Association Property. However, should an Assessor's Parcel no longer be classified as Religious Property, Public Property or Property Owner Association Property, its tax-exempt status will be revoked.

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

#### F. REVIEW/APPEAL COMMITTEE

The Council shall establish as part of the proceedings and administration of CFD No. 2001-1 a special three-member Review/Appeal Committee. Any landowner or resident who feels that the amount of the Special Tax, as to their Assessor's Parcel, is in error, may file a

notice with the Review/Appeal Committee appealing the amount of the Special Tax levied on such Assessor's Parcel. The Review/Appeal Committee shall interpret this Rate and Method of Apportionment and make determinations relative to the annual administration of the Special Tax and any landowner or resident appeals, as herein specified. The decision of the Review/Appeal Committee shall be final and binding as to all persons.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2001-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

**"CFD Public Facilities"** means either \$20.6 million in 2001 dollars, which shall increase by the Construction Inflation Index on July 1, 2002, and on each July 1 thereafter, or such lower number as (i) shall be determined by the Finance Director as sufficient to provide the public facilities to be provided by CFD No. 2001-1 under the authorized bonding program for CFD No. 2001-1, or (ii) shall be determined by the Council concurrently with a covenant that it will not issue any more Bonds to be supported by Special Taxes levied under this Rate and Method of Apportionment as described in Section D.

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

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

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

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

## 1. Prepayment in Full

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

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

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

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

### **Paragraph No.:**

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



3. (a) Divide the Assigned Special Tax for Developed Property or Maximum Special Tax for Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property, as applicable, computed pursuant to paragraph 2 by the total estimated Assigned Special Taxes for the entire CFD No. 2001-1 based on the Developed Property Assigned Special Taxes which could be charged in the current Fiscal Year on all expected development through buildout of CFD No. 2001-1 plus the Maximum Special Tax for an Assessor's Parcel of Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property being prepaid (if applicable), excluding any Assessor's Parcels which have been prepaid, and  
  
(b) Divide the Backup Special Tax for Residential Property, Assigned Special Tax for other Developed Property, or Maximum Special Tax for Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property, as applicable, computed pursuant to paragraph 2 by the estimated Maximum Special Taxes from Developed Property at buildout of CFD No. 2001-1 plus the Maximum Special Tax for an Assessor's Parcel of Taxable Religious Property, Taxable Public Property, or Taxable Property Owner Association Property being prepaid (if applicable), excluding any Assessor's Parcels which have been prepaid.
4. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the Outstanding Bonds to compute the amount of Outstanding Bonds to be retired and prepaid (the "Bond Redemption Amount").
5. Multiply the Bond Redemption Amount computed pursuant to paragraph 4 by the applicable redemption premium, if any, on the Outstanding Bonds to be redeemed (the "Redemption Premium").
6. Compute the current Future Facilities Costs
7. Multiply the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the amount determined pursuant to paragraph 6 to compute the amount of Future Facilities Costs to be prepaid (the "Future Facilities Amount").
8. Compute the amount needed to pay interest on the Bond Redemption Amount from the first bond interest and/or principal payment date following the current Fiscal Year until the earliest redemption date for the Outstanding Bonds.
9. Determine the Special Taxes levied on the Assessor's Parcel in the current Fiscal Year which have not yet been paid.
10. Compute the amount the Finance Director reasonably expects to derive from the reinvestment of the Prepayment Amount less the Future Facilities Amount and the Administrative Fees and Expenses from the date of prepayment until the redemption date for the Outstanding Bonds to be redeemed with the prepayment.

11. Add the amounts computed pursuant to paragraphs 8 and 9 and subtract the amount computed pursuant to paragraph 10 (the "Defeasance Amount").
12. Verify the administrative fees and expenses of CFD No. 2001-1, including the costs of computation of the prepayment, the costs to invest the prepayment proceeds, the costs of redeeming Bonds, and the costs of recording any notices to evidence the prepayment and the redemption (the "Administrative Fees and Expenses").
13. If reserve funds for the Outstanding Bonds, if any, are at or above 100% of the reserve requirement (as defined in the Indenture) on the prepayment date, a reserve fund credit shall be calculated as a reduction in the applicable reserve fund for the Outstanding Bonds to be redeemed pursuant to the prepayment (the "Reserve Fund Credit"). No Reserve Fund Credit shall be granted if reserve funds are below 100% of the reserve requirement.
14. If any capitalized interest for the Outstanding Bonds will not have been expended at the time of the first interest and/or principal payment following the current Fiscal Year, a capitalized interest credit shall be calculated by multiplying the larger quotient computed pursuant to paragraph 3(a) or 3(b) by the expected balance in the capitalized interest fund after such first interest and/or principal payment (the "Capitalized Interest Credit").
15. The Special Tax prepayment is equal to the sum of the amounts computed pursuant to paragraphs 4, 5, 7, 11 and 12, less the amounts computed pursuant to paragraphs 13 and 14 (the "Prepayment Amount").
16. From the Prepayment Amount, the amounts computed pursuant to paragraphs 4, 5, 11, 13 and 14 shall be deposited into the appropriate fund as established under the Indenture and be used to retire Outstanding Bonds or make debt service payments. The amount computed pursuant to paragraph 7 shall be deposited into the construction fund. The amount computed pursuant to paragraph 12 shall be retained by CFD No. 2001-1.

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

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

Notwithstanding the foregoing, no Special Tax prepayment shall be allowed unless the amount of Assigned Special Taxes that may be levied on Taxable Property within CFD No. 2001-1 both prior to and after the proposed prepayment is at least 1.1 times the maximum annual debt service on all Outstanding Bonds.

## **2. Prepayment in Part**

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

$$PP = P_E \times F.$$

These terms have the following meaning:

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

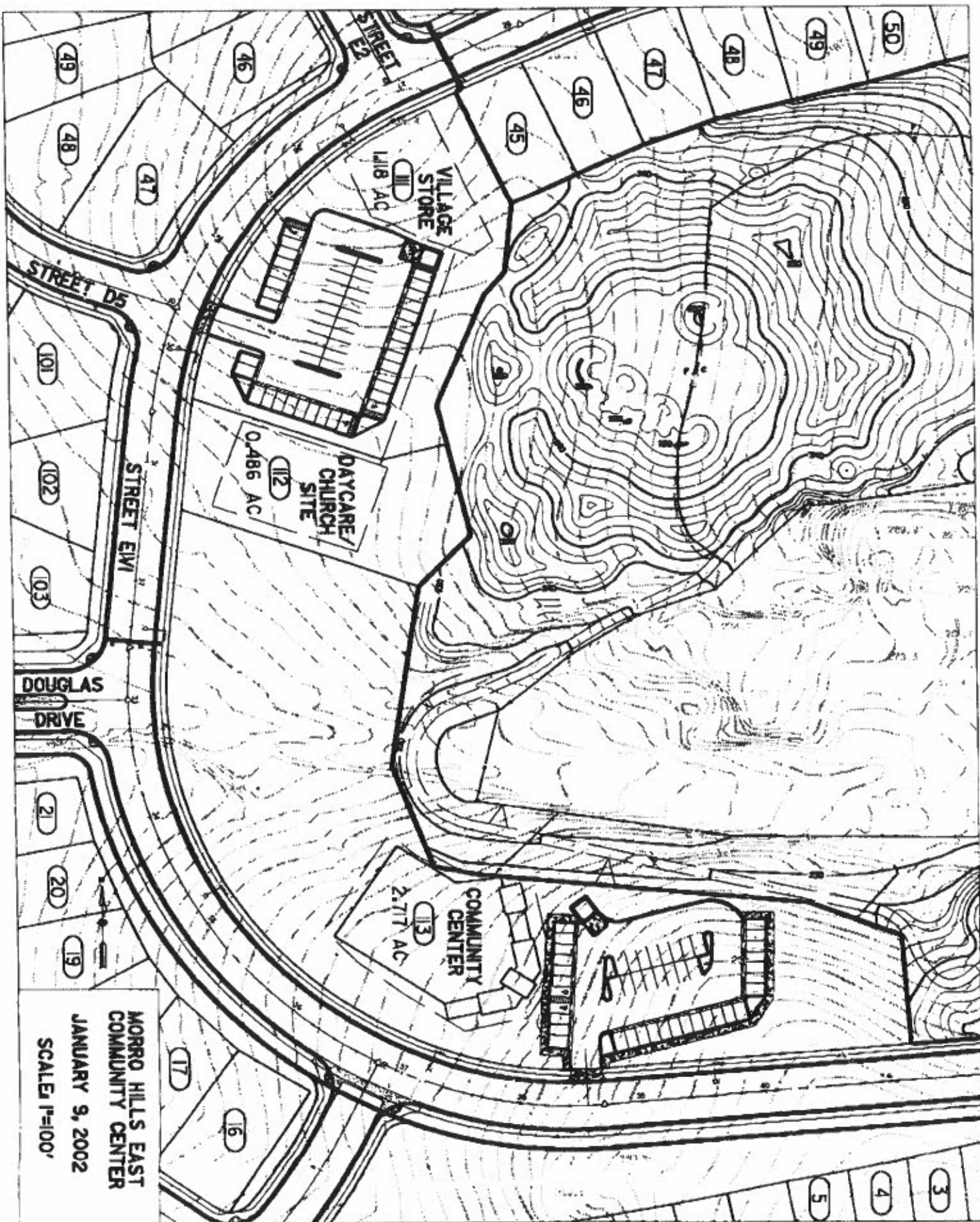
The owner of any Assessor's Parcel who desires such prepayment shall notify the Finance Director of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid. The Finance Director shall provide the owner with a statement of the amount required for the partial prepayment of the Special Tax for an Assessor's Parcel within thirty (30) days of the request and may charge a reasonable fee for providing this service. With respect to any Assessor's Parcel that is partially prepaid, the City shall (i) distribute the funds remitted to it according to Section H.1, and (ii) indicate in the records of CFD No. 2001-1 that there has been a partial prepayment of the Special Tax and that a portion of the Special Tax with respect to such Assessor's Parcel, equal to the outstanding percentage  $(1.00 - F)$  of the remaining Maximum Special Tax, shall continue to be levied on such Assessor's Parcel pursuant to Section D.

### **I. TERM OF THE SPECIAL TAX**

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

K:\Clients2\OCEANSID.CTY\mello\MorroHills\рма\cfd\cfdma7.doc

**ATTACHMENT A**  
**VILLAGE STORE/DAY CARE PROPERTY**



MORRO HILLS EAST  
COMMUNITY CENTER

JANUARY 9, 2002

SCALE 1"=100'

## **APPENDIX C**

City of Oceanside  
Community Facilities District No. 2001-1  
(Morro Hills)  
Fiscal Year 2025-2026 Administration Report



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

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-500-01-00	RESIDENTIAL CLASS 8	\$930.48
122-500-02-00	RESIDENTIAL CLASS 6	\$1,070.36
122-500-03-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-04-00	RESIDENTIAL CLASS 9	\$875.74
122-500-05-00	RESIDENTIAL CLASS 11	\$772.36
122-500-06-00	RESIDENTIAL CLASS 8	\$930.48
122-500-07-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-08-00	RESIDENTIAL CLASS 9	\$875.74
122-500-09-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-10-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-11-00	RESIDENTIAL CLASS 11	\$772.36
122-500-12-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-13-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-14-00	RESIDENTIAL CLASS 9	\$875.74
122-500-15-00	RESIDENTIAL CLASS 9	\$875.74
122-500-16-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-17-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-18-00	RESIDENTIAL CLASS 9	\$875.74
122-500-19-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-20-00	RESIDENTIAL CLASS 8	\$930.48
122-500-21-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-22-00	RESIDENTIAL CLASS 11	\$772.36
122-500-23-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-24-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-25-00	RESIDENTIAL CLASS 8	\$930.48
122-500-26-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-27-00	RESIDENTIAL CLASS 8	\$930.48
122-500-28-00	RESIDENTIAL CLASS 9	\$875.74
122-500-29-00	RESIDENTIAL CLASS 8	\$930.48
122-500-30-00	RESIDENTIAL CLASS 8	\$930.48
122-500-31-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-32-00	RESIDENTIAL CLASS 11	\$772.36
122-500-33-00	RESIDENTIAL CLASS 8	\$930.48
122-500-34-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-35-00	RESIDENTIAL CLASS 8	\$930.48
122-500-36-00	RESIDENTIAL CLASS 9	\$875.74
122-500-37-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-38-00	RESIDENTIAL CLASS 9	\$875.74
122-500-39-00	RESIDENTIAL CLASS 8	\$930.48
122-500-40-00	RESIDENTIAL CLASS 9	\$875.74
122-500-41-00	RESIDENTIAL CLASS 11	\$772.36
122-500-42-00	RESIDENTIAL CLASS 8	\$930.48
122-500-43-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-44-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-45-00	RESIDENTIAL CLASS 8	\$930.48
122-500-46-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-47-00	RESIDENTIAL CLASS 8	\$930.48
122-500-48-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-49-00	RESIDENTIAL CLASS 5	\$1,243.68
122-500-50-00	RESIDENTIAL CLASS 9	\$875.74
122-500-52-00	RESIDENTIAL CLASS 9	\$875.74
122-500-53-00	RESIDENTIAL CLASS 7	\$1,018.66

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-500-54-00	RESIDENTIAL CLASS 9	\$875.74
122-500-55-00	RESIDENTIAL CLASS 8	\$930.48
122-500-57-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-58-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-59-00	RESIDENTIAL CLASS 11	\$772.36
122-500-60-00	RESIDENTIAL CLASS 8	\$930.48
122-500-61-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-62-00	RESIDENTIAL CLASS 8	\$930.48
122-500-63-00	RESIDENTIAL CLASS 7	\$1,018.66
122-500-64-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-01-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-02-00	RESIDENTIAL CLASS 9	\$875.74
122-501-03-00	RESIDENTIAL CLASS 8	\$930.48
122-501-04-00	RESIDENTIAL CLASS 9	\$875.74
122-501-05-00	RESIDENTIAL CLASS 11	\$772.36
122-501-06-00	RESIDENTIAL CLASS 9	\$875.74
122-501-07-00	RESIDENTIAL CLASS 8	\$930.48
122-501-08-00	RESIDENTIAL CLASS 9	\$875.74
122-501-09-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-10-00	RESIDENTIAL CLASS 9	\$875.74
122-501-11-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-12-00	RESIDENTIAL CLASS 9	\$875.74
122-501-13-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-14-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-15-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-16-00	RESIDENTIAL CLASS 9	\$875.74
122-501-17-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-18-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-19-00	RESIDENTIAL CLASS 8	\$930.48
122-501-20-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-21-00	RESIDENTIAL CLASS 8	\$930.48
122-501-22-00	RESIDENTIAL CLASS 9	\$875.74
122-501-23-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-24-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-25-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-26-00	RESIDENTIAL CLASS 9	\$875.74
122-501-27-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-28-00	RESIDENTIAL CLASS 8	\$930.48
122-501-29-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-30-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-31-00	RESIDENTIAL CLASS 8	\$930.48
122-501-32-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-33-00	RESIDENTIAL CLASS 8	\$930.48
122-501-34-00	RESIDENTIAL CLASS 9	\$875.74
122-501-35-00	RESIDENTIAL CLASS 11	\$772.36
122-501-36-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-37-00	RESIDENTIAL CLASS 9	\$875.74
122-501-38-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-39-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-40-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-41-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-42-00	RESIDENTIAL CLASS 8	\$930.48
122-501-43-00	RESIDENTIAL CLASS 5	\$1,243.68



## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-501-44-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-45-00	RESIDENTIAL CLASS 8	\$930.48
122-501-46-00	RESIDENTIAL CLASS 7	\$1,018.66
122-501-47-00	RESIDENTIAL CLASS 8	\$930.48
122-501-48-00	RESIDENTIAL CLASS 5	\$1,243.68
122-501-49-00	RESIDENTIAL CLASS 8	\$930.48
122-510-01-00	RESIDENTIAL CLASS 9	\$875.74
122-510-02-00	RESIDENTIAL CLASS 11	\$772.36
122-510-03-00	RESIDENTIAL CLASS 11	\$772.36
122-510-04-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-05-00	RESIDENTIAL CLASS 9	\$875.74
122-510-06-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-07-00	RESIDENTIAL CLASS 11	\$772.36
122-510-08-00	RESIDENTIAL CLASS 11	\$772.36
122-510-09-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-10-00	RESIDENTIAL CLASS 9	\$875.74
122-510-11-00	RESIDENTIAL CLASS 8	\$930.48
122-510-12-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-13-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-14-00	RESIDENTIAL CLASS 8	\$930.48
122-510-15-00	RESIDENTIAL CLASS 11	\$772.36
122-510-16-00	RESIDENTIAL CLASS 8	\$930.48
122-510-17-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-18-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-19-00	RESIDENTIAL CLASS 8	\$930.48
122-510-20-00	RESIDENTIAL CLASS 11	\$772.36
122-510-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-22-00	RESIDENTIAL CLASS 11	\$772.36
122-510-23-00	RESIDENTIAL CLASS 8	\$930.48
122-510-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-25-00	RESIDENTIAL CLASS 8	\$930.48
122-510-26-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-27-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-28-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-29-00	RESIDENTIAL CLASS 8	\$930.48
122-510-30-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-31-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-32-00	RESIDENTIAL CLASS 8	\$930.48
122-510-33-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-34-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-35-00	RESIDENTIAL CLASS 9	\$875.74
122-510-36-00	RESIDENTIAL CLASS 9	\$875.74
122-510-37-00	RESIDENTIAL CLASS 11	\$772.36
122-510-38-00	RESIDENTIAL CLASS 9	\$875.74
122-510-39-00	RESIDENTIAL CLASS 8	\$930.48
122-510-40-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-41-00	RESIDENTIAL CLASS 8	\$930.48
122-510-42-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-43-00	RESIDENTIAL CLASS 8	\$930.48
122-510-46-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-47-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-48-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-49-00	RESIDENTIAL CLASS 9	\$875.74

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-510-50-00	RESIDENTIAL CLASS 8	\$930.48
122-510-51-00	RESIDENTIAL CLASS 9	\$875.74
122-510-52-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-53-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-54-00	RESIDENTIAL CLASS 8	\$930.48
122-510-55-00	RESIDENTIAL CLASS 9	\$875.74
122-510-56-00	RESIDENTIAL CLASS 11	\$772.36
122-510-57-00	RESIDENTIAL CLASS 9	\$875.74
122-510-58-00	RESIDENTIAL CLASS 7	\$1,018.66
122-510-59-00	RESIDENTIAL CLASS 8	\$930.48
122-510-61-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-62-00	RESIDENTIAL CLASS 9	\$875.74
122-510-63-00	RESIDENTIAL CLASS 5	\$1,243.68
122-510-64-00	RESIDENTIAL CLASS 11	\$772.36
122-510-65-00	RESIDENTIAL CLASS 8	\$930.48
122-520-18-00	GOLF COURSE PROPERTY	\$2,653.08
122-521-30-00	GOLF COURSE PROPERTY	\$80.16
122-521-35-00	GOLF COURSE PROPERTY	\$6,453.04
122-523-01-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-02-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-03-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-04-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-05-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-06-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-07-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-08-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-09-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-10-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-11-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-12-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-14-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-15-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-16-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-17-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-18-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-19-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-20-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-21-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-22-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-23-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-25-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-26-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-28-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-29-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-30-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-31-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-32-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-33-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-34-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-35-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-36-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-37-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-39-00	RESIDENTIAL CLASS 1	\$1,544.70

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-523-40-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-41-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-42-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-43-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-44-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-45-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-46-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-47-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-48-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-50-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-51-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-52-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-53-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-54-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-55-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-56-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-57-00	RESIDENTIAL CLASS 1	\$1,544.70
122-523-61-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-63-00	RESIDENTIAL CLASS 2	\$1,471.74
122-523-64-00	RESIDENTIAL CLASS 1	\$1,544.70
122-530-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-02-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-03-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-05-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-06-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-07-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-08-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-10-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-11-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-13-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-14-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-15-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-16-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-17-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-18-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-19-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-20-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-21-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-22-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-23-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-530-25-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-26-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-27-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-28-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-29-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-31-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-32-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-33-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-34-00	RESIDENTIAL CLASS 4	\$1,298.40
122-530-35-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-36-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-37-00	RESIDENTIAL CLASS 7	\$1,018.66

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-530-38-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-39-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-40-00	RESIDENTIAL CLASS 7	\$1,018.66
122-530-41-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-02-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-03-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-04-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-05-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-06-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-07-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-08-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-09-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-10-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-11-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-12-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-13-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-14-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-15-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-16-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-17-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-18-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-20-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-21-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-22-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-23-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-25-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-26-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-27-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-28-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-29-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-31-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-32-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-33-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-34-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-35-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-37-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-38-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-39-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-40-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-41-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-42-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-43-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-44-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-45-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-46-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-47-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-48-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-49-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-50-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-51-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-52-00	RESIDENTIAL CLASS 4	\$1,298.40

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-531-53-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-54-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-55-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-56-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-57-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-58-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-59-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-60-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-61-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-62-00	RESIDENTIAL CLASS 5	\$1,243.68
122-531-63-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-64-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-65-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-66-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-67-00	RESIDENTIAL CLASS 7	\$1,018.66
122-531-68-00	RESIDENTIAL CLASS 4	\$1,298.40
122-531-69-00	RESIDENTIAL CLASS 7	\$1,018.66
122-550-01-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-02-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-04-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-05-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-06-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-07-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-08-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-09-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-10-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-11-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-12-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-13-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-14-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-15-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-16-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-17-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-18-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-19-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-20-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-21-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-22-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-23-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-24-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-25-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-26-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-27-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-28-00	RESIDENTIAL CLASS 1	\$1,544.70
122-550-29-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-01-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-02-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-03-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-04-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-05-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-06-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-07-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-08-00	RESIDENTIAL CLASS 1	\$1,544.70

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-551-09-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-10-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-11-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-12-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-13-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-14-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-15-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-16-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-18-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-19-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-20-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-21-00	RESIDENTIAL CLASS 2	\$1,471.74
122-551-22-00	RESIDENTIAL CLASS 2	\$1,471.74
122-551-23-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-24-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-25-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-26-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-27-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-28-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-29-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-30-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-31-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-32-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-33-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-34-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-35-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-36-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-37-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-38-00	RESIDENTIAL CLASS 1	\$1,544.70
122-551-39-00	RESIDENTIAL CLASS 1	\$1,544.70
122-560-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-02-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-03-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-04-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-05-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-06-00	RESIDENTIAL CLASS 9	\$875.74
122-560-07-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-08-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-09-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-10-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-11-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-12-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-13-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-14-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-15-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-16-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-17-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-18-00	RESIDENTIAL CLASS 9	\$875.74
122-560-19-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-20-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-22-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-23-00	RESIDENTIAL CLASS 5	\$1,243.68

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-560-24-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-25-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-26-00	RESIDENTIAL CLASS 9	\$875.74
122-560-27-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-29-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-30-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-31-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-32-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-33-00	RESIDENTIAL CLASS 3	\$1,456.54
122-560-34-00	RESIDENTIAL CLASS 4	\$1,298.40
122-560-35-00	RESIDENTIAL CLASS 5	\$1,243.68
122-560-36-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-03-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-04-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-05-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-07-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-08-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-09-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-10-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-12-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-13-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-14-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-15-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-16-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-18-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-19-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-20-00	RESIDENTIAL CLASS 9	\$875.74
122-561-21-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-22-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-23-00	RESIDENTIAL CLASS 9	\$875.74
122-561-24-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-25-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-26-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-27-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-29-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-30-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-31-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-32-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-33-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-34-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-35-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-36-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-37-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-39-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-40-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-41-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-42-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-43-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-44-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-45-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-46-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-47-00	RESIDENTIAL CLASS 3	\$1,456.54

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-561-48-00	RESIDENTIAL CLASS 9	\$875.74
122-561-49-00	RESIDENTIAL CLASS 3	\$1,456.54
122-561-50-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-51-00	RESIDENTIAL CLASS 5	\$1,243.68
122-561-52-00	RESIDENTIAL CLASS 4	\$1,298.40
122-561-53-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-01-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-02-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-03-00	RESIDENTIAL CLASS 8	\$930.48
122-570-04-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-05-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-06-00	RESIDENTIAL CLASS 8	\$930.48
122-570-07-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-08-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-09-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-10-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-12-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-13-00	RESIDENTIAL CLASS 8	\$930.48
122-570-14-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-15-00	RESIDENTIAL CLASS 8	\$930.48
122-570-16-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-18-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-19-00	RESIDENTIAL CLASS 8	\$930.48
122-570-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-22-00	RESIDENTIAL CLASS 8	\$930.48
122-570-23-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-25-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-26-00	RESIDENTIAL CLASS 7	\$1,018.66
122-570-27-00	RESIDENTIAL CLASS 8	\$930.48
122-570-29-00	RESIDENTIAL CLASS 7	\$1,018.66
122-570-30-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-31-00	RESIDENTIAL CLASS 8	\$930.48
122-570-32-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-33-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-34-00	RESIDENTIAL CLASS 8	\$930.48
122-570-35-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-36-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-37-00	RESIDENTIAL CLASS 8	\$930.48
122-570-38-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-39-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-40-00	RESIDENTIAL CLASS 8	\$930.48
122-570-41-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-42-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-43-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-44-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-46-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-47-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-48-00	RESIDENTIAL CLASS 8	\$930.48
122-570-49-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-50-00	RESIDENTIAL CLASS 5	\$1,243.68
122-570-51-00	RESIDENTIAL CLASS 8	\$930.48
122-570-52-00	RESIDENTIAL CLASS 5	\$1,243.68



## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-571-02-00	RESIDENTIAL CLASS 5	\$1,243.68
122-571-03-00	RESIDENTIAL CLASS 5	\$1,243.68
122-571-04-00	RESIDENTIAL CLASS 5	\$1,243.68
122-571-05-00	RESIDENTIAL CLASS 8	\$930.48
122-571-08-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-09-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-12-00	RESIDENTIAL CLASS 8	\$930.48
122-571-14-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-15-00	RESIDENTIAL CLASS 8	\$930.48
122-571-16-00	RESIDENTIAL CLASS 7-10	\$99.02
122-571-17-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-18-00	RESIDENTIAL CLASS 8	\$930.48
122-571-19-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-22-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-23-00	RESIDENTIAL CLASS 7-58	\$538.38
122-571-24-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-25-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-26-00	RESIDENTIAL CLASS 8-71	\$657.84
122-571-27-00	RESIDENTIAL CLASS 8	\$930.48
122-571-28-00	RESIDENTIAL CLASS 7	\$1,018.66
122-571-29-00	RESIDENTIAL CLASS 8	\$930.48
122-571-30-00	RESIDENTIAL CLASS 5	\$1,243.68
122-571-31-00	RESIDENTIAL CLASS 8	\$930.48
122-571-32-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-01-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-02-00	RESIDENTIAL CLASS 8	\$930.48
122-572-03-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-04-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-05-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-06-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-07-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-09-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-10-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-11-00	RESIDENTIAL CLASS 8	\$930.48
122-572-12-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-13-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-14-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-15-00	RESIDENTIAL CLASS 8	\$930.48
122-572-16-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-17-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-18-00	RESIDENTIAL CLASS 8	\$930.48
122-572-19-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-20-00	RESIDENTIAL CLASS 8	\$930.48
122-572-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-23-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-25-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-26-00	RESIDENTIAL CLASS 8	\$930.48
122-572-27-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-29-00	RESIDENTIAL CLASS 8	\$930.48
122-572-30-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-31-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-32-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-33-00	RESIDENTIAL CLASS 7	\$1,018.66

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-572-34-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-35-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-36-00	RESIDENTIAL CLASS 8	\$930.48
122-572-37-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-38-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-39-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-40-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-41-00	RESIDENTIAL CLASS 8	\$930.48
122-572-42-00	RESIDENTIAL CLASS 7	\$1,018.66
122-572-43-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-44-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-45-00	RESIDENTIAL CLASS 5	\$1,243.68
122-572-46-00	RESIDENTIAL CLASS 8	\$930.48
122-572-49-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-15-00	RESIDENTIAL CLASS 7	\$1,018.66
122-580-16-00	RESIDENTIAL CLASS 3	\$1,456.54
122-580-18-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-19-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-20-00	RESIDENTIAL CLASS 7	\$1,018.66
122-580-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-22-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-580-26-00	RESIDENTIAL CLASS 7	\$1,018.66
122-580-27-00	RESIDENTIAL CLASS 3	\$1,456.54
122-580-28-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-07-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-08-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-10-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-11-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-15-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-16-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-18-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-19-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-20-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-22-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-24-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-26-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-43-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-44-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-46-00	RESIDENTIAL CLASS 5-30	\$373.10
122-581-47-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-48-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-49-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-51-00	RESIDENTIAL CLASS 7-55	\$560.26
122-581-52-00	RESIDENTIAL CLASS 3	\$1,456.54
122-581-53-00	RESIDENTIAL CLASS 7	\$1,018.66
122-581-54-00	RESIDENTIAL CLASS 5	\$1,243.68
122-581-55-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-06-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-08-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-10-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-19-00	RESIDENTIAL CLASS 3	\$1,456.54

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-590-20-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-21-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-22-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-24-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-28-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-32-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-33-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-34-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-35-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-36-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-37-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-38-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-39-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-40-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-41-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-42-00	RESIDENTIAL CLASS 5	\$1,243.68
122-590-43-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-44-00	RESIDENTIAL CLASS 3	\$1,456.54
122-590-45-00	RESIDENTIAL CLASS 4	\$1,298.40
122-590-46-00	RESIDENTIAL CLASS 3	\$1,456.54
122-591-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-591-02-00	RESIDENTIAL CLASS 3	\$1,456.54
122-591-19-00	RESIDENTIAL CLASS 4	\$1,298.40
122-591-20-00	RESIDENTIAL CLASS 4	\$1,298.40
122-591-21-00	RESIDENTIAL CLASS 3	\$1,456.54
122-591-25-00	RESIDENTIAL CLASS 4	\$1,298.40
122-591-27-00	RESIDENTIAL CLASS 5	\$1,243.68
122-600-01-00	RESIDENTIAL CLASS 1	\$1,544.70
122-600-02-00	RESIDENTIAL CLASS 5	\$1,243.68
122-600-06-00	RESIDENTIAL CLASS 5	\$1,243.68
122-600-07-00	RESIDENTIAL CLASS 5	\$1,243.68
122-600-08-00	RESIDENTIAL CLASS 1	\$1,544.70
122-600-09-00	RESIDENTIAL CLASS 2	\$1,471.74
122-600-10-00	RESIDENTIAL CLASS 2	\$1,471.74
122-600-16-00	RESIDENTIAL CLASS 1	\$1,544.70
122-600-18-00	RESIDENTIAL CLASS 5	\$1,243.68
122-600-19-00	RESIDENTIAL CLASS 1	\$1,544.70
122-600-20-00	RESIDENTIAL CLASS 2	\$1,471.74
122-600-26-00	RESIDENTIAL CLASS 2	\$1,471.74
122-601-01-00	RESIDENTIAL CLASS 5	\$1,243.68
122-601-04-00	RESIDENTIAL CLASS 1	\$1,544.70
122-601-08-00	RESIDENTIAL CLASS 2	\$1,471.74
122-601-09-00	RESIDENTIAL CLASS 1	\$1,544.70
122-601-10-00	RESIDENTIAL CLASS 2	\$1,471.74
122-601-11-00	RESIDENTIAL CLASS 3	\$1,456.54
122-601-14-00	RESIDENTIAL CLASS 2	\$1,471.74
122-601-15-00	RESIDENTIAL CLASS 5	\$1,243.68
122-601-17-00	RESIDENTIAL CLASS 1	\$1,544.70
122-601-19-00	RESIDENTIAL CLASS 2	\$1,471.74
122-602-03-00	RESIDENTIAL CLASS 1	\$1,544.70
122-602-05-00	RESIDENTIAL CLASS 1	\$1,544.70
122-602-06-00	RESIDENTIAL CLASS 5	\$1,243.68
122-602-10-00	RESIDENTIAL CLASS 3	\$1,456.54

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-602-12-00	RESIDENTIAL CLASS 3	\$1,456.54
122-602-14-00	RESIDENTIAL CLASS 1	\$1,544.70
122-602-18-00	RESIDENTIAL CLASS 1	\$1,544.70
122-602-23-00	RESIDENTIAL CLASS 3	\$1,456.54
122-602-24-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-01-00	RESIDENTIAL CLASS 8	\$930.48
122-610-07-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-08-00	RESIDENTIAL CLASS 8	\$930.48
122-610-16-00	RESIDENTIAL CLASS 8	\$930.48
122-610-18-00	RESIDENTIAL CLASS 3	\$1,456.54
122-610-21-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-25-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-26-00	RESIDENTIAL CLASS 6	\$1,070.36
122-610-27-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-28-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-29-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-30-00	RESIDENTIAL CLASS 6	\$1,070.36
122-610-31-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-32-00	RESIDENTIAL CLASS 8	\$930.48
122-610-33-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-35-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-40-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-42-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-45-00	RESIDENTIAL CLASS 6	\$1,070.36
122-610-46-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-47-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-51-00	RESIDENTIAL CLASS 8	\$930.48
122-610-54-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-55-00	RESIDENTIAL CLASS 4	\$1,298.40
122-610-56-00	RESIDENTIAL CLASS 8	\$930.48
122-610-57-00	RESIDENTIAL CLASS 8	\$930.48
122-610-58-00	RESIDENTIAL CLASS 6	\$1,070.36
122-610-59-00	RESIDENTIAL CLASS 5	\$1,243.68
122-610-61-00	RESIDENTIAL CLASS 8	\$930.48
122-610-62-00	RESIDENTIAL CLASS 8	\$930.48
122-610-64-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-01-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-02-00	RESIDENTIAL CLASS 5	\$1,243.68
122-611-03-00	RESIDENTIAL CLASS 6	\$1,070.36
122-611-04-00	RESIDENTIAL CLASS 5	\$1,243.68
122-611-15-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-16-00	RESIDENTIAL CLASS 5	\$1,243.68
122-611-17-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-18-00	RESIDENTIAL CLASS 5	\$1,243.68
122-611-19-00	RESIDENTIAL CLASS 8	\$930.48
122-611-20-00	RESIDENTIAL CLASS 6	\$1,070.36
122-611-21-00	RESIDENTIAL CLASS 8	\$930.48
122-611-22-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-23-00	RESIDENTIAL CLASS 8	\$930.48
122-611-24-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-25-00	RESIDENTIAL CLASS 5	\$1,243.68
122-611-26-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-27-00	RESIDENTIAL CLASS 6	\$1,070.36

## Appendix C

City of Oceanside CFD No. 2001-1  
FY 2025-2026 Special Tax Roll

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-611-28-00	RESIDENTIAL CLASS 8	\$930.48
122-611-36-00	RESIDENTIAL CLASS 4	\$1,298.40
122-611-54-00	RESIDENTIAL CLASS 8	\$930.48
122-611-55-00	RESIDENTIAL CLASS 4	\$1,298.40
Total Number of Parcels Taxed		745
Total FY 2025-2026 Special Tax		\$908,269.24



**dta**  
**Municipal**  
**Solutions**

[www.FinanceDTA.com](http://www.FinanceDTA.com)

18201 VON KARMAN AVENUE, SUITE 220  
IRVINE, CA 92612  
PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds



**dta**  
**Municipal**  
**Solutions**

[www.FinanceDTA.com](http://www.FinanceDTA.com)

# **FISCAL YEAR 2025-2026 ADMINISTRATION REPORT**

**CITY OF OCEANSIDE**

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

**(MORRO HILLS)**

**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**

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

**(Morro Hills)**

**Prepared for:**

**City of Oceanside**

**300 North Coast Highway**

**Oceanside, CA 92054**



# TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
INTRODUCTION.....	1
I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE.....	3
A Special Tax Classifications.....	3
B Development Update.....	3
II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY.....	5
III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT .....	6
IV METHOD OF APPORTIONMENT.....	8
A Maximum Special Taxes.....	8
B Apportionment of Special Taxes.....	8
<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 Improvement Area No. 1 ("IA No. 1") of Community Facilities District No. 2001-1 ("CFD No. 2001-1") of the City of Oceanside (the "City") resulting from the sale of the \$11,000,000 Series 2004A Special Tax Bonds (the "2004 Bonds") in February 2004. The City issued \$7,025,000 in Special Tax Refunding Bonds in February 2014 (the "2014 Bonds") to refund all outstanding principal on the 2004 Bonds. The City issued \$2,630,000 in Special Tax Refunding Bonds in December 2024 (the "2024 Bonds") to refund all outstanding principal on the 2014 Bonds. The 2024 Bonds were purchased by the Oceanside Public Financing Authority (the "Authority") along with local bonds issued by CFD No. 2001-1 through the issuance of the Authority's Series 2024 Local Agency Revenue Refunding Bonds (the "Authority Bonds").

CFD No. 2001-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, IA No. 1 is authorized to issue up to \$11,000,000 in bonds. The proceeds of the Series 2004A Bonds are to be used to fund a portion of an elementary school that is necessary to serve the property within IA No. 1. The proceeds of the 2014 Bonds were used to refund all outstanding principal on the 2004 Bonds. The proceeds of the 2024 Bonds were used to refund all outstanding principal on the 2014 Bonds. The current outstanding principal is equal to \$2,630,000, which is based on the original principal amount of the 2024 Bonds. The 2024 Bonds will be paid off in the year 2033. Pursuant to the Rate and Method of Apportionment ("RMA"), the special tax shall be levied each year to fully satisfy the special tax requirement, but in no event shall it be levied after fiscal year 2040-2041.

The bonded indebtedness of IA No. 1 is both secured and repaid through the annual levy and collection of special taxes from all property subject to the tax within the community facilities district. In calculating the special tax liability for fiscal year 2025-2026, this report examines the financial obligations of the current fiscal year and analyzes the level of development within IA No. 1.

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

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development status of property within IA No. 1.
- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of IA No. 1 for fiscal year 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." The category of Developed Property is in turn divided into thirteen separate special tax classifications which vary with dwelling unit size and type for residential development and floor area or acreage for non-residential development. A table of the Developed Property special tax classifications is shown below.

**Table 1: Developed Property Classifications**

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

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit and the recordation of a final map. Specifically, property for which a building permit was issued prior to March 1 will be classified as Developed Property in the following fiscal year so long as it is located within a final map that was recorded as of January 1 of the prior fiscal year. For example, all property in IA No. 1 for which building permits were issued prior to March 1, 2025, and which is located within a recorded final map that was recorded as of January 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 no new building permits within IA No. 1 were issued between March 1, 2024, and February 28, 2025. In addition, there were a total of 199 lots

## SECTION I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

that have prepaid their special tax obligation in full as of April 30, 2025. These 199 prepaid parcels are not considered taxable property and are not subject to the IA No. 1 special tax in fiscal year 2025-2026 and for each subsequent year. As a result, there are 628 units of Residential Property that will be taxed on the County tax roll in fiscal year 2025-2026. A total of 1.36 gross acres in the district are considered Undeveloped Property.

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

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

Tax Class	Description	FY 2024-2025 No. of Units/SF/ Acres	New Permits (3/1/24 through 2/28/25)	New Prepaid Parcels	New Partially Prepaid Parcels	FY 2025-2026 No. of Units/SF/ Acres
1	Residential Property ≥3,851 s.f.	102 units	0 units	(0) units	0 units	102 units
2	Residential Property 3,601-3,850 s.f.	53 units	0 units	(0) units	0 units	53 units
3	Residential Property 3,351-3,600 s.f.	64 units	0 units	(0) units	0 units	64 units
4	Residential Property 3,101-3,350 s.f.	109 units	0 units	(0) units	0 units	109 units
5	Residential Property 2,851-3,100 s.f.	162 units	0 units	(0) units	0 units	162 units
5 - 30%	Residential Property 2,851-3,100 s.f.	1 unit <sup>1</sup>	0 units	(0) units	0 units	1 unit <sup>1</sup>
6	Residential Property 2,651-2,850 s.f.	12 units	0 units	(0) units	0 units	12 units
7	Residential Property 2,451-2,650 s.f.	66 units	0 units	(0) units	0 units	66 units
7 - 55%	Residential Property 2,451-2,650 s.f.	1 unit <sup>2</sup>	0 units	(0) units	0 units	1 unit <sup>2</sup>
7 - 29%	Residential Property 2,451-2,650 s.f.	1 unit <sup>3</sup>	0 units	(0) units	0 units	1 unit <sup>3</sup>
8	Residential Property 2,251-2,450 s.f.	51 units	0 units	(0) units	0 units	51 units
9	Residential Property 2,051-2,250 s.f.	6 units	0 units	(0) units	0 units	6 units
10	Residential Property 1,851-2,050 s.f.	0 units	0 units	(0) units	0 units	0 units
11	Residential Property <1,850 s.f.	0 units	0 units	(0) units	0 units	0 units
12	Village Store/Day Care Property	0 SF	0 SF	(0) SF	0 SF	0 SF
13	Non-Residential Property	0 acres	0 acres	(0) acres	0 acres	0 acres
N/A	Undeveloped Property	1.36 acres	N/A	N/A	N/A	1.36 acres
<b>Total Units of Residential Property</b>		<b>628 units</b>	<b>0 units</b>	<b>0 units</b>	<b>0 units</b>	<b>628 units</b>

**Notes:**

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

## **II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY**

The special tax levy for IA No. 1 for fiscal year 2024-2025 equaled \$481,488. As of May 2, 2025, \$471,389 in special taxes had been collected by the County. The remaining \$10,099 are delinquent, resulting in a delinquency rate of 2.10%.

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

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

## SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

### III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

For fiscal year 2025-2026, the special tax requirement is equal to \$426,503 and is calculated as follows:

**Table 3: Fiscal Year 2025-2026 Special Tax Requirement**

	Subtotal	Total
<b>Fiscal Year 2025-2026 Obligations</b>		<b>\$425,739</b>
Interest Due March 1, 2026	\$56,500	
Interest Due September 1, 2026	\$56,500	
Principal Due September 1, 2026	\$235,000	
Delinquency Contingency <sup>1</sup>	\$21,787	
Administrative Expenses <sup>2</sup>	\$55,952	
<b>Fiscal Year 2024-2025 Shortfall Applied to Levy for Fiscal Year 2025-2026</b>		<b>\$764</b>
<b>Fiscal Year 2025-2026 Special Tax Requirement</b>		<b>\$426,503</b>

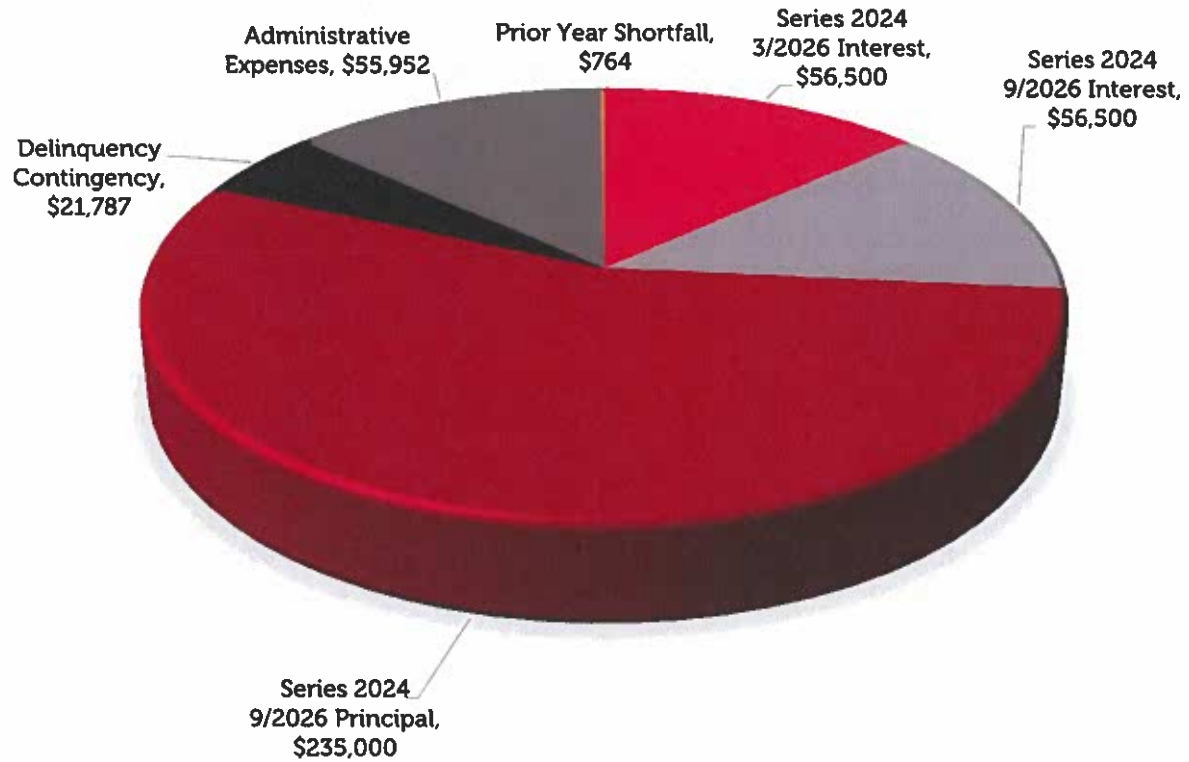
**Notes:**

1. Estimated based on fiscal year 2024-2025 delinquencies as of April 11, 2025.
2. Administrative expense amount needed per City on February 4, 2025. Pursuant to the Indenture, \$54,855 per year (escalated by 2%) is available prior to paying debt service. Any additional amount above this amount is only available after debt service is paid.

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

## SECTION III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT

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



Total Fiscal Year 2025-2026 Gross Special Tax Requirement: \$426,503



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

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

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

##### **B Apportionment of Special Taxes**

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

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

Application of the maximum special taxes under the first step generates special tax revenues of \$837,313 from Residential Property which is more than sufficient to meet the fiscal year 2025-2026 Special Tax Requirement as outlined in Section III. Therefore, the fiscal year 2025-2026 special tax for Residential Property is equal to approximately 50.94% of the maximum special tax. 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.

---

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

**Table 4: Fiscal Year 2025-2026 Special Taxes  
for Developed Property and Undeveloped Property**

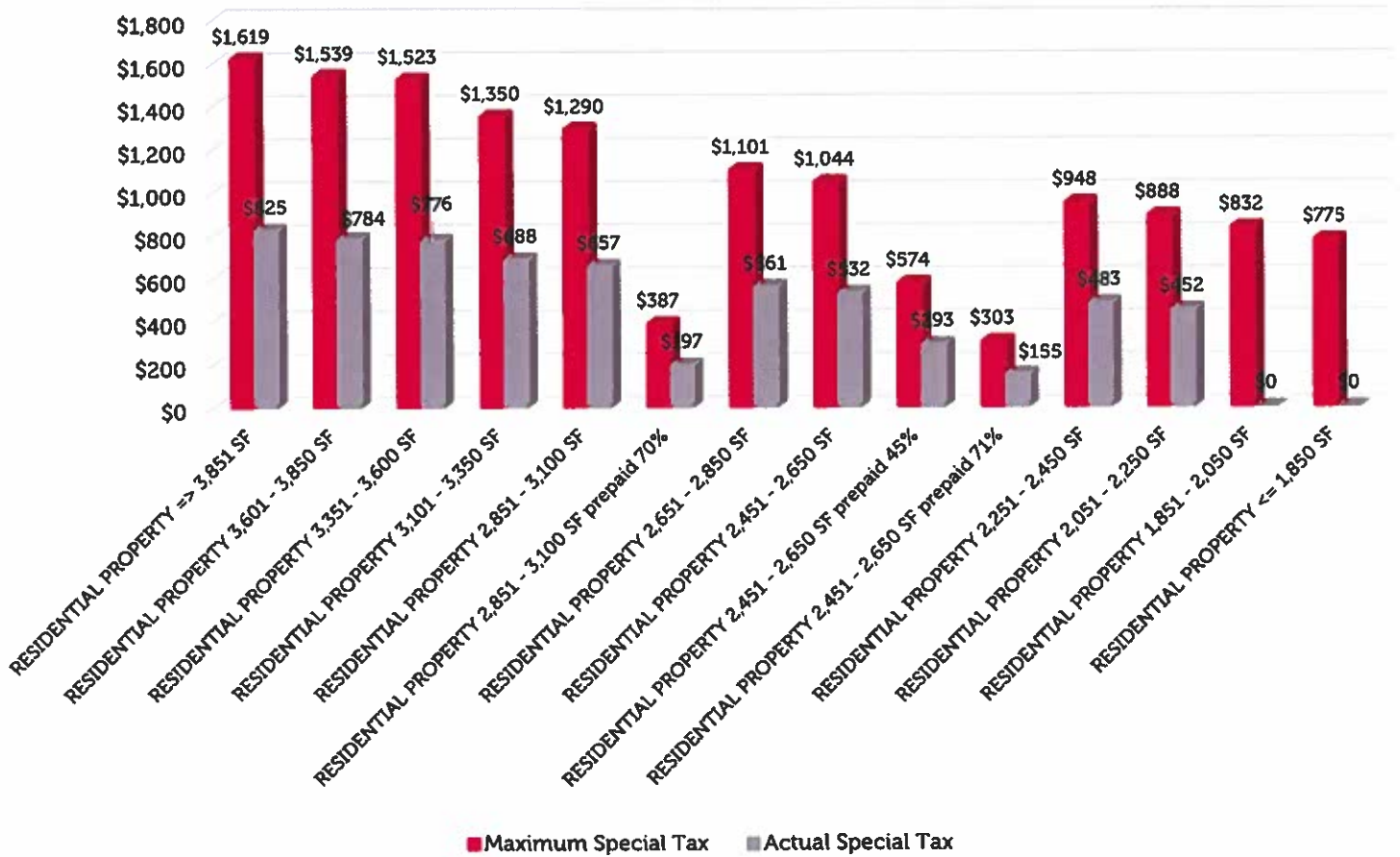
Tax Class	Description	Assigned/Maximum Special Tax per Unit/Acre	FY 2025-2026 Actual Special Tax per Unit/Acre
1	Residential Property ≥3,851 s.f.	\$1,618.84	\$824.60
2	Residential Property 3,601-3,850 s.f.	\$1,539.12	\$783.98
3	Residential Property 3,351-3,600 s.f.	\$1,522.52	\$775.54
4	Residential Property 3,101-3,350 s.f.	\$1,349.80	\$687.54
5	Residential Property 2,851-3,100 s.f.	\$1,290.02	\$657.10
5 - 30%	Residential Property <sup>1</sup> 2,851-3,100 s.f.	\$387.01	\$197.12
6	Residential Property 2,651-2,850 s.f.	\$1,100.70	\$560.66
7	Residential Property 2,451-2,650 s.f.	\$1,044.24	\$531.90
7 - 55%	Residential Property <sup>2</sup> 2,451-2,650 s.f.	\$574.33	\$292.54
7 - 29%	Residential Property <sup>3</sup> 2,451-2,650 s.f.	\$303.46	\$154.56
8	Residential Property 2,251-2,450 s.f.	\$947.92	\$482.84
9	Residential Property 2,051-2,250 s.f.	\$888.13	\$452.38
10	Residential Property 1,851-2,050 s.f.	\$831.67	\$0.00
11	Residential Property <1,850 s.f.	\$775.20	\$0.00
12	Village Store/Day Care Property per SF	\$0.264	\$0.00
13	Non-Residential Property per Acre	\$6,581.00	\$0.00
N/A	Undeveloped Property per Acre	\$6,581.00	\$0.00

**Notes:**

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

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

**Figure 2: Fiscal Year 2025-2026 Maximum and Actual Special Tax Rates  
for Residential Property**



# **APPENDIX A**

City of Oceanside

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

(Morro Hills)

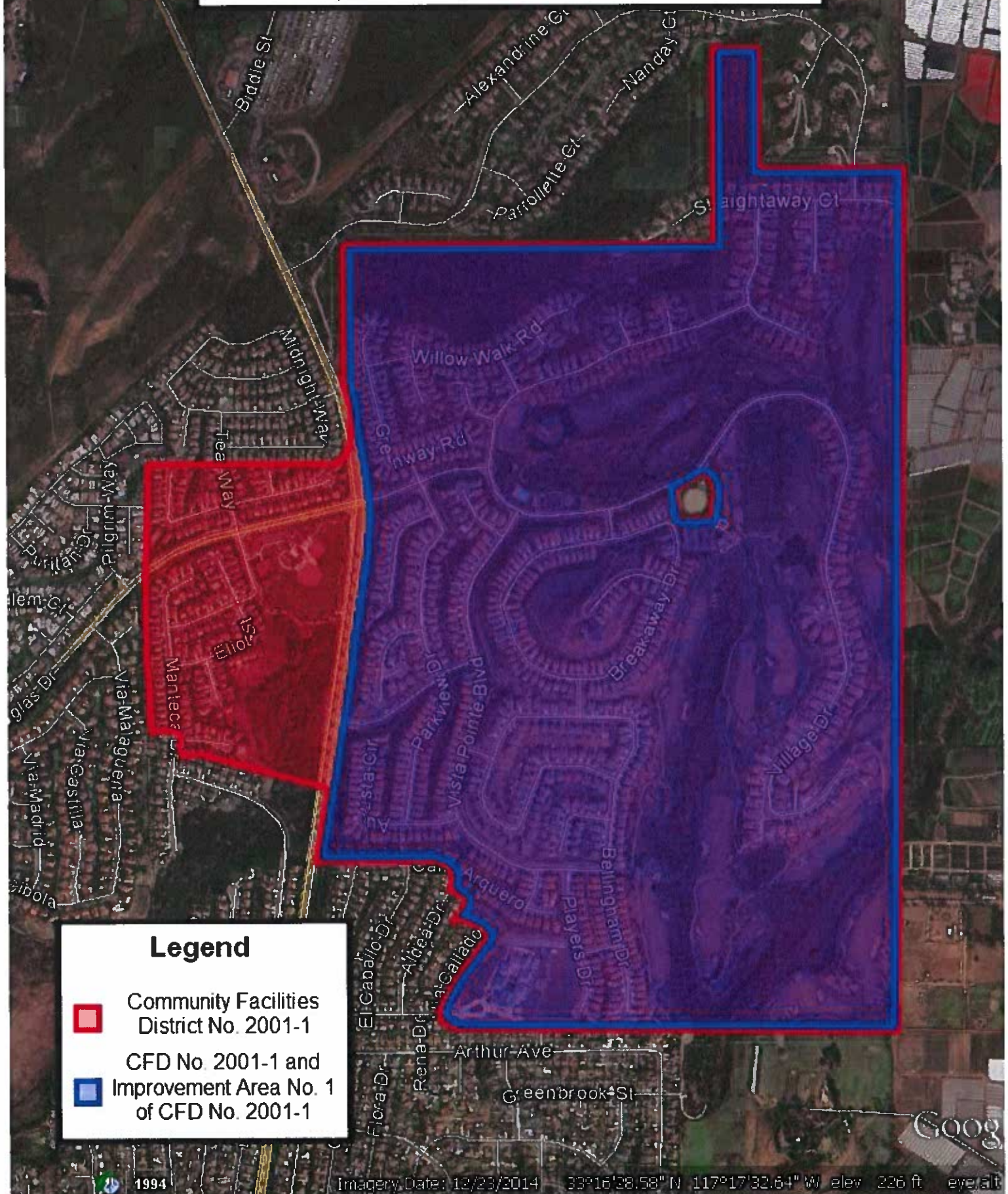
Fiscal Year 2025-2026 Administration Report



## **BOUNDARY MAP**



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



**Legend**



Community Facilities  
District No. 2001-1



CFD No. 2001-1 and  
Improvement Area No. 1  
of CFD No. 2001-1

## **APPENDIX B**

City of Oceanside

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

(Morro Hills)

Fiscal Year 2025-2026 Administration Report



## **RATE AND METHOD OF APPORTIONMENT**

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

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

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**"State"** means the State of California.

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

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

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

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

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

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

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

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

## **B. ASSIGNMENT TO LAND USE CATEGORIES**

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

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

## **C. MAXIMUM SPECIAL TAX RATE**

### **1. Developed Property**

#### **a. Maximum Special Tax**

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

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

b. Assigned Special Tax

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

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

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

c. Backup Special Tax

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

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

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

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

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

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

a. Maximum Special Tax

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

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

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

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

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

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

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

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

#### E. EXEMPTIONS

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

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

#### F. REVIEW/APPEAL COMMITTEE

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

G. MANNER OF COLLECTION

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

H. PREPAYMENT OF SPECIAL TAX

The following definition applies to this Section H:

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

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

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

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

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

**1. Prepayment in Full**

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

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

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

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

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

**Paragraph No.:**

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



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

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

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

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

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

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

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

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

## **2. Prepayment in Part**

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

$$PP = P_E \times F.$$

These terms have the following meaning:

PP = the partial prepayment  
P<sub>E</sub> = the Prepayment Amount calculated according to Section H.1  
F = the percentage by which the owner of the Assessor's Parcel(s) is partially prepaying the Special Tax.

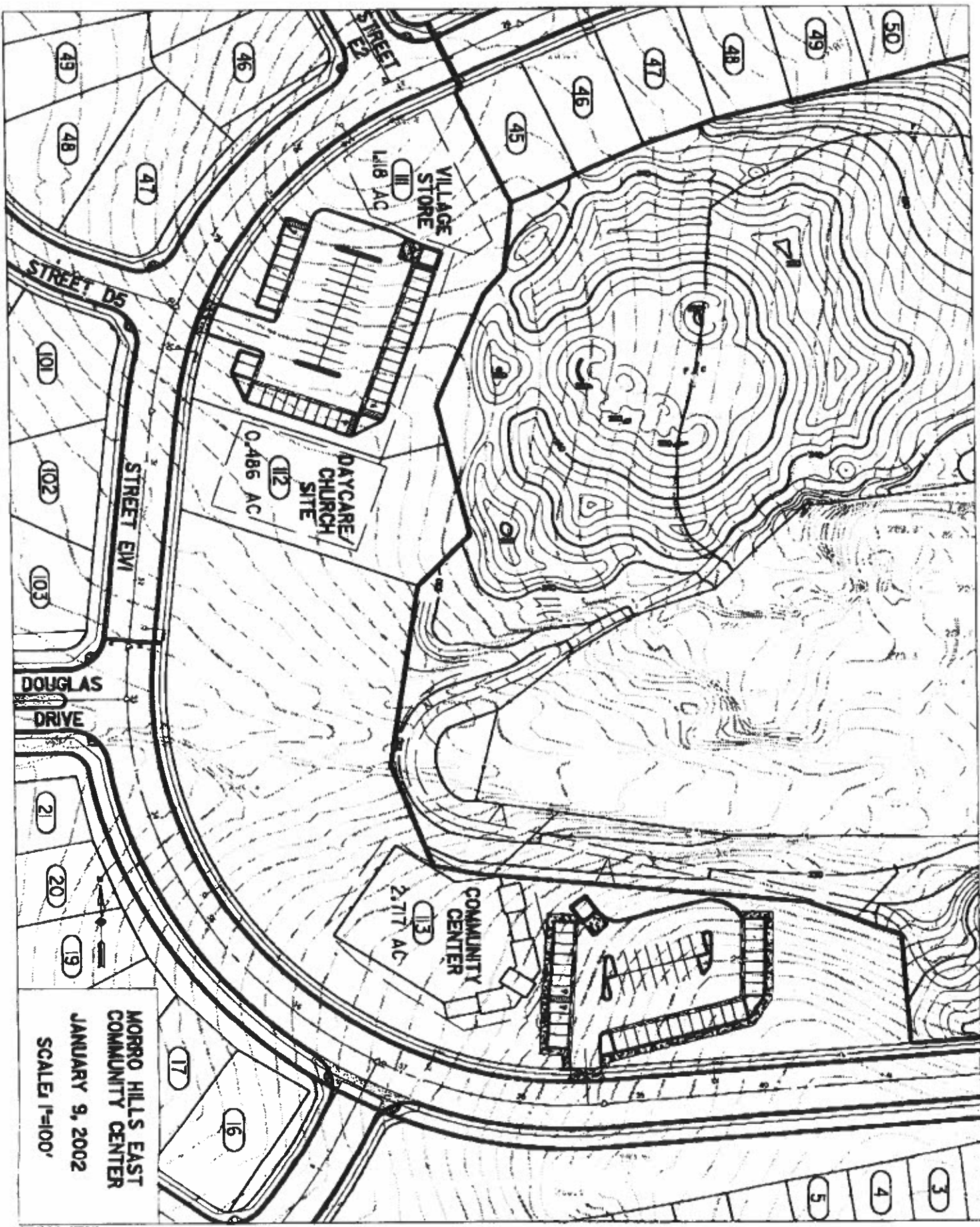
The owner of any Assessor's Parcel who desires such prepayment shall notify the Finance Director of such owner's intent to partially prepay the Special Tax and the percentage by which the Special Tax shall be prepaid. The Finance Director shall provide the owner with a statement of the amount required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

### **I. TERM OF THE SPECIAL TAX**

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

K:\Clients2\OCEANSID.CTY\melloMorroHills\ma\ia\iarma5.doc

**ATTACHMENT A**  
**VILLAGE STORE/DAY CARE PROPERTY**



MORRO HILLS EAST  
COMMUNITY CENTER

JANUARY 9, 2002

SCALE: 1"=100'

## **APPENDIX C**

City of Oceanside

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

Fiscal Year 2025-2026 Administration Report



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

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-523-01-00	RESIDENTIAL CLASS 1	\$824.60
122-523-02-00	RESIDENTIAL CLASS 2	\$783.98
122-523-03-00	RESIDENTIAL CLASS 2	\$783.98
122-523-04-00	RESIDENTIAL CLASS 2	\$783.98
122-523-05-00	RESIDENTIAL CLASS 1	\$824.60
122-523-06-00	RESIDENTIAL CLASS 2	\$783.98
122-523-07-00	RESIDENTIAL CLASS 2	\$783.98
122-523-08-00	RESIDENTIAL CLASS 1	\$824.60
122-523-09-00	RESIDENTIAL CLASS 2	\$783.98
122-523-10-00	RESIDENTIAL CLASS 1	\$824.60
122-523-11-00	RESIDENTIAL CLASS 2	\$783.98
122-523-12-00	RESIDENTIAL CLASS 2	\$783.98
122-523-14-00	RESIDENTIAL CLASS 2	\$783.98
122-523-15-00	RESIDENTIAL CLASS 1	\$824.60
122-523-16-00	RESIDENTIAL CLASS 2	\$783.98
122-523-17-00	RESIDENTIAL CLASS 1	\$824.60
122-523-18-00	RESIDENTIAL CLASS 2	\$783.98
122-523-19-00	RESIDENTIAL CLASS 1	\$824.60
122-523-20-00	RESIDENTIAL CLASS 2	\$783.98
122-523-21-00	RESIDENTIAL CLASS 1	\$824.60
122-523-22-00	RESIDENTIAL CLASS 2	\$783.98
122-523-23-00	RESIDENTIAL CLASS 1	\$824.60
122-523-25-00	RESIDENTIAL CLASS 2	\$783.98
122-523-26-00	RESIDENTIAL CLASS 2	\$783.98
122-523-28-00	RESIDENTIAL CLASS 2	\$783.98
122-523-29-00	RESIDENTIAL CLASS 2	\$783.98
122-523-30-00	RESIDENTIAL CLASS 1	\$824.60
122-523-31-00	RESIDENTIAL CLASS 2	\$783.98
122-523-32-00	RESIDENTIAL CLASS 1	\$824.60
122-523-33-00	RESIDENTIAL CLASS 2	\$783.98
122-523-34-00	RESIDENTIAL CLASS 2	\$783.98
122-523-35-00	RESIDENTIAL CLASS 1	\$824.60
122-523-36-00	RESIDENTIAL CLASS 2	\$783.98
122-523-37-00	RESIDENTIAL CLASS 2	\$783.98
122-523-39-00	RESIDENTIAL CLASS 1	\$824.60
122-523-40-00	RESIDENTIAL CLASS 2	\$783.98
122-523-41-00	RESIDENTIAL CLASS 1	\$824.60
122-523-42-00	RESIDENTIAL CLASS 1	\$824.60
122-523-43-00	RESIDENTIAL CLASS 2	\$783.98
122-523-44-00	RESIDENTIAL CLASS 1	\$824.60
122-523-45-00	RESIDENTIAL CLASS 2	\$783.98
122-523-46-00	RESIDENTIAL CLASS 2	\$783.98
122-523-47-00	RESIDENTIAL CLASS 2	\$783.98
122-523-48-00	RESIDENTIAL CLASS 1	\$824.60
122-523-50-00	RESIDENTIAL CLASS 1	\$824.60
122-523-51-00	RESIDENTIAL CLASS 2	\$783.98
122-523-52-00	RESIDENTIAL CLASS 2	\$783.98
122-523-53-00	RESIDENTIAL CLASS 1	\$824.60
122-523-54-00	RESIDENTIAL CLASS 2	\$783.98
122-523-55-00	RESIDENTIAL CLASS 2	\$783.98

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-523-56-00	RESIDENTIAL CLASS 2	\$783.98
122-523-57-00	RESIDENTIAL CLASS 1	\$824.60
122-523-61-00	RESIDENTIAL CLASS 2	\$783.98
122-523-63-00	RESIDENTIAL CLASS 2	\$783.98
122-523-64-00	RESIDENTIAL CLASS 1	\$824.60
122-530-01-00	RESIDENTIAL CLASS 4	\$687.54
122-530-02-00	RESIDENTIAL CLASS 7	\$531.90
122-530-03-00	RESIDENTIAL CLASS 4	\$687.54
122-530-05-00	RESIDENTIAL CLASS 7	\$531.90
122-530-06-00	RESIDENTIAL CLASS 7	\$531.90
122-530-07-00	RESIDENTIAL CLASS 4	\$687.54
122-530-08-00	RESIDENTIAL CLASS 7	\$531.90
122-530-10-00	RESIDENTIAL CLASS 4	\$687.54
122-530-11-00	RESIDENTIAL CLASS 4	\$687.54
122-530-13-00	RESIDENTIAL CLASS 4	\$687.54
122-530-14-00	RESIDENTIAL CLASS 4	\$687.54
122-530-15-00	RESIDENTIAL CLASS 7	\$531.90
122-530-16-00	RESIDENTIAL CLASS 4	\$687.54
122-530-17-00	RESIDENTIAL CLASS 7	\$531.90
122-530-18-00	RESIDENTIAL CLASS 7	\$531.90
122-530-19-00	RESIDENTIAL CLASS 4	\$687.54
122-530-20-00	RESIDENTIAL CLASS 4	\$687.54
122-530-21-00	RESIDENTIAL CLASS 4	\$687.54
122-530-22-00	RESIDENTIAL CLASS 7	\$531.90
122-530-23-00	RESIDENTIAL CLASS 7	\$531.90
122-530-24-00	RESIDENTIAL CLASS 5	\$657.10
122-530-25-00	RESIDENTIAL CLASS 7	\$531.90
122-530-26-00	RESIDENTIAL CLASS 4	\$687.54
122-530-27-00	RESIDENTIAL CLASS 7	\$531.90
122-530-28-00	RESIDENTIAL CLASS 4	\$687.54
122-530-29-00	RESIDENTIAL CLASS 4	\$687.54
122-530-31-00	RESIDENTIAL CLASS 4	\$687.54
122-530-32-00	RESIDENTIAL CLASS 4	\$687.54
122-530-33-00	RESIDENTIAL CLASS 4	\$687.54
122-530-34-00	RESIDENTIAL CLASS 4	\$687.54
122-530-35-00	RESIDENTIAL CLASS 7	\$531.90
122-530-36-00	RESIDENTIAL CLASS 7	\$531.90
122-530-37-00	RESIDENTIAL CLASS 7	\$531.90
122-530-38-00	RESIDENTIAL CLASS 7	\$531.90
122-530-39-00	RESIDENTIAL CLASS 7	\$531.90
122-530-40-00	RESIDENTIAL CLASS 7	\$531.90
122-530-41-00	RESIDENTIAL CLASS 4	\$687.54
122-531-01-00	RESIDENTIAL CLASS 4	\$687.54
122-531-02-00	RESIDENTIAL CLASS 7	\$531.90
122-531-03-00	RESIDENTIAL CLASS 7	\$531.90
122-531-04-00	RESIDENTIAL CLASS 4	\$687.54
122-531-05-00	RESIDENTIAL CLASS 7	\$531.90
122-531-06-00	RESIDENTIAL CLASS 7	\$531.90
122-531-07-00	RESIDENTIAL CLASS 4	\$687.54
122-531-08-00	RESIDENTIAL CLASS 7	\$531.90



**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-531-09-00	RESIDENTIAL CLASS 7	\$531.90
122-531-10-00	RESIDENTIAL CLASS 5	\$657.10
122-531-11-00	RESIDENTIAL CLASS 5	\$657.10
122-531-12-00	RESIDENTIAL CLASS 5	\$657.10
122-531-13-00	RESIDENTIAL CLASS 7	\$531.90
122-531-14-00	RESIDENTIAL CLASS 4	\$687.54
122-531-15-00	RESIDENTIAL CLASS 7	\$531.90
122-531-16-00	RESIDENTIAL CLASS 5	\$657.10
122-531-17-00	RESIDENTIAL CLASS 7	\$531.90
122-531-18-00	RESIDENTIAL CLASS 4	\$687.54
122-531-20-00	RESIDENTIAL CLASS 4	\$687.54
122-531-21-00	RESIDENTIAL CLASS 7	\$531.90
122-531-22-00	RESIDENTIAL CLASS 5	\$657.10
122-531-23-00	RESIDENTIAL CLASS 4	\$687.54
122-531-24-00	RESIDENTIAL CLASS 5	\$657.10
122-531-25-00	RESIDENTIAL CLASS 4	\$687.54
122-531-26-00	RESIDENTIAL CLASS 5	\$657.10
122-531-27-00	RESIDENTIAL CLASS 4	\$687.54
122-531-28-00	RESIDENTIAL CLASS 5	\$657.10
122-531-29-00	RESIDENTIAL CLASS 7	\$531.90
122-531-31-00	RESIDENTIAL CLASS 7	\$531.90
122-531-32-00	RESIDENTIAL CLASS 7	\$531.90
122-531-33-00	RESIDENTIAL CLASS 7	\$531.90
122-531-34-00	RESIDENTIAL CLASS 7	\$531.90
122-531-35-00	RESIDENTIAL CLASS 7	\$531.90
122-531-37-00	RESIDENTIAL CLASS 4	\$687.54
122-531-38-00	RESIDENTIAL CLASS 4	\$687.54
122-531-39-00	RESIDENTIAL CLASS 4	\$687.54
122-531-40-00	RESIDENTIAL CLASS 4	\$687.54
122-531-41-00	RESIDENTIAL CLASS 7	\$531.90
122-531-42-00	RESIDENTIAL CLASS 4	\$687.54
122-531-43-00	RESIDENTIAL CLASS 7	\$531.90
122-531-44-00	RESIDENTIAL CLASS 7	\$531.90
122-531-45-00	RESIDENTIAL CLASS 7	\$531.90
122-531-46-00	RESIDENTIAL CLASS 4	\$687.54
122-531-47-00	RESIDENTIAL CLASS 5	\$657.10
122-531-48-00	RESIDENTIAL CLASS 5	\$657.10
122-531-49-00	RESIDENTIAL CLASS 5	\$657.10
122-531-50-00	RESIDENTIAL CLASS 7	\$531.90
122-531-51-00	RESIDENTIAL CLASS 4	\$687.54
122-531-52-00	RESIDENTIAL CLASS 4	\$687.54
122-531-53-00	RESIDENTIAL CLASS 4	\$687.54
122-531-54-00	RESIDENTIAL CLASS 4	\$687.54
122-531-55-00	RESIDENTIAL CLASS 7	\$531.90
122-531-56-00	RESIDENTIAL CLASS 5	\$657.10
122-531-57-00	RESIDENTIAL CLASS 7	\$531.90
122-531-58-00	RESIDENTIAL CLASS 5	\$657.10
122-531-59-00	RESIDENTIAL CLASS 7	\$531.90
122-531-60-00	RESIDENTIAL CLASS 4	\$687.54
122-531-61-00	RESIDENTIAL CLASS 4	\$687.54

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-531-62-00	RESIDENTIAL CLASS 5	\$657.10
122-531-63-00	RESIDENTIAL CLASS 7	\$531.90
122-531-64-00	RESIDENTIAL CLASS 7	\$531.90
122-531-65-00	RESIDENTIAL CLASS 4	\$687.54
122-531-66-00	RESIDENTIAL CLASS 7	\$531.90
122-531-67-00	RESIDENTIAL CLASS 7	\$531.90
122-531-68-00	RESIDENTIAL CLASS 4	\$687.54
122-531-69-00	RESIDENTIAL CLASS 7	\$531.90
122-550-01-00	RESIDENTIAL CLASS 1	\$824.60
122-550-02-00	RESIDENTIAL CLASS 1	\$824.60
122-550-04-00	RESIDENTIAL CLASS 1	\$824.60
122-550-05-00	RESIDENTIAL CLASS 1	\$824.60
122-550-06-00	RESIDENTIAL CLASS 1	\$824.60
122-550-07-00	RESIDENTIAL CLASS 1	\$824.60
122-550-08-00	RESIDENTIAL CLASS 1	\$824.60
122-550-09-00	RESIDENTIAL CLASS 1	\$824.60
122-550-10-00	RESIDENTIAL CLASS 1	\$824.60
122-550-11-00	RESIDENTIAL CLASS 1	\$824.60
122-550-12-00	RESIDENTIAL CLASS 1	\$824.60
122-550-13-00	RESIDENTIAL CLASS 1	\$824.60
122-550-14-00	RESIDENTIAL CLASS 1	\$824.60
122-550-15-00	RESIDENTIAL CLASS 1	\$824.60
122-550-16-00	RESIDENTIAL CLASS 1	\$824.60
122-550-17-00	RESIDENTIAL CLASS 1	\$824.60
122-550-18-00	RESIDENTIAL CLASS 1	\$824.60
122-550-19-00	RESIDENTIAL CLASS 1	\$824.60
122-550-20-00	RESIDENTIAL CLASS 1	\$824.60
122-550-21-00	RESIDENTIAL CLASS 1	\$824.60
122-550-22-00	RESIDENTIAL CLASS 1	\$824.60
122-550-23-00	RESIDENTIAL CLASS 1	\$824.60
122-550-24-00	RESIDENTIAL CLASS 1	\$824.60
122-550-25-00	RESIDENTIAL CLASS 1	\$824.60
122-550-26-00	RESIDENTIAL CLASS 1	\$824.60
122-550-27-00	RESIDENTIAL CLASS 1	\$824.60
122-550-28-00	RESIDENTIAL CLASS 1	\$824.60
122-550-29-00	RESIDENTIAL CLASS 1	\$824.60
122-551-01-00	RESIDENTIAL CLASS 1	\$824.60
122-551-02-00	RESIDENTIAL CLASS 1	\$824.60
122-551-03-00	RESIDENTIAL CLASS 1	\$824.60
122-551-04-00	RESIDENTIAL CLASS 1	\$824.60
122-551-06-00	RESIDENTIAL CLASS 1	\$824.60
122-551-07-00	RESIDENTIAL CLASS 1	\$824.60
122-551-08-00	RESIDENTIAL CLASS 1	\$824.60
122-551-09-00	RESIDENTIAL CLASS 1	\$824.60
122-551-10-00	RESIDENTIAL CLASS 1	\$824.60
122-551-11-00	RESIDENTIAL CLASS 1	\$824.60
122-551-12-00	RESIDENTIAL CLASS 1	\$824.60
122-551-13-00	RESIDENTIAL CLASS 1	\$824.60
122-551-14-00	RESIDENTIAL CLASS 1	\$824.60
122-551-15-00	RESIDENTIAL CLASS 1	\$824.60

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-551-16-00	RESIDENTIAL CLASS 1	\$824.60
122-551-18-00	RESIDENTIAL CLASS 1	\$824.60
122-551-19-00	RESIDENTIAL CLASS 1	\$824.60
122-551-20-00	RESIDENTIAL CLASS 1	\$824.60
122-551-21-00	RESIDENTIAL CLASS 2	\$783.98
122-551-22-00	RESIDENTIAL CLASS 2	\$783.98
122-551-23-00	RESIDENTIAL CLASS 1	\$824.60
122-551-24-00	RESIDENTIAL CLASS 1	\$824.60
122-551-25-00	RESIDENTIAL CLASS 1	\$824.60
122-551-26-00	RESIDENTIAL CLASS 1	\$824.60
122-551-27-00	RESIDENTIAL CLASS 1	\$824.60
122-551-28-00	RESIDENTIAL CLASS 1	\$824.60
122-551-29-00	RESIDENTIAL CLASS 1	\$824.60
122-551-30-00	RESIDENTIAL CLASS 1	\$824.60
122-551-31-00	RESIDENTIAL CLASS 1	\$824.60
122-551-32-00	RESIDENTIAL CLASS 1	\$824.60
122-551-33-00	RESIDENTIAL CLASS 1	\$824.60
122-551-35-00	RESIDENTIAL CLASS 1	\$824.60
122-551-36-00	RESIDENTIAL CLASS 1	\$824.60
122-551-37-00	RESIDENTIAL CLASS 1	\$824.60
122-551-38-00	RESIDENTIAL CLASS 1	\$824.60
122-551-39-00	RESIDENTIAL CLASS 1	\$824.60
122-560-01-00	RESIDENTIAL CLASS 4	\$687.54
122-560-02-00	RESIDENTIAL CLASS 5	\$657.10
122-560-03-00	RESIDENTIAL CLASS 4	\$687.54
122-560-04-00	RESIDENTIAL CLASS 3	\$775.54
122-560-05-00	RESIDENTIAL CLASS 4	\$687.54
122-560-06-00	RESIDENTIAL CLASS 9	\$452.38
122-560-07-00	RESIDENTIAL CLASS 3	\$775.54
122-560-08-00	RESIDENTIAL CLASS 5	\$657.10
122-560-09-00	RESIDENTIAL CLASS 4	\$687.54
122-560-10-00	RESIDENTIAL CLASS 3	\$775.54
122-560-11-00	RESIDENTIAL CLASS 4	\$687.54
122-560-12-00	RESIDENTIAL CLASS 3	\$775.54
122-560-13-00	RESIDENTIAL CLASS 5	\$657.10
122-560-14-00	RESIDENTIAL CLASS 4	\$687.54
122-560-15-00	RESIDENTIAL CLASS 3	\$775.54
122-560-16-00	RESIDENTIAL CLASS 4	\$687.54
122-560-17-00	RESIDENTIAL CLASS 3	\$775.54
122-560-18-00	RESIDENTIAL CLASS 9	\$452.38
122-560-19-00	RESIDENTIAL CLASS 3	\$775.54
122-560-20-00	RESIDENTIAL CLASS 4	\$687.54
122-560-21-00	RESIDENTIAL CLASS 5	\$657.10
122-560-22-00	RESIDENTIAL CLASS 4	\$687.54
122-560-23-00	RESIDENTIAL CLASS 5	\$657.10
122-560-24-00	RESIDENTIAL CLASS 3	\$775.54
122-560-25-00	RESIDENTIAL CLASS 4	\$687.54
122-560-26-00	RESIDENTIAL CLASS 9	\$452.38
122-560-27-00	RESIDENTIAL CLASS 3	\$775.54
122-560-29-00	RESIDENTIAL CLASS 3	\$775.54

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-560-30-00	RESIDENTIAL CLASS 5	\$657.10
122-560-31-00	RESIDENTIAL CLASS 4	\$687.54
122-560-32-00	RESIDENTIAL CLASS 5	\$657.10
122-560-33-00	RESIDENTIAL CLASS 3	\$775.54
122-560-34-00	RESIDENTIAL CLASS 4	\$687.54
122-560-35-00	RESIDENTIAL CLASS 5	\$657.10
122-560-36-00	RESIDENTIAL CLASS 4	\$687.54
122-561-01-00	RESIDENTIAL CLASS 4	\$687.54
122-561-03-00	RESIDENTIAL CLASS 5	\$657.10
122-561-04-00	RESIDENTIAL CLASS 4	\$687.54
122-561-05-00	RESIDENTIAL CLASS 5	\$657.10
122-561-07-00	RESIDENTIAL CLASS 3	\$775.54
122-561-08-00	RESIDENTIAL CLASS 4	\$687.54
122-561-09-00	RESIDENTIAL CLASS 3	\$775.54
122-561-10-00	RESIDENTIAL CLASS 3	\$775.54
122-561-12-00	RESIDENTIAL CLASS 4	\$687.54
122-561-13-00	RESIDENTIAL CLASS 5	\$657.10
122-561-14-00	RESIDENTIAL CLASS 4	\$687.54
122-561-15-00	RESIDENTIAL CLASS 5	\$657.10
122-561-16-00	RESIDENTIAL CLASS 4	\$687.54
122-561-18-00	RESIDENTIAL CLASS 4	\$687.54
122-561-19-00	RESIDENTIAL CLASS 3	\$775.54
122-561-20-00	RESIDENTIAL CLASS 9	\$452.38
122-561-21-00	RESIDENTIAL CLASS 4	\$687.54
122-561-22-00	RESIDENTIAL CLASS 4	\$687.54
122-561-23-00	RESIDENTIAL CLASS 9	\$452.38
122-561-24-00	RESIDENTIAL CLASS 4	\$687.54
122-561-25-00	RESIDENTIAL CLASS 3	\$775.54
122-561-26-00	RESIDENTIAL CLASS 4	\$687.54
122-561-27-00	RESIDENTIAL CLASS 5	\$657.10
122-561-29-00	RESIDENTIAL CLASS 4	\$687.54
122-561-30-00	RESIDENTIAL CLASS 4	\$687.54
122-561-31-00	RESIDENTIAL CLASS 5	\$657.10
122-561-32-00	RESIDENTIAL CLASS 4	\$687.54
122-561-33-00	RESIDENTIAL CLASS 3	\$775.54
122-561-34-00	RESIDENTIAL CLASS 4	\$687.54
122-561-35-00	RESIDENTIAL CLASS 3	\$775.54
122-561-36-00	RESIDENTIAL CLASS 5	\$657.10
122-561-37-00	RESIDENTIAL CLASS 3	\$775.54
122-561-39-00	RESIDENTIAL CLASS 4	\$687.54
122-561-41-00	RESIDENTIAL CLASS 3	\$775.54
122-561-42-00	RESIDENTIAL CLASS 5	\$657.10
122-561-43-00	RESIDENTIAL CLASS 4	\$687.54
122-561-44-00	RESIDENTIAL CLASS 3	\$775.54
122-561-45-00	RESIDENTIAL CLASS 5	\$657.10
122-561-46-00	RESIDENTIAL CLASS 4	\$687.54
122-561-47-00	RESIDENTIAL CLASS 3	\$775.54
122-561-48-00	RESIDENTIAL CLASS 9	\$452.38
122-561-49-00	RESIDENTIAL CLASS 3	\$775.54
122-561-50-00	RESIDENTIAL CLASS 4	\$687.54

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-561-51-00	RESIDENTIAL CLASS 5	\$657.10
122-561-52-00	RESIDENTIAL CLASS 4	\$687.54
122-561-53-00	RESIDENTIAL CLASS 5	\$657.10
122-570-01-00	RESIDENTIAL CLASS 5	\$657.10
122-570-02-00	RESIDENTIAL CLASS 5	\$657.10
122-570-03-00	RESIDENTIAL CLASS 8	\$482.84
122-570-04-00	RESIDENTIAL CLASS 5	\$657.10
122-570-05-00	RESIDENTIAL CLASS 5	\$657.10
122-570-06-00	RESIDENTIAL CLASS 8	\$482.84
122-570-07-00	RESIDENTIAL CLASS 5	\$657.10
122-570-08-00	RESIDENTIAL CLASS 5	\$657.10
122-570-10-00	RESIDENTIAL CLASS 5	\$657.10
122-570-12-00	RESIDENTIAL CLASS 5	\$657.10
122-570-13-00	RESIDENTIAL CLASS 8	\$482.84
122-570-14-00	RESIDENTIAL CLASS 5	\$657.10
122-570-15-00	RESIDENTIAL CLASS 8	\$482.84
122-570-16-00	RESIDENTIAL CLASS 5	\$657.10
122-570-18-00	RESIDENTIAL CLASS 5	\$657.10
122-570-19-00	RESIDENTIAL CLASS 8	\$482.84
122-570-21-00	RESIDENTIAL CLASS 5	\$657.10
122-570-22-00	RESIDENTIAL CLASS 8	\$482.84
122-570-23-00	RESIDENTIAL CLASS 5	\$657.10
122-570-24-00	RESIDENTIAL CLASS 5	\$657.10
122-570-25-00	RESIDENTIAL CLASS 5	\$657.10
122-570-26-00	RESIDENTIAL CLASS 7	\$531.90
122-570-27-00	RESIDENTIAL CLASS 8	\$482.84
122-570-29-00	RESIDENTIAL CLASS 7	\$531.90
122-570-30-00	RESIDENTIAL CLASS 5	\$657.10
122-570-31-00	RESIDENTIAL CLASS 8	\$482.84
122-570-32-00	RESIDENTIAL CLASS 5	\$657.10
122-570-33-00	RESIDENTIAL CLASS 5	\$657.10
122-570-34-00	RESIDENTIAL CLASS 8	\$482.84
122-570-35-00	RESIDENTIAL CLASS 5	\$657.10
122-570-36-00	RESIDENTIAL CLASS 5	\$657.10
122-570-37-00	RESIDENTIAL CLASS 8	\$482.84
122-570-38-00	RESIDENTIAL CLASS 5	\$657.10
122-570-39-00	RESIDENTIAL CLASS 5	\$657.10
122-570-40-00	RESIDENTIAL CLASS 8	\$482.84
122-570-41-00	RESIDENTIAL CLASS 5	\$657.10
122-570-42-00	RESIDENTIAL CLASS 5	\$657.10
122-570-43-00	RESIDENTIAL CLASS 5	\$657.10
122-570-44-00	RESIDENTIAL CLASS 5	\$657.10
122-570-46-00	RESIDENTIAL CLASS 5	\$657.10
122-570-47-00	RESIDENTIAL CLASS 5	\$657.10
122-570-48-00	RESIDENTIAL CLASS 8	\$482.84
122-570-49-00	RESIDENTIAL CLASS 5	\$657.10
122-570-50-00	RESIDENTIAL CLASS 5	\$657.10
122-570-51-00	RESIDENTIAL CLASS 8	\$482.84
122-570-52-00	RESIDENTIAL CLASS 5	\$657.10
122-571-02-00	RESIDENTIAL CLASS 5	\$657.10

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-571-03-00	RESIDENTIAL CLASS 5	\$657.10
122-571-04-00	RESIDENTIAL CLASS 5	\$657.10
122-571-05-00	RESIDENTIAL CLASS 8	\$482.84
122-571-07-00	RESIDENTIAL CLASS 8	\$482.84
122-571-08-00	RESIDENTIAL CLASS 7	\$531.90
122-571-09-00	RESIDENTIAL CLASS 7	\$531.90
122-571-10-00	RESIDENTIAL CLASS 8	\$482.84
122-571-12-00	RESIDENTIAL CLASS 8	\$482.84
122-571-14-00	RESIDENTIAL CLASS 7	\$531.90
122-571-15-00	RESIDENTIAL CLASS 8	\$482.84
122-571-17-00	RESIDENTIAL CLASS 7	\$531.90
122-571-18-00	RESIDENTIAL CLASS 8	\$482.84
122-571-19-00	RESIDENTIAL CLASS 7	\$531.90
122-571-22-00	RESIDENTIAL CLASS 7-29	\$154.56
122-571-24-00	RESIDENTIAL CLASS 7	\$531.90
122-571-27-00	RESIDENTIAL CLASS 8	\$482.84
122-571-28-00	RESIDENTIAL CLASS 7	\$531.90
122-571-29-00	RESIDENTIAL CLASS 8	\$482.84
122-571-30-00	RESIDENTIAL CLASS 5	\$657.10
122-571-31-00	RESIDENTIAL CLASS 8	\$482.84
122-571-32-00	RESIDENTIAL CLASS 5	\$657.10
122-572-01-00	RESIDENTIAL CLASS 5	\$657.10
122-572-02-00	RESIDENTIAL CLASS 8	\$482.84
122-572-03-00	RESIDENTIAL CLASS 7	\$531.90
122-572-04-00	RESIDENTIAL CLASS 5	\$657.10
122-572-05-00	RESIDENTIAL CLASS 5	\$657.10
122-572-06-00	RESIDENTIAL CLASS 7	\$531.90
122-572-07-00	RESIDENTIAL CLASS 5	\$657.10
122-572-09-00	RESIDENTIAL CLASS 5	\$657.10
122-572-10-00	RESIDENTIAL CLASS 5	\$657.10
122-572-11-00	RESIDENTIAL CLASS 8	\$482.84
122-572-12-00	RESIDENTIAL CLASS 5	\$657.10
122-572-13-00	RESIDENTIAL CLASS 5	\$657.10
122-572-14-00	RESIDENTIAL CLASS 7	\$531.90
122-572-15-00	RESIDENTIAL CLASS 8	\$482.84
122-572-16-00	RESIDENTIAL CLASS 7	\$531.90
122-572-17-00	RESIDENTIAL CLASS 5	\$657.10
122-572-18-00	RESIDENTIAL CLASS 8	\$482.84
122-572-19-00	RESIDENTIAL CLASS 5	\$657.10
122-572-20-00	RESIDENTIAL CLASS 8	\$482.84
122-572-21-00	RESIDENTIAL CLASS 5	\$657.10
122-572-23-00	RESIDENTIAL CLASS 5	\$657.10
122-572-25-00	RESIDENTIAL CLASS 5	\$657.10
122-572-26-00	RESIDENTIAL CLASS 8	\$482.84
122-572-27-00	RESIDENTIAL CLASS 5	\$657.10
122-572-29-00	RESIDENTIAL CLASS 8	\$482.84
122-572-30-00	RESIDENTIAL CLASS 5	\$657.10
122-572-31-00	RESIDENTIAL CLASS 5	\$657.10
122-572-32-00	RESIDENTIAL CLASS 5	\$657.10
122-572-33-00	RESIDENTIAL CLASS 7	\$531.90

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-572-34-00	RESIDENTIAL CLASS 5	\$657.10
122-572-35-00	RESIDENTIAL CLASS 5	\$657.10
122-572-36-00	RESIDENTIAL CLASS 8	\$482.84
122-572-37-00	RESIDENTIAL CLASS 5	\$657.10
122-572-38-00	RESIDENTIAL CLASS 5	\$657.10
122-572-39-00	RESIDENTIAL CLASS 7	\$531.90
122-572-40-00	RESIDENTIAL CLASS 5	\$657.10
122-572-41-00	RESIDENTIAL CLASS 8	\$482.84
122-572-42-00	RESIDENTIAL CLASS 7	\$531.90
122-572-43-00	RESIDENTIAL CLASS 5	\$657.10
122-572-44-00	RESIDENTIAL CLASS 5	\$657.10
122-572-45-00	RESIDENTIAL CLASS 5	\$657.10
122-572-46-00	RESIDENTIAL CLASS 8	\$482.84
122-580-08-00	RESIDENTIAL CLASS 3	\$775.54
122-580-14-00	RESIDENTIAL CLASS 3	\$775.54
122-580-15-00	RESIDENTIAL CLASS 7	\$531.90
122-580-16-00	RESIDENTIAL CLASS 3	\$775.54
122-580-18-00	RESIDENTIAL CLASS 5	\$657.10
122-580-19-00	RESIDENTIAL CLASS 5	\$657.10
122-580-20-00	RESIDENTIAL CLASS 7	\$531.90
122-580-21-00	RESIDENTIAL CLASS 5	\$657.10
122-580-22-00	RESIDENTIAL CLASS 5	\$657.10
122-580-24-00	RESIDENTIAL CLASS 5	\$657.10
122-580-26-00	RESIDENTIAL CLASS 7	\$531.90
122-580-27-00	RESIDENTIAL CLASS 3	\$775.54
122-580-28-00	RESIDENTIAL CLASS 5	\$657.10
122-581-07-00	RESIDENTIAL CLASS 5	\$657.10
122-581-08-00	RESIDENTIAL CLASS 5	\$657.10
122-581-10-00	RESIDENTIAL CLASS 5	\$657.10
122-581-11-00	RESIDENTIAL CLASS 5	\$657.10
122-581-15-00	RESIDENTIAL CLASS 5	\$657.10
122-581-16-00	RESIDENTIAL CLASS 3	\$775.54
122-581-18-00	RESIDENTIAL CLASS 3	\$775.54
122-581-19-00	RESIDENTIAL CLASS 5	\$657.10
122-581-20-00	RESIDENTIAL CLASS 3	\$775.54
122-581-21-00	RESIDENTIAL CLASS 5	\$657.10
122-581-22-00	RESIDENTIAL CLASS 3	\$775.54
122-581-24-00	RESIDENTIAL CLASS 3	\$775.54
122-581-26-00	RESIDENTIAL CLASS 3	\$775.54
122-581-43-00	RESIDENTIAL CLASS 5	\$657.10
122-581-44-00	RESIDENTIAL CLASS 5	\$657.10
122-581-46-00	RESIDENTIAL CLASS 5-30	\$197.12
122-581-47-00	RESIDENTIAL CLASS 5	\$657.10
122-581-48-00	RESIDENTIAL CLASS 3	\$775.54
122-581-49-00	RESIDENTIAL CLASS 5	\$657.10
122-581-51-00	RESIDENTIAL CLASS 7-55	\$292.54
122-581-52-00	RESIDENTIAL CLASS 3	\$775.54
122-581-53-00	RESIDENTIAL CLASS 7	\$531.90
122-581-54-00	RESIDENTIAL CLASS 5	\$657.10
122-581-55-00	RESIDENTIAL CLASS 5	\$657.10

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-590-06-00	RESIDENTIAL CLASS 4	\$687.54
122-590-08-00	RESIDENTIAL CLASS 5	\$657.10
122-590-10-00	RESIDENTIAL CLASS 3	\$775.54
122-590-19-00	RESIDENTIAL CLASS 3	\$775.54
122-590-20-00	RESIDENTIAL CLASS 5	\$657.10
122-590-21-00	RESIDENTIAL CLASS 4	\$687.54
122-590-22-00	RESIDENTIAL CLASS 3	\$775.54
122-590-24-00	RESIDENTIAL CLASS 3	\$775.54
122-590-28-00	RESIDENTIAL CLASS 3	\$775.54
122-590-32-00	RESIDENTIAL CLASS 3	\$775.54
122-590-33-00	RESIDENTIAL CLASS 5	\$657.10
122-590-34-00	RESIDENTIAL CLASS 3	\$775.54
122-590-35-00	RESIDENTIAL CLASS 4	\$687.54
122-590-36-00	RESIDENTIAL CLASS 3	\$775.54
122-590-37-00	RESIDENTIAL CLASS 5	\$657.10
122-590-38-00	RESIDENTIAL CLASS 4	\$687.54
122-590-39-00	RESIDENTIAL CLASS 3	\$775.54
122-590-40-00	RESIDENTIAL CLASS 4	\$687.54
122-590-41-00	RESIDENTIAL CLASS 3	\$775.54
122-590-42-00	RESIDENTIAL CLASS 5	\$657.10
122-590-43-00	RESIDENTIAL CLASS 4	\$687.54
122-590-44-00	RESIDENTIAL CLASS 3	\$775.54
122-590-45-00	RESIDENTIAL CLASS 4	\$687.54
122-590-46-00	RESIDENTIAL CLASS 3	\$775.54
122-591-01-00	RESIDENTIAL CLASS 4	\$687.54
122-591-02-00	RESIDENTIAL CLASS 3	\$775.54
122-591-13-00	RESIDENTIAL CLASS 3	\$775.54
122-591-16-00	RESIDENTIAL CLASS 3	\$775.54
122-591-20-00	RESIDENTIAL CLASS 4	\$687.54
122-591-21-00	RESIDENTIAL CLASS 3	\$775.54
122-591-25-00	RESIDENTIAL CLASS 4	\$687.54
122-591-27-00	RESIDENTIAL CLASS 5	\$657.10
122-600-01-00	RESIDENTIAL CLASS 1	\$824.60
122-600-02-00	RESIDENTIAL CLASS 5	\$657.10
122-600-06-00	RESIDENTIAL CLASS 5	\$657.10
122-600-07-00	RESIDENTIAL CLASS 5	\$657.10
122-600-08-00	RESIDENTIAL CLASS 1	\$824.60
122-600-09-00	RESIDENTIAL CLASS 2	\$783.98
122-600-10-00	RESIDENTIAL CLASS 2	\$783.98
122-600-11-00	RESIDENTIAL CLASS 5	\$657.10
122-600-12-00	RESIDENTIAL CLASS 1	\$824.60
122-600-13-00	RESIDENTIAL CLASS 5	\$657.10
122-600-14-00	RESIDENTIAL CLASS 3	\$775.54
122-600-15-00	RESIDENTIAL CLASS 2	\$783.98
122-600-16-00	RESIDENTIAL CLASS 1	\$824.60
122-600-17-00	RESIDENTIAL CLASS 1	\$824.60
122-600-18-00	RESIDENTIAL CLASS 5	\$657.10
122-600-19-00	RESIDENTIAL CLASS 1	\$824.60
122-600-20-00	RESIDENTIAL CLASS 2	\$783.98
122-600-22-00	RESIDENTIAL CLASS 5	\$657.10



**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-600-23-00	RESIDENTIAL CLASS 2	\$783.98
122-600-24-00	RESIDENTIAL CLASS 1	\$824.60
122-600-25-00	RESIDENTIAL CLASS 5	\$657.10
122-600-26-00	RESIDENTIAL CLASS 2	\$783.98
122-600-28-00	RESIDENTIAL CLASS 5	\$657.10
122-600-29-00	RESIDENTIAL CLASS 2	\$783.98
122-601-01-00	RESIDENTIAL CLASS 5	\$657.10
122-601-02-00	RESIDENTIAL CLASS 1	\$824.60
122-601-03-00	RESIDENTIAL CLASS 5	\$657.10
122-601-04-00	RESIDENTIAL CLASS 1	\$824.60
122-601-05-00	RESIDENTIAL CLASS 5	\$657.10
122-601-07-00	RESIDENTIAL CLASS 3	\$775.54
122-601-08-00	RESIDENTIAL CLASS 2	\$783.98
122-601-09-00	RESIDENTIAL CLASS 1	\$824.60
122-601-10-00	RESIDENTIAL CLASS 2	\$783.98
122-601-11-00	RESIDENTIAL CLASS 3	\$775.54
122-601-12-00	RESIDENTIAL CLASS 1	\$824.60
122-601-14-00	RESIDENTIAL CLASS 2	\$783.98
122-601-15-00	RESIDENTIAL CLASS 5	\$657.10
122-601-16-00	RESIDENTIAL CLASS 5	\$657.10
122-601-17-00	RESIDENTIAL CLASS 1	\$824.60
122-601-18-00	RESIDENTIAL CLASS 5	\$657.10
122-601-19-00	RESIDENTIAL CLASS 2	\$783.98
122-601-20-00	RESIDENTIAL CLASS 3	\$775.54
122-601-21-00	RESIDENTIAL CLASS 5	\$657.10
122-601-22-00	RESIDENTIAL CLASS 1	\$824.60
122-602-01-00	RESIDENTIAL CLASS 5	\$657.10
122-602-02-00	RESIDENTIAL CLASS 1	\$824.60
122-602-03-00	RESIDENTIAL CLASS 1	\$824.60
122-602-05-00	RESIDENTIAL CLASS 1	\$824.60
122-602-06-00	RESIDENTIAL CLASS 5	\$657.10
122-602-09-00	RESIDENTIAL CLASS 2	\$783.98
122-602-10-00	RESIDENTIAL CLASS 3	\$775.54
122-602-11-00	RESIDENTIAL CLASS 5	\$657.10
122-602-12-00	RESIDENTIAL CLASS 3	\$775.54
122-602-13-00	RESIDENTIAL CLASS 3	\$775.54
122-602-14-00	RESIDENTIAL CLASS 1	\$824.60
122-602-15-00	RESIDENTIAL CLASS 2	\$783.98
122-602-16-00	RESIDENTIAL CLASS 3	\$775.54
122-602-17-00	RESIDENTIAL CLASS 1	\$824.60
122-602-18-00	RESIDENTIAL CLASS 1	\$824.60
122-602-19-00	RESIDENTIAL CLASS 5	\$657.10
122-602-20-00	RESIDENTIAL CLASS 2	\$783.98
122-602-21-00	RESIDENTIAL CLASS 5	\$657.10
122-602-22-00	RESIDENTIAL CLASS 2	\$783.98
122-602-23-00	RESIDENTIAL CLASS 3	\$775.54
122-602-24-00	RESIDENTIAL CLASS 5	\$657.10
122-602-25-00	RESIDENTIAL CLASS 5	\$657.10
122-602-26-00	RESIDENTIAL CLASS 3	\$775.54
122-602-27-00	RESIDENTIAL CLASS 5	\$657.10

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-602-28-00	RESIDENTIAL CLASS 2	\$783.98
122-610-02-00	RESIDENTIAL CLASS 4	\$687.54
122-610-05-00	RESIDENTIAL CLASS 2	\$783.98
122-610-06-00	RESIDENTIAL CLASS 3	\$775.54
122-610-12-00	RESIDENTIAL CLASS 8	\$482.84
122-610-13-00	RESIDENTIAL CLASS 6	\$560.66
122-610-14-00	RESIDENTIAL CLASS 8	\$482.84
122-610-15-00	RESIDENTIAL CLASS 4	\$687.54
122-610-16-00	RESIDENTIAL CLASS 8	\$482.84
122-610-17-00	RESIDENTIAL CLASS 5	\$657.10
122-610-18-00	RESIDENTIAL CLASS 3	\$775.54
122-610-19-00	RESIDENTIAL CLASS 4	\$687.54
122-610-21-00	RESIDENTIAL CLASS 5	\$657.10
122-610-22-00	RESIDENTIAL CLASS 3	\$775.54
122-610-23-00	RESIDENTIAL CLASS 4	\$687.54
122-610-24-00	RESIDENTIAL CLASS 6	\$560.66
122-610-28-00	RESIDENTIAL CLASS 4	\$687.54
122-610-29-00	RESIDENTIAL CLASS 5	\$657.10
122-610-30-00	RESIDENTIAL CLASS 6	\$560.66
122-610-31-00	RESIDENTIAL CLASS 5	\$657.10
122-610-32-00	RESIDENTIAL CLASS 8	\$482.84
122-610-33-00	RESIDENTIAL CLASS 4	\$687.54
122-610-35-00	RESIDENTIAL CLASS 5	\$657.10
122-610-36-00	RESIDENTIAL CLASS 8	\$482.84
122-610-37-00	RESIDENTIAL CLASS 8	\$482.84
122-610-38-00	RESIDENTIAL CLASS 5	\$657.10
122-610-39-00	RESIDENTIAL CLASS 6	\$560.66
122-610-40-00	RESIDENTIAL CLASS 5	\$657.10
122-610-41-00	RESIDENTIAL CLASS 8	\$482.84
122-610-42-00	RESIDENTIAL CLASS 4	\$687.54
122-610-47-00	RESIDENTIAL CLASS 4	\$687.54
122-610-48-00	RESIDENTIAL CLASS 5	\$657.10
122-610-52-00	RESIDENTIAL CLASS 4	\$687.54
122-610-53-00	RESIDENTIAL CLASS 4	\$687.54
122-610-56-00	RESIDENTIAL CLASS 8	\$482.84
122-610-58-00	RESIDENTIAL CLASS 6	\$560.66
122-610-59-00	RESIDENTIAL CLASS 5	\$657.10
122-610-61-00	RESIDENTIAL CLASS 8	\$482.84
122-610-62-00	RESIDENTIAL CLASS 8	\$482.84
122-610-64-00	RESIDENTIAL CLASS 4	\$687.54
122-611-01-00	RESIDENTIAL CLASS 4	\$687.54
122-611-02-00	RESIDENTIAL CLASS 5	\$657.10
122-611-03-00	RESIDENTIAL CLASS 6	\$560.66
122-611-04-00	RESIDENTIAL CLASS 5	\$657.10
122-611-15-00	RESIDENTIAL CLASS 4	\$687.54
122-611-16-00	RESIDENTIAL CLASS 5	\$657.10
122-611-17-00	RESIDENTIAL CLASS 4	\$687.54
122-611-18-00	RESIDENTIAL CLASS 5	\$657.10
122-611-19-00	RESIDENTIAL CLASS 8	\$482.84
122-611-20-00	RESIDENTIAL CLASS 6	\$560.66

**Appendix C**  
**Improvement Area No. 1 of the**  
**City of Oceanside CFD No. 2001-1**  
**FY 2025-2026 Special Tax Roll**

APN	TAX CLASS	FY 2025-2026 SPECIAL TAX
122-611-21-00	RESIDENTIAL CLASS 8	\$482.84
122-611-22-00	RESIDENTIAL CLASS 4	\$687.54
122-611-23-00	RESIDENTIAL CLASS 8	\$482.84
122-611-24-00	RESIDENTIAL CLASS 4	\$687.54
122-611-25-00	RESIDENTIAL CLASS 5	\$657.10
122-611-26-00	RESIDENTIAL CLASS 4	\$687.54
122-611-27-00	RESIDENTIAL CLASS 6	\$560.66
122-611-32-00	RESIDENTIAL CLASS 5	\$657.10
122-611-33-00	RESIDENTIAL CLASS 4	\$687.54
122-611-34-00	RESIDENTIAL CLASS 6	\$560.66
122-611-35-00	RESIDENTIAL CLASS 8	\$482.84
122-611-36-00	RESIDENTIAL CLASS 4	\$687.54
122-611-37-00	RESIDENTIAL CLASS 5	\$657.10
122-611-38-00	RESIDENTIAL CLASS 8	\$482.84
122-611-40-00	RESIDENTIAL CLASS 5	\$657.10
122-611-41-00	RESIDENTIAL CLASS 4	\$687.54
122-611-42-00	RESIDENTIAL CLASS 6	\$560.66
122-611-43-00	RESIDENTIAL CLASS 8	\$482.84
122-611-44-00	RESIDENTIAL CLASS 4	\$687.54
122-611-46-00	RESIDENTIAL CLASS 8	\$482.84
122-611-48-00	RESIDENTIAL CLASS 4	\$687.54
122-611-50-00	RESIDENTIAL CLASS 6	\$560.66
122-611-51-00	RESIDENTIAL CLASS 4	\$687.54
122-611-52-00	RESIDENTIAL CLASS 5	\$657.10
122-611-54-00	RESIDENTIAL CLASS 8	\$482.84
122-611-55-00	RESIDENTIAL CLASS 4	\$687.54
122-611-56-00	RESIDENTIAL CLASS 6	\$560.66
122-611-57-00	RESIDENTIAL CLASS 8	\$482.84
<b>Total Number of Parcels Taxed</b>		<b>628</b>
<b>Total FY 2025-2026 Special Tax</b>		<b>\$426,503.42</b>



**dta**  
**Municipal**  
**Solutions**

[www.FinanceDTA.com](http://www.FinanceDTA.com)

18201 VON KARMAN AVENUE, SUITE 220

IRVINE, CA 92612

PHONE: (800) 969-4DTA

Public Finance  
Public-Private Partnerships  
Development Economics  
Clean Energy Bonds