

**UNANIMOUS CONSENT AND APPROVAL
SPANNO APARTMENTS LLC**

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

The City of Oceanside (the “City”) has formed City of Oceanside Community Facilities District No. 2022-1 (Public Safety Services) (“Community Facilities District No. 2022-1” or the “District”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, commencing with Section 53311 of the Government Code (the “Act”).

The undersigned property owner (the “Owner”) hereby states and certifies as follows:

1. This Unanimous Consent and Approval is submitted by the Owner who is the record owner of fee title to the real property as described in Exhibit “A” hereto (the “Property”). The Owner has provided the District sufficient and current evidence of its ownership of fee title to the Property and possesses all legal authority necessary to execute this Unanimous Consent and Approval.

2. There are no registered voters residing within the Property and have been none during the 90-day period preceding June 3, 2026.

3. This Unanimous Consent and Approval constitutes the unanimous approval of the Owner of the following within the meaning of Sections 53329.6 and 53339 et seq. of the Act for purposes of:

(a) Annexation. The annexation of the Property to the District.

(b) Special Tax. The levy of special taxes (the “Special Tax”) on the Property to finance the Services described in Attachment “B” to Resolution No. 22-R0798-1 adopted by the City Council of the City (the “City Council”) on December 7, 2022 (the “Resolution of Formation”), in accordance with the rate and method of apportionment of special tax for the District (the “Rate and Method”) attached as Attachment “A” to the Resolution of Formation and as Exhibit “B” to this Unanimous Consent and Approval.

Pursuant to Section 53329.6 of the Act, this Unanimous Consent and Approval constitutes the vote of the qualified elector in favor of the matters addressed in this Section 3 for purposes of the California Constitution, including, but not limited to Articles XIII A and XIII C.

4. The Owner hereby acknowledges that no further hearings are required with respect to the approval of the matters set forth in Section 3 above.

5. The Owner hereby designates the Property to be within the following Zone(s) (as defined in the Rate and Method) of the District:

<i>Tract No./Assessor Parcel Number(s)</i>	<i>Zone Designation</i>
143-205-04-00	Zone B
143-205-05-00	Zone B
143-205-06-00	Zone B

6. The Owner understands and hereby unanimously approves that the Special Tax is authorized to be levied on the Property annexed to the District, and the lien of the Special Tax is a continuing lien which shall secure each annual levy of the Special Tax and which shall continue in force and effect until the Special Tax obligation is canceled in accordance with law or until the Special Tax ceases to be levied and a notice of cessation of special tax is recorded in accordance with Section 53330.5 of the Government Code of the State of California.

7. Having been fully advised with respect to the unanimous approval process set forth herein, the Owner waives compliance with any and all provisions of the Elections Code and Government Code, with any time limits or other procedural requirements, including without limitation, the preparation of an impartial analysis, arguments or rebuttals concerning elections as provided for by Elections Code Sections 9160 to 9167, inclusive, and 9190 and preparation of a tax rate statement as provided in Section 9401 of the Elections Code and any further notices of such approvals as may be required pursuant to the Elections Code or the Government Code.

The undersigned hereby represents that compliance with any additional procedural requirements, including the receipt of any arguments for or against such approval and impartial analyses and the time limitations which may apply in connection with scheduling, mailing and publishing notices, are unnecessary in light of the fact that the undersigned has received sufficient information regarding the imposition of the Special Tax to allow it to properly complete this Unanimous Consent and Approval. The Owner further waives its right to make any protest or complaint or undertake any legal action challenging the validity of this Unanimous Consent and Approval and any proceedings taken in connection therewith or the levy of the Special Tax in accordance with the Rate and Method to finance the costs of the Services and Incidental Expenses, for the benefit of the Property.

8. The Owner hereby authorizes the District to execute and record in the office of the Recorder of the County of San Diego, a notice of special tax lien on the Property in accordance with Section 3117.5 of the Streets & Highways Code of the State of California, which shall give notice that a lien to secure payment of the Special Tax is imposed by the District.

9. This Unanimous Consent and Approval shall be effective upon its execution and delivery and acceptance by the City Council, acting as the legislative body of the District.

The foregoing Unanimous Consent and Approval is hereby executed this ____ day of _____, 2026 in _____ California.

OWNER:

SPANO PROPERTIES, LP

By: XX LP
a (state) limited liability company
a Member

By: _____
Claudia Wagner
TITLE

EXHIBIT A TO UNANIMOUS CONSENT AND APPROVAL
LEGAL DESCRIPTION OF PROPERTY

<u>Name(s) of Property Owner(s)</u>	<u>San Diego County Assessor's Parcel No.</u>
Spano Apartments	143-205-04-00
Spano Apartments	143-205-05-00
Spano Apartments	143-205-06-00
Spano Apartments	143-205-07-00

**EXHIBIT B TO UNANIMOUS CONSENT AND APPROVAL
RATE AND METHOD OF APPORTIONMENT FOR
COMMUNITY FACILITIES DISTRICT NO. 2022-1
OF THE CITY OF OCEANSIDE (PUBLIC SAFETY SERVICES)**

**RATE AND METHOD OF APPORTIONMENT FOR
CITY OF OCEANSIDE
COMMUNITY FACILITIES DISTRICT NO. 2022-1
(PUBLIC SAFETY SERVICES)**

A Special Tax as hereinafter defined shall be levied on all Assessor's Parcels in the City of Oceanside Community Facilities District No. 2022-1 (Public Safety Services) ("CFD No. 2022-1") and collected each Fiscal Year commencing in Fiscal Year 2022-2023, in an amount determined by the City Council of the City of Oceanside, through the application of the Rate and Method of Apportionment as described below. All of the real property in CFD No. 2022-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

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

"Administrative Expenses" means the following actual or reasonably estimated costs directly related to the administration of CFD No. 2022-1: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the City or designee thereof or both); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the City, CFD No. 2022-1 or any designee thereof related to an appeal of the Special Tax; and the City's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated or advanced by the City or CFD No. 2022-1 for any other administrative purposes of CFD No. 2022-1.

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

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

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

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

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

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

"City" means the City of Oceanside.

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

"Condominium Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential units, whether attached or detached, meeting the statutory definition of a condominium contained in the California Civil Code Section 4285.

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

"Council" means the City Council of the City.

"County" means the County of San Diego.

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

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

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

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

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

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

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

"Non-Residential Property" means, for each Fiscal Year, all Assessor's Parcels of Developed Property not classified as Multi-Family Residential Property, Single Family or Duplex Residential Property, Assisted Living Property, Undeveloped Property, Public Property, or Property Owner Association Property, as of January 1 of the prior Fiscal Year.

"Proportionately" means, for Developed Property, that the ratio of the actual Special Tax levy to the Maximum Special Tax A is equal for all Assessor's Parcels of Developed Property and that the ratio of the actual Special Tax B

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

"Property Owner Association Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2022-1 that is owned by or irrevocably dedicated to a property owner association, including any master or sub-association, as of January 1 of the prior Fiscal Year.

"Public Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 2022-1 that is (i) used for rights-of-way or any other purpose and is owned by or irrevocably offered for dedication to the federal government, the State of California, the County, the City or any other public agency or (ii) encumbered by an unmanned utility easement making impractical its utilization for other than the purpose set forth in the easement, provided however that any property leased by a public agency to a private entity and subject to taxation under Section 53340.1 of the Act shall be taxed and classified in accordance with its use, as of January 1 of the prior Fiscal Year.

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

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

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

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

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

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

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

"State" means the State of California.

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

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

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

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

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

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

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

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Taxable Property within CFD No. 2022-1 shall be classified as Developed Property or Undeveloped Property, and shall be subject to Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below. Developed Property within Zone A and Zone B shall be further classified as Single Family or Duplex Residential Property, Multi-Family Residential Property, or Assisted Living Property. Residential Property. For property in Zone A, the Special Tax will be based on the number of dwelling units as indicated on the Certificate of Occupancy. For property in Zone B, the Special Tax will be based on the number of dwelling units as indicated on the building permit.

C. MAXIMUM SPECIAL TAX RATE

1. Developed Property

a. Property in Zone A

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

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

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

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

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

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

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

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

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

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

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

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

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

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

b. Property in Zone B

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

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

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

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

2. Non-Residential Property and Undeveloped Property

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

3. Multiple Land Uses

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

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

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. SPECIAL TAX A

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

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

2. SPECIAL TAX B

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

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

E. EXEMPTIONS

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

F. APPEALS AND INTERPRETATIONS

Any landowner or resident may file a written appeal of the Special Tax on his/her property with the Finance Director, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an

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

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

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 2022-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may covenant to foreclose and may actually foreclose on delinquent Assessor's Parcels as permitted by the Act.

H. TERM OF SPECIAL TAX

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