



DATE: July 8, 2009

TO: Honorable Mayor and City Councilmembers

FROM: City Treasurer's Office

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), NO. 2001-2 (TRENDWEST RESORTS), AND 2006-1 (PACIFIC COAST) AUTHORIZING THE LEVIES OF SPECIAL TAXES FOR FISCAL YEAR 2009-2010**

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), 2001-2 (Trendwest Resorts), and 2006-1 (Pacific Coast) for the fiscal year 2009-2010.

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 four CFDs being addressed under these resolutions. These are the Ocean Ranch Corporate Centre, the Morro Hills Development, Trendwest Resorts, and the Pacific Coast Business Park.

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.

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 \$1.5 million in bonds for the improvements at Trendwest.

Finally, Pacific Coast Business Park, CFD 2006-1, is 115.5 acres of a 152-acre site, located south of Old Grove Road, west of College Boulevard. The property is entitled for approximately 1,500,000 square feet of industrial, research and development and office space. On January 18, 2006, the landowners within Pacific Coast Business Park voted to incur indebtedness and issue bonds in the maximum amount of \$12 million. Bonds were issued on May 20, 2008, in the par value amount of \$8,880,000.

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). The special tax levy began for CFD 2006-1 (Pacific Coast) in tax year 2008-2009. 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, Trendwest Resorts, and the Pacific Coast Community Facilities Districts for FY 2009-2010.

FISCAL IMPACT

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

Ocean Ranch	\$1,781,564.36
Morro Hills	\$1,874,801.96
Morro Hills Improvement Area No. 1	\$ 815,004.16
Trendwest Resorts	\$ 87,980.00
Pacific Coast	\$ 554,131.12

These special tax assessments will result in total revenue of \$5,113,481.60 that is dedicated to paying debt incurred in the formation of the CFDs and for ancillary costs associated with the administration of the districts.

The Ocean Ranch, Morro Hills and Morro Hills Improvement Area No. 1 CFDs experienced higher than normal delinquency rates in FY 2008-2009. The 2009-2010 tax levies for each of these CFDs include delinquency contingencies representative of delinquencies reported as of June 5, 2009. The delinquency amounts and percentages are: Ocean Ranch, \$147,747.92 (9.31%); Morro Hills, \$117,831.84 (6.2%); Morro Hills Improvement Area No. 1, \$55,683.62 (6.90%). Staff, in conjunction with special tax consultant David Taussig and Associates are diligently monitoring the delinquencies and making every effort to obtain payment of delinquent taxes. All three CFDs have bond covenants that include commencement of foreclosure proceedings by October 1 if certain delinquency thresholds are met. There is a possibility that the CFDs will be required to commence foreclosure proceedings this fall against certain parcels if the delinquent special taxes are not paid.

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), 2001-2 (Trendwest Resorts) and 2006-1 (Pacific Coast) authorizing the levies of special taxes for fiscal year 2009-2010.

PREPARED BY:



Michele C. Lund, CCMT
Treasury Manager

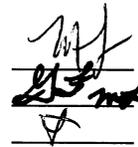
SUBMITTED BY:



Peter A. Weiss
City Manager

REVIEWED BY:

Michelle Skaggs-Lawrence, Deputy City Manager
Gary Felien, City Treasurer
Teri Ferro, Financial Services Director



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 2009-2010
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 2009-2010
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 2009-2010
4. Resolution of the City Council of the City of Oceanside, Acting in its Capacity as the Legislative Body of Community Facilities District No. 2006-1 of the City of Oceanside (Pacific Coast Business Park) Authorizing the Levy of a Special Tax for Fiscal Year 2009-2010

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 2009-2010

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 WHEREAS, on October 6, 2004, the City Council enacted Ordinance No. 04-0R869-1
10 amending in part Ordinance No. 01-0R439-1 (as amended, the "Ordinance") to authorize the levy of
11 a special tax within the District in accordance with the amended rate and method of apportionment of
12 the special tax commencing in Fiscal Year 2005-06 and each Fiscal Year thereafter for the purposes
13 set forth in Resolution No. 01-R263-1 and Resolution No. 04-822-1; and

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

18 WHEREAS, it is now necessary and appropriate that this City Council levy and collect the
19 special taxes for Fiscal Year 2009-2010 for the purpose specified in the Ordinance, by the adoption
20 of a resolution as specified by the Act and the Ordinance; and

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

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

25 Section 1. The above recitals are all true and correct.
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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 2009-2010 (the “Special Taxes”), at the tax
4 rates set forth in Exhibit A hereto and the Special Tax Consultant shall apportion the Special Taxes in
5 the manner specified in Resolution No. 04-R822-1 and the report prepared by the Special Tax
6 Consultant entitled “Administration Report Fiscal Year 2009-2010” submitted herewith. Such rates
7 do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, but
8 no later than August 10, 2009, the Special Tax Consultant shall deliver the certified list of all parcels
9 subject to the special tax levy including the amount of the Special Taxes to be levied on each parcel
10 in Fiscal Year 2009-2010 (the “Certified List”) to the Financial Services Director or his designee and
11 thereafter, but in no event later than August 10, 2009, the Financial Services Director or his designee
12 shall cause a certified copy of this Resolution together with the Certified List, to be filed with the
13 County Auditor-Controller. The Certified List may contain tax rates lower than those set forth in
14 Exhibit A if the Financial Services Director determines that such lower rates are adequate to
15 accomplish the purposes of the District in Fiscal Year 2009-2010. The Financial Services Director or
16 his designee and the County Auditor-Controller are hereby authorized to make changes to the
17 Certified List from time to time to correct any error in the amount of the levy on any parcel to make
18 it consistent with the rate and method of apportionment attached to the Ordinance, including, but not
19 limited to, adding any parcels omitted from the Certified List or deleting any parcels included in the
20 Certified List.
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23 Section 3. Properties or entities of the state, federal or local governments shall be exempt
24 from the above-referenced and approved Special Taxes only to the extent set forth in the Ordinance
25 and otherwise shall be subject to the Special Taxes consistent with the provisions of Section 53317.3
26 of the Act in effect as of the date of adoption of this Resolution.
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1 Section 4. All of the collections of the Special Taxes shall be used only as provided for in the
2 Act and Resolution No. 01-R263-1 and Resolution No. 04-822-1. The Special Taxes shall be levied
3 only so long as needed to accomplish the purposes described in Resolution No. 01-R263-1 and
4 Resolution No. 04-822-1.

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

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

15 Section 7. The Financial Services Director or his designee is hereby authorized to transmit a
16 certified copy of this Resolution, together with the Certified List, to the County Assessor and/or the
17 Treasurer-Tax Collector, together with other supporting documentation as may be required to place
18 the Special Taxes on the secured property tax roll for Fiscal Year 2009-2010 and for the collection of
19 the Special Taxes in the manner of ad valorem property taxes and to perform all other acts which are
20 required by the Act, the Ordinance, or by law or deemed necessary by the Financial Services Director
21 in order to accomplish the purpose of this Resolution, the Act or Bond covenants.

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

23 ///
24 ///
25 ///

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this ____ day
2 of _____, 2009, 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



City Attorney

14
15
16 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
17 OCEANSIDE, ACTING IN ITS CAPACITY AS THE LEGISLATIVE
18 BODY OF COMMUNITY FACILITIES DISTRICT NO. 2000-1 OF THE
19 CITY OF OCEANSIDE (OCEAN RANCH CORPORATE CENTRE)
20 AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR
21 2009-2010
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Exhibit A

City of Oceanside CFD No. 2000-1
FY 2009-10 Special Tax Levy

APN	FY 2009-10 SPECIAL TAX
160-571-2100	\$85,952.98
160-571-2200	\$133,891.44
160-571-2300	\$86,510.60
160-571-2400	\$36,593.22
160-571-2700	\$97,356.24
160-571-2800	\$95,152.98
160-571-3200	\$83,569.76
160-571-3700	\$37,730.70
160-571-3800	\$14,475.30
160-571-3900	\$22,420.16
160-572-0401	\$533.54
160-572-0402	\$823.06
160-572-0403	\$1,186.42
160-572-0404	\$1,186.42
160-572-0405	\$1,332.82
160-572-0406	\$535.58
160-572-0407	\$829.62
160-572-0408	\$1,172.88
160-572-0409	\$1,226.20
160-572-0410	\$1,130.64
160-572-0411	\$1,347.18
160-572-0412	\$533.12
160-572-0413	\$827.16
160-572-0414	\$1,127.78
160-572-0415	\$1,223.74
160-572-0416	\$1,170.02
160-572-0417	\$827.16
160-572-0418	\$533.12
160-572-0419	\$535.58
160-572-0420	\$829.62
160-572-0421	\$1,130.64
160-572-0422	\$1,226.20
160-572-0423	\$1,172.88
160-572-0424	\$1,347.18
160-572-0425	\$1,345.54
160-572-0426	\$1,130.64
160-572-0427	\$1,226.20
160-572-0428	\$1,172.88
160-572-0429	\$829.62
160-572-0430	\$535.58
160-572-0431	\$474.08
160-572-0432	\$768.12
160-572-0433	\$1,015.82
160-572-0434	\$1,103.58
160-572-0435	\$1,057.64
160-572-0436	\$1,224.14
160-572-0437	\$474.08
160-572-0438	\$768.12
160-572-0439	\$1,015.82
160-572-0440	\$1,103.58
160-572-0441	\$1,057.64

Exhibit A

**City of Oceanside CFD No. 2000-1
FY 2009-10 Special Tax Levy**

APN	FY 2009-10 SPECIAL TAX
160-572-0442	\$1,224.14
160-572-0600	\$94,464.48
160-572-0700	\$41,418.18
160-572-1000	\$21,344.00
160-572-1200	\$7,217.42
160-572-1300	\$7,504.48
160-572-1400	\$35,374.00
160-572-1500	\$16,006.20
160-572-1700	\$16,384.32
160-572-1800	\$92,772.82
160-572-1900	\$108,854.46
160-572-2000	\$5,852.38
160-572-2100	\$6,954.02
160-572-2200	\$10,534.30
160-572-2300	\$10,878.56
160-572-2400	\$9,776.94
160-572-2500	\$6,949.14
160-572-2600	\$6,135.92
160-572-2700	\$5,714.68
160-680-0400	\$103,658.52
160-680-1000	\$15,127.76
160-680-1100	\$8,824.52
160-680-1200	\$37,087.38
160-680-1701	\$2,276.06
160-680-1702	\$2,526.22
160-680-1707	\$5,052.84
160-680-1708	\$6,637.06
160-680-1709	\$2,502.02
160-680-1710	\$2,558.20
160-680-1711	\$1,314.78
160-680-1712	\$1,255.32
160-680-1713	\$2,526.22
160-680-1714	\$2,526.22
160-680-1800	\$17,577.30
160-680-1900	\$33,831.68
160-680-2001	\$3,469.28
160-680-2004	\$3,432.38
160-680-2005	\$3,190.42
160-680-2006	\$3,465.18
160-680-2010	\$2,821.36
160-680-2011	\$3,428.28
160-680-2101	\$4,565.22
160-680-2102	\$2,463.88
160-680-2103	\$4,439.74
160-680-2201	\$4,565.22
160-680-2202	\$4,879.78
160-680-2203	\$2,023.84
160-680-2301	\$5,638.46
160-680-2302	\$5,638.46
160-680-2400	\$18,690.72
160-680-2500	\$22,496.04

Exhibit A

**City of Oceanside CFD No. 2000-1
FY 2009-10 Special Tax Levy**

APN	FY 2009-10 SPECIAL TAX
160-680-2600	\$30,592.04
160-680-2900	\$6,684.32
160-680-3101	\$1,213.84
160-680-3102	\$2,476.88
160-680-3103	\$605.72
160-680-3104	\$621.70
160-680-3105	\$701.68
160-680-3106	\$700.44
160-680-3107	\$700.44
160-680-3108	\$700.44
160-680-3109	\$700.44
160-680-3110	\$685.68
160-680-3111	\$621.70
160-680-3112	\$637.70
160-680-3113	\$1,136.38
160-680-3114	\$1,188.46
160-680-3115	\$1,441.08
160-680-3116	\$1,441.08
160-680-3117	\$873.10
160-680-3118	\$875.96
160-680-3119	\$774.26
160-680-3120	\$1,460.36
160-680-3121	\$1,419.76
160-680-3122	\$1,439.44
160-680-3123	\$1,374.66
160-680-3124	\$1,534.58
160-680-3125	\$1,651.06
160-680-3126	\$2,079.62
160-690-0601	\$737.36
160-690-0602	\$576.18
160-690-0603	\$801.74
160-690-0604	\$736.54
160-690-0605	\$576.18
160-690-0606	\$801.74
160-690-0607	\$737.36
160-690-0608	\$576.18
160-690-0609	\$801.74
160-690-0610	\$736.54
160-690-0611	\$576.18
160-690-0612	\$801.74
160-690-0701	\$523.26
160-690-0702	\$523.26
160-690-0703	\$523.26
160-690-0704	\$523.26
160-690-0705	\$523.26
160-690-0706	\$523.26
160-690-0707	\$523.26
160-690-0708	\$523.26
160-690-0709	\$523.26
160-690-0710	\$523.26
160-690-0711	\$523.26

Exhibit A**City of Oceanside CFD No. 2000-1
FY 2009-10 Special Tax Levy**

APN	FY 2009-10 SPECIAL TAX
160-690-0712	\$523.26
160-690-0800	\$18,837.36
160-690-0900	\$5,976.32
160-690-1000	\$19,072.86
160-691-0500	\$30,538.72
160-692-0701	\$829.22
160-692-0702	\$677.48
160-692-0703	\$677.48
160-692-0704	\$677.08
160-692-0705	\$677.48
160-692-0706	\$756.22
160-692-0707	\$829.22
160-692-0708	\$677.48
160-692-0709	\$677.48
160-692-0710	\$677.08
160-692-0711	\$677.48
160-692-0712	\$756.22
160-692-0801	\$635.66
160-692-0802	\$540.10
160-692-0803	\$510.56
160-692-0804	\$540.10
160-692-0805	\$784.10
160-692-0806	\$784.10
160-692-0807	\$540.10
160-692-0808	\$510.56
160-692-0809	\$540.10
160-692-0810	\$635.66
160-692-1200	\$3,167.20
160-692-1400	\$16,290.30
160-692-1500	\$3,890.12
160-692-1600	\$8,513.28
Total Number of Parcels Taxed	184
Total FY 2009-10 Special Tax	\$1,781,564.36

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 2009-2010

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”) pursuant to the Mello-Roos Community Facilities Act of 1982, as amended, Section 53311 *et seq.* of
12 the Government Code (the “Act”); and

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

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

25 WHEREAS, on March 13, 2002, the City Council also adopted Resolution No. 02-R186-1
26 which determined the necessity to incur bonded indebtedness in the amount of \$26,000,000 within
27
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 2009-2010 for the purpose specified in the Ordinance, by the adoption
3 of a resolution as specified by the Act and the Ordinance; and

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

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

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

10 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby
11 levied upon the parcels within the Community Facilities District No. 2001-1 which are not otherwise
12 exempt from taxation under the Act or the Ordinance the special taxes for Fiscal Year 2009-2010
13 (the "Special Taxes"), at the tax rates set forth in Exhibit A hereto and there is hereby levied upon the
14 parcels within Improvement Area No. 1 which are not otherwise exempt from taxation under the Act
15 or the Ordinance the Special Taxes for Fiscal Year 2009-2010 (the "Improvement Area No. 1 Special
16 Taxes"), at the tax rates set forth in Exhibit B hereto. The Special Tax Consultant shall apportion the
17 Special Taxes and the Improvement Area No. 1 Special Taxes in the manner specified in Resolution
18 No. 02-R185-1 and the report prepared by the Special Tax Consultant entitled "Administration
19 Report Fiscal Year 2009-2010" submitted herewith. Such rates do not exceed the maximum rates set
20 forth in the Ordinance. After adoption of this Resolution, but no later than August 10, 2009 the
21 Special Tax Consultant shall deliver the certified list of all parcels subject to the special tax levy
22 including the amount of the Special Taxes and the Improvement Area No. 1 Special Taxes to be
23 levied on each parcel in Fiscal Year 2009-2010 (the "Certified List") to the Financial Services
24 Director or his designee and thereafter, but in no event later than August 10, 2009, the Financial
25 Services Director or his designee shall cause a certified copy of this Resolution together with the
26 Certified List, to be filed with the County Auditor-Controller. The Certified List may contain tax
27
28

1 rates lower than those set forth in Exhibit A and Exhibit B if the Financial Services Director
2 determines that such lower rates are adequate to accomplish the purposes of the District and
3 Improvement Area No. 1 in Fiscal Year 2009-2010. The Financial Services Director or his designee
4 and the County Auditor-Controller are hereby authorized to make changes to the Certified List from
5 time to time to correct any error in the amount of the levy on any parcel to make it consistent with the
6 respective rate and method of apportionment for Community Facilities District No. 2001-1 and for
7 Improvement Area No. 1 attached to the Ordinance, including, but not limited to, adding any parcels
8 omitted from the 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 2009-2010 and for the collection of the Special Taxes and Improvement Area No. 1
10 Special Taxes in the manner of ad valorem property taxes and to perform all other acts which are
11 required by the Act, the Ordinance, or by law or deemed necessary by the Financial Services Director
12 in order to accomplish the purpose of this Resolution, the Act or District Bond or Improvement Area
13 No. 1 Bond covenants.

14
15 Section 8. This Resolution shall be effective upon its adoption.

16 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this

17 _____ day of _____, 2009, by the following vote:

18 AYES:

19 NAYS:

20 ABSENT:

21 ABSTAIN:

22
23 _____
MAYOR OF THE CITY OF OCEANSIDE

24
25 ATTEST:

APPROVED AS TO FORM:

26
27 _____
City Clerk

28

City Attorney

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 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
122-500-51-00	RESIDENTIAL CLASS 5	\$2,611.20

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
122-500-57-00	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
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

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
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

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
122-520-18-00	GOLF COURSE PROPERTY	\$2,934.10
122-520-28-00	UNDEVELOPED	\$3,370.10
122-520-29-00	UNDEVELOPED	\$873.72
122-521-01-00	UNDEVELOPED	\$85,656.94
122-521-28-00	UNDEVELOPED	\$102,975.56
122-521-30-00	GOLF COURSE PROPERTY	\$88.64
122-521-31-00	GOLF COURSE PROPERTY	\$9,841.88
122-521-32-00	GOLF COURSE PROPERTY	\$7,135.36
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
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

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
122-523-63-00	RESIDENTIAL CLASS 2	\$3,090.04
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

Exhibit A

City of Oceanside CFD No. 2001-1
 FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
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

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
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	RESIDENTIAL CLASS 1	\$3,243.26
122-550-02-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-04-00	RESIDENTIAL CLASS 1	\$3,243.26

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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	RESIDENTIAL CLASS 1	\$3,243.26
122-550-13-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-14-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-15-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-16-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-17-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-18-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-19-00	RESIDENTIAL CLASS 1	\$3,243.26
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	RESIDENTIAL CLASS 1	\$3,243.26
122-550-25-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-26-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-27-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-28-00	RESIDENTIAL CLASS 1	\$3,243.26
122-550-29-00	RESIDENTIAL CLASS 1	\$3,243.26
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
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	RESIDENTIAL CLASS 1	\$3,243.26
122-551-18-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-19-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-20-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-21-00	UNDEVELOPED	\$1,122.16
122-551-22-00	UNDEVELOPED	\$744.28
122-551-23-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-24-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-25-00	RESIDENTIAL CLASS 1	\$3,243.26
122-551-26-00	RESIDENTIAL CLASS 1	\$3,243.26

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-551-27-00	RESIDENTIAL CLASS 1	\$3,243.26
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	RESIDENTIAL CLASS 1	\$3,243.26
122-551-32-00	RESIDENTIAL CLASS 1	\$3,243.26
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	RESIDENTIAL CLASS 4	\$2,726.12
122-560-02-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-03-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-04-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-05-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-06-00	RESIDENTIAL CLASS 9	\$1,838.70
122-560-07-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-08-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-09-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-10-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-11-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-12-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-13-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-14-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-15-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-16-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-17-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-18-00	RESIDENTIAL CLASS 9	\$1,838.70
122-560-19-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-20-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-21-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-22-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-23-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-24-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-25-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-26-00	RESIDENTIAL CLASS 9	\$1,838.70
122-560-27-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-28-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-29-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-30-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-31-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-32-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-33-00	RESIDENTIAL CLASS 3	\$3,058.12
122-560-34-00	RESIDENTIAL CLASS 4	\$2,726.12
122-560-35-00	RESIDENTIAL CLASS 5	\$2,611.20
122-560-36-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-01-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-02-00	RESIDENTIAL CLASS 3	\$3,058.12

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-561-03-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-04-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-05-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-07-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-08-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-09-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-10-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-11-00	RESIDENTIAL CLASS 9	\$1,838.70
122-561-12-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-13-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-14-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-15-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-16-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-18-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-19-00	RESIDENTIAL CLASS 3	\$3,058.12
122-561-20-00	RESIDENTIAL CLASS 9	\$1,838.70
122-561-21-00	RESIDENTIAL CLASS 4	\$2,726.12
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	RESIDENTIAL CLASS 4	\$2,726.12
122-561-27-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-29-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-30-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-31-00	RESIDENTIAL CLASS 5	\$2,611.20
122-561-32-00	RESIDENTIAL CLASS 4	\$2,726.12
122-561-33-00	RESIDENTIAL CLASS 3	\$3,058.12
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
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
122-570-01-00	UNDEVELOPED	\$404.10
122-570-02-00	UNDEVELOPED	\$358.74
122-570-03-00	UNDEVELOPED	\$354.16

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-570-04-00	UNDEVELOPED	\$354.74
122-570-05-00	UNDEVELOPED	\$347.86
122-570-06-00	UNDEVELOPED	\$342.56
122-570-07-00	UNDEVELOPED	\$338.12
122-570-08-00	UNDEVELOPED	\$348.64
122-570-09-00	UNDEVELOPED	\$390.42
122-570-10-00	UNDEVELOPED	\$476.08
122-570-11-00	UNDEVELOPED	\$460.04
122-570-12-00	UNDEVELOPED	\$423.44
122-570-13-00	UNDEVELOPED	\$390.20
122-570-14-00	UNDEVELOPED	\$371.28
122-570-15-00	UNDEVELOPED	\$347.08
122-570-16-00	UNDEVELOPED	\$338.90
122-570-17-00	UNDEVELOPED	\$383.82
122-570-18-00	UNDEVELOPED	\$385.32
122-570-19-00	UNDEVELOPED	\$380.66
122-570-20-00	UNDEVELOPED	\$378.44
122-570-21-00	UNDEVELOPED	\$322.36
122-570-22-00	UNDEVELOPED	\$324.66
122-570-23-00	UNDEVELOPED	\$348.36
122-570-24-00	UNDEVELOPED	\$347.00
122-570-25-00	RESIDENTIAL CLASS 5	\$2,611.20
122-570-26-00	RESIDENTIAL CLASS 7	\$2,138.76
122-570-27-00	RESIDENTIAL CLASS 8	\$1,953.62
122-570-28-00	RESIDENTIAL CLASS 5	\$2,611.20
122-570-29-00	UNDEVELOPED	\$426.80
122-570-30-00	UNDEVELOPED	\$389.76
122-570-31-00	UNDEVELOPED	\$367.64
122-570-32-00	UNDEVELOPED	\$661.34
122-570-33-00	UNDEVELOPED	\$484.32
122-570-34-00	UNDEVELOPED	\$508.76
122-570-35-00	UNDEVELOPED	\$542.36
122-570-36-00	UNDEVELOPED	\$550.16
122-570-37-00	UNDEVELOPED	\$463.06
122-570-38-00	UNDEVELOPED	\$639.70
122-570-39-00	UNDEVELOPED	\$448.72
122-570-40-00	UNDEVELOPED	\$329.52
122-570-41-00	UNDEVELOPED	\$325.08
122-570-42-00	UNDEVELOPED	\$323.08
122-570-43-00	UNDEVELOPED	\$486.34
122-570-44-00	UNDEVELOPED	\$377.66
122-570-45-00	UNDEVELOPED	\$385.40
122-570-46-00	UNDEVELOPED	\$391.42
122-570-47-00	UNDEVELOPED	\$334.76
122-570-48-00	UNDEVELOPED	\$330.82
122-570-49-00	UNDEVELOPED	\$347.64
122-570-50-00	UNDEVELOPED	\$340.92
122-570-51-00	UNDEVELOPED	\$322.36
122-570-52-00	UNDEVELOPED	\$322.36
122-571-01-00	UNDEVELOPED	\$374.36
122-571-02-00	UNDEVELOPED	\$374.72

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-571-03-00	UNDEVELOPED	\$334.10
122-571-04-00	UNDEVELOPED	\$332.46
122-571-05-00	UNDEVELOPED	\$322.36
122-571-06-00	UNDEVELOPED	\$324.00
122-571-07-00	UNDEVELOPED	\$354.60
122-571-08-00	UNDEVELOPED	\$404.10
122-571-09-00	UNDEVELOPED	\$448.00
122-571-10-00	UNDEVELOPED	\$447.86
122-571-11-00	UNDEVELOPED	\$412.18
122-571-12-00	UNDEVELOPED	\$409.76
122-571-13-00	UNDEVELOPED	\$402.80
122-571-14-00	UNDEVELOPED	\$398.00
122-571-15-00	UNDEVELOPED	\$382.46
122-571-16-00	UNDEVELOPED	\$384.76
122-571-17-00	UNDEVELOPED	\$386.76
122-571-18-00	UNDEVELOPED	\$438.62
122-571-19-00	UNDEVELOPED	\$357.02
122-571-20-00	UNDEVELOPED	\$363.70
122-571-21-00	UNDEVELOPED	\$400.36
122-571-22-00	UNDEVELOPED	\$419.92
122-571-23-00	UNDEVELOPED	\$385.26
122-571-24-00	UNDEVELOPED	\$415.34
122-571-25-00	UNDEVELOPED	\$406.96
122-571-26-00	UNDEVELOPED	\$394.36
122-571-27-00	UNDEVELOPED	\$367.48
122-571-28-00	UNDEVELOPED	\$352.66
122-571-29-00	UNDEVELOPED	\$325.22
122-571-30-00	UNDEVELOPED	\$325.36
122-571-31-00	UNDEVELOPED	\$322.36
122-571-32-00	UNDEVELOPED	\$468.28
122-572-01-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-02-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-03-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-04-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-05-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-06-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-07-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-09-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-10-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-11-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-12-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-13-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-14-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-15-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-16-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-17-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-18-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-19-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-20-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-21-00	UNDEVELOPED	\$322.36
122-572-22-00	UNDEVELOPED	\$322.36

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-572-23-00	UNDEVELOPED	\$345.50
122-572-24-00	UNDEVELOPED	\$345.00
122-572-25-00	UNDEVELOPED	\$385.12
122-572-26-00	UNDEVELOPED	\$359.68
122-572-27-00	UNDEVELOPED	\$370.56
122-572-28-00	UNDEVELOPED	\$548.36
122-572-29-00	UNDEVELOPED	\$611.56
122-572-30-00	UNDEVELOPED	\$543.42
122-572-31-00	UNDEVELOPED	\$492.14
122-572-32-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-33-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-34-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-35-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-36-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-37-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-38-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-39-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-40-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-41-00	RESIDENTIAL CLASS 8	\$1,953.62
122-572-42-00	RESIDENTIAL CLASS 7	\$2,138.76
122-572-43-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-44-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-45-00	RESIDENTIAL CLASS 5	\$2,611.20
122-572-46-00	UNDEVELOPED	\$327.80
122-580-01-00	UNDEVELOPED	\$568.22
122-580-02-00	RESIDENTIAL CLASS 7	\$2,138.76
122-580-03-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-04-00	RESIDENTIAL CLASS 3	\$3,058.12
122-580-05-00	UNDEVELOPED	\$427.66
122-580-06-00	UNDEVELOPED	\$368.78
122-580-07-00	UNDEVELOPED	\$364.34
122-580-08-00	UNDEVELOPED	\$363.12
122-580-09-00	UNDEVELOPED	\$363.26
122-580-10-00	UNDEVELOPED	\$371.50
122-580-11-00	UNDEVELOPED	\$376.08
122-580-12-00	UNDEVELOPED	\$377.02
122-580-13-00	UNDEVELOPED	\$373.22
122-580-14-00	UNDEVELOPED	\$365.20
122-580-15-00	RESIDENTIAL CLASS 7	\$2,138.76
122-580-16-00	RESIDENTIAL CLASS 3	\$3,058.12
122-580-18-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-19-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-20-00	RESIDENTIAL CLASS 7	\$2,138.76
122-580-21-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-22-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-24-00	RESIDENTIAL CLASS 5	\$2,611.20
122-580-25-00	UNDEVELOPED	\$609.34
122-580-26-00	RESIDENTIAL CLASS 7	\$2,138.76
122-580-27-00	RESIDENTIAL CLASS 3	\$3,058.12
122-580-28-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-01-00	UNDEVELOPED	\$379.16

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-581-02-00	UNDEVELOPED	\$386.26
122-581-03-00	UNDEVELOPED	\$388.34
122-581-04-00	UNDEVELOPED	\$406.54
122-581-05-00	UNDEVELOPED	\$435.18
122-581-06-00	UNDEVELOPED	\$526.66
122-581-07-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-08-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-10-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-11-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-14-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-15-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-16-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-18-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-19-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-20-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-21-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-22-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-23-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-24-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-26-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-27-00	UNDEVELOPED	\$404.16
122-581-28-00	UNDEVELOPED	\$402.88
122-581-29-00	UNDEVELOPED	\$394.28
122-581-30-00	UNDEVELOPED	\$391.98
122-581-31-00	UNDEVELOPED	\$392.42
122-581-32-00	UNDEVELOPED	\$424.58
122-581-33-00	UNDEVELOPED	\$977.12
122-581-34-00	UNDEVELOPED	\$1,011.28
122-581-35-00	UNDEVELOPED	\$589.70
122-581-36-00	UNDEVELOPED	\$578.74
122-581-37-00	UNDEVELOPED	\$566.78
122-581-38-00	UNDEVELOPED	\$548.30
122-581-43-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-44-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-46-00		\$783.36
122-581-47-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-48-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-49-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-50-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-51-00		\$1,176.32
122-581-52-00	RESIDENTIAL CLASS 3	\$3,058.12
122-581-53-00	RESIDENTIAL CLASS 7	\$2,138.76
122-581-54-00	RESIDENTIAL CLASS 5	\$2,611.20
122-581-55-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-01-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-02-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-03-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-04-00	UNDEVELOPED	\$393.06
122-590-05-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-06-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-08-00	RESIDENTIAL CLASS 5	\$2,611.20

Exhibit A

City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-590-10-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-14-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-15-00	UNDEVELOPED	\$516.56
122-590-16-00	UNDEVELOPED	\$502.52
122-590-17-00	UNDEVELOPED	\$484.32
122-590-18-00	UNDEVELOPED	\$551.74
122-590-19-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-20-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-21-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-22-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-24-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-26-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-27-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-28-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-32-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-33-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-34-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-35-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-36-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-37-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-38-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-39-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-40-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-41-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-42-00	RESIDENTIAL CLASS 5	\$2,611.20
122-590-43-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-44-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-45-00	RESIDENTIAL CLASS 4	\$2,726.12
122-590-46-00	RESIDENTIAL CLASS 3	\$3,058.12
122-590-47-00	UNDEVELOPED	\$525.88
122-590-48-00	UNDEVELOPED	\$447.30
122-590-49-00	UNDEVELOPED	\$389.26
122-590-50-00	UNDEVELOPED	\$372.22
122-590-51-00	UNDEVELOPED	\$371.08
122-590-52-00	UNDEVELOPED	\$378.10
122-590-53-00	UNDEVELOPED	\$617.14
122-591-01-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-02-00	RESIDENTIAL CLASS 3	\$3,058.12
122-591-04-00	RESIDENTIAL CLASS 3	\$3,058.12
122-591-05-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-06-00	RESIDENTIAL CLASS 3	\$3,058.12
122-591-07-00	UNDEVELOPED	\$370.78
122-591-08-00	UNDEVELOPED	\$399.36
122-591-09-00	UNDEVELOPED	\$371.14
122-591-10-00	UNDEVELOPED	\$414.76
122-591-11-00	UNDEVELOPED	\$472.36
122-591-12-00	UNDEVELOPED	\$456.90
122-591-13-00	UNDEVELOPED	\$491.56
122-591-14-00	UNDEVELOPED	\$454.52
122-591-15-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-16-00	RESIDENTIAL CLASS 3	\$3,058.12

Exhibit A**City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy**

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-591-17-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-18-00	RESIDENTIAL CLASS 3	\$3,058.12
122-591-19-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-20-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-21-00	RESIDENTIAL CLASS 3	\$3,058.12
122-591-23-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-25-00	RESIDENTIAL CLASS 4	\$2,726.12
122-591-27-00	RESIDENTIAL CLASS 5	\$2,611.20
Total Number of Parcels Taxed		773
Total FY 2009-10 Special Tax		\$1,874,801.96

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-520-28-00	UNDEVELOPED	\$2,748.06
122-520-29-00	UNDEVELOPED	\$712.46
122-521-01-00	UNDEVELOPED	\$69,846.46
122-521-28-00	UNDEVELOPED	\$83,968.44
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
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

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
122-523-63-00	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
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

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
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

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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	RESIDENTIAL CLASS 1	\$1,618.84
122-550-02-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-04-00	RESIDENTIAL CLASS 1	\$1,618.84
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	RESIDENTIAL CLASS 1	\$1,618.84
122-550-13-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-14-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-15-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-16-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-17-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-18-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-19-00	RESIDENTIAL CLASS 1	\$1,618.84
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
122-550-23-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-24-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-25-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-26-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-27-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-28-00	RESIDENTIAL CLASS 1	\$1,618.84
122-550-29-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-01-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-02-00	RESIDENTIAL CLASS 1	\$1,618.84

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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	RESIDENTIAL CLASS 1	\$1,618.84
122-551-18-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-19-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-20-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-21-00	UNDEVELOPED	\$915.04
122-551-22-00	UNDEVELOPED	\$606.90
122-551-23-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-24-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-25-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-26-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-27-00	RESIDENTIAL CLASS 1	\$1,618.84
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	RESIDENTIAL CLASS 1	\$1,618.84
122-551-32-00	RESIDENTIAL CLASS 1	\$1,618.84
122-551-33-00	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	RESIDENTIAL CLASS 4	\$1,349.80
122-560-02-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-03-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-04-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-05-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-06-00	RESIDENTIAL CLASS 9	\$888.12
122-560-07-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-08-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-09-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-10-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-11-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-12-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-13-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-14-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-15-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-16-00	RESIDENTIAL CLASS 4	\$1,349.80

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-560-17-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-18-00	RESIDENTIAL CLASS 9	\$888.12
122-560-19-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-20-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-21-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-22-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-23-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-24-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-25-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-26-00	RESIDENTIAL CLASS 9	\$888.12
122-560-27-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-28-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-29-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-30-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-31-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-32-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-33-00	RESIDENTIAL CLASS 3	\$1,522.52
122-560-34-00	RESIDENTIAL CLASS 4	\$1,349.80
122-560-35-00	RESIDENTIAL CLASS 5	\$1,290.02
122-560-36-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-01-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-02-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-03-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-04-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-05-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-07-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-08-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-09-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-10-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-11-00	RESIDENTIAL CLASS 9	\$888.12
122-561-12-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-13-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-14-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-15-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-16-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-18-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-19-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-20-00	RESIDENTIAL CLASS 9	\$888.12
122-561-21-00	RESIDENTIAL CLASS 4	\$1,349.80
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	RESIDENTIAL CLASS 4	\$1,349.80
122-561-27-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-29-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-30-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-31-00	RESIDENTIAL CLASS 5	\$1,290.02
122-561-32-00	RESIDENTIAL CLASS 4	\$1,349.80
122-561-33-00	RESIDENTIAL CLASS 3	\$1,522.52
122-561-34-00	RESIDENTIAL CLASS 4	\$1,349.80

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
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
122-570-01-00	UNDEVELOPED	\$329.50
122-570-02-00	UNDEVELOPED	\$292.54
122-570-03-00	UNDEVELOPED	\$288.80
122-570-04-00	UNDEVELOPED	\$289.26
122-570-05-00	UNDEVELOPED	\$283.66
122-570-06-00	UNDEVELOPED	\$279.32
122-570-07-00	UNDEVELOPED	\$275.70
122-570-08-00	UNDEVELOPED	\$284.30
122-570-09-00	UNDEVELOPED	\$318.34
122-570-10-00	UNDEVELOPED	\$388.22
122-570-11-00	UNDEVELOPED	\$375.12
122-570-12-00	UNDEVELOPED	\$345.28
122-570-13-00	UNDEVELOPED	\$318.18
122-570-14-00	UNDEVELOPED	\$302.76
122-570-15-00	UNDEVELOPED	\$283.00
122-570-16-00	UNDEVELOPED	\$276.34
122-570-17-00	UNDEVELOPED	\$312.98
122-570-18-00	UNDEVELOPED	\$314.20
122-570-19-00	UNDEVELOPED	\$310.40
122-570-20-00	UNDEVELOPED	\$308.60
122-570-21-00	UNDEVELOPED	\$262.86
122-570-22-00	UNDEVELOPED	\$264.72
122-570-23-00	UNDEVELOPED	\$284.06
122-570-24-00	UNDEVELOPED	\$282.96
122-570-25-00	RESIDENTIAL CLASS 5	\$1,290.02
122-570-26-00	RESIDENTIAL CLASS 7	\$1,044.24
122-570-27-00	RESIDENTIAL CLASS 8	\$947.92
122-570-28-00	RESIDENTIAL CLASS 5	\$1,290.02
122-570-29-00	UNDEVELOPED	\$348.02
122-570-30-00	UNDEVELOPED	\$317.82
122-570-31-00	UNDEVELOPED	\$299.78
122-570-32-00	UNDEVELOPED	\$539.26

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-570-33-00	UNDEVELOPED	\$394.92
122-570-34-00	UNDEVELOPED	\$414.84
122-570-35-00	UNDEVELOPED	\$442.24
122-570-36-00	UNDEVELOPED	\$448.62
122-570-37-00	UNDEVELOPED	\$377.58
122-570-38-00	UNDEVELOPED	\$521.62
122-570-39-00	UNDEVELOPED	\$365.90
122-570-40-00	UNDEVELOPED	\$268.70
122-570-41-00	UNDEVELOPED	\$265.08
122-570-42-00	UNDEVELOPED	\$263.44
122-570-43-00	UNDEVELOPED	\$396.56
122-570-44-00	UNDEVELOPED	\$307.96
122-570-45-00	UNDEVELOPED	\$314.26
122-570-46-00	UNDEVELOPED	\$319.16
122-570-47-00	UNDEVELOPED	\$272.96
122-570-48-00	UNDEVELOPED	\$269.74
122-570-49-00	UNDEVELOPED	\$283.48
122-570-50-00	UNDEVELOPED	\$277.98
122-570-51-00	UNDEVELOPED	\$262.86
122-570-52-00	UNDEVELOPED	\$262.86
122-571-01-00	UNDEVELOPED	\$305.26
122-571-02-00	UNDEVELOPED	\$305.56
122-571-03-00	UNDEVELOPED	\$272.44
122-571-04-00	UNDEVELOPED	\$271.10
122-571-05-00	UNDEVELOPED	\$262.86
122-571-06-00	UNDEVELOPED	\$264.20
122-571-07-00	UNDEVELOPED	\$289.14
122-571-08-00	UNDEVELOPED	\$329.50
122-571-09-00	UNDEVELOPED	\$365.32
122-571-10-00	UNDEVELOPED	\$365.20
122-571-11-00	UNDEVELOPED	\$336.10
122-571-12-00	UNDEVELOPED	\$334.12
122-571-13-00	UNDEVELOPED	\$328.46
122-571-14-00	UNDEVELOPED	\$324.54
122-571-15-00	UNDEVELOPED	\$311.86
122-571-16-00	UNDEVELOPED	\$313.74
122-571-17-00	UNDEVELOPED	\$315.38
122-571-18-00	UNDEVELOPED	\$357.66
122-571-19-00	UNDEVELOPED	\$291.12
122-571-20-00	UNDEVELOPED	\$296.56
122-571-21-00	UNDEVELOPED	\$326.46
122-571-22-00	UNDEVELOPED	\$342.42
122-571-23-00	UNDEVELOPED	\$314.14
122-571-24-00	UNDEVELOPED	\$338.68
122-571-25-00	UNDEVELOPED	\$331.84
122-571-26-00	UNDEVELOPED	\$321.56
122-571-27-00	UNDEVELOPED	\$299.66
122-571-28-00	UNDEVELOPED	\$287.56
122-571-29-00	UNDEVELOPED	\$265.20
122-571-30-00	UNDEVELOPED	\$265.30
122-571-31-00	UNDEVELOPED	\$262.86

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-571-32-00	UNDEVELOPED	\$381.84
122-572-01-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-02-00	RESIDENTIAL CLASS 8	\$947.92
122-572-03-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-04-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-05-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-06-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-07-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-09-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-10-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-11-00	RESIDENTIAL CLASS 8	\$947.92
122-572-12-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-13-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-14-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-15-00	RESIDENTIAL CLASS 8	\$947.92
122-572-16-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-17-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-18-00	RESIDENTIAL CLASS 8	\$947.92
122-572-19-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-20-00	RESIDENTIAL CLASS 8	\$947.92
122-572-21-00	UNDEVELOPED	\$262.86
122-572-22-00	UNDEVELOPED	\$262.86
122-572-23-00	UNDEVELOPED	\$281.72
122-572-24-00	UNDEVELOPED	\$281.32
122-572-25-00	UNDEVELOPED	\$314.02
122-572-26-00	UNDEVELOPED	\$293.28
122-572-27-00	UNDEVELOPED	\$302.16
122-572-28-00	UNDEVELOPED	\$447.16
122-572-29-00	UNDEVELOPED	\$498.68
122-572-30-00	UNDEVELOPED	\$443.12
122-572-31-00	UNDEVELOPED	\$401.30
122-572-32-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-33-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-34-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-35-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-36-00	RESIDENTIAL CLASS 8	\$947.92
122-572-37-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-38-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-39-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-40-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-41-00	RESIDENTIAL CLASS 8	\$947.92
122-572-42-00	RESIDENTIAL CLASS 7	\$1,044.24
122-572-43-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-44-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-45-00	RESIDENTIAL CLASS 5	\$1,290.02
122-572-46-00	UNDEVELOPED	\$267.30
122-580-01-00	UNDEVELOPED	\$463.34
122-580-02-00	RESIDENTIAL CLASS 7	\$1,044.24
122-580-03-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-04-00	RESIDENTIAL CLASS 3	\$1,522.52
122-580-05-00	UNDEVELOPED	\$348.72

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-580-06-00	UNDEVELOPED	\$300.70
122-580-07-00	UNDEVELOPED	\$297.08
122-580-08-00	UNDEVELOPED	\$296.10
122-580-09-00	UNDEVELOPED	\$296.22
122-580-10-00	UNDEVELOPED	\$302.92
122-580-11-00	UNDEVELOPED	\$306.66
122-580-12-00	UNDEVELOPED	\$307.42
122-580-13-00	UNDEVELOPED	\$304.34
122-580-14-00	UNDEVELOPED	\$297.78
122-580-15-00	RESIDENTIAL CLASS 7	\$1,044.24
122-580-16-00	RESIDENTIAL CLASS 3	\$1,522.52
122-580-18-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-19-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-20-00	RESIDENTIAL CLASS 7	\$1,044.24
122-580-21-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-22-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-24-00	RESIDENTIAL CLASS 5	\$1,290.02
122-580-25-00	UNDEVELOPED	\$496.86
122-580-26-00	RESIDENTIAL CLASS 7	\$1,044.24
122-580-27-00	RESIDENTIAL CLASS 3	\$1,522.52
122-580-28-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-01-00	UNDEVELOPED	\$309.18
122-581-02-00	UNDEVELOPED	\$314.96
122-581-03-00	UNDEVELOPED	\$316.66
122-581-04-00	UNDEVELOPED	\$331.50
122-581-05-00	UNDEVELOPED	\$354.86
122-581-06-00	UNDEVELOPED	\$429.46
122-581-07-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-08-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-10-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-11-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-14-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-15-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-16-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-18-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-19-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-20-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-21-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-22-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-23-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-24-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-26-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-27-00	UNDEVELOPED	\$329.56
122-581-28-00	UNDEVELOPED	\$328.52
122-581-29-00	UNDEVELOPED	\$321.50
122-581-30-00	UNDEVELOPED	\$319.64
122-581-31-00	UNDEVELOPED	\$319.98
122-581-32-00	UNDEVELOPED	\$346.22
122-581-33-00	UNDEVELOPED	\$796.76
122-581-34-00	UNDEVELOPED	\$824.62
122-581-35-00	UNDEVELOPED	\$480.86

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-581-36-00	UNDEVELOPED	\$471.92
122-581-37-00	UNDEVELOPED	\$462.16
122-581-38-00	UNDEVELOPED	\$447.10
122-581-43-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-44-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-46-00		\$387.00
122-581-47-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-48-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-49-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-50-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-51-00		\$574.32
122-581-52-00	RESIDENTIAL CLASS 3	\$1,522.52
122-581-53-00	RESIDENTIAL CLASS 7	\$1,044.24
122-581-54-00	RESIDENTIAL CLASS 5	\$1,290.02
122-581-55-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-01-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-02-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-03-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-04-00	UNDEVELOPED	\$320.52
122-590-05-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-06-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-08-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-10-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-14-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-15-00	UNDEVELOPED	\$421.22
122-590-16-00	UNDEVELOPED	\$409.76
122-590-17-00	UNDEVELOPED	\$394.92
122-590-18-00	UNDEVELOPED	\$449.90
122-590-19-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-20-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-21-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-22-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-24-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-26-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-27-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-28-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-31-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-32-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-33-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-34-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-35-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-36-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-37-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-38-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-39-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-40-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-41-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-42-00	RESIDENTIAL CLASS 5	\$1,290.02
122-590-43-00	RESIDENTIAL CLASS 4	\$1,349.80
122-590-44-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-45-00	RESIDENTIAL CLASS 4	\$1,349.80

Exhibit B
Improvement Area No. 1 of the
City of Oceanside CFD No. 2001-1
FY 2009-10 Special Tax Levy

APN	TAX CLASS	FY 2009-10 SPECIAL TAX
122-590-46-00	RESIDENTIAL CLASS 3	\$1,522.52
122-590-47-00	UNDEVELOPED	\$428.80
122-590-48-00	UNDEVELOPED	\$364.72
122-590-49-00	UNDEVELOPED	\$317.42
122-590-50-00	UNDEVELOPED	\$303.52
122-590-51-00	UNDEVELOPED	\$302.58
122-590-52-00	UNDEVELOPED	\$308.30
122-590-53-00	UNDEVELOPED	\$503.22
122-591-01-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-02-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-04-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-05-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-06-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-07-00	UNDEVELOPED	\$302.34
122-591-08-00	UNDEVELOPED	\$325.66
122-591-09-00	UNDEVELOPED	\$302.64
122-591-10-00	UNDEVELOPED	\$338.20
122-591-11-00	UNDEVELOPED	\$385.18
122-591-12-00	UNDEVELOPED	\$372.56
122-591-13-00	UNDEVELOPED	\$400.82
122-591-14-00	UNDEVELOPED	\$370.62
122-591-15-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-16-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-17-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-18-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-20-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-21-00	RESIDENTIAL CLASS 3	\$1,522.52
122-591-23-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-25-00	RESIDENTIAL CLASS 4	\$1,349.80
122-591-27-00	RESIDENTIAL CLASS 5	\$1,290.02
Total Number of Parcels Taxed		591
Total FY 2009-10 Special Tax		\$815,004.16

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 (TRENDSIDE
6 RESORTS) AUTHORIZING THE LEVY OF A SPECIAL TAX
7 FOR FISCAL YEAR 2009-2010

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 WHEREAS, on March 26, 2002, an election was held within Community Facilities District
2 No. 2001-2 at which the qualified electors approved by more than a two-thirds vote the proposition
3 of incurring bonded indebtedness of \$1,500,000 and levying a special tax as set forth in Resolution
4 No. 02-R183-1; and

5 WHEREAS, on April 17, 2002, the City Council adopted Resolution No. 02-R308-1 which
6 certified the results of the March 26, 2002 election conducted by the City Clerk, which results
7 showed that more than two-thirds of the votes cast were in favor of the proposition to incur bonded
8 indebtedness and levy the special tax; and

9
10 WHEREAS, on May 1, 2002, the City Council adopted Ordinance No. 02-OR325-1 which
11 authorized the levy of the special tax within Community Facilities District No. 2001-2 (the
12 “Ordinance”); and

13 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of the
14 special taxes within Community Facilities District No. 2001-2 has been duly adopted in accordance
15 with law and is legal and valid; and

16 WHEREAS, the Ordinance provides that the City Council is further authorized to determine,
17 by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each
18 year, the specific special tax to be levied on each parcel of land in Community Facilities District No.
19 2001-2; and

20
21 WHEREAS, it is now necessary and appropriate that this City Council levy and collect the
22 special taxes for Fiscal Year 2009-2010 for the purpose specified in the Ordinance, by the adoption
23 of a resolution as specified by the Act and the Ordinance; and

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

26 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as the
27 legislative body of Community Facilities District No. 2001-2 does resolve as follows:

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

2 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby
3 levied upon the parcels within the District which are not otherwise exempt from taxation under the
4 Act or the Ordinance the special taxes for Fiscal Year 2009-2010 (the “Special Taxes”), at the tax
5 rates set forth in Exhibit A hereto and the Special Tax Consultant shall apportion the Special Taxes in
6 the manner specified in Resolution No. 02-R183-1 and the report prepared by the Special Tax
7 Consultant entitled “Administration Report Fiscal Year 2009-2010” submitted herewith. Such rates
8 do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, but
9 no later than August 10, 2009, the Special Tax Consultant shall deliver the certified list of all parcels
10 subject to the special tax levy including the amount of the Special Taxes to be levied on each parcel
11 in Fiscal Year 2009-2010 (the “Certified List”) to the Financial Services Director or his designee and
12 thereafter, but in no event later than August 10, 2009, the Financial Services Director or his designee
13 shall cause a certified copy of this Resolution together with the Certified List, to be filed with the
14 County Auditor-Controller. The Certified List may contain tax rates lower than those set forth in
15 Exhibit A if the Financial Services Director determines that such lower rates are adequate to
16 accomplish the purposes of the District in Fiscal Year 2009-2010. The Financial Services Director or
17 his designee and the County Auditor-Controller are hereby authorized to make changes to the
18 Certified List from time to time to correct any error in the amount of the levy on any parcel to make
19 it consistent with the rate and method of apportionment attached to the Ordinance, including, but not
20 limited to, adding any parcels omitted from the Certified List or deleting any parcels included in the
21 Certified List.
22
23

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

1 Section 4. All of the collections of the Special Taxes shall be used only as provided for in the
2 Act and Resolution No. 02-R183-1. The Special Taxes shall be levied only so long as needed to
3 accomplish the purposes described in Resolution No. 02-R183-1.

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

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 2009-2010 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 ///

25 ///

1 PASSED AND ADOPTED by the City Council of the City of Oceanside, California, this _____ day
2 of _____, 2009 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 
17 _____
City Attorney

18 RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
19 OCEANSIDE, ACTING IN ITS CAPACITY AS THE
20 LEGISLATIVE BODY OF COMMUNITY FACILITIES DISTRICT
21 NO. 2001-2 OF THE CITY OF OCEANSIDE (TRENDWEST
22 RESORTS) AUTHORIZING THE LEVY OF A SPECIAL TAX
23 FOR FISCAL YEAR 2009-2010
24
25
26
27
28

EXHIBIT A

**CITY OF OCEANSIDE CFD NO. 2001-2
FISCAL YEAR 2009-2010 SPECIAL TAX LEVY**

APN	Tax Class	FY 2009-2010 Special Tax
143-060-39	1	\$87,980.00
Total Number of Parcels Taxed		1
Total FY 2009-2010 Special Tax		\$87,980.00

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. 2006-1 OF THE CITY OF OCEANSIDE (PACIFIC COAST
6 BUSINESS PARK) AUTHORIZING THE LEVY OF A SPECIAL
7 TAX FOR FISCAL YEAR 2009-2010

8 WHEREAS, on January 18, 2006, the City Council of the City of Oceanside (the "City
9 Council") adopted Resolution No. 06-R0031-1 stating its intention to form Community Facilities
10 District No. 2006-1 of the City of Oceanside (Pacific Coast Business Park) ("Community Facilities
11 District No. 2006-1") pursuant to the Mello-Roos Community Facilities Act of 1982, as amended,
12 Section 53311 *et seq.* of the Government Code (the "Act"); and

13 WHEREAS, on January 18, 2006, the City Council also adopted Resolution No. 06-R0032-1
14 stating its intention to incur bonded indebtedness in the amount of \$12,000,000 within proposed
15 Community Facilities District No. 2006-1 for the purpose of financing the facilities and incidental
16 expenses described in Resolution No. 06-R0031-1 to serve the area within Community Facilities
17 District No. 2006-1; and

18 WHEREAS, on February 22, 2006, the City Council adopted Resolution No. 06-R0075-1
19 which established Community Facilities District No. 2006-1, authorized the levy of a special tax
20 within Community Facilities District No. 2006-1 and called an election within Community Facilities
21 District No. 2006-1 on the ballot proposition relating to levying a special tax combined and
22 consolidated with the proposition relating to the incurring of bonded indebtedness; and

23 WHEREAS, on February 22, 2006, the City Council also adopted Resolution No.
24 06-R0076-1 which determined the necessity to incur bonded indebtedness in the amount of
25 \$12,000,000 within Community Facilities District No. 2006-1 and called an election within
26 Community Facilities District No. 2006-1 for February 22, 2006, on the proposition of incurring
27 bonded indebtedness combined and consolidated with the proposition of levying a special tax; and
28

1 WHEREAS, on February 22, 2006, an election was held within Community Facilities
2 District No. 2006-1 at which the qualified electors approved by more than a two-thirds vote the
3 proposition of incurring bonded indebtedness of \$12,000,000 and levying a special tax as set forth in
4 Resolution No. 06-R0075-1; and

5 WHEREAS, on February 22, 2006, the City Council adopted Resolution No. 06-R0077-1
6 which certified the results of the February 22, 2006 election conducted by the City Clerk, which
7 results showed that more than two-thirds of the votes cast were in favor of the proposition to incur
8 bonded indebtedness and levy the special tax; and

9 WHEREAS, on March 8, 2008, the City Council adopted Ordinance No. 06-OR0098-1
10 which authorized the levy of the special tax within Community Facilities District No. 2006-1; and

11 WHEREAS, this City Council hereby certifies that the Ordinance authorizing the levy of the
12 special taxes within Community Facilities District No. 2006-1 has been duly adopted in accordance
13 with law and is legal and valid; and

14 WHEREAS, the Ordinance provides that the City Council is further authorized to determine,
15 by ordinance, or by resolution if permitted by then applicable law, on or before August 10 of each
16 year, the specific special tax to be levied on each parcel of land in Community Facilities District
17 No. 2006-1; and

18 WHEREAS, it is now necessary and appropriate that this City Council levy and collect the
19 special taxes for Fiscal Year 2009-2010 for the purpose specified in the Ordinance, by the adoption
20 of a resolution as specified by the Act and the Ordinance; and

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

23 NOW, THEREFORE, the City Council of the City of Oceanside acting in its capacity as the
24 legislative body of Community Facilities District No. 2006-1 does resolve as follows:

25 Section 1. The above recitals are all true and correct.
26
27
28

1 Section 2. In accordance with Section 53340 of the Act and the Ordinance, there is hereby
2 levied upon the parcels within the District which are not otherwise exempt from taxation under the
3 Act or the Ordinance the special taxes for Fiscal Year 2009-2010 (the “Special Taxes”), at the tax
4 rates set forth in Exhibit A hereto and the Special Tax Consultant shall apportion the Special Taxes in
5 the manner specified in Resolution No. 04-R822-1 and the report prepared by the Special Tax
6 Consultant entitled “Administration Report Fiscal Year 2009-2010” submitted herewith. Such rates
7 do not exceed the maximum rates set forth in the Ordinance. After adoption of this Resolution, but
8 no later than August 10, 2009, the Special Tax Consultant shall deliver the certified list of all parcels
9 subject to the special tax levy including the amount of the Special Taxes to be levied on each parcel
10 in Fiscal Year 2009-2010 (the “Certified List”) to the Financial Services Director or her designee and
11 thereafter, but in no event later than August 10, 2009, the Financial Services Director or her
12 designee shall cause a certified copy of this Resolution together with the Certified List, to be filed
13 with the County Auditor-Controller. The Certified List may contain tax rates lower than those set
14 forth in Exhibit A if the Financial Services Director determines that such lower rates are adequate to
15 accomplish the purposes of the District in Fiscal Year 2009-2010. The Financial Services Director or
16 her designee and the County Auditor-Controller are hereby authorized to make changes to the
17 Certified List from time to time to correct any error in the amount of the levy on any parcel to make
18 it consistent with the rate and method of apportionment attached to the Ordinance, including, but not
19 limited to, adding any parcels omitted from the Certified List or deleting any parcels included in the
20 Certified List.
21
22

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

1 Section 4. All of the collections of the Special Taxes shall be used only as provided for in the
2 Act and Resolution No. 06-R0076-1. The Special Taxes shall be levied only so long as needed to
3 accomplish the purposes described in Resolution No. 06-R0075-1.

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

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 2009-2010 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 _____, 2009, 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 LEGISLATIVE
18 BODY OF COMMUNITY FACILITIES DISTRICT NO. 2006-1 OF THE
19 CITY OF OCEANSIDE (PACIFIC COAST BUSINESS PARK)
20 AUTHORIZING THE LEVY OF A SPECIAL TAX FOR FISCAL YEAR
21 2009-2010
22
23
24
25
26
27
28

Exhibit A

**City of Oceanside CFD No. 2006-1
FY 2009-10 Special Tax Levy**

APN	FY 2009-10 SPECIAL TAX
161-512-1100	\$24,121.00
161-512-1200	\$11,047.42
161-512-1300	\$11,143.90
161-512-1400	\$10,999.18
161-512-1500	\$10,661.48
161-512-1600	\$14,424.36
161-512-1700	\$37,532.28
161-512-1800	\$10,854.44
161-512-1900	\$9,455.42
161-512-2000	\$7,670.48
161-512-2200	\$14,086.66
161-512-2600	\$27,015.52
161-512-2700	\$19,586.24
161-512-3000	\$19,007.34
161-512-3100	\$20,792.30
161-512-3200	\$17,704.80
161-512-3300	\$15,968.10
161-512-3400	\$24,217.48
161-512-3500	\$31,309.06
161-512-3600	\$10,372.02
161-512-3700	\$12,880.60
161-512-3800	\$11,288.62
161-512-3900	\$15,823.38
161-512-4000	\$32,177.40
161-512-4100	\$3,015.12
161-512-4200	\$2,904.16
161-512-4300	\$2,006.86
161-512-4400	\$1,649.88
161-512-4500	\$2,045.46
161-512-4600	\$1,939.32
161-512-4700	\$1,606.46
161-512-4800	\$2,777.62
161-512-4900	\$2,991.10
161-512-5000	\$2,991.10
161-512-5100	\$3,020.18
161-512-5200	\$3,273.22
161-512-5300	\$3,273.22
161-512-5400	\$10,954.56
161-512-5500	\$10,954.56
161-512-5600	\$16,356.24
161-512-5700	\$14,099.24
161-512-5800	\$13,136.52
161-512-5900	\$10,730.62
161-512-6000	\$13,063.82
161-512-6100	\$11,202.38
Total Number of Parcels Taxed	45
Total FY 2009-10 Special Tax	\$554,131.12