

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. 2000-1 OF THE CITY OF OCEANSIDE (OCEAN RANCH  
CORPORATE CENTRE) AUTHORIZING THE LEVY OF A  
SPECIAL TAX FOR FISCAL YEAR 2025-2026

WHEREAS, on March 7, 2001, the City Council of the City of Oceanside (the “City Council”) adopted Resolution No. 01-R116-1 stating its intention to form Community Facilities District No. 2000-1 of the City of Oceanside (Ocean Ranch Corporate Centre) (“Community Facilities District No. 2000-1”) 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 March 7, 2001, the City Council also adopted Resolution No. 01-R117-1 stating its intention to incur bonded indebtedness in the amount of \$25,000,000 within proposed Community Facilities District No. 2000-1 for the purpose of financing the facilities and incidental expenses described in Resolution No. 01-R116-1 to serve the area within Community Facilities District No. 2000-1; and

WHEREAS, on May 2, 2001, the City Council adopted Resolution No. 01-R263-1 which established Community Facilities District No. 2000-1, authorized the levy of a special tax within Community Facilities District No. 2000-1 and called an election within Community Facilities District No. 2000-1 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 May 2, 2001, the City Council also adopted Resolution No. 01-R264-1 which determined the necessity to incur bonded indebtedness in the amount of \$25,000,000 within Community Facilities District No. 2000-1 and called an election within Community Facilities District No. 2000-1 for May 15, 2001, on the proposition of incurring bonded indebtedness combined and consolidated with the proposition of levying a special tax; and

1 WHEREAS, on May 15, 2001, an election was held within Community Facilities District No.  
2 2000-1 at which the qualified electors approved by more than a two-thirds vote the proposition of  
3 incurring bonded indebtedness of \$25,000,000 and levying a special tax as set forth in Resolution  
4 No. 01-R263-1; and

5 WHEREAS, on July 11, 2001, the City Council adopted Resolution No. 01-R406-1 which  
6 certified the results of the May 15, 2001 election conducted by the City Clerk, which results showed  
7 that more than two-thirds of the votes cast were in favor of the proposition to incur bonded  
8 indebtedness and levy the special tax; and

9  
10 WHEREAS, on July 18, 2001, the City Council adopted Ordinance No. 01-OR439-1 which  
11 authorized the levy of the special tax within Community Facilities District No. 2000-1; and

12 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of the  
13 special taxes within Community Facilities District No. 2000-1 has been duly adopted in accordance  
14 with law and is legal and valid; and

15 WHEREAS, subsequent to the adoption of Ordinance No. 01-OR439-1, the City Council  
16 determined that public necessity and convenience required that the rate and method of apportionment  
17 of the special tax, described in Ordinance No. 01-OR439-1 and approved by the qualified electors  
18 within the District at the special election held on May 15, 2001, should be changed; and

19  
20 WHEREAS, the City Council adopted Resolution No. 04-R533-1 on August 4, 2004 setting  
21 forth in Exhibit A thereto the proposed amendments to the rate and method of apportionment of the  
22 special tax, expressing its intention to consider the proposed amendments and calling a public  
23 hearing on September 15, 2004 as required by Section 53338 of the Act; and

24 WHEREAS, on September 15, 2004, the City Council held a public hearing regarding the  
25 proposed amendments to the rate and method of apportionment of the special tax in accordance with  
26 the requirements of Section 53338 of the Act at the conclusion of which the City Council determined  
27 to submit the proposed amendments to a vote of the qualified electors of the District and adopted  
28

1 Resolution No. 04-R821-1 calling an election on the proposition to approve the proposed  
2 amendments; and

3 WHEREAS, the election on the proposition regarding the proposed amendments was held on  
4 September 15, 2004, and thereafter on September 15, 2004, the City Clerk canvassed the election  
5 results and certified that more than two-thirds of the votes cast were in favor of such proposition; and  
6

7 WHEREAS, on September 15, 2004, the City Council adopted Resolution No. 04-R822-1 as  
8 a resolution of change in accordance with Section 53338(b) of the Act, which declared the proposed  
9 amendments to the rate and method of apportionment of the special tax to be effective; and

10 WHEREAS, on October 6, 2004, the City Council enacted Ordinance No. 04-OR869-1  
11 amending in part Ordinance No. 01-OR439-1 (as amended, the "Ordinance") to authorize the levy of  
12 a special tax within the District in accordance with the amended rate and method of apportionment of  
13 the special tax commencing in Fiscal Year 2005-2006 and each Fiscal Year thereafter for the  
14 purposes set forth in Resolution No. 01-R263-1 and Resolution No. 04-R822-1; and

15 WHEREAS, the Ordinance provides that the City Council is further authorized to determine,  
16 by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each  
17 year, the specific special tax to be levied on each parcel of land in Community Facilities District  
18 No. 2000-1; and  
19

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

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

25 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as the  
26 legislative body of Community Facilities District No. 2000-1 does resolve as follows:

27 Section 1. The above recitals are all true and correct.  
28

1        Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby  
2 levied upon the parcels within the District which are not otherwise exempt from taxation under the  
3 Act or the Ordinance the special taxes for Fiscal Year 2025-2026 (the “Special Taxes”), at the tax  
4 rates set forth in Attachment A hereto and the Special Tax Consultant shall apportion the Special  
5 Taxes in the manner specified in Resolution No. 04-R822-1 and the report prepared by the Special  
6 Tax Consultant entitled “Administration Report Fiscal Year 2025-2026” (Attachment A) submitted  
7 herewith. Such rates do not exceed the maximum rates set forth in the Ordinance. After adoption of  
8 this Resolution, but no later than August 10, 2025, the Special Tax Consultant shall deliver the list of  
9 all parcels subject to the special tax levy including the amount of the Special Taxes to be levied on  
10 each parcel in Fiscal Year 2025-2026 (the “Tax Roll List”) to the Financial Services Director or his  
11 or her designee and thereafter, but in no event later than August 10, 2025, the Financial Services  
12 Director or the designee shall cause a certified copy of this Resolution together with the Tax Roll  
13 List, to be filed with the County Auditor-Controller. The Tax Roll List may contain tax rates lower  
14 than those set forth in Attachment A if the Financial Services Director determines that such lower  
15 rates are adequate to accomplish the purposes of the District in Fiscal Year 2025-2026. The  
16 Financial Services Director or the designee and the County Auditor-Controller are hereby authorized  
17 to make changes to the Tax Roll List from time to time to correct any error in the amount of the levy  
18 on any parcel to make it consistent with the rate and method of apportionment attached to the  
19 Ordinance, including, but not limited to, adding any parcels omitted from the Tax Roll List or  
20 deleting any parcels included in the Tax Roll List.

23        Section 3. Properties or entities of the state, federal or local governments shall be exempt  
24 from the above-referenced and approved Special Taxes only to the extent set forth in the Ordinance  
25 and otherwise shall be subject to the Special Taxes consistent with the provisions of Section 53317.3  
26 of the Act in effect as of the date of adoption of this Resolution.  
27  
28

1       Section 4. All of the collections of the Special Taxes shall be used only as provided for in the  
2 Act and Resolution No. 01-R263-1 and Resolution No. 04-R822-1. The Special Taxes shall be  
3 levied only so long as needed to accomplish the purposes described in Resolution No. 01-R263-1 and  
4 Resolution No. 04-R822-1.

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

9       Section 6. As a cumulative remedy, if any amount levied as the Special Taxes for payment  
10 of interest or principal on any outstanding bonds of the District (the "Bonds"), together with any  
11 penalties and other charges accruing under this Resolution, are not paid when due, the City Council  
12 may, not later than four years after the due date of the last installment of principal on the Bonds,  
13 order that the same be collected by an action brought in the superior court to foreclose the lien of  
14 such Special Taxes.

15       Section 7. The Financial Services Director or the designee is hereby authorized to transmit a  
16 certified copy of this Resolution, together with the Tax Roll List, to the County Auditor-Controller,  
17 together with other supporting documentation as may be required to place the Special Taxes on the  
18 secured property tax roll for Fiscal Year 2025-2026 and for the collection of the Special Taxes in the  
19 manner of ad valorem property taxes and to perform all other acts which are required by the Act, the  
20 Ordinance, or by law or deemed necessary by the Financial Services Director in order to accomplish  
21 the purpose of this Resolution, the Act or Bond covenants.

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

23       ///

24       ///

25       ///

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

3 AYES:

4 NAYS:

5 ABSENT:

6 ABSTAIN:

7  
8  
9 \_\_\_\_\_  
MAYOR OF THE CITY OF OCEANSIDE

10  
11 ATTEST:

APPROVED AS TO FORM:

12  
13 \_\_\_\_\_  
City Clerk

12  
13   
City Attorney



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

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

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

**CITY OF OCEANSIDE**

**COMMUNITY FACILITIES DISTRICT NO. 2000-1  
(OCEAN RANCH CORPORATE CENTRE)**

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. 2000-1

(Ocean Ranch Corporate Centre)

**Prepared for:**

**City of Oceanside**

**300 North Coast Highway**

**Oceanside, CA 92054**



# TABLE OF CONTENTS

<u>SECTION</u>	<u>PAGE</u>
INTRODUCTION.....	1
I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE.....	2
A Special Tax Classifications.....	2
B Development Update.....	2
II FISCAL YEAR 2024-2025 SPECIAL TAX LEVY .....	3
III FISCAL YEAR 2025-2026 SPECIAL TAX REQUIREMENT .....	4
IV METHOD OF APPORTIONMENT.....	6
A Maximum Special Taxes .....	6
B Apportionment of Special Taxes .....	6
<u>APPENDICES</u>	
APPENDIX A	BOUNDARY MAP
APPENDIX B	RATE AND METHOD OF APPORTIONMENT
APPENDIX C	DEBT SERVICE SCHEDULE
APPENDIX D	SPECIAL TAX ROLL, FISCAL YEAR 2025-2026

## **INTRODUCTION**

This report provides an analysis of the financial and administrative obligations of Community Facilities District No. 2000-1 ("CFD No. 2000-1") of the City of Oceanside (the "City") resulting from the sale of the \$12,265,000 Series 2002A Special Tax Bonds (the "2002A Bonds") in December 2002 and \$12,735,000 Series 2004 Special Tax Bonds (the "2004 Bonds") in October 2004. The 2002A and 2004 Bonds were refunded by the sale of the \$11,175,000 Series 2013 Special Tax Refunding Bonds (the "2013 Bonds") in June 2013 and \$11,755,000 Series 2014 Special Tax Refunding Bonds (the "2014 Bonds") in June 2014, respectively.

CFD No. 2000-1 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. 2000-1 is authorized to issue up to \$25,000,000 in bonds. The proceeds of the Series 2002A Bonds and 2004 Bonds were used to construct and acquire various public improvements for the development of the property within CFD No. 2000-1. The proceeds of the 2013 Bonds and 2014 Bonds were used to refund all outstanding principal on the 2002A Bonds and 2004 Bonds, respectively. The current outstanding principal amount of the Series 2013 Bonds and Series 2014 Bonds is equal to \$6,500,000 and \$8,310,000, respectively, which is based on principal paid through September 2, 2024. The 2013 and 2014 Bonds will be paid off in the years 2032 and 2034, respectively. 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 2050-2051.

A map showing the property in CFD No. 2000-1 is included in Appendix A.

The bonded indebtedness of CFD No. 2000-1 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. 2000-1.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development status of property within CFD No. 2000-1.
- **Section II:** Section II analyzes the previous year's special tax levy.
- **Section III:** Section III determines the financial obligations of CFD No. 2000-1 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 Amended and Restated Rate and Method of Apportionment. The Amended and Restated Rate and Method of Apportionment defines two primary categories of property, namely "Developed Property" and "Undeveloped Property." Developed Property is distinguished from Undeveloped Property by the issuance of a building permit. Specifically, property for which a building permit was issued prior to January 1 will be classified as Developed Property in the following fiscal year. For example, all property in CFD No. 2000-1 for which building permits were issued prior to January 1, 2024, will be classified as Developed Property in fiscal year 2025-2026. Developed Property is taxed based on the greater of a rate per acre or a rate per building square foot.

### **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 between January 1, 2024, and December 31, 2024, no new building permits had been issued within CFD No. 2000-1.

In addition, each parcel of Developed Property was reviewed to determine if the special tax per acre or special tax per building square foot would be applicable. A total of 28.86 gross acres in the district are considered Undeveloped Property.

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

**Table 1: Aggregate Amounts of Taxable Property**

Description	No. of Acres	No. of Building Square Feet
Developed Property Taxed Per Acre	106.10 Acres	635,244 SF
Developed Property Taxed Per Building Square Foot	173.05 Acres	2,990,722 SF
Undeveloped Property	28.86 Acres	N/A

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

The special tax levy for CFD No. 2000-1 for fiscal year 2024-2025 equaled \$1,727,255. As of May 2, 2025, \$1,719,722 in special taxes had been collected by the County. The remaining \$7,533 are delinquent, resulting in a delinquency rate of 0.44%.

CFD No. 2000-1 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 the amount on deposit in the Reserve Account is at less than the Reserve Requirement, and (iii) will diligently pursue such foreclosure proceedings until the delinquent special taxes are paid.

CFD No. 2000-1 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 \$1,761,801 and is calculated as follows:

**Table 2: Fiscal Year 2025-2026 Special Tax Requirement**

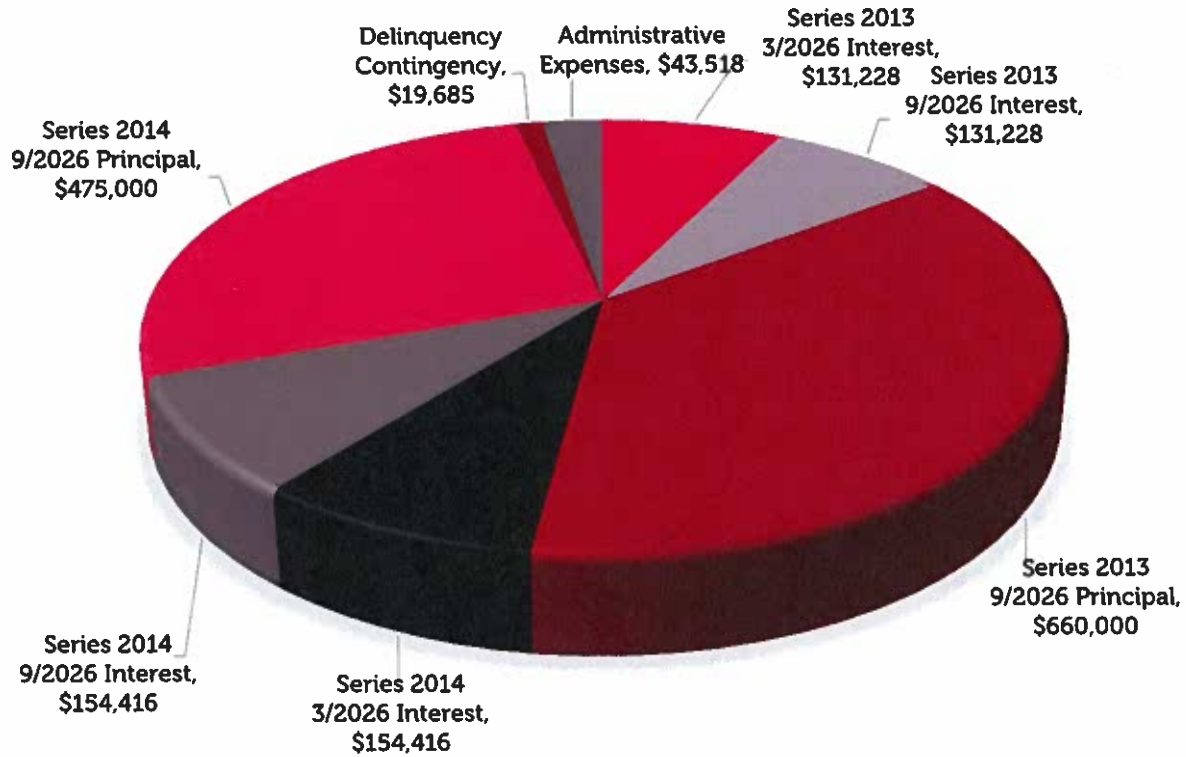
	Subtotal	Total
<b>Fiscal Year 2025-2026 Obligations</b>		<b>\$1,769,491</b>
Series 2013 Interest Due March 1, 2026 <sup>1</sup>	\$131,228	
Series 2013 Interest Due September 1, 2026 <sup>1</sup>	\$131,228	
Series 2013 Principal Due September 1, 2026 <sup>1</sup>	\$660,000	
Series 2014 Interest Due March 1, 2026 <sup>1</sup>	\$154,416	
Series 2014 Interest Due September 1, 2026 <sup>1</sup>	\$154,416	
Series 2014 Principal Due September 1, 2026 <sup>1</sup>	\$475,000	
Delinquency Contingency <sup>2</sup>	\$19,685	
Administrative Expenses <sup>3</sup>	\$43,518	
<b>Fiscal Year 2024-2025 Surplus Applied as Credit for Fiscal Year 2025-2026</b>		<b>(\$7,690)</b>
<b>Fiscal Year 2025-2026 Special Tax Requirement</b>		<b>\$1,761,801</b>

**Notes:**

1. Debt service following upcoming September 1, 2025 bond call.
2. Estimated fiscal year 2025-2026 delinquencies.
3. Administrative expense amount needed per City on February 4, 2025. Pursuant to the Indenture, \$35,000 per year 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.

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



**Total Fiscal Year 2025-2026 Gross Special Tax Requirement: \$1,769,491**

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

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

The amount of special taxes that CFD No. 2000-1 may levy is strictly limited by the maximum special taxes set forth in the Amended and Restated Rate and Method of Apportionment. The fiscal year 2001-2002 maximum special tax for Undeveloped Property and the assigned special tax for Developed Property are specified in Section C of the Amended and Restated Rate and Method of Apportionment.<sup>1</sup> These special tax rates escalate by 2% each fiscal year.

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

The special tax that is apportioned to each parcel is determined through the application of Section D of the Amended and Restated 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 assigned 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 \$2,281,073 from Developed 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 Developed property is equal to approximately 77.24% 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 page.

---

<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.

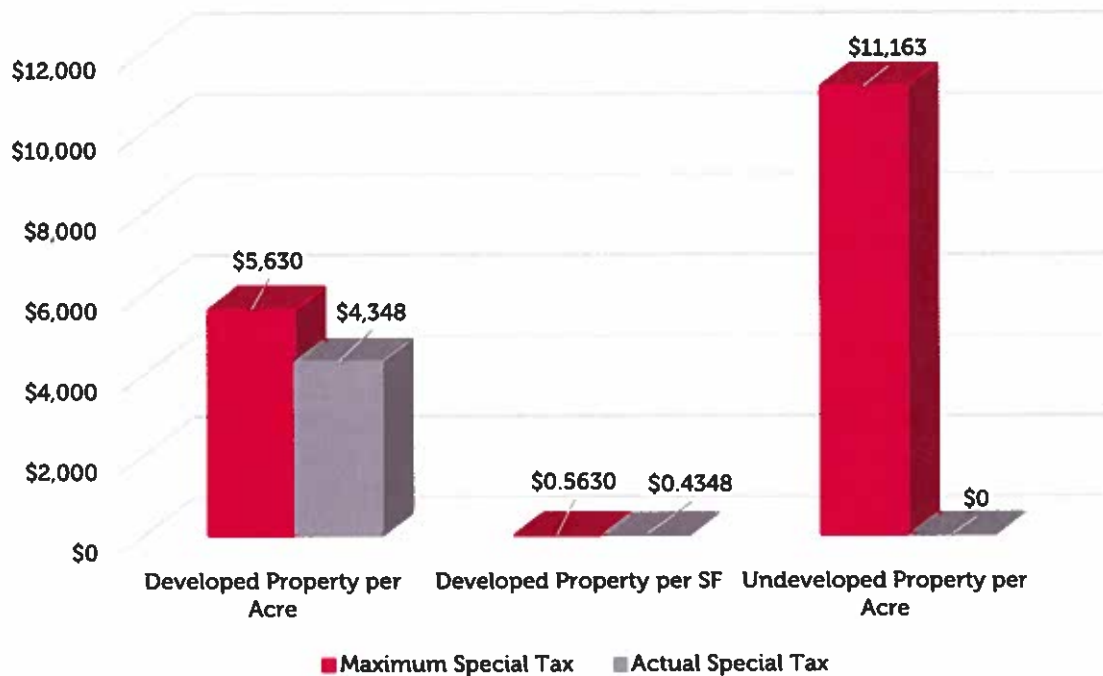


**Table 3: Fiscal Year 2025-2026 Special Taxes  
for Developed Property and Undeveloped Property**

Description	FY 2025-2026 Assigned/Maximum Special Tax per SF/Acre	FY 2025-2026 Actual Special Tax per SF/Acre
Developed Property (Per Acre)	\$5,629.56	\$4,348.03
Developed Property (Per Square Foot)	\$0.5630	\$0.4348
Undeveloped Property (Per Acre)	\$11,162.56	\$0.00

A list of the actual special tax levied against each parcel in CFD No. 2000-1 is included in Appendix D.

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





## **APPENDIX A**

City of Oceanside  
Community Facilities District No. 2000-1  
(Ocean Ranch Corporate Centre)  
Fiscal Year 2025-2026 Administration Report



## **BOUNDARY MAP**



**City of Oceanside  
Community Facilities District No. 2000-1  
(Ocean Ranch Corporate Centre)**





## **APPENDIX B**

City of Oceanside  
Community Facilities District No. 2000-1  
(Ocean Ranch Corporate Centre)  
Fiscal Year 2025-2026 Administration Report



### **RATE AND METHOD OF APPORTIONMENT**

**AMENDED AND RESTATED  
RATE AND METHOD OF APPORTIONMENT FOR  
CITY OF OCEANSIDE  
COMMUNITY FACILITIES DISTRICT NO. 2000-1  
(OCEAN RANCH CORPORATE CENTRE)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Oceanside Community Facilities District No. 2000-1 (Ocean Ranch Corporate Centre) ("CFD No. 2000-1") and collected each Fiscal Year commencing in Fiscal Year 2001-2002, 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. 2000-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

**A. DEFINITIONS**

The terms hereinafter set forth have the following meanings:

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

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

**"Administrative Expenses"** means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2000-1: 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. 2000-1 or any designee thereof of complying with arbitrage rebate requirements; the costs to the City, CFD No. 2000-1 or any designee thereof of complying with City, CFD No. 2000-1 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. 2000-1 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. 2000-1 for any other administrative purposes of CFD No. 2000-1, 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 Developed 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. 2000-1 under the Act.

**"CFD No. 2000-1"** means the City of Oceanside Community Facilities District No. 2000-1 (Ocean Ranch Corporate Centre).

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

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

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

**"Developed Floor Area"** means the total building square footage of the building(s) located on an Assessor's Parcel, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, garages, carports, or similar spaces attached to the building. The determination of Developed Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

**"Developed Property"** means, for each Fiscal Year, all Taxable Property, exclusive of Taxable Public Property and Taxable Property Owner Association Property, for which a building permit for new construction was issued prior to January 1 of the prior Fiscal Year.

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

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

**"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.

**"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.

**"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, "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.

**"Property Owner Association Property"** means any property within the boundaries of CFD No. 2000-1 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association. In addition, Property Owner Association Property shall also include all property within Parcel 2 of Lot Line Adjustment 12-2002, regardless of its ownership.

**"Public Property"** means any property within the boundaries of CFD No. 2000-1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use. Notwithstanding the above sentence, all property within Parcel 2 of Lot Line Adjustment 12-2002, shall be considered Property Owner Association Property regardless of its ownership.

**"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. 2000-1 to: (i) pay debt service on all Outstanding Bonds; (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; (v) pay directly for construction of CFD No. 2000-1 facilities eligible under the Act; and (vi) pay for reasonably anticipated delinquent Special Taxes based on the delinquency rate for Special Taxes levied in the previous Fiscal Year; less (vii) 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. 2000-1 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.

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

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

**B. ASSIGNMENT TO LAND USE CATEGORIES**

Each Fiscal Year, all Taxable Property within CFD No. 2000-1 shall be classified as Developed Property, Taxable Public Property, Taxable Property Owner Association Property, or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

**C. MAXIMUM SPECIAL TAX RATE**

**1. Developed Property**

a. Maximum Special Tax

The Maximum Special Tax for each Assessor's Parcel classified as Developed 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.

b. Assigned Special Tax

The Fiscal Year 2001-2002 Assigned Special Tax is the greater of \$0.35 per square foot of Developed Floor Area or \$3,500 per Acre.

c. Backup Special Tax

The Fiscal Year 2001-2002 Backup Special Tax shall equal \$6,621 per Acre.

d. Increase in the Assigned Special Tax and the Backup Special Tax

On each July 1, commencing July 1, 2002 the Assigned Special Tax and the backup Special Tax shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year.

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

a. Maximum Special Tax

The Maximum Special Tax for Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property shall be \$6,940 per Acre for Fiscal Year 2001-2002.

b. Increases in the Maximum Special Tax

On each July 1, commencing July 1, 2002, the Maximum Special Tax for Undeveloped Property, Taxable Public Property, and Taxable Property Owner Association Property shall be increased by two percent (2%) of the amount in effect in the previous Fiscal Year.

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

Commencing with Fiscal Year 2001-2002 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 equal 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;

Second: If additional monies 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 monies 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 Proportionately from the Assigned Special Tax up to the Maximum Special Tax for each such Assessor's Parcel;

Fourth: If additional monies 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 Public Property and Taxable Property Owner Association Property up to the Maximum Special Tax for Taxable Public Property or Taxable Property Owner Association Property.

**E. EXEMPTIONS**

No Special Tax shall be levied on up to 30.92 Acres of Public Property and 54.02 Acres of Property Owner Association Property. Tax-exempt status will be irrevocably assigned by the Finance Director in the chronological order in which property becomes Public Property or Property Owner Association 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 Public Property or Taxable Property Owner Association Property.

**F. REVIEW/APPEAL COMMITTEE**

The Council shall establish as part of the proceedings and administration of CFD No. 2000-1 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. 2000-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

**H. TERM OF SPECIAL TAX**

The Special Tax shall not be levied after Fiscal Year 2050-2051.

K:\Clients2\OCEANSID.CTY\mello\oceanranch\docs\Amended RMA\RMA4.doc

## **APPENDIX C**

City of Oceanside  
Community Facilities District No. 2000-1  
(Ocean Ranch Corporate Centre)  
Fiscal Year 2025-2026 Administration Report



## **DEBT SERVICE SCHEDULE**

COMMUNITY FACILITIES DISTRICT NO. 2000-1  
OF THE CITY OF OCEANSIDE  
(OCEAN RANCH)

SERIES 2013 REVISED DEBT SERVICE SCHEDULE  
FOLLOWING 9/1/2024 BOND CALL

Period Ending	Principal [1]	Interest [1]	Debt Service	Annual Debt Service
03/01/2024	--	156,868.75	156,868.75	--
09/01/2024	575,000.00	156,868.75	731,868.75	888,737.50
03/01/2025	--	144,362.50	144,362.50	--
09/01/2025	620,000.00	144,362.50	764,362.50	908,725.00
03/01/2026	--	131,962.50	131,962.50	--
09/01/2026	660,000.00	131,962.50	791,962.50	923,925.00
03/01/2027	--	115,462.50	115,462.50	--
09/01/2027	720,000.00	115,462.50	835,462.50	950,925.00
03/01/2028	--	97,462.50	97,462.50	--
09/01/2028	780,000.00	97,462.50	877,462.50	974,925.00
03/01/2029	--	77,962.50	77,962.50	--
09/01/2029	845,000.00	77,962.50	922,962.50	1,000,925.00
03/01/2030	--	60,534.38	60,534.38	--
09/01/2030	895,000.00	60,534.38	955,534.38	1,016,068.76
03/01/2031	--	42,075.00	42,075.00	--
09/01/2031	955,000.00	42,075.00	997,075.00	1,039,150.00
03/01/2032	--	21,781.25	21,781.25	--
09/01/2032	1,025,000.00	21,781.25	1,046,781.25	1,068,562.50
<b>Total</b>	<b>7,075,000.00</b>	<b>1,696,943.76</b>	<b>8,771,943.76</b>	<b>8,771,943.76</b>

[1] Calculated based on redemption of \$210,000 on 9/23 and \$45,000 on 9/24.

COMMUNITY FACILITIES DISTRICT NO. 2000-1  
OF THE CITY OF OCEANSIDE  
(OCEAN RANCH)

SERIES 2014 REVISED DEBT SERVICE SCHEDULE  
FOLLOWING 9/1/2024 BOND CALL

Period Ending	Principal [1]	Interest [1]	Debt Service	Annual Debt Service
03/01/2024	--	171,768.75	171,768.75	--
09/01/2024	425,000.00	171,768.75	596,768.75	768,537.50
03/01/2025	--	163,484.38	163,484.38	--
09/01/2025	455,000.00	163,484.38	618,484.38	781,968.76
03/01/2026	--	155,521.88	155,521.88	--
09/01/2026	475,000.00	155,521.88	630,521.88	786,043.76
03/01/2027	--	147,209.38	147,209.38	--
09/01/2027	505,000.00	147,209.38	652,209.38	799,418.76
03/01/2028	--	138,056.25	138,056.25	--
09/01/2028	545,000.00	138,056.25	683,056.25	821,112.50
03/01/2029	--	127,837.50	127,837.50	--
09/01/2029	565,000.00	127,837.50	692,837.50	820,675.00
03/01/2030	--	116,537.50	116,537.50	--
09/01/2030	605,000.00	116,537.50	721,537.50	838,075.00
03/01/2031	--	104,437.50	104,437.50	--
09/01/2031	640,000.00	104,437.50	744,437.50	848,875.00
03/01/2032	--	91,637.50	91,637.50	--
09/01/2032	680,000.00	91,637.50	771,637.50	863,275.00
03/01/2033	--	78,037.50	78,037.50	--
09/01/2033	1,860,000.00	78,037.50	1,938,037.50	2,016,075.00
03/01/2034	--	40,837.50	40,837.50	--
09/01/2034	1,980,000.00	40,837.50	2,020,837.50	2,061,675.00
Total	8,735,000.00	2,670,731.28	11,405,731.28	11,405,731.28

[1] Calculated based on redemption of \$210,000 on 9/23 and \$70,000 on 9/24.

COMMUNITY FACILITIES DISTRICT NO. 2000-1  
OF THE CITY OF OCEANSIDE  
(OCEAN RANCH)

COMBINED SERIES 2013 & SERIES 2014  
REVISED DEBT SERVICE SCHEDULE  
FOLLOWING 9/1/2024 BOND CALL

Period Ending	Principal [1]	Interest [1]	Debt Service	Annual Debt Service
03/01/2024	--	328,637.50	328,637.50	--
09/01/2024	1,000,000.00	328,637.50	1,328,637.50	1,657,275.00
03/01/2025	--	307,846.88	307,846.88	--
09/01/2025	1,075,000.00	307,846.88	1,382,846.88	1,690,693.76
03/01/2026	--	287,484.38	287,484.38	--
09/01/2026	1,135,000.00	287,484.38	1,422,484.38	1,709,968.76
03/01/2027	--	262,671.88	262,671.88	--
09/01/2027	1,225,000.00	262,671.88	1,487,671.88	1,750,343.76
03/01/2028	--	235,518.75	235,518.75	--
09/01/2028	1,325,000.00	235,518.75	1,560,518.75	1,796,037.50
03/01/2029	--	205,800.00	205,800.00	--
09/01/2029	1,410,000.00	205,800.00	1,615,800.00	1,821,600.00
03/01/2030	--	177,071.88	177,071.88	--
09/01/2030	1,500,000.00	177,071.88	1,677,071.88	1,854,143.76
03/01/2031	--	146,512.50	146,512.50	--
09/01/2031	1,595,000.00	146,512.50	1,741,512.50	1,888,025.00
03/01/2032	--	113,418.75	113,418.75	--
09/01/2032	1,705,000.00	113,418.75	1,818,418.75	1,931,837.50
03/01/2033	--	78,037.50	78,037.50	--
09/01/2033	1,860,000.00	78,037.50	1,938,037.50	2,016,075.00
03/01/2034	--	40,837.50	40,837.50	--
09/01/2034	1,980,000.00	40,837.50	2,020,837.50	2,061,675.00
<b>Total</b>	<b>15,810,000.00</b>	<b>4,367,675.04</b>	<b>20,177,675.04</b>	<b>20,177,675.04</b>

[1] Calculated based on redemption of \$560,000 on 9/23 and \$115,000 on 9/24.

## **APPENDIX D**

City of Oceanside  
Community Facilities District No. 2000-1  
(Ocean Ranch Corporate Centre)  
Fiscal Year 2025-2026 Administration Report



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

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-571-21-00	\$91,134.60
160-571-22-00	\$141,963.02
160-571-23-00	\$91,728.58
160-571-24-00	\$38,800.38
160-571-32-00	\$88,610.36
160-571-37-00	\$40,072.72
160-571-38-00	\$15,348.40
160-571-39-00	\$23,772.46
160-572-04-01	\$565.72
160-572-04-02	\$872.72
160-572-04-03	\$1,257.98
160-572-04-04	\$1,257.98
160-572-04-05	\$1,413.22
160-572-04-06	\$567.90
160-572-04-07	\$879.68
160-572-04-08	\$1,243.64
160-572-04-09	\$1,300.16
160-572-04-10	\$1,198.84
160-572-04-11	\$1,428.44
160-572-04-12	\$565.30
160-572-04-13	\$877.06
160-572-04-14	\$1,195.80
160-572-04-15	\$1,297.56
160-572-04-16	\$1,240.60
160-572-04-17	\$877.06
160-572-04-18	\$565.30
160-572-04-19	\$567.90
160-572-04-20	\$879.68
160-572-04-21	\$1,198.84
160-572-04-22	\$1,300.16
160-572-04-23	\$1,243.64
160-572-04-24	\$1,428.44
160-572-04-25	\$1,426.70
160-572-04-26	\$1,198.84
160-572-04-27	\$1,300.16
160-572-04-28	\$1,243.64
160-572-04-29	\$879.68
160-572-04-30	\$567.90
160-572-04-31	\$502.68
160-572-04-32	\$814.46
160-572-04-33	\$1,077.10
160-572-04-34	\$1,170.14
160-572-04-35	\$1,121.44
160-572-04-36	\$1,297.98
160-572-04-37	\$502.68
160-572-04-38	\$814.46
160-572-04-39	\$1,077.10
160-572-04-40	\$1,170.14
160-572-04-41	\$1,121.44
160-572-04-42	\$1,297.98

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-572-12-00	\$7,652.52
160-572-13-00	\$7,956.90
160-572-14-00	\$37,507.62
160-572-15-00	\$16,971.64
160-572-17-00	\$17,372.56
160-572-18-00	\$98,368.52
160-572-19-00	\$102,941.68
160-572-25-00	\$7,368.30
160-572-26-00	\$6,506.02
160-572-29-00	\$23,520.26
160-572-44-00	\$109,396.32
160-572-52-01	\$1,004.92
160-572-52-02	\$962.30
160-572-52-03	\$962.30
160-572-52-04	\$962.30
160-572-52-05	\$1,004.92
160-572-52-06	\$1,004.92
160-572-52-07	\$962.30
160-572-52-08	\$962.30
160-572-52-09	\$962.30
160-572-52-10	\$1,004.92
160-572-52-11	\$1,004.92
160-572-52-12	\$962.30
160-572-52-13	\$962.30
160-572-52-14	\$1,004.92
160-572-52-15	\$721.40
160-572-52-16	\$707.04
160-572-52-17	\$962.30
160-572-52-18	\$962.30
160-572-52-19	\$1,004.92
160-572-52-20	\$175.24
160-572-52-21	\$765.76
160-572-55-00	\$43,383.98
160-572-56-06	\$322.22
160-572-56-07	\$88.28
160-572-56-42	\$100.46
160-680-04-00	\$109,910.80
160-680-10-00	\$16,040.22
160-680-11-00	\$9,356.80
160-680-12-00	\$39,324.36
160-680-17-01	\$2,413.34
160-680-17-02	\$2,678.60
160-680-17-07	\$5,357.62
160-680-17-08	\$7,037.38
160-680-17-09	\$2,652.94
160-680-17-10	\$2,712.50
160-680-17-13	\$2,678.60
160-680-17-14	\$2,678.60
160-680-17-15	\$2,725.12
160-680-18-00	\$18,637.50



## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-680-19-00	\$35,871.22
160-680-20-01	\$3,678.44
160-680-20-04	\$3,639.30
160-680-20-05	\$3,382.76
160-680-20-06	\$3,674.08
160-680-20-10	\$2,991.44
160-680-20-11	\$3,634.96
160-680-21-01	\$4,840.60
160-680-21-02	\$2,612.50
160-680-21-04	\$2,554.66
160-680-21-05	\$2,152.88
160-680-22-02	\$5,174.12
160-680-22-03	\$2,145.92
160-680-22-04	\$2,328.12
160-680-22-05	\$2,512.48
160-680-23-01	\$5,978.56
160-680-23-02	\$5,978.56
160-680-24-00	\$19,818.08
160-680-25-00	\$23,852.92
160-680-26-00	\$32,436.28
160-680-29-00	\$7,087.28
160-680-31-01	\$1,287.02
160-680-31-02	\$2,626.22
160-680-31-03	\$642.26
160-680-31-04	\$659.22
160-680-31-05	\$744.00
160-680-31-06	\$742.70
160-680-31-07	\$742.70
160-680-31-08	\$742.70
160-680-31-09	\$742.70
160-680-31-10	\$727.06
160-680-31-11	\$659.22
160-680-31-12	\$676.18
160-680-31-13	\$1,204.94
160-680-31-14	\$1,260.16
160-680-31-15	\$1,528.02
160-680-31-16	\$1,528.02
160-680-31-17	\$925.76
160-680-31-18	\$928.82
160-680-31-19	\$820.98
160-680-31-20	\$1,548.46
160-680-31-21	\$1,505.40
160-680-31-22	\$1,526.28
160-680-31-23	\$1,457.58
160-680-31-24	\$1,627.16
160-680-31-25	\$1,750.66
160-680-31-26	\$2,205.06
160-690-06-01	\$781.84
160-690-06-02	\$610.94
160-690-06-03	\$850.10

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-690-06-04	\$780.96
160-690-06-05	\$610.94
160-690-06-06	\$850.10
160-690-06-07	\$781.84
160-690-06-08	\$610.94
160-690-06-09	\$850.10
160-690-06-10	\$780.96
160-690-06-11	\$610.94
160-690-06-12	\$850.10
160-690-07-01	\$780.54
160-690-07-02	\$639.22
160-690-07-03	\$840.54
160-690-07-04	\$781.40
160-690-07-05	\$639.22
160-690-07-06	\$840.54
160-690-07-07	\$780.54
160-690-07-08	\$639.22
160-690-07-09	\$840.54
160-690-07-10	\$775.32
160-690-07-11	\$639.22
160-690-07-12	\$840.54
160-690-08-01	\$775.32
160-690-08-02	\$639.22
160-690-08-03	\$840.54
160-690-08-04	\$780.54
160-690-08-05	\$639.22
160-690-08-06	\$840.54
160-690-08-07	\$781.40
160-690-08-08	\$639.22
160-690-08-09	\$840.54
160-690-08-10	\$780.54
160-690-08-11	\$639.22
160-690-08-12	\$840.54
160-690-09-01	\$740.10
160-690-09-02	\$661.38
160-690-09-03	\$574.86
160-690-09-04	\$661.38
160-690-09-05	\$962.30
160-690-09-06	\$962.30
160-690-09-07	\$661.38
160-690-09-08	\$574.86
160-690-09-09	\$661.38
160-690-09-10	\$740.10
160-690-09-11	\$740.10
160-690-09-12	\$661.38
160-690-09-13	\$574.86
160-690-09-14	\$661.38
160-690-09-15	\$962.30
160-690-09-16	\$962.30
160-690-09-17	\$661.38

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-690-09-18	\$574.86
160-690-09-19	\$661.38
160-690-09-20	\$740.10
160-690-11-01	\$956.58
160-690-11-02	\$956.58
160-690-11-03	\$1,000.06
160-690-12-01	\$775.32
160-690-12-02	\$639.22
160-690-12-03	\$840.54
160-690-12-04	\$775.32
160-690-12-05	\$639.22
160-690-12-06	\$840.54
160-690-12-07	\$780.54
160-690-12-08	\$639.22
160-690-12-09	\$840.54
160-690-12-10	\$781.40
160-690-12-11	\$639.22
160-690-12-12	\$840.54
160-690-14-01	\$776.62
160-690-14-02	\$749.66
160-690-14-03	\$686.18
160-690-14-04	\$724.00
160-690-14-05	\$724.00
160-690-14-06	\$686.18
160-690-14-07	\$749.66
160-690-14-08	\$776.62
160-690-14-09	\$776.62
160-690-14-10	\$749.66
160-690-14-11	\$686.18
160-690-14-12	\$749.66
160-690-14-13	\$724.00
160-690-14-14	\$776.62
160-690-14-15	\$749.66
160-690-14-16	\$686.18
160-690-14-17	\$749.66
160-690-14-18	\$686.18
160-690-14-19	\$724.00
160-690-14-20	\$724.00
160-690-14-21	\$749.66
160-690-14-22	\$686.18
160-690-14-23	\$749.66
160-690-14-24	\$776.62
160-690-14-25	\$732.70
160-690-14-26	\$686.18
160-690-14-27	\$749.66
160-690-14-28	\$686.18
160-690-14-29	\$749.66
160-690-14-30	\$801.84
160-690-14-31	\$801.84
160-690-14-32	\$749.66

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-690-14-33	\$686.18
160-690-14-34	\$749.66
160-690-14-35	\$686.18
160-690-14-36	\$732.70
160-690-15-01	\$780.54
160-690-15-02	\$639.22
160-690-15-03	\$840.54
160-690-15-04	\$781.40
160-690-15-05	\$639.22
160-690-15-06	\$840.54
160-690-15-07	\$780.54
160-690-15-08	\$639.22
160-690-15-09	\$840.54
160-690-15-10	\$780.54
160-690-15-11	\$639.22
160-690-15-12	\$840.54
160-690-16-01	\$781.40
160-690-16-02	\$639.22
160-690-16-03	\$840.54
160-690-16-04	\$780.54
160-690-16-05	\$639.22
160-690-16-06	\$840.54
160-690-16-07	\$775.32
160-690-16-08	\$639.22
160-690-16-09	\$840.54
160-690-16-10	\$775.32
160-690-16-11	\$639.22
160-690-16-12	\$840.54
160-690-18-01	\$780.54
160-690-18-02	\$639.22
160-690-18-03	\$840.54
160-690-18-04	\$775.32
160-690-18-05	\$639.22
160-690-18-06	\$840.54
160-690-18-07	\$775.32
160-690-18-08	\$639.22
160-690-18-09	\$840.54
160-690-18-10	\$775.32
160-690-18-11	\$639.22
160-690-18-12	\$840.54
160-690-19-01	\$781.40
160-690-19-02	\$639.22
160-690-19-03	\$840.54
160-690-19-04	\$775.32
160-690-19-05	\$639.22
160-690-19-06	\$840.54
160-690-19-07	\$781.40
160-690-19-08	\$639.22
160-690-19-09	\$840.54
160-690-19-10	\$780.54

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-690-19-11	\$639.22
160-690-19-12	\$840.54
160-690-20-01	\$775.32
160-690-20-02	\$639.22
160-690-20-03	\$840.54
160-690-20-04	\$781.40
160-690-20-05	\$639.22
160-690-20-06	\$840.54
160-690-20-07	\$781.40
160-690-20-08	\$639.22
160-690-20-09	\$840.54
160-690-20-10	\$780.54
160-690-20-11	\$639.22
160-690-20-12	\$840.54
160-691-06-01	\$879.24
160-691-06-02	\$717.92
160-691-06-03	\$718.36
160-691-06-04	\$801.84
160-691-09-01	\$801.84
160-691-09-02	\$749.66
160-691-09-03	\$686.18
160-691-09-04	\$749.66
160-691-09-05	\$686.18
160-691-09-06	\$732.70
160-691-09-07	\$732.70
160-691-09-08	\$686.18
160-691-09-09	\$749.66
160-691-09-10	\$686.18
160-691-09-11	\$749.66
160-691-09-12	\$801.84
160-691-09-13	\$732.70
160-691-09-14	\$686.18
160-691-09-15	\$749.66
160-691-09-16	\$801.84
160-691-09-17	\$801.84
160-691-09-18	\$749.66
160-691-09-19	\$686.18
160-691-09-20	\$732.70
160-691-09-21	\$732.70
160-691-09-22	\$686.18
160-691-09-23	\$749.66
160-691-09-24	\$801.84
160-691-10-01	\$776.62
160-691-10-02	\$686.18
160-691-10-03	\$732.70
160-691-10-04	\$776.62
160-691-10-05	\$749.66
160-691-10-06	\$686.18
160-691-10-07	\$749.66
160-691-10-08	\$732.70

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-691-10-09	\$732.70
160-691-10-10	\$686.18
160-691-10-11	\$749.66
160-691-10-12	\$776.62
160-691-10-13	\$776.62
160-691-10-14	\$686.18
160-691-10-15	\$732.70
160-691-10-16	\$776.62
160-691-10-17	\$749.66
160-691-10-18	\$686.18
160-691-10-19	\$749.66
160-691-10-20	\$686.18
160-691-10-21	\$732.70
160-691-10-22	\$776.62
160-691-10-23	\$749.66
160-691-10-24	\$686.18
160-691-10-25	\$749.66
160-691-10-26	\$686.18
160-691-10-27	\$732.70
160-691-10-28	\$732.70
160-691-10-29	\$749.66
160-691-10-30	\$686.18
160-691-10-31	\$749.66
160-691-10-32	\$776.62
160-691-10-33	\$801.84
160-691-10-34	\$749.66
160-691-10-35	\$686.18
160-691-10-36	\$749.66
160-691-10-37	\$732.70
160-691-10-38	\$732.70
160-691-10-39	\$749.66
160-691-10-40	\$686.18
160-691-10-41	\$749.66
160-691-10-42	\$801.84
160-691-10-43	\$732.70
160-691-10-44	\$749.66
160-691-10-45	\$686.18
160-691-10-46	\$749.66
160-691-10-47	\$801.84
160-692-07-01	\$879.24
160-692-07-02	\$718.36
160-692-07-03	\$718.36
160-692-07-04	\$717.92
160-692-07-05	\$718.36
160-692-07-06	\$801.84
160-692-07-07	\$879.24
160-692-07-08	\$718.36
160-692-07-09	\$718.36
160-692-07-10	\$717.92
160-692-07-11	\$718.36

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-692-07-12	\$801.84
160-692-08-01	\$674.00
160-692-08-02	\$572.68
160-692-08-03	\$541.38
160-692-08-04	\$572.68
160-692-08-05	\$831.42
160-692-08-06	\$831.42
160-692-08-07	\$572.68
160-692-08-08	\$541.38
160-692-08-09	\$572.68
160-692-08-10	\$674.00
160-692-12-01	\$732.70
160-692-12-02	\$749.66
160-692-12-03	\$686.18
160-692-12-04	\$749.66
160-692-12-05	\$801.84
160-692-12-06	\$801.84
160-692-12-07	\$749.66
160-692-12-08	\$686.18
160-692-12-09	\$749.66
160-692-12-10	\$732.70
160-692-15-01	\$801.84
160-692-15-02	\$749.66
160-692-15-03	\$686.18
160-692-15-04	\$749.66
160-692-15-05	\$732.70
160-692-18-01	\$740.10
160-692-18-02	\$661.38
160-692-18-03	\$574.86
160-692-18-04	\$661.38
160-692-18-05	\$962.30
160-692-18-06	\$962.30
160-692-18-07	\$661.38
160-692-18-08	\$574.86
160-692-18-09	\$661.38
160-692-18-10	\$740.10
160-692-18-11	\$740.10
160-692-18-12	\$661.38
160-692-18-13	\$574.86
160-692-18-14	\$661.38
160-692-18-15	\$962.30
160-692-18-16	\$962.30
160-692-18-17	\$661.38
160-692-18-18	\$574.86
160-692-18-19	\$661.38
160-692-18-20	\$740.10
160-692-18-21	\$740.10
160-692-18-22	\$661.38
160-692-18-23	\$574.86
160-692-18-24	\$661.38

## Appendix C

City of Oceanside CFD No. 2000-1  
FY 2025-2026 Special Tax Roll

APN	FY 2025-2026 SPECIAL TAX
160-692-18-25	\$962.30
160-692-18-26	\$962.30
160-692-18-27	\$661.38
160-692-18-28	\$574.86
160-692-18-29	\$661.38
160-692-18-30	\$740.10
160-692-19-01	\$740.10
160-692-19-02	\$661.38
160-692-19-03	\$574.86
160-692-19-04	\$661.38
160-692-19-05	\$962.30
160-692-19-06	\$962.30
160-692-19-07	\$661.38
160-692-19-08	\$574.86
160-692-19-09	\$661.38
160-692-19-10	\$740.10
160-692-20-01	\$674.00
160-692-20-02	\$572.68
160-692-20-03	\$541.38
160-692-20-04	\$572.68
160-692-20-05	\$831.42
160-692-20-06	\$831.42
160-692-20-07	\$572.68
160-692-20-08	\$541.38
160-692-20-09	\$572.68
160-692-20-10	\$674.00
160-692-21-01	\$740.10
160-692-21-02	\$661.38
160-692-21-03	\$574.86
160-692-21-04	\$661.38
160-692-21-05	\$962.30
160-692-21-06	\$962.30
160-692-21-07	\$661.38
160-692-21-08	\$574.86
160-692-21-09	\$661.38
160-692-21-10	\$740.10
160-692-23-01	\$740.10
160-692-23-02	\$661.38
160-692-23-03	\$574.86
160-692-23-04	\$661.38
160-692-23-05	\$962.30
160-692-23-06	\$962.30
160-692-23-07	\$661.38
160-692-23-08	\$574.86
160-692-23-09	\$661.38
160-692-23-10	\$740.10
<b>Total Number of Parcels Taxed</b>	<b>496</b>
<b>Total FY 2025-2026 Special Tax</b>	<b>\$1,761,800.54</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