



DATE: July 12, 2006

TO: Honorable Mayor and City Councilmembers

FROM: Financial Services Department

SUBJECT: ADOPTION OF RESOLUTIONS OF THE CITY COUNCIL OF THE CITY OF OCEANSIDE, ACTING IN ITS CAPACITY AS THE LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICTS NO. 2000-1 (OCEAN RANCH), NO. 2001-1 (MORRO HILLS) AND NO. 2001-2 (TRENDWEST RESORTS), AUTHORIZING THE LEVIES OF SPECIAL TAXES FOR FISCAL YEAR 2006-2007

SYNOPSIS

Staff recommends that the City Council adopt the attached resolutions authorizing the levy of special taxes for Community Facilities Districts 2000-1 (Ocean Ranch), 2001-1 (Morro Hills), and 2001-2 (Trendwest Resorts) for the fiscal year 2006-2007.

BACKGROUND

The Mello-Roos Community Facilities Act was enacted in 1982 to provide alternate means for financing infrastructure following the passage of Proposition 13. The Act allows cities, counties and special districts to create defined areas within their jurisdiction and, by a two-thirds vote within the area, impose special taxes to pay for the public improvements and services required by the area. The Community Facility District (CFD) may provide for the purchase, construction, expansion, or rehabilitation of any real or tangible property with a useful life of at least five years. The CFD may also finance soft costs, such as planning and consulting, involved in the formation of the CFD.

There are three CFDs being addressed under these resolutions. These are the Ocean Ranch Corporate Centre, the Morro Hills Development, and Trendwest Resorts.

The Ocean Ranch Corporate Centre, CFD 2000-1, is an industrial subdivision of approximately 289 net developable acres. The site is located north of Oceanside Boulevard and west of College Boulevard. On March 7, 2001, the landowners within Ocean Ranch Corporate Centre voted to incur indebtedness and issue bonds in the maximum amount of \$25 million. The first bond issue took place in December 2002 for a face value of \$12,265,000. The second bond issue took place in November 2004 for a face value of \$12,735,000.

Morro Hills Development, CFD 2001-1, is a master-planned community of approximately 588 acres located in northeastern Oceanside's San Luis Rey Valley, just south of the intersection of Vandegrift Road and Douglas Drive. One thousand seven hundred and seven (1,007) residential units are being developed in this CFD around an 18-hole championship public golf course. The master plan also includes a public park, elementary school, village center, a country store, church and day-care center. In October 2002, the City issued the first phase of bonds in the amount of \$9,915,000. The second phase of bonds was issued in February 2004 in the amount of \$11,000,000 to finance construction of infrastructure improvements required for the development of the property within Improvement Area No. 1 within the District. The final phase of bonds was issued in December 2004 for a face value of \$16,085,000.

Finally, Trendwest Resorts, CFD 2001-2, is a 140-unit vacation resort near the Oceanside Harbor and San Luis Rey River which opened in November 2001. The project was approved in July of 1999 and included an Owner Participation Agreement (OPA) between the City Community Development Commission (CDC) and Trendwest Resorts. Under this agreement, the City agreed to compensate the developer for certain improvements deemed to have wide public benefit. These improvements included additions to and improvements of public parking facilities, right-of-way and curb construction on Riverside Drive and Goodland Drive, traffic signals, relocation of water lines and construction of a fire hydrant water line. In June 2002, the City issued \$1,500,000 in bonds for the improvements at Trendwest.

The special tax levy began for CFD 2001-2 (Trendwest Resorts) in tax year 2002-2003. In tax year 2003-2004 the special tax levies began for CFDs 2000-1 (Ocean Ranch) and 2001-1 (Morro Hills). Council has approved the special tax levies each year.

ANALYSIS

A Community Facilities District is a public finance tool to provide infrastructure for new development that has a broad public benefit. The underlying principles contained in the City's CFD policy are that the public interest is protected, that there is fairness in the application of the special taxes, that there is full disclosure to potential buyers, and that the City's financial position is protected. The City must find that significant public benefit would occur from the formation of a CFD.

The attached resolutions levy the special taxes for Ocean Ranch, Morro Hills and the Trendwest Resorts Community Facilities Districts for FY 2006-2007.

FISCAL IMPACT

The Special Tax Requirement for the respective CFDs is as follows:

Ocean Ranch	\$1,537,623.76
Morro Hills	\$1,821,643.38
Morro Hills Improvement Area No. 1	\$ 732,971.90
Trendwest Resorts	\$ 122,500.00

These special tax assessments will result in total revenue of \$4,214,739 that is dedicated to paying debt incurred in the formation of the CFDs and for ancillary costs associated with the administration of the districts.

COMMISSION/COMMITTEE REPORT

Does not apply.

CITY ATTORNEY’S ANALYSIS

The referenced documents have been reviewed by the City Attorney and approved as to form.

RECOMMENDATION

Staff recommends that the City Council adopt the attached resolutions as the legislative body of Community Facilities Districts 2000-1 (Ocean Ranch), 2001-1 (Morro Hills) and 2001-2 (Trendwest Resorts) authorizing the levies of special taxes for fiscal year 2006-2007.

PREPARED BY:



Charles H. McBride
Accounting Manager

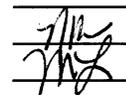
SUBMITTED BY:



Barry E. Martin
Interim City Manager

REVIEWED BY:

Michelle Skaggs-Lawrence, Assistant to the City Manager
Nita McKay, Financial Services Director
Rosemary R. Jones, City Treasurer



Resolutions:

1. 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 2006-2007
2. 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 a Special Tax for Fiscal Year 2006-2007
3. Resolution of the City Council of the City of Oceanside, Acting in its Capacity as the Legislative Body of Community Facilities District No. 2001-2 of the City of Oceanside (Trendwest Resorts) Authorizing the Levy of a Special Tax for Fiscal Year 2006-2007

1 RESOLUTION NO. _____

2 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
3 OCEANSIDE, ACTING IN ITS CAPACITY AS THE
4 LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
5 NO. 2000-1 OF THE CITY OF OCEANSIDE (OCEAN RANCH
6 CORPORATE CENTRE) AUTHORIZING THE LEVY OF A
7 SPECIAL TAX FOR FISCAL YEAR 2006-07

8 WHEREAS, on March 7, 2001, the City Council of the City of Oceanside (the "City
9 Council") adopted Resolution No. 01-R116-1 stating its intention to form Community Facilities
10 District No. 2000-1 of the City of Oceanside (Ocean Ranch Corporate Centre) ("Community
11 Facilities District No. 2000-1") pursuant to the Mello-Roos Community Facilities Act of 1982, as
12 amended, Section 53311 *et seq.* of the Government Code (the "Act"); and

13 WHEREAS, on March 7, 2001, the City Council also adopted Resolution No. 01-R117-1
14 stating its intention to incur bonded indebtedness in the amount of \$25,000,000 within proposed
15 Community Facilities District No. 2000-1 for the purpose of financing the facilities and incidental
16 expenses described in Resolution No. 01-R116-1 to serve the area within Community Facilities
17 District No. 2000-1; and

18 WHEREAS, on May 2, 2001, the City Council adopted Resolution No. 01-R263-1 which
19 established Community Facilities District No. 2000-1, authorized the levy of a special tax within
20 Community Facilities District No. 2000-1 and called an election within Community Facilities District
21 No. 2000-1 on the ballot proposition relating to levying a special tax combined and consolidated with
22 the proposition relating to the incurring of bonded indebtedness; and

23 WHEREAS, on May 2, 2001, the City Council also adopted Resolution No. 01-R264-1
24 which determined the necessity to incur bonded indebtedness in the amount of \$25,000,000 within
25 Community Facilities District No. 2000-1 and called an election within Community Facilities District
26 No. 2000-1 for May 15, 2001, on the proposition of incurring bonded indebtedness combined and
27 consolidated with the proposition of levying a special tax; and
28

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

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

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

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

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

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 WHEREAS, on September 15, 2004, the City Council adopted Resolution No. 04-822-1 as a
7 resolution of change in accordance with Section 53338(b) of the Act, which declared the proposed
8 amendments to the rate and method of apportionment of the special tax to be effective; and

9
10 WHEREAS, on October 6, 2004, the City Council enacted Ordinance No. 04-0R869-1
11 amending in part Ordinance No. 01-0R439-1 (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 2005-06 and each Fiscal Year thereafter for the purposes
14 set forth in Resolution No. 01-R263-1 and Resolution No. 04-822-1; 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 2006-07 for the purpose specified in the Ordinance, by the adoption of a
22 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.

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 2006-07 (the “Special Taxes”), at the tax rates
4 set forth in Exhibit A hereto and the Special Tax Consultant shall apportion the Special Taxes in the
5 manner specified in Resolution No. 04-R822-1 and the report prepared by the Special Tax Consultant
6 entitled “Administration Report Fiscal Year 2006-07” submitted herewith. Such rates do not exceed
7 the maximum rates set forth in the Ordinance. After adoption of this Resolution, but no later than
8 August 10, 2006, the Special Tax Consultant shall deliver the certified list of all parcels subject to the
9 special tax levy including the amount of the Special Taxes to be levied on each parcel in Fiscal Year
10 2006-07 (the “Certified List”) to the Financial Services Director or his designee and thereafter, but in
11 no event later than August 10, 2006, the Financial Services Director or his designee shall cause a
12 certified copy of this Resolution together with the Certified List, to be filed with the County Auditor-
13 Controller. The Certified List may contain tax rates lower than those set forth in Exhibit A if the
14 Financial Services Director determines that such lower rates are adequate to accomplish the purposes
15 of the District in Fiscal Year 2006-07. The Financial Services Director or his designee and the
16 County Auditor-Controller are hereby authorized to make changes to the Certified List from time to
17 time to correct any error in the amount of the levy on any parcel to make it consistent with the rate
18 and method of apportionment attached to the Ordinance, including, but not limited to, adding any
19 parcels omitted from the Certified List or deleting any parcels included in the Certified List.
20
21

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

27 Section 4. All of the collections of the Special Taxes shall be used only as provided for in the
28 Act and Resolution No. 01-R263-1 and Resolution No. 04-822-1. The Special Taxes shall be levied

1 only so long as needed to accomplish the purposes described in Resolution No. 01-R263-1 and
2 Resolution No. 04-822-1.

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

7
8 Section 6. As a cumulative remedy, if any amount levied as the Special Taxes for payment
9 of interest or principal on any outstanding bonds of the District (the "Bonds"), together with any
10 penalties and other charges accruing under this Resolution, are not paid when due, the City Council
11 may, not later than four years after the due date of the last installment of principal on the Bonds,
12 order that the same be collected by an action brought in the superior court to foreclose the lien of
13 such Special Taxes.

14 Section 7. The Financial Services Director or his designee is hereby authorized to transmit a
15 certified copy of this Resolution, together with the Certified List, to the County Assessor and/or the
16 Treasurer-Tax Collector, together with other supporting documentation as may be required to place
17 the Special Taxes on the secured property tax roll for Fiscal Year 2006-07 and for the collection of
18 the Special Taxes in the manner of ad valorem property taxes and to perform all other acts which are
19 required by the Act, the Ordinance, or by law or deemed necessary by the Financial Services Director
20 in order to accomplish the purpose of this Resolution, the Act or Bond covenants.

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

22 ///

23 ///

24 ///

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this ____ day
2 of _____, 2006, 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

14
15
16 _____
John P. Muela
City Attorney

17 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
18 OCEANSIDE, ACTING IN ITS CAPACITY AS THE LEGISLATIVE
19 BODY OF COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF THE
20 CITY OF OCEANSIDE (OCEAN RANCH CORPORATE CENTRE)
21 AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR
22 2006-07
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Exhibit A
City of Oceanside CFD No. 2000-1
FY 2006-07 Special Tax Levy

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
160-571-2100	DEV-AC	\$80,995.30
160-571-2200	DEV-AC	\$126,168.74
160-571-2300	DEV-SF	\$81,511.08
160-571-2400	DEV-SF	\$34,478.46
160-571-2700	U	\$63,145.64
160-571-2800	U	\$61,716.60
160-571-2900	U	\$156,077.82
160-571-3200	DEV-SF	\$78,740.20
160-571-3700	U	\$24,472.28
160-571-3800	DEV-SF	\$13,638.76
160-571-3900	DEV-SF	\$21,124.48
160-572-0100	U	\$74,310.00
160-572-0200	U	\$63,368.94
160-572-0300	U	\$60,823.46
160-572-0400	DEV-SF	\$40,860.24
160-572-0500	U	\$46,756.36
160-572-0600	U	\$61,270.04
160-572-0700	U	\$45,104.02
160-572-0800	U	\$5,894.78
160-572-1000	U	\$13,843.80
160-680-0400	DEV-SF	\$97,668.00
160-680-1000	DEV-SF	\$14,253.52
160-680-1100	DEV-SF	\$8,314.56
160-680-1200	DEV-SF	\$34,944.08
160-680-1701	DEV-SF	\$2,144.52
160-680-1702	DEV-SF	\$2,380.22
160-680-1707	DEV-SF	\$4,760.82
160-680-1708	DEV-SF	\$6,253.50
160-680-1709	DEV-SF	\$2,357.42
160-680-1710	DEV-SF	\$2,410.36
160-680-1711	DEV-SF	\$1,238.80
160-680-1712	DEV-SF	\$1,182.76
160-680-1713	DEV-SF	\$2,380.22
160-680-1714	DEV-SF	\$1,372.48
160-680-1714	DEV-SF	\$1,007.72
160-680-1800	DEV-SF	\$16,561.48
160-680-1900	DEV-AC	\$31,880.30
160-680-2000	DEV-AC	\$18,664.46
160-680-2101	DEV-SF	\$4,301.40
160-680-2102	DEV-SF	\$2,321.48
160-680-2103	DEV-SF	\$4,183.16
160-680-2201	DEV-SF	\$4,301.40
160-680-2202	DEV-SF	\$4,597.76

Exhibit A

**City of Oceanside CFD No. 2000-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
160-680-2203	DEV-SF	\$1,906.88
160-680-2301	DEV-SF	\$5,312.60
160-680-2302	DEV-SF	\$5,312.60
160-680-2400	DEV-SF	\$17,610.56
160-680-2500	DEV-SF	\$21,195.96
160-680-2600	DEV-AC	\$28,827.52
160-680-2700	DEV-AC	\$3,477.84
160-680-2800	DEV-SF	\$23,899.60
160-680-2900	DEV-AC	\$6,298.78
Total Number of Parcels Taxed		52
Total FY 2006-07 Special Tax		\$1,537,623.76

1 RESOLUTION NO. _____

2 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
3 OCEANSIDE, ACTING IN ITS CAPACITY AS THE
4 LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
5 NO. 2001-1 OF THE CITY OF OCEANSIDE (MORRO HILLS
6 DEVELOPMENT) AUTHORIZING THE LEVY OF SPECIAL
7 TAXES FOR FISCAL YEAR 2006-07

8 WHEREAS, on February 6, 2002, the City Council of the City of Oceanside (the "City
9 Council") adopted Resolution No. 02-R091-1 stating its intention to form Community Facilities
10 District No. 2001-1 of the City of Oceanside (Morro Hills Development) ("Community Facilities
11 District No. 2001-1") and designate Improvement Area No. 1 therein ("Improvement Area No. 1")
12 pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 *et seq.* of
13 the Government Code (the "Act"); and

14 WHEREAS, on February 6, 2002, the City Council also adopted Resolution No. 02-R092-1
15 stating its intention to incur bonded indebtedness in the amount of \$26,000,000 within proposed
16 Community Facilities District No. 2001-1 and \$11,000,000 within Improvement Area No. 1 for the
17 purpose of financing the facilities and incidental expenses described in Resolution No. 02-R091-1 to
18 serve the area within Community Facilities District No. 2001-1 and Improvement Area No. 1,
19 respectively; and

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

26 WHEREAS, on March 13, 2002, the City Council also adopted Resolution No. 02-R186-1
27 which determined the necessity to incur bonded indebtedness in the amount of \$26,000,000 within
28

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 2006-07 for the purpose specified in the Ordinance, by the adoption of a
3 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 Section 1. The above recitals are all true and correct.

9 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby
10 levied upon the parcels within the Community Facilities District No. 2001-1 which are not otherwise
11 exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2006-07 (the
12 “Special Taxes”), at the tax rates set forth in Exhibit A hereto and there is hereby levied upon the
13 parcels within Improvement Area No. 1 which are not otherwise exempt from taxation under the Act
14 or the Ordinance the Special Taxes for Fiscal Year 2006-07 (the “Improvement Area No. 1 Special
15 Taxes”), at the tax rates set forth in Exhibit B hereto. The Special Tax Consultant shall apportion the
16 Special Taxes and the Improvement Area No. 1 Special Taxes in the manner specified in Resolution
17 No. 02-R185-1 and the report prepared by the Special Tax Consultant entitled “Administration
18 Report Fiscal Year 2006-07” submitted herewith. Such rates do not exceed the maximum rates set
19 forth in the Ordinance. After adoption of this Resolution, but no later than August 10, 2006, the
20 Special Tax Consultant shall deliver the certified list of all parcels subject to the special tax levy
21 including the amount of the Special Taxes and the Improvement Area No. 1 Special Taxes to be
22 levied on each parcel in Fiscal Year 2006-07 (the “Certified List”) to the Financial Services Director
23 or his designee and thereafter, but in no event later than August 10, 2006, the Financial Services
24 Director or his designee shall cause a certified copy of this Resolution together with the Certified
25 List, to be filed with the County Auditor-Controller. The Certified List may contain tax rates lower
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27
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1 than those set forth in Exhibit A and Exhibit B if the Financial Services Director determines that such
2 lower rates are adequate to accomplish the purposes of the District and Improvement Area No. 1 in
3 Fiscal Year 2006-07. The Financial Services Director or his designee and the County Auditor-
4 Controller are hereby authorized to make changes to the Certified List from time to time to correct
5 any error in the amount of the levy on any parcel to make it consistent with the respective rate and
6 method of apportionment for Community Facilities District No. 2001-1 and for Improvement Area
7 No. 1 attached to the Ordinance, including, but not limited to, adding any parcels omitted from the
8 Certified List or deleting any parcels included in the Certified List.
9

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

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

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

24 Section 6. As a cumulative remedy, if any amount levied as the Special Taxes or the
25 Improvement Area No. 1 Special Taxes for payment of interest or principal on any outstanding bonds
26 of the District (the "District Bonds") or of Improvement Area No. 1 (the "Improvement Area No. 1
27 Bonds"), respectively, together with any penalties and other charges accruing under this Resolution,
28

1 are not paid when due, the City Council may, not later than four years after the due date of the last
2 installment of principal on the Bonds or Improvement Area No. 1 Bonds, order that the same be
3 collected by an action brought in the superior court to foreclose the lien of such Special Taxes or
4 Improvement Area No. 1 Special Taxes.

5 Section 7. The Financial Services Director or his designee is hereby authorized to transmit a
6 certified copy of this Resolution, together with the Certified List, to the County Assessor and/or the
7 Treasurer-Tax Collector, together with other supporting documentation as may be required to place
8 the Special Taxes and Improvement Area No. 1 Special Taxes on the secured property tax roll for
9 Fiscal Year 2006-07 and for the collection of the Special Taxes and Improvement Area No. 1 Special
10 Taxes in the manner of ad valorem property taxes and to perform all other acts which are required by
11 the Act, the Ordinance, or by law or deemed necessary by the Financial Services Director in order to
12 accomplish the purpose of this Resolution, the Act or District Bond or Improvement Area No. 1
13 Bond covenants.
14

15 Section 8. This Resolution shall be effective upon its adoption.
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1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this
2 _____ day of _____, 2006, 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

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City Attorney

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 A SPECIAL TAXES FOR FISCAL
YEAR 2006-07

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-500-01-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-02-00	RESIDENTIAL CLASS 6	\$2,247.30
122-500-03-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-04-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-05-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-06-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-07-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-08-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-09-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-10-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-11-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-12-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-13-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-14-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-15-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-16-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-17-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-18-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-19-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-20-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-21-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-22-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-23-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-24-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-25-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-26-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-27-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-28-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-29-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-30-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-31-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-32-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-33-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-34-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-35-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-36-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-37-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-38-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-39-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-40-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-41-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-42-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-43-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-44-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-45-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-46-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-47-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-48-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-49-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-50-00	RESIDENTIAL CLASS 9	\$1,838.70

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-500-51-00	RESIDENTIAL CLASS 5	\$2,611.20
122-500-52-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-53-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-54-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-55-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-56-00	RESIDENTIAL CLASS 9	\$1,838.70
122-500-57-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-58-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-59-00	RESIDENTIAL CLASS 11	\$1,621.62
122-500-60-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-61-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-62-00	RESIDENTIAL CLASS 8	\$1,953.62
122-500-63-00	RESIDENTIAL CLASS 7	\$2,138.76
122-500-64-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-01-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-02-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-03-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-04-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-05-00	RESIDENTIAL CLASS 11	\$1,621.62
122-501-06-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-07-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-08-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-09-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-10-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-11-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-12-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-13-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-14-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-15-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-16-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-17-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-18-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-19-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-20-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-21-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-22-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-23-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-24-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-25-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-26-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-27-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-28-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-29-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-30-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-31-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-32-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-33-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-34-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-35-00	RESIDENTIAL CLASS 11	\$1,621.62
122-501-36-00	RESIDENTIAL CLASS 7	\$2,138.76

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-501-37-00	RESIDENTIAL CLASS 9	\$1,838.70
122-501-38-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-39-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-40-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-41-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-42-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-43-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-44-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-45-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-46-00	RESIDENTIAL CLASS 7	\$2,138.76
122-501-47-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-48-00	RESIDENTIAL CLASS 5	\$2,611.20
122-501-49-00	RESIDENTIAL CLASS 8	\$1,953.62
122-501-50-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-01-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-02-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-03-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-04-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-05-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-06-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-07-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-08-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-09-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-10-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-11-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-12-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-13-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-14-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-15-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-16-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-17-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-18-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-19-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-20-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-21-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-22-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-23-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-24-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-25-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-26-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-27-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-28-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-29-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-30-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-31-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-32-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-33-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-34-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-35-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-36-00	RESIDENTIAL CLASS 9	\$1,838.70

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-510-37-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-38-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-39-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-40-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-41-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-42-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-43-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-46-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-47-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-48-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-49-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-50-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-51-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-52-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-53-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-54-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-55-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-56-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-57-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-58-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-59-00	RESIDENTIAL CLASS 8	\$1,953.62
122-510-60-00	RESIDENTIAL CLASS 7	\$2,138.76
122-510-61-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-62-00	RESIDENTIAL CLASS 9	\$1,838.70
122-510-63-00	RESIDENTIAL CLASS 5	\$2,611.20
122-510-64-00	RESIDENTIAL CLASS 11	\$1,621.62
122-510-65-00	RESIDENTIAL CLASS 8	\$1,953.62
122-520-03-00	GOLF COURSE PROPERTY	\$2,883.48
122-520-11-00	UNDEVELOPED	\$5,518.34
122-520-12-00	UNDEVELOPED	\$2,398.94
122-521-01-00	UNDEVELOPED	\$135,440.82
122-521-02-00	GOLF COURSE PROPERTY	\$9,969.88
122-521-04-00	UNDEVELOPED	\$164,996.02
122-521-07-00	UNDEVELOPED	\$100,458.10
122-521-11-00	UNDEVELOPED	\$176,985.88
122-521-18-00	GOLF COURSE PROPERTY	\$7,146.64
122-522-01-00	UNDEVELOPED	\$91,675.42
122-523-01-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-02-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-03-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-04-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-05-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-06-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-07-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-08-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-09-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-10-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-11-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-12-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-13-00	RESIDENTIAL CLASS 1	\$3,243.26

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-523-14-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-15-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-16-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-17-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-18-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-19-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-20-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-21-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-22-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-23-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-24-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-25-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-26-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-27-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-28-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-29-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-30-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-31-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-32-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-33-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-34-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-35-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-36-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-37-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-38-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-39-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-40-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-41-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-42-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-43-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-44-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-45-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-46-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-47-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-48-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-49-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-50-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-51-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-52-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-53-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-54-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-55-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-56-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-57-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-58-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-59-00	RESIDENTIAL CLASS 1	\$3,243.26
122-523-60-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-61-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-62-00	RESIDENTIAL CLASS 2	\$3,090.04
122-523-63-00	RESIDENTIAL CLASS 2	\$3,090.04

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-523-64-00	RESIDENTIAL CLASS 1	\$3,243.26
122-530-01-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-02-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-03-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-05-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-06-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-07-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-08-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-09-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-10-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-11-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-12-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-13-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-14-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-15-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-16-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-17-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-18-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-19-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-20-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-21-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-22-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-23-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-24-00	RESIDENTIAL CLASS 5	\$2,611.20
122-530-25-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-26-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-27-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-28-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-29-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-30-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-31-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-32-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-33-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-34-00	RESIDENTIAL CLASS 4	\$2,726.12
122-530-35-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-36-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-37-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-38-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-39-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-40-00	RESIDENTIAL CLASS 7	\$2,138.76
122-530-41-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-01-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-02-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-03-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-04-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-05-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-06-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-07-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-08-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-09-00	RESIDENTIAL CLASS 7	\$2,138.76

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-531-10-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-11-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-12-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-13-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-14-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-15-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-16-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-17-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-18-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-19-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-20-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-21-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-22-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-23-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-24-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-25-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-26-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-27-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-28-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-29-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-31-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-32-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-33-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-34-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-35-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-37-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-38-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-39-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-40-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-41-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-42-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-43-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-44-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-45-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-46-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-47-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-48-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-49-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-50-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-51-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-52-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-53-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-54-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-55-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-56-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-57-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-58-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-59-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-60-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-61-00	RESIDENTIAL CLASS 4	\$2,726.12

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-531-62-00	RESIDENTIAL CLASS 5	\$2,611.20
122-531-63-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-64-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-65-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-66-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-67-00	RESIDENTIAL CLASS 7	\$2,138.76
122-531-68-00	RESIDENTIAL CLASS 4	\$2,726.12
122-531-69-00	RESIDENTIAL CLASS 7	\$2,138.76
122-550-01-00	UNDEVELOPED	\$1,679.94
122-550-02-00	UNDEVELOPED	\$1,495.76
122-550-03-00	UNDEVELOPED	\$1,209.36
122-550-04-00	UNDEVELOPED	\$1,235.68
122-550-05-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-06-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-07-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-08-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-09-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-10-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-11-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-12-00	UNDEVELOPED	\$1,140.56
122-550-13-00	UNDEVELOPED	\$1,165.68
122-550-14-00	UNDEVELOPED	\$1,590.34
122-550-15-00	UNDEVELOPED	\$1,735.94
122-550-16-00	UNDEVELOPED	\$1,601.60
122-550-17-00	UNDEVELOPED	\$1,660.72
122-550-18-00	UNDEVELOPED	\$1,218.94
122-550-19-00	UNDEVELOPED	\$1,206.72
122-550-20-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-21-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-22-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-23-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-24-00	UNDEVELOPED	\$1,592.56
122-550-25-00	UNDEVELOPED	\$1,857.30
122-550-26-00	UNDEVELOPED	\$1,647.76
122-550-27-00	UNDEVELOPED	\$1,599.50
122-550-28-00	UNDEVELOPED	\$1,561.44
122-550-29-00	UNDEVELOPED	\$1,840.90
122-551-01-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-02-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-03-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-04-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-05-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-06-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-07-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-08-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-09-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-10-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-11-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-12-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-13-00	RESIDENTIAL CLASS 1	\$3,243.26

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-551-14-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-15-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-16-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-17-00	UNDEVELOPED	\$1,227.24
122-551-18-00	UNDEVELOPED	\$1,019.80
122-551-19-00	UNDEVELOPED	\$913.14
122-551-20-00	UNDEVELOPED	\$966.78
122-551-21-00	UNDEVELOPED	\$1,774.38
122-551-22-00	UNDEVELOPED	\$1,176.88
122-551-23-00	UNDEVELOPED	\$1,139.52
122-551-24-00	UNDEVELOPED	\$1,270.02
122-551-25-00	UNDEVELOPED	\$1,133.84
122-551-26-00	UNDEVELOPED	\$1,201.72
122-551-27-00	UNDEVELOPED	\$1,149.76
122-551-28-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-29-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-30-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-31-00	UNDEVELOPED	\$1,153.42
122-551-32-00	UNDEVELOPED	\$1,182.02
122-551-33-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-34-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-35-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-36-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-37-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-38-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-39-00	RESIDENTIAL CLASS 1	\$3,243.26
122-560-01-00	UNDEVELOPED	\$750.76
122-560-02-00	UNDEVELOPED	\$811.70
122-560-03-00	UNDEVELOPED	\$773.08
122-560-04-00	UNDEVELOPED	\$792.90
122-560-05-00	UNDEVELOPED	\$756.98
122-560-06-00	UNDEVELOPED	\$838.54
122-560-07-00	UNDEVELOPED	\$983.98
122-560-08-00	UNDEVELOPED	\$1,065.76
122-560-09-00	UNDEVELOPED	\$967.22
122-560-10-00	UNDEVELOPED	\$960.98
122-560-11-00	UNDEVELOPED	\$944.00
122-560-12-00	UNDEVELOPED	\$954.42
122-560-13-00	UNDEVELOPED	\$1,076.30
122-560-14-00	UNDEVELOPED	\$714.16
122-560-15-00	UNDEVELOPED	\$711.46
122-560-16-00	UNDEVELOPED	\$696.62
122-560-17-00	UNDEVELOPED	\$712.24
122-560-18-00	UNDEVELOPED	\$812.26
122-560-19-00	UNDEVELOPED	\$1,517.94
122-560-20-00	UNDEVELOPED	\$1,158.76
122-560-21-00	UNDEVELOPED	\$1,191.50
122-560-22-00	UNDEVELOPED	\$829.36
122-560-23-00	UNDEVELOPED	\$1,117.08
122-560-24-00	UNDEVELOPED	\$944.90

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-560-25-00	UNDEVELOPED	\$850.78
122-560-26-00	UNDEVELOPED	\$884.86
122-560-27-00	UNDEVELOPED	\$786.44
122-560-28-00	UNDEVELOPED	\$753.92
122-560-29-00	UNDEVELOPED	\$762.76
122-560-30-00	UNDEVELOPED	\$801.96
122-560-31-00	UNDEVELOPED	\$779.98
122-560-32-00	UNDEVELOPED	\$906.74
122-560-33-00	UNDEVELOPED	\$839.56
122-560-34-00	UNDEVELOPED	\$777.38
122-560-35-00	UNDEVELOPED	\$909.10
122-560-36-00	UNDEVELOPED	\$849.52
122-561-01-00	UNDEVELOPED	\$783.50
122-561-02-00	UNDEVELOPED	\$828.00
122-561-03-00	UNDEVELOPED	\$904.36
122-561-04-00	UNDEVELOPED	\$788.48
122-561-05-00	UNDEVELOPED	\$799.80
122-561-06-00	UNDEVELOPED	\$708.50
122-561-07-00	UNDEVELOPED	\$713.60
122-561-08-00	UNDEVELOPED	\$719.50
122-561-09-00	UNDEVELOPED	\$760.50
122-561-10-00	UNDEVELOPED	\$747.36
122-561-11-00	UNDEVELOPED	\$799.80
122-561-12-00	UNDEVELOPED	\$861.20
122-561-13-00	UNDEVELOPED	\$1,022.50
122-561-14-00	UNDEVELOPED	\$906.96
122-561-15-00	UNDEVELOPED	\$892.92
122-561-16-00	UNDEVELOPED	\$810.46
122-561-17-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-18-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-19-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-20-00	UNDEVELOPED	\$931.20
122-561-21-00	UNDEVELOPED	\$954.42
122-561-22-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-23-00	RESIDENTIAL CLASS 9	\$1,838.70
122-561-24-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-25-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-26-00	UNDEVELOPED	\$1,039.82
122-561-27-00	UNDEVELOPED	\$1,086.94
122-561-28-00	UNDEVELOPED	\$1,046.84
122-561-29-00	UNDEVELOPED	\$975.04
122-561-30-00	UNDEVELOPED	\$681.44
122-561-31-00	UNDEVELOPED	\$778.40
122-561-32-00	UNDEVELOPED	\$709.64
122-561-33-00	UNDEVELOPED	\$688.12
122-561-34-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-35-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-36-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-37-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-38-00	RESIDENTIAL CLASS 5	\$2,611.20

Exhibit A

**City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-561-39-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-40-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-41-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-42-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-43-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-44-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-45-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-46-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-47-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-48-00	RESIDENTIAL CLASS 9	\$1,838.70
122-561-49-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-50-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-51-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-52-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-53-00	RESIDENTIAL CLASS 5	\$2,611.20
Total Number of Parcels Taxed		515
Total FY 2006-07 Special Tax		\$1,821,643.38

EXHIBIT B


**Improvement Area No. 1 of the
 City of Oceanside CFD No. 2001-1
 FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-520-11-00	UNDEVELOPED	\$2,912.52
122-520-12-00	UNDEVELOPED	\$1,266.12
122-521-01-00	UNDEVELOPED	\$71,484.26
122-521-04-00	UNDEVELOPED	\$87,083.18
122-521-07-00	UNDEVELOPED	\$53,020.74
122-521-11-00	UNDEVELOPED	\$93,411.30
122-522-01-00	UNDEVELOPED	\$48,385.34
122-523-01-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-02-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-03-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-04-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-05-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-06-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-07-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-08-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-09-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-10-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-11-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-12-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-13-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-14-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-15-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-16-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-17-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-18-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-19-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-20-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-21-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-22-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-23-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-24-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-25-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-26-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-27-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-28-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-29-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-30-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-31-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-32-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-33-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-34-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-35-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-36-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-37-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-38-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-39-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-40-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-41-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-42-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-43-00	RESIDENTIAL CLASS 2	\$1,539.12

EXHIBIT B

**Improvement Area No. 1 of the
 City of Oceanside CFD No. 2001-1
 FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-523-44-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-45-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-46-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-47-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-48-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-49-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-50-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-51-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-52-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-53-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-54-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-55-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-56-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-57-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-58-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-59-00	RESIDENTIAL CLASS 1	\$1,618.84
122-523-60-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-61-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-62-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-63-00	RESIDENTIAL CLASS 2	\$1,539.12
122-523-64-00	RESIDENTIAL CLASS 1	\$1,618.84
122-530-01-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-02-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-03-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-05-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-06-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-07-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-08-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-09-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-10-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-11-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-12-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-13-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-14-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-15-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-16-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-17-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-18-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-19-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-20-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-21-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-22-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-23-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-24-00	RESIDENTIAL CLASS 5	\$1,290.02
122-530-25-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-26-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-27-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-28-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-29-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-30-00	RESIDENTIAL CLASS 4	\$1,349.80

EXHIBIT B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-530-31-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-32-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-33-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-34-00	RESIDENTIAL CLASS 4	\$1,349.80
122-530-35-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-36-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-37-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-38-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-39-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-40-00	RESIDENTIAL CLASS 7	\$1,044.24
122-530-41-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-01-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-02-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-03-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-04-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-05-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-06-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-07-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-08-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-09-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-10-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-11-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-12-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-13-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-14-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-15-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-16-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-17-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-18-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-19-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-20-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-21-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-22-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-23-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-24-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-25-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-26-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-27-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-28-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-29-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-31-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-32-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-33-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-34-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-35-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-37-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-38-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-39-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-40-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-41-00	RESIDENTIAL CLASS 7	\$1,044.24

EXHIBIT B

**Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-531-42-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-43-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-44-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-45-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-46-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-47-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-48-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-49-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-50-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-51-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-52-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-53-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-54-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-55-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-56-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-57-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-58-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-59-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-60-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-61-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-62-00	RESIDENTIAL CLASS 5	\$1,290.02
122-531-63-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-64-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-65-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-66-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-67-00	RESIDENTIAL CLASS 7	\$1,044.24
122-531-68-00	RESIDENTIAL CLASS 4	\$1,349.80
122-531-69-00	RESIDENTIAL CLASS 7	\$1,044.24
122-550-01-00	UNDEVELOPED	\$886.64
122-550-02-00	UNDEVELOPED	\$789.44
122-550-03-00	UNDEVELOPED	\$638.28
122-550-04-00	UNDEVELOPED	\$652.18
122-550-05-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-06-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-07-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-08-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-09-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-10-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-11-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-12-00	UNDEVELOPED	\$601.98
122-550-13-00	UNDEVELOPED	\$615.24
122-550-14-00	UNDEVELOPED	\$839.36
122-550-15-00	UNDEVELOPED	\$916.20
122-550-16-00	UNDEVELOPED	\$845.30
122-550-17-00	UNDEVELOPED	\$876.50
122-550-18-00	UNDEVELOPED	\$643.34
122-550-19-00	UNDEVELOPED	\$636.90
122-550-20-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-21-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-22-00	RESIDENTIAL CLASS 1	\$1,618.84

EXHIBIT B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-550-23-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-24-00	UNDEVELOPED	\$840.54
122-550-25-00	UNDEVELOPED	\$980.26
122-550-26-00	UNDEVELOPED	\$869.66
122-550-27-00	UNDEVELOPED	\$844.20
122-550-28-00	UNDEVELOPED	\$824.12
122-550-29-00	UNDEVELOPED	\$971.60
122-551-01-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-02-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-03-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-04-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-06-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-07-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-08-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-09-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-10-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-11-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-12-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-13-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-14-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-15-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-16-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-17-00	UNDEVELOPED	\$647.72
122-551-18-00	UNDEVELOPED	\$538.24
122-551-19-00	UNDEVELOPED	\$481.94
122-551-20-00	UNDEVELOPED	\$510.26
122-551-21-00	UNDEVELOPED	\$936.50
122-551-22-00	UNDEVELOPED	\$621.14
122-551-23-00	UNDEVELOPED	\$601.42
122-551-24-00	UNDEVELOPED	\$670.30
122-551-25-00	UNDEVELOPED	\$598.42
122-551-26-00	UNDEVELOPED	\$634.24
122-551-27-00	UNDEVELOPED	\$606.82
122-551-28-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-29-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-30-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-31-00	UNDEVELOPED	\$608.76
122-551-32-00	UNDEVELOPED	\$623.86
122-551-33-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-34-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-35-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-36-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-37-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-38-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-39-00	RESIDENTIAL CLASS 1	\$1,618.84
122-560-01-00	UNDEVELOPED	\$396.24
122-560-02-00	UNDEVELOPED	\$428.40
122-560-03-00	UNDEVELOPED	\$408.02
122-560-04-00	UNDEVELOPED	\$418.48
122-560-05-00	UNDEVELOPED	\$399.52

EXHIBIT B

**Improvement Area No. 1 of the
 City of Oceanside CFD No. 2001-1
 FY 2006-07 Special Tax Levy**

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-560-06-00	UNDEVELOPED	\$442.58
122-560-07-00	UNDEVELOPED	\$519.34
122-560-08-00	UNDEVELOPED	\$562.50
122-560-09-00	UNDEVELOPED	\$510.48
122-560-10-00	UNDEVELOPED	\$507.20
122-560-11-00	UNDEVELOPED	\$498.22
122-560-12-00	UNDEVELOPED	\$503.72
122-560-13-00	UNDEVELOPED	\$568.06
122-560-14-00	UNDEVELOPED	\$376.92
122-560-15-00	UNDEVELOPED	\$375.50
122-560-16-00	UNDEVELOPED	\$367.66
122-560-17-00	UNDEVELOPED	\$375.92
122-560-18-00	UNDEVELOPED	\$428.70
122-560-19-00	UNDEVELOPED	\$801.16
122-560-20-00	UNDEVELOPED	\$611.58
122-560-21-00	UNDEVELOPED	\$628.86
122-560-22-00	UNDEVELOPED	\$437.72
122-560-23-00	UNDEVELOPED	\$589.58
122-560-24-00	UNDEVELOPED	\$498.70
122-560-25-00	UNDEVELOPED	\$449.02
122-560-26-00	UNDEVELOPED	\$467.02
122-560-27-00	UNDEVELOPED	\$415.08
122-560-28-00	UNDEVELOPED	\$397.92
122-560-29-00	UNDEVELOPED	\$402.58
122-560-30-00	UNDEVELOPED	\$423.26
122-560-31-00	UNDEVELOPED	\$411.66
122-560-32-00	UNDEVELOPED	\$478.56
122-560-33-00	UNDEVELOPED	\$443.10
122-560-34-00	UNDEVELOPED	\$410.28
122-560-35-00	UNDEVELOPED	\$479.82
122-560-36-00	UNDEVELOPED	\$448.38
122-561-01-00	UNDEVELOPED	\$413.52
122-561-02-00	UNDEVELOPED	\$437.02
122-561-03-00	UNDEVELOPED	\$477.30
122-561-04-00	UNDEVELOPED	\$416.14
122-561-05-00	UNDEVELOPED	\$422.12
122-561-06-00	UNDEVELOPED	\$373.94
122-561-07-00	UNDEVELOPED	\$376.64
122-561-08-00	UNDEVELOPED	\$379.74
122-561-09-00	UNDEVELOPED	\$401.38
122-561-10-00	UNDEVELOPED	\$394.44
122-561-11-00	UNDEVELOPED	\$422.12
122-561-12-00	UNDEVELOPED	\$454.52
122-561-13-00	UNDEVELOPED	\$539.66
122-561-14-00	UNDEVELOPED	\$478.68
122-561-15-00	UNDEVELOPED	\$471.26
122-561-16-00	UNDEVELOPED	\$427.74
122-561-17-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-18-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-19-00	RESIDENTIAL CLASS 3	\$1,522.52

EXHIBIT B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2006-07 Special Tax Levy

APN	TAX CLASS	FY 2006-07 SPECIAL TAX
122-561-20-00	UNDEVELOPED	\$491.48
122-561-21-00	UNDEVELOPED	\$503.72
122-561-22-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-23-00	RESIDENTIAL CLASS 9	\$888.12
122-561-24-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-25-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-26-00	UNDEVELOPED	\$548.80
122-561-27-00	UNDEVELOPED	\$573.68
122-561-28-00	UNDEVELOPED	\$552.52
122-561-29-00	UNDEVELOPED	\$514.62
122-561-30-00	UNDEVELOPED	\$359.66
122-561-31-00	UNDEVELOPED	\$410.82
122-561-32-00	UNDEVELOPED	\$374.54
122-561-33-00	UNDEVELOPED	\$363.18
122-561-34-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-35-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-36-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-37-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-38-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-39-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-40-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-41-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-42-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-43-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-44-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-45-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-46-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-47-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-48-00	RESIDENTIAL CLASS 9	\$888.12
122-561-49-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-50-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-51-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-52-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-53-00	RESIDENTIAL CLASS 5	\$1,290.02
Total Number of Parcels Taxed		334
Total FY 2006-07 Special Tax		\$732,971.90

1 RESOLUTION NO. _____

2 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
3 OCEANSIDE, ACTING IN ITS CAPACITY AS THE
4 LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
5 NO. 2001-2 OF THE CITY OF OCEANSIDE (TRENDWEST
6 RESORTS) AUTHORIZING THE LEVY OF A SPECIAL TAX
7 FOR FISCAL YEAR 2006-07

8 WHEREAS, on February 6, 2002, the City Council of the City of Oceanside (the "City
9 Council") adopted Resolution No. 02-R089-1 stating its intention to form Community Facilities
10 District No. 2001-2 of the City of Oceanside (Trendwest Resorts) ("Community Facilities District
11 No. 2001-2") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section
12 53311 *et seq.* of the Government Code (the "Act"); and

13 WHEREAS, on February 6, 2002, the City Council also adopted Resolution No. 02-R090-1
14 stating its intention to incur bonded indebtedness in the amount of \$1,500,000 within proposed
15 Community Facilities District No. 2001-2 for the purpose of financing the facilities and incidental
16 expenses described in Resolution No. 02-R089-1 to serve the area within Community Facilities
17 District No. 2001-2; and

18 WHEREAS, on March 13, 2002, the City Council adopted Resolution No. 02-R183-1 which
19 established Community Facilities District No. 2001-2, authorized the levy of a special tax within
20 Community Facilities District No. 2001-2 and called an election within Community Facilities District
21 No. 2001-2 on the ballot proposition relating to levying a special tax combined and consolidated with
22 the proposition relating to the incurring of bonded indebtedness; and

23 WHEREAS, on March 13, 2002, the City Council also adopted Resolution No. 02-R184-1
24 which determined the necessity to incur bonded indebtedness in the amount of \$1,500,000 within
25 Community Facilities District No. 2001-2 and called an election within Community Facilities District
26 No. 2001-2 for March 26, 2002, on the proposition of incurring bonded indebtedness combined and
27 consolidated with the proposition of levying a special tax; and
28

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this _____ day
2 of _____, 2006, 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

14 
15 _____
City Attorney

16 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
17 OCEANSIDE, ACTING IN ITS CAPACITY AS THE
18 LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
19 NO. 2001-2 OF THE CITY OF OCEANSIDE (TRENDWEST
20 RESORTS) AUTHORIZING THE LEVY OF A SPECIAL TAX
21 FOR FISCAL YEAR 2006-07
22
23
24
25
26
27
28

Exhibit A
City of Oceanside CFD No. 2001-2
FY 2006-2007 Special Tax Levy

APN	TAX CLASS	FY 2006-2007 SPECIAL TAX
143-060-39-00	1	\$122,500.00
Total Number of Parcels Taxed		1
Total FY 2006-2007 Special Tax		\$122,500.00