

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
INFORMATION PACKET**

In 1991, the City of Carlsbad established Community Facilities District No. 1 (“CFD” or “District”). As growth occurs and development takes place within the CFD, we expect existing, new and proposed property owners will have questions. This informational packet was created to answer these questions and to serve as a reference. The structure of the CFD may seem complex and we appreciate your efforts to become informed.

The complexity of the District was necessary in order to conform to the City's policies and existing fee programs, provide for the City's facilities requirements in a timely manner, and remain viable in the years to come.

If you need assistance regarding this and any other community development fees, please contact the Building Department at (760) 602-2719.

Barbara Hale-Carter is a consultant to the City and serves as the administrator of the CFD. If you have questions after reading the enclosed material, please contact **Barbara Hale-Carter at (760) 233-2630.**

Building Department

City of Carlsbad
(760) 602-2719
building@carlsbadca.gov

CFD Administrator

Special District Financing & Administration
(760) 233-2630
barbc@sdfa.com

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TOPICAL OVERVIEW:

The following City of Carlsbad Community Facilities District No. 1 (“CFD”) Information Packet is organized as follows:

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PURPOSE:

The Citizens of Carlsbad ratified by vote on November 4, 1986, the City of Carlsbad's Growth Management Program. This program links residential, commercial and industrial development directly to the availability of public services and facilities. The Growth Management Program requires that appropriate public facilities must be available when new development occurs in an area. New development cannot occur until each of eleven public facility standards have been met.

The existing development fee programs collect revenue at building permit issuance to fund the required public facilities. This pay-as-you-go program, although financially sound, creates a lag period between the time the fees are collected and the construction of facilities. During this lag period new development cannot occur because the performance standards are not met.

Property owners of vacant land in Carlsbad and City staff worked together to solve this problem. The CFD was established to alleviate this lag period, fund required public facilities, and allow development to proceed. The need for public facilities generated by development will be met as development occurs.

BACKGROUND:

After the passage of Proposition 13, the State Legislature responded to the need for a new means of financing public improvements by adopting the Mello-Roos Community Facilities Act of 1982. This act generally allows voters to approve a special tax to be levied upon their property to fund the construction or acquisition of facilities or services.

Following the procedures established by the Mello-Roos legislation, the City of Carlsbad by actions of the City Council and the affected voters, held a public hearing, called for an election, counted the ballots, and certified the results of the election. These actions caused the establishment, on May 7, 1991, of the City of Carlsbad Community Facilities District No. 1 for the construction of certain public facilities. On May 20, 1991, a lien was placed on the properties within the District (see "Special Tax Lien on Property" page 5) to secure the annual levy of the special tax. At the direction of the City Council, the levy of the special tax is applied to property tax bills by the County of San Diego. This tax is due at the same time (December 10th and April 10th) and accrues the same penalties as property taxes.

A Community Facilities District may be used to fund, through debt financing or available cash balances, a wide variety of public facilities. The philosophy in Carlsbad is that this CFD should be used to finance facilities that are city-wide in both obligation and benefit. The CFD is not intended to relieve any developer of the private obligation to provide funding for infrastructure improvements related to development. The facilities financed by the CFD would have eventually been funded under the existing fee programs, however, the timing of these improvements generally would have been later than can be accomplished with the CFD. Because CFD taxes fund a portion of the City's current fee programs, a property within the CFD will pay reduced development fees. (See "Fee Credits" page 5.)

The CFD includes funding for the following public facilities:

<u>Civic Facilities</u>	<u>I-5 Interchanges</u>	<u>Road Segments</u>
Library	Palomar Airport Road	Faraday Avenue
Warehouse Facility	La Costa Avenue	La Costa Avenue
Veteran's Memorial Park	Poinsettia Lane	Olivenhain Road
City Hall		Cannon Road
		Leucadia Blvd.

Residential and non-residential property have different characteristics and therefore are treated differently in the City of Carlsbad CFD. Both are subject to an annual special tax on undeveloped property (Annual Special Tax - Undeveloped Property) levied upon vacant property or the undeveloped portion of a parcel. The distinction between residential and non-residential property begins at the time of building permit issuance.

Upon the issuance of a building permit for **residential property**, the property is subject to a one-time special tax (Special Development Tax - One-Time). Upon payment of the one-time special tax and any outstanding obligation which may have been levied through the property tax bill onto the property as Undeveloped Property, the property will no longer be subject to the levy of special taxes if the applicable permit fully develops the property. (See "Special Tax Rate and Methodology - Residential Property" page 6.) Please note that several school districts in the area have or are considering forming Community Facilities Districts which will have special taxes that are the responsibility of the homeowner. These special taxes are not a part of the City of Carlsbad CFD No. 1.

Upon the issuance of the first building permit for **non-residential property**, the property owner has an option. A one-time special tax (Special Development Tax - One-Time) can be paid in addition to any outstanding obligation. If the parcel is then fully developed, the property will no longer be subject to any additional special taxes. Alternatively, the property owner can elect to pay an annual special tax (Annual Special Tax - Developed Property) over a twenty-five (25) year period. This twenty-five (25) year period represents the amortization, plus financing and interest costs, of the one-time special tax. (See "Special Tax Rate and Methodology - Non-Residential Property" page 8.)

SPECIAL TAX LIEN ON PROPERTY:

The CFD was approved by a vote of the owners of land within the District on May 7, 1991, the formation date. As of that date, only vacant land existed within the District. The special tax lien recorded by the City of Carlsbad, Community Facilities District No. 1 was recorded on May 20, 1991, Document No. 91-236959.

The lien is required per Street and Highways Code §3114.5 and Government Code §53328.3. It is a continuing lien which secures each annual levy of the special tax and which remains in force and effect until the special tax obligation is paid, permanently satisfied and canceled.

A boundary map of Community Facilities District No. 1, of the City of Carlsbad, was recorded at Book 24, Page 56, Document No. 90-674118, of Maps of Assessment and Community Facilities Districts in the Office of the County Recorder for the County of San Diego, State of California.

If you have found a lien has been recorded on your property by the City of Carlsbad under the above referenced document number, and you believe it to be in error, please provide the owner name(s), street address, and assessor's parcel number to the CFD Administrator at (760) 233-2630.

All special taxes for residential property are the obligation of the developing property owner. If you are a homeowner and have found that a special tax from the City of Carlsbad CFD No. 1 was assessed to your home or prorated as your obligation during escrow, contact the developer from which you purchased your home. If the error is not corrected, please contact the CFD Administrator at (760) 233-2630.

FEE CREDITS:

The special tax collected within the CFD replaces portions of development fees that are currently being assessed as building permits are issued. These fees and the percentage of each fee being replaced by the special tax are as follows:

Bridge and Thoroughfare District No.1:

Properties within the CFD receive credit against any Bridge and Thoroughfare Benefit District No. 1 (BTD) fee collected to fund Interstate 5 interchanges at Palomar Airport Road, Poinsettia Lane, and La Costa Avenue in an amount equal to 100% of the fee obligation based on the fee schedule in effect as of June 30, 1991. This credit will fully offset any obligation to the BTD to the extent that construction costs for these projects do not exceed costs funded through the CFD. If the costs of these projects exceed the funding ability of the CFD, the BTD fees may be assessed in an amount necessary to fund the additional costs. A map showing the boundaries of the Bridge and Thoroughfare District is contained within Appendix D.

Traffic Impact Fees:

Properties within the CFD receive a partial credit against the Traffic Impact Fee (TIF) collected to fund the construction of La Costa Avenue widening, Leucadia Boulevard and Olivenhain Road/Rancho Santa Fe Road. The fee credit represents the funding for these projects to be provided by the CFD. If the costs of these projects exceed the funding ability of the CFD, the TIF and/or fee credit may be adjusted. As of June 30, 2023, this credit represents approximately 15% of the fees to be paid under the TIF program. Please reference the most current Master Fee Schedule for the applicable credit. (Traffic Impact Fees are assessed under §18.42 of the Carlsbad Municipal Code.)

Public Facilities Fees (Business License Tax on New Construction):

Properties within the CFD receive a partial credit against the Public Facilities Fee (PFF) and/or the Business License Tax on New Construction (License Tax) to the extent that projects funded from these sources are included in the CFD program. The fee credit represents the funding for these projects to be provided by the CFD. If the costs of these projects exceed the funding ability of the CFD, the PFF and/or fee credit may be adjusted. As of June 30, 2023, this credit represents a reduction in the charge from 3.50% of building permit value to 1.82% of building permit value. Please reference the most current Master Fee Schedule for the applicable credit. (The Business License Tax on New Construction is established by §5.09 of the Carlsbad Municipal Code.)

SPECIAL TAX RATE AND METHODOLOGY - RESIDENTIAL PROPERTY:

Residential Special Tax:

Two types of special taxes can be applied to residential property:

- (1) Annual Special Tax - Undeveloped Property; applied upon taxable undeveloped property, and
- (2) Special Development Tax - One-Time; applied only at the time of building permit issuance.

Maximum and Actual Special Tax Rates:

The special tax rates established upon formation of the District are maximums. Each year the City Council, acting in its capacity as the legislative body of the Community Facilities District, sets the actual special tax rates for the current fiscal year. These rates may be lower than the maximum allowed but must be sufficient to meet District obligations. Attached as Appendix E are tables showing the escalated maximums (as described below), and actual tax rates levied for the current fiscal year.

Escalation of the Special Taxes:

On July 1st of every year, the special taxes for property within the CFD will escalate at a rate equal to one-half the annual inflation rate as determined by the "ENR's Cost Indexes by City" published by McGraw Hill, Inc., in the publication "Engineering News-Record." The index published for the month of April for the City of Los Angeles will be used.

For properties annexing to or joining the CFD, the special taxes shall escalate at the full inflation rate as determined by the above ENR Construction Cost Index until the property is annexed. Following the annexation the tax will escalate at the one-half the inflation rate as set forth above.

Improvement Areas:

The CFD was created with two improvement areas: Improvement Area I and Improvement Area II. Improvement Area I refers to all properties within the boundaries of the City of Carlsbad Bridge and Thoroughfare Benefit District No. 1. Improvement Area II contains all the remaining properties within the Community Facilities District that are not within the Bridge and Thoroughfare Benefit District No. 1. A map showing the boundaries of the Bridge and Thoroughfare Benefit District No. 1 is contained within Appendix D.

Agricultural Land:

Agricultural land is defined as land specifically designated in the Local Coastal Program as agricultural or zoned L-C (Limited Control) or zoned E-A (Exclusively Agriculture) and/or under Williamson Act or land which has been rezoned to an agricultural use through a City zone change process. Agricultural land is exempt from any special tax until the issuance of a Conditional Use Permit for non-agricultural uses or City Council approval of a zone change to a non-agricultural zoning designation.

Levy of the Annual Special Tax - Undeveloped Property:

On March 2nd of each year, all property within the CFD will be classified as either tax-exempt or taxable. Tax-exempt property is publicly owned or operated and is normally tax-exempt under California law, including parks, drainage ways, greenbelt, dedicated open space and streets. All taxable property will be classified as either undeveloped or developed property. **Developed property is defined as a parcel for which a building permit has been issued on or before March 1st.** If the constructed improvement for which the building permit is issued does not include all of the developable land area, then those portions remaining will be considered undeveloped property and subject to the Annual Special Tax - Undeveloped Property.

The Annual Special Tax - Undeveloped Property is levied on residential property per net acre based on the City of Carlsbad General Plan land use categories. The annual requirement is equal to the amount necessary to pay bond debt service, replenish reserve, pay bond and City administrative costs, and create a sinking fund to provide for scheduled construction financing of public facilities.

The Annual Special Tax - Undeveloped Property is apportioned and levied on all taxable undeveloped property until the Special Development Tax - One-Time is paid. If the Special Development Tax - One-Time is not paid on or before March 1st preceding a given fiscal year, the Annual Special Tax - Undeveloped Property will be levied on the property for the upcoming fiscal year.

Development of Residential Property:

The Special Development Tax - One-Time must be paid at the time of building permit issuance.

This tax is levied per dwelling unit based on "Net Density". "Net Density" is defined as the actual approved dwelling units for the tentative map divided by the Developable Acres (as defined by the Carlsbad Municipal Code, Section 21.53.230). Where no subdivision of land is required, net density shall be the actual approved dwelling units divided by the Developable Acres of the parcel (e.g., apartments). In addition to the one-time tax, any outstanding special taxes must also be paid in full and/or a certificate signed accepting this obligation as the developers before a building permit will be issued. As cited in Policy 33 and adopted by the City Council, no CFD No. 1 special taxes will be allowed to pass through to the homeowner. At the time of building permit issuance there are two special taxes that may be outstanding:

- (1) The current fiscal year's Annual Special Tax - Undeveloped Property due December 10th and April 10th, and
- (2) The upcoming fiscal year's Annual Special Tax - Undeveloped Property if the property is classified as undeveloped on March 2nd.

The obligation of the property owner to pay the current fiscal year's Annual Special Tax - Undeveloped Property is relieved by either the payment of property taxes on December 10th and April 10th, or if the home is sold prior to June 30, in escrow. The developing property owner is given the responsibility to inform the escrow company of their obligation. The developing property owner will be required to acknowledge an understanding of this requirement by signing a certificate at the time of building permit issuance. A copy of the certificate is contained within Appendix A. When the outstanding special taxes are paid the special tax lien is released.

The upcoming fiscal year's Annual Special Tax - Undeveloped Property is applicable to all property for which a building permit has not been issued prior to March 2nd. Thus, property for which a building permit is issued between March 2nd and June 30th, will be subject to the Annual Special Tax - Undeveloped Property for the upcoming fiscal year.

Appendix B contains examples of the calculation of residential special tax.

SPECIAL TAX RATE AND METHODOLOGY - NON-RESIDENTIAL PROPERTY:

Non-Residential Special Tax:

Three types of special taxes can be applied to property with a non-residential general plan land use:

- (1) Annual Special Tax - Undeveloped Property, applied upon taxable undeveloped property,
- (2) Special Development Tax - One Time, applied only at the time of building permit issuance, and
- (3) Annual Special Tax - Developed Property, only applied if the election to amortize the Special Development Tax - One -Time is made and is applied annually over a twenty-five (25) year period.

Maximum and Actual Special Tax Rates:

The special tax rates established upon formation of the District are maximums. Each year the City Council, acting in its capacity as the legislative body of the Community Facilities District, sets the actual special tax rates for the current fiscal year. These rates may be lower than the maximum allowed but must be sufficient to meet the District obligations.

Attached as Appendix E are tables showing the escalated maximums and actual tax rates levied for the current fiscal year.

Escalation of the Special Taxes:

On July 1st of every year, the special taxes for property within the CFD will escalate at a rate equal to one-half the annual inflation rate as determined by the "ENR's Cost Indexes by City" published by McGraw Hill, Inc., in the publication "Engineering News-Record." The index published for the month of April for the City of Los Angeles will be used.

For properties annexing to or joining the CFD, the special taxes will escalate at the full inflation rate as determined by the above ENR Construction Cost Index, as described above until the property is annexed into the CFD. Following the annexation, the tax will escalate at one-half the inflation rate as described above.

Improvement Areas:

The CFD was created with two improvement areas: Improvement Area I and Improvement Area II. Improvement Area I includes to all properties within the boundaries of the City of Carlsbad Bridge and Thoroughfare Benefit District No. 1. Improvement Area II contains all the remaining properties within the Community Facilities District that are not within the Bridge and Thoroughfare Benefit District. A map showing the boundaries of the Bridge and Thoroughfare District is contained within Appendix D.

Agricultural Land:

Agricultural land is defined as land specifically designated in the Local Coastal Program as agricultural or zoned L-C (Limited Control) or zoned E-A (Exclusively Agriculture) and/or under Williamson Act or land which has been rezoned to an agricultural use through a City zone change process. It is exempt from any special tax until the issuance of a Conditional Use Permit for non-agricultural uses or City Council approval of a zone change to a non-agricultural zoning designation.

Levy of the Annual Special Tax - Undeveloped Property:

On March 2nd of each year, all property within the CFD will be classified as either tax-exempt or taxable. Tax-exempt property is publicly owned or operated and is normally tax-exempt under California law, including public schools, parks, drainage ways, greenbelt, dedicated open space, and streets. All taxable property will be classified as either undeveloped or developed property.

Developed property is defined as a parcel for which a building permit has been issued on or before March 1st. If the constructed improvement for which the building permit is issued does not include all of the developable land area, then those portions remaining will be considered undeveloped property and subject to Annual Special Tax - Undeveloped Property.

The Annual Special Tax - Undeveloped Property is levied on non-residential property per acre within the category of either commercial, industrial or agricultural. The annual special tax

requirement is equal to the amount necessary to pay bond debt service, replenish reserve, pay bond and City administrative costs, and create a sinking fund to provide for scheduled construction financing for public capital facilities.

The Annual Special Tax - Undeveloped Property is apportioned and levied on all taxable undeveloped property until the Special Development Tax - One-Time is paid or the Annual Special Tax - Developed Property is elected to be paid for over a period of twenty-five (25) years. The Annual Special Tax - Undeveloped Property will be levied on the property for the upcoming fiscal year if a building permit is not issued and the one-time special tax paid or elected to be passed through on or before March 1st preceding that year.

Development of Non-Residential Property:

Upon the issuance of a building permit the property owner has a one-time option to pay the Special Development Tax - One-Time or to elect to amortize the tax and pay the Annual Special Tax - Developed Property over a twenty-five (25) year period. The property owner will be required to acknowledge an understanding of this option by signing a certificate at the time of building permit issuance. A copy of the certificate is contained within Appendix A.

The Special Development Tax - One-Time is calculated by multiplying the square footage of building area by the appropriate special tax for that developed use. The non-residential developed land uses are shown on the Special Development Tax-One-Time table in Appendix E.

The Annual Special Tax - Developed Property is a percentage of the one-time special tax and is calculated by adding to the one-time special tax, the financing costs and interest costs associated with the sale of bonds and amortizing this amount over a twenty-five (25) year period. The maximum percentage established at formation is 13.81% of the Special Development Tax - One-Time. This percentage provides for a maximum interest rate on the bonds of eleven percent (11%) over a twenty-five (25) year period. The actual percentage rate to be used to determine the Annual Special Tax - Developed Property is established at the beginning of each fiscal year by the City Council. The twenty-five (25) year period begins in the fiscal year when, on March 2nd preceding that fiscal year, the property is classified as developed.

A change in the non-residential use after original occupancy may require an adjustment in the Annual Special Tax - Developed Property. Such an adjustment would become effective in the next fiscal year.

If the issuance of the building permit fully develops a parcel, the parcel is classified on March 2nd as fully developed and is no longer subject to the Annual Special Tax - Undeveloped Property. By contrast, if the property is not fully developed by the issuance of the building permit the undeveloped portion of the parcel will continue to be subject to the Annual Special Tax - Undeveloped Property.

When a building permit is issued for non-residential property which causes the parcel to be fully developed, the special tax lien is released only upon one of the following two conditions:

- (1) The one-time special tax is paid upon building permit issuance, the current fiscal year's taxes are paid (December 10th and April 10th), and any future year's obligation is paid (the following December 10th and April 10th). The future fiscal year's obligation is established on March 2nd if the parcel is classified as undeveloped.

(2) The annual special development tax is paid for a twenty-five (25) year period.

Appendix C contains examples of the calculation of the non-residential special tax.

ANNEXATION:

In 1991, the City of Carlsbad and property owners of certain vacant land in Carlsbad worked together to form the City of Carlsbad Community Facilities District No. 1. The CFD provides funding for a variety of infrastructure projects which will be necessary to meet the requirements of growth management.

At the time of formation, vacant property within the following Local Facilities Management Zones (“LFMZ”) composed the original District; LFMZ 5, 7, 8, 9, 11, 12, 14, 15, 19, 20, 22, and 24. The remaining Local Facilities Management Zones were not included in the CFD. With the exception of the more developed areas, each LFMZ plan requires either annexation to the CFD or developer funding of all required facilities prior to discretionary development approvals (e.g., tentative map, final map, site plan, etc.). A map showing the boundaries of the Local Facility Management Zones is contained within Appendix D.

The City has a simplified procedure for annexation which allows development to proceed with a minimum of cost and time delays. On April 6, 1993, Council adopted the boundaries of the Future Territory of Annexation and declared their intention to annex such territory in the future.

Who must Annex and When:

The Future Territory of Annexation includes all vacant, undeveloped or underdeveloped property within all of the Local Facilities Management Zones except 1, 2, 3, 4, and 6. Land within the Future Territory of Annexation may be annexed to CFD No. 1 at any time but must annex by completion of the required documents within sixty (60) days of receiving the first discretionary approval other than a Master Plan or Specific Plan. Property owners should expect to begin the annexation process **during** the application process for the first discretionary approval.

How is Annexation Accomplished:

Property owners must notify the CFD No. 1 Administrator a minimum of 45 days prior to receiving the first discretionary approval. The CFD No. 1 Administrator, Barbara Hale-Carter, can be contacted at (760) 233-2630. The administrator will coordinate the preparation and processing the following documents:

- A. Consent and Waiver to Shortening of Time for Conducting a Special Election in Property Proposed to be Annexed to City of Carlsbad Community Facilities District No. 1. The consent must be signed by all property owners of record. In the case of a corporation or partnership, this must be accompanied by a resolution passed by the board of directors identifying the name(s) of authorized signers. This Consent and Waiver is returned with:
 1. Proof of ownership such as a title report or lot book report not more than thirty days old.
 2. Legal description of the land being annexed. An assessor's parcel number(s) is not an adequate legal description but should be included for reference.
 3. Annexation fee currently estimated at \$6,620.00. Please confirm the amount due prior to submittal.

- B. Ballot Materials.
- C. Boundary Map.

Upon receipt and verification of the Consent and Waiver, an election is held and ballots canvassed. The Consent and Waiver, results of the election, and boundary map are taken to Council for formal action by adopting a resolution certifying the election results and adding property to the original CFD. The date of this Council action is the annexation date.

The Boundary Map of the Annexed Area is filed in the Office of the County Recorder upon Council action annexing property. An Amendment to the Notice of Special Tax Lien is recorded in the Office of the County Recorder immediately following filing of the boundary map. At this point the annexation is complete.

How is the Special Tax Calculated:

The rate and method of taxation established for Community Facilities District No. 1 is the same for the annexed properties. The maximum special taxes on properties to be annexed escalates at the full inflationary rate until the property annexes into CFD No. 1. Please see the appropriate Special Rate and Methodology Section of this information packet for information regarding the rate and method of taxation and current special tax rates.

When does the Levy of Special Taxes begin for Annexed Property:

Special taxes are immediately applicable upon completion of the annexation. Property which is annexed on or before June 30 of each fiscal year will be assessed the Annual Special Tax - Undeveloped Property on all undeveloped property as described herein in the following fiscal year.

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CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX A
CERTIFICATES



COMMUNITY FACILITIES DISTRICT NO. 1 RESIDENTIAL B-33

Development Services Building Department 1635 Faraday Avenue 760-602-2719 www.carlsbadca.gov

RESIDENTIAL CERTIFICATE: Developer of Residential Land, please read this agreement carefully and be sure you thoroughly understand before signing. Property owner signature is required before signing. Your signature is confirming the accuracy of all information shown.

Form with fields: Name of Owner, Name of Project, Address, Carlsbad Tract Number, City, State, Zip, Telephone Number, Total Number of Units, Assessor Parcel Number(s) or APN(s) and Lot Numbers(s) if not yet subdivided by County Assessor

As cited by Ordinance No. NS-155 and adopted by the City of Carlsbad, California, the City is authorized to levy a Special Tax in Community Facilities District No. 1. As cited in Policy 33 and adopted by the City Council, this Special Tax will not be allowed to pass through to the homeowner. At the time a building permit is issued the Special Development Tax – One-Time is due per dwelling unit. In addition, there may be Special Taxes outstanding on the current tax roll or if a permit is issued after March 1, taxes will be levied in the coming fiscal year. All of these special taxes are the responsibility of the developer. Accordingly, I agree to pay all of these current, outstanding and future Special Taxes. These taxes may not be apportioned to the homeowner as part of escrow closing. (Note: Regular county taxes may be prorated.) I understand that by signing this I am agreeing to this provision.

I DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE UNDERSIGNED IS THE PROPERTY OWNER OF THE SUBJECT PROPERTY AND THAT I UNDERSTAND AND WILL COMPLY WITH THE PROVISIONS AS STATED ABOVE.

Signature of Property Owner, Title, Print Name, Date

The City of Carlsbad has not independently verified the information shown above. Therefore, we accept no responsibility as to the accuracy or completeness of this information.

Annex Date Imp. Area Density =

RESIDENTIAL CERTIFICATE CONTINUED:

The reverse side of this form explains the obligation of the residential developer to take responsibility for the payment of all special taxes – the “One-Time Special Tax” collected at building permit per dwelling unit and the “Annual special Tax – Undeveloped Property” levied annually against undeveloped parcels per net developable acre. (A parcel is classified as undeveloped if as of March 1 of the previous fiscal year a building permit has not been issued.) Further clarification of the two types of special tax can be found in the information packet. By signing this certificate the developer is attesting to the fact that they have been made aware and fully understand this responsibility.

To carry out this responsibility the developer must perform three steps:

- Inform the escrow company of the obligation of the developer to be certain that the Annual special Tax – Undeveloped Property levied annually on the tax roll shown on the property tax bill is not prorated to the homebuyer.
- Obtain the Annual Special Tax – Undeveloped Property amount levied on the parcel. For escrows that close after approximately October 15th, the escrow company can obtain this amount from the current tax bill. For escrows that close between July 1 and approximately October 10th, the information is available each July 1 by contacting the Community Facilities District Administrator, Barbara Hale-Carter of Special District Financing & Administration at (760) 233-2633. (Please provide the parcel number(s) and fax number.)
- Inform the homebuyer that the developer has fulfilled the obligation and that the special tax lien currently recorded against the property will be released once the outstanding special tax is paid. The item will still appear on the property tax bill for the current tax roll year only. Ultimately it is the homeowners responsibility to make the property tax bill installments. Interest and penalty will accrue on the special tax in the same amount and manner as regular county property taxes. A lien release will be processed the following October.

Please note, there can be several community facilities districts titled, Communities Facilities District No. 1. An example is the Carlsbad Unified School District, Community Facilities District No. 1. Please read the property tax bill carefully to avoid any confusion. Since fiscal year 2002-03 the County has determined that the City of Carlsbad, Community Facilities District No. 1 line item will read, “CARLSBAD COMM FAC DIST NO 1.”

Please refer to the information packet or call the District Administrator Barbara Hale-Carter at (760) 233-2633 with any questions.



**COMMUNITY
FACILITIES
DISTRICT NO. 1
NON-RESIDENTIAL
B-32**

Development Services

Building Department

1635 Faraday Avenue

760-602-2719

www.carlsbadca.gov

NON-RESIDENTIAL CERTIFICATE: Non-Residential land owner, please read this option carefully and be sure you thoroughly understand before signing. The option you chose will affect your payment of the developed Special Tax assessed on your property. This option is available only at the time of the first building permit issuance. Property owner signature is required before signing. Your signature is confirming the accuracy of all information shown.

_____ Name of Owner		_____ Telephone	
_____ Address		_____ Project Address	
_____ City, State	_____ Zip	Carlsbad, CA _____ City, State	920 _____ Zip

Assessor Parcel Number(s) or APN(s) and Lot Numbers(s) if not yet subdivided by County Assessor

Building Permit Number(s)

As cited by Ordinance No. NS-155 and adopted by the City of Carlsbad, California, the City is authorized to levy a Special Tax in Community Facilities District No. 1. All non-residential property, upon the issuance of a building permit, shall have the option to (1) pay the SPECIAL DEVELOPMENT TAX ONE TIME or (2) assume the ANNUAL SPECIAL TAX – DEVELOPED PROPERTY for a period not to exceed twenty-five (25) years. Please indicate your choice by initializing the appropriate line below:

OPTION (1): I elect to pay the SPECIAL TAX - ONE TIME now, as a one-time payment.

Amount of One-Time Special Tax: \$ _____ **Owner's Initials** _____.

OPTION (2): I elect to pay the SPECIAL DEVELOPMENT TAX ANNUALLY for a period not to exceed twenty-five (25) years.

Maximum Annual Special Tax: \$ _____ **Owner's Initials** _____.

I DO HEREBY CERTIFY UNDER PENALTY OF PERJURY THAT THE UNDERSIGNED IS THE PROPERTY OWNER OF THE SUBJECT PROPERTY AND THAT I UNDERSTAND AND WILL COMPLY WITH THE PROVISION AS STATED ABOVE.

_____ Signature of Property Owner	_____ Title
_____ Print Name	_____ Date

The City of Carlsbad has not independently verified the information shown above. Therefore, we accept no responsibility as to the accuracy or completeness of this information.

Land Use	Imp.Area	FY
Factor	X Square Ft.	=

CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX B
RESIDENTIAL CALCULATION EXAMPLES

Appendix B
Residential Calculation Examples

Residential Special Taxes:

Two types of special taxes can be levied against residential property:

1. ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY: Applied annually upon undeveloped property per net developable acre.
2. SPECIAL DEVELOPMENT TAX - ONE-TIME: Applied only at the time of building permit issuance.

Residential Calculation Examples:

1. Calculation of the special tax on an UNDEVELOPED parcel for fiscal year 2023-24. (Annual Special Tax - Undeveloped Property.)
2. Calculation of the special tax due at building permit issuance for a residential parcel that develops in JANUARY. (Special Development Tax - One-Time.)
3. Calculation of the special tax due at building permit issuance for a residential parcel that develops in MAY. (Special Development Tax - One-Time.)

Examples:

1. **Calculation of the special tax on an UNDEVELOPED parcel for fiscal year 2023-24. (Annual Special Tax - Undeveloped Property.)**

Facts:

Date of Participation:	May 7, 1991	Net Developable Acres:	8.75
Improvement Area:	I	General Plan Land Use:	RL

Calculation:

Step One: Look up in the tax table the appropriate Annual Special Tax – Undeveloped Property Tax Rate (Appendix E, Page 6).

ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY TAX RATE PER NET ACRE (Improvement Area I, Land Use RL, Fiscal Year 2023-24, Actual Levy.)	\$0.0000
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Step Two: Multiply the net developable acres by the Annual Special Tax – Undeveloped Property Tax Rate.

Net Developable Acres:	8.75
Annual Special Tax - Undeveloped Property Tax Rate Per Net Acre:	<u>\$0.0000</u>
Annual Special Tax - Undeveloped Property:	\$0.00

2. Calculation of the special tax due at building permit issuance for a residential parcel that develops in JANUARY. (Special Development Tax - One-Time.)

Facts:

Date of Participation:	May 7, 1991	Dwelling Units Per Acre:	3.0
Improvement Area:	II	Dwelling Units being Built:	4
		Date Building Permit Issued:	January 2024

Calculation:

Step One: Look up in the tax table the appropriate Special Development Tax - One-Time per Dwelling Unit based on net density (Appendix E, Page 19).

SPECIAL DEVELOPMENT TAX - ONE-TIME PER DWELLING UNIT (Improvement Area II, Actual Project Density < 4.0, Fiscal Year 2023-24.)

\$5,198.401

Step Two: Multiply the number of dwelling units being built by the Special Development Tax - One-Time per Dwelling Unit.

Number of Dwelling Units being Built:
 Special Development Tax - One-Time per Dwelling Unit:
Special Development Tax - One-Time:

4
\$5,198.40
 \$20,7793.60

Step Three: At building permit issuance the property owner is required to sign a certificate acknowledging and agreeing to pay any outstanding special tax obligation either through property tax payments or during escrow by informing the escrow company of their obligation to pay the special tax in full.

Signature of Property Owner on Residential Certificate Required.

In this example, the building permits are being issued in January. Therefore, half of the current year's special tax obligation is outstanding and due on April 10, the second installment of county property taxes. The outstanding special tax obligation must be paid in full by the developer of this parcel when due. **NO SPECIAL TAXES ARE TO BE PAID OR PRORATED TO THE HOMEOWNER DURING ESCROW.**

Also, because the permits are issued on or prior to March 1, the property will be classified as developed property on March 2 and no Annual Special Tax - Undeveloped Property may be levied against this parcel in fiscal year 2024-25.

3. Calculation of the special tax due at building permit issuance for a residential parcel that develops in MAY. (Special Development Tax - One-Time.)

Facts:

Date of Participation:	May 7, 1991	Dwelling Units Per Acre:	4.5
Improvement Area:	I	Dwelling Units being Built:	8
		Date Building Permit Issued:	May 2024

Calculation:

Step One: Look up in the tax table the appropriate Special Development Tax - One-Time per dwelling unit based on net density (Appendix E, Page 13).

SPECIAL DEVELOPMENT TAX - ONE-TIME PER DWELLING UNIT (Improvement Area I, Actual Project Density > 4.0, Fiscal Year 2023-24.) \$3,809.00

Step Two: Multiply the number of dwelling units being built by the Special Development Tax - One-Time per Dwelling Unit.

Number of Dwelling Units being Built:	8
Special Development Tax - One-Time per Dwelling Unit:	<u>\$3,809.00</u>
Special Development Tax - One-Time:	\$30,472.00

Step Three: At building permit issuance the property owner is required to sign a certificate acknowledging and agreeing to pay any outstanding special tax obligation either through property tax payments or during escrow by informing the escrow company of their obligation to pay the special tax in full.

Signature of Property Owner on Residential Certificate Required.

In this example, the building permits are being issued in May. Both installments of the current year property tax, which include the annual special tax, have been paid. Because the permits are issued after March 1, the property will be classified as undeveloped property on March 2. This creates an obligation of the Annual Special Tax - Undeveloped Property which may be levied against this parcel in fiscal year 2024-25. This special tax obligation is the responsibility of the developer of this parcel. NO SPECIAL TAXES ARE TO BE PAID OR PRORATED TO THE HOMEOWNER DURING ESCROW.

CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX C
NON-RESIDENTIAL CALCULATION EXAMPLES

Appendix C
Non-Residential Calculation Examples

Non-Residential Special Taxes:

Three types of special taxes can be levied against non-residential property:

1. ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY: Applied annually upon undeveloped property per net developable acre.
2. SPECIAL DEVELOPMENT TAX - ONE-TIME: Applied only at the time of building permit issuance.
3. ANNUAL SPECIAL TAX - DEVELOPED PROPERTY: Applied only if the option to amortize the Special Development Tax - One-Time is made at the time of building permit issuance. The tax is levied annually for a period not to exceed twenty-five (25) years.

Non-Residential Calculation Examples:

1. Calculation of the special tax on an UNDEVELOPED parcel for fiscal year 2023-24. (Annual Special Tax - Undeveloped Property.)
2. Calculation of the special tax due at building permit issuance for a non-residential parcel that has opted to pay off the obligation at building permit issuance and develops in JANUARY. (Special Development Tax - One-Time.)
3. Calculation of the special tax due at building permit issuance for a non-residential parcel that has opted to pay off the obligation at building permit issuance and develops in MAY. (Special Development Tax - One-Time.)
4. Calculation of the maximum annual developed special tax on a non-residential parcel that has made the option to amortize the special development tax - one-time and is developing in JANUARY. (Annual Special Tax - Developed Property.)
5. Calculation of the maximum annual developed special tax on a non-residential parcel that has made the option to amortize the special development tax - one-time and is developing in MAY. (Annual Special Tax - Developed Property.)

Examples:

1. **Calculation of the special tax on an UNDEVELOPED parcel for fiscal year 2023-24. (Annual Special Tax - Undeveloped Property.)**

Facts:

Date of Participation:	May 7, 1991	Net Developable Acres:	6.35
Improvement Area:	I	General Plan Land Use:	Commercial

Calculation:

Step One:	Look up in the tax table the appropriate Annual Special Tax - Undeveloped Property Tax Rate (Appendix E, Page 6).
ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY TAX RATE PER NET ACRE (Improvement Area I, Land Use Commercial, FY 2023-24, Actual Levy.)	\$0.0000

Step Two: Multiply the net developable acres by the Annual Special Tax - Undeveloped Property Tax Rate.

Net Developable Acres:	6.35
Annual Special Tax - Undeveloped Property Tax Rate Per Net Acre:	<u>\$0.0000</u>
Annual Special Tax - Undeveloped Property:	\$0.00

2. Calculation of the special tax due at building permit issuance for a non-residential parcel that has opted to pay off the obligation at building permit issuance and develops in JANUARY. (Special Development Tax - One-Time.)

Facts:

Date of Participation:	May 7, 1991	Developed Use:	Shopping Center
Improvement Area:	II	Square Feet of Building:	32,000
		Date Permit Issued:	January 2024

Calculation:

Step One: Look up in the tax table the appropriate Special Development Tax - One-Time per dwelling unit (Appendix E, Page 19).

SPECIAL DEVELOPMENT TAX - ONE-TIME PER SQUARE FOOT (Improvement Area II, Neighborhood Shopping Center, FY 2023-24.)	\$0.3419
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Step Two: Multiply the square feet being built by the Special Development Tax – One-Time per square foot.

Square Feet:	32,000
Special Development Tax - One-Time per Square Foot:	<u>\$0.3419</u>
Special Development Tax - One-Time:	\$10,940.80

Step Three: At building permit issuance, the property owner is required to sign a certificate acknowledging that they understand the option of paying the one-time tax or amortizing the tax over a twenty-five (25) year period. In this example, the election has been made to pay the Special Development Tax - One-Time.

Signature of Property Owner on Non-Residential Certificate Required.

In this example, the building permit is being issued in January. Therefore, half of the current year’s special tax obligation is outstanding and due on April 10, the second installment of county property taxes. This installment must be paid in full when due. The payment of the Special Development Tax - One-Time does not in any way relieve the property owner of this obligation.

If this permit fully develops the parcel, the property will be classified as developed property on March 2 and no Annual Special Tax - Undeveloped Property may be levied against this parcel in fiscal year 2024-25 because the building permit is issued on or prior to March 1.

3. Calculation of the special tax due at building permit issuance for a non-residential parcel that has opted to pay off the obligation at building permit issuance and develops in MAY. (Special Development Tax - One-Time.)

Facts:

Date of Participation:	May 7, 1991	Developed Use:	Commercial Shops
Improvement Area:	II	Square Feet of Building:	13,000
		Date Permit Issued:	May 2024

Calculation:

Step One:	Look up in the tax table the appropriate Special Development Tax - One-Time per square feet (Appendix E, Page 19). SPECIAL DEVELOPMENT TAX - ONE-TIME PER SQUARE FOOT (Improvement Area II, Commercial Shops, Fiscal Year 2023-24).	\$0.2380
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Step Two:	Multiply the number of square feet being built by the Special Development Tax - One-Time per square foot.	
Square Feet:		13,000
Special Development Tax - One-Time per Square Foot:		\$0.2380
Special Development Tax - One-Time:		\$3,094.00

Step Three:	At building permit issuance the property owner is required to sign a certificate acknowledging that they understand the option of paying the one-time tax or amortizing the tax over a twenty-five (25) year period. In this example, the election has been made to pay the Special Development Tax - One-Time.
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Signature of Property Owner on Non-Residential Certificate Required.

In this example, the building permit is being issued in May. Both installments of the current year property tax, which include the annual special tax, have been paid. Because the permits are issued after March 1, the property will be classified as undeveloped property on March 2. This creates an obligation of the Annual Special Tax - Undeveloped Property which may be levied against this parcel in fiscal year 2024-25. The payment of the Special Development Tax - One-Time at building permit issuance does not in any way relieve the property owner of this obligation due December 10 and April 10 of the next fiscal year.

4. Calculation of the maximum annual developed special tax on a non-residential parcel that made the option to amortize the special development tax - one-time and is developing in JANUARY. (Annual Special Tax - Developed Property.)

Facts:

Date of Participation:	May 7, 1991	Developed Use:	Shopping Center
Improvement Area:	II	Square Feet of Building:	32,000
		Date Permit Issued:	January 2024

Calculation:

Step One: Look up in the tax table the appropriate Special Development Tax - One-Time per square foot (Appendix E, Page 19).

SPECIAL DEVELOPMENT TAX - ONE-TIME PER SQUARE FOOT (Improvement Area II, Neighborhood Shopping Center, Fiscal Year 2023-24.)	\$0.3419
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Step Two: Multiply the number of square feet being built by the Special Development Tax - One-Time per square foot.

Square Feet:	32,000
Special Development Tax - One-Time per Square Foot:	\$0.3419
Special Development Tax - One-Time:	\$10,940.80

Step Three: The Maximum Annual Special Tax - Developed Property is calculated by multiplying the Special Development Tax - One-Time by 13.81%.

Special Development Tax - One-Time	\$10,940.80
Maximum Amortization Percent:	13.81%
Maximum Annual Special Tax - Developed Property	\$1,510.92

Step Four: At building permit issuance, the property owner is required to sign a certificate acknowledging that they understand the option of paying the one-time tax or amortizing the tax over a twenty-five (25) year period. In this example, the election has been made to amortize the Special Development Tax - One-Time and pay the Annual Special Tax - Developed Property.

Signature of Property Owner on Non-Residential Certificate Required.

In this example, the building permit is being issued in January. Therefore, half of the current year's special tax obligation is outstanding and due on April 10, the second installment of county property taxes. This installment must be paid in full when due. The election to pass through the Special Development Tax - One-Time and pay the Annual Special Tax - Developed Property does not relieve the property owner of this obligation.

The first payment of the Annual Special Tax - Developed Property will begin in fiscal year 2024-25 and will be levied annual for a period not to exceed twenty-five (25) years. The obligation will be paid through the County property tax bill, installments due December and April 10.

- 5. Calculation of the maximum annual developed special tax on a non-residential parcel that made the option to amortize the special development tax - one-time and is developing in MAY. (Annual Special Tax - Developed Property.)**

Facts:

Date of Participation:	May 7, 1991	Developed Use:	Commercial Shops
Improvement Area:	II	Square Feet of Building:	13,000
		Date Permit Issued:	May 2024

Calculation:

Step One:	Look up in the tax table the appropriate Special Development Tax - One-Time per square feet (Appendix E, Page 19).	
	SPECIAL DEVELOPMENT TAX - ONE-TIME PER SQUARE FOOT (Improvement Area II, Commercial Shops, Fiscal Year 2023-24.)	\$0.2380

Step Two:	Multiply the number of square feet being built by the Special Development Tax - One-Time per square foot.	
Square Feet:		13,000
Special Development Tax - One-Time per Square Foot:		\$0.2380
Special Development Tax - One-Time:		\$3,094.00

Step Three:	The Maximum Annual Special Tax - Developed Property is calculated by multiplying the Special Development tax - One-Time by 13.81%.	
Special Development Tax - One-Time		\$3,090.10
Maximum Amortization Percent:		13.81%
Maximum Annual Special Tax - Developed Property		\$427.28

Step Four:	At building permit issuance, the property owner is required to sign a certificate acknowledging that they understand the option of paying the one-time tax or amortizing the tax over a twenty-five (25) year period. In this example, the election has been made to amortize the Special Development Tax - One-Time and pay the Annual Special Tax - Developed Property.	
Signature of Property Owner on Non-Residential Certificate Required.		

In this example, the building permit is being issued in May. Both installments of the current year property tax, which include the annual special tax, have been paid. Because the permits are issued after March 1, the property will be classified as undeveloped property on March 2. This creates an obligation of the Annual Special Tax - Undeveloped Property which may be levied against this parcel in fiscal year 2024-25. The payment of the Special Development Tax - One-Time at building permit issuance does not in any way relieve the property owner of this obligation due December 10 and April 10 of the next fiscal year.

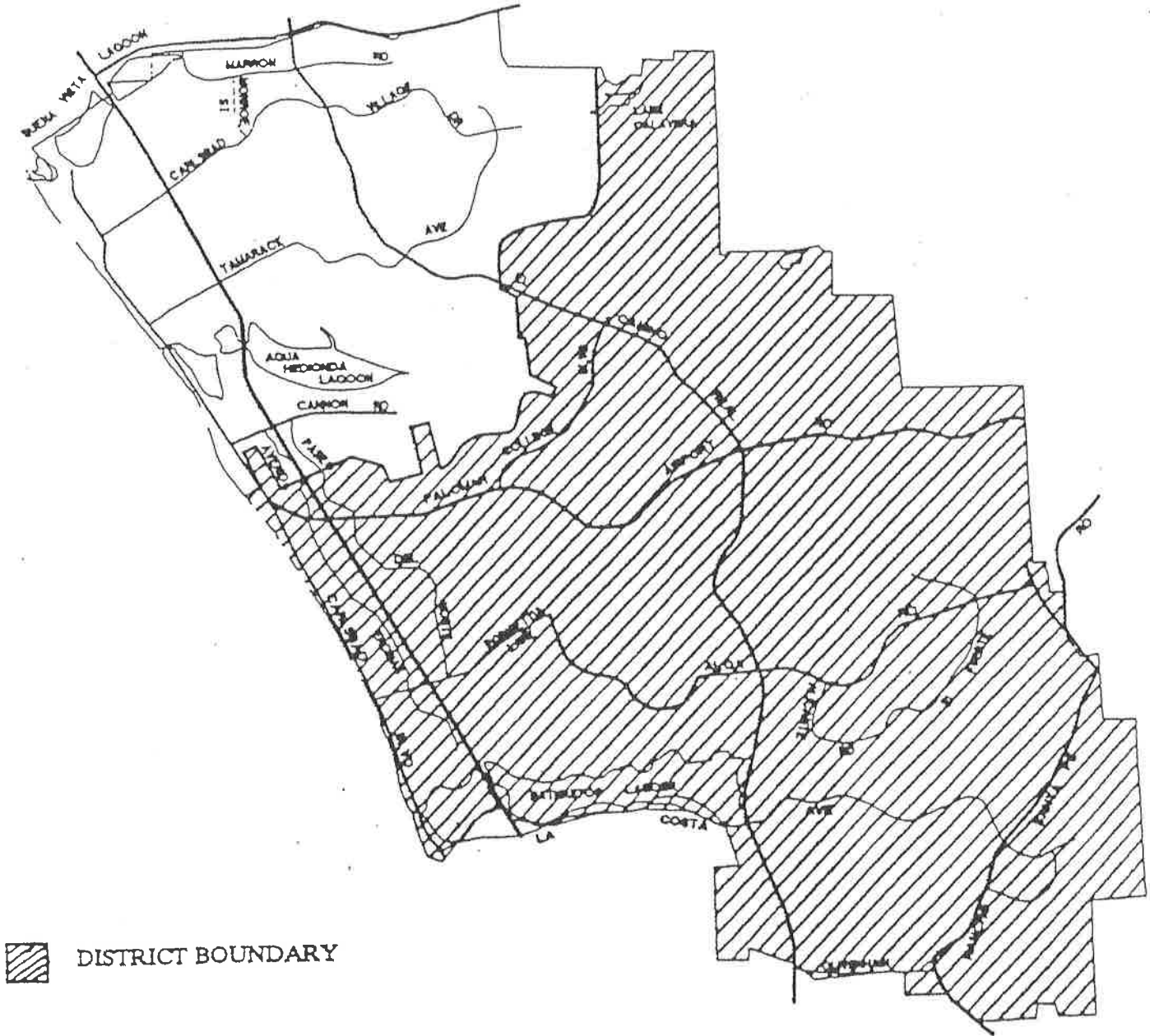
The first payment of the Annual Special Tax - Developed Property will begin in fiscal year 2025-26 and will be levied annual for a period not to exceed twenty-five (25) years. The obligation will be paid through the County property tax bill, installments due December and April 10.

CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX D
BOUNDARY MAPS

Appendix D
Boundary Map

Bridge and Thoroughfare Benefit District No. 1

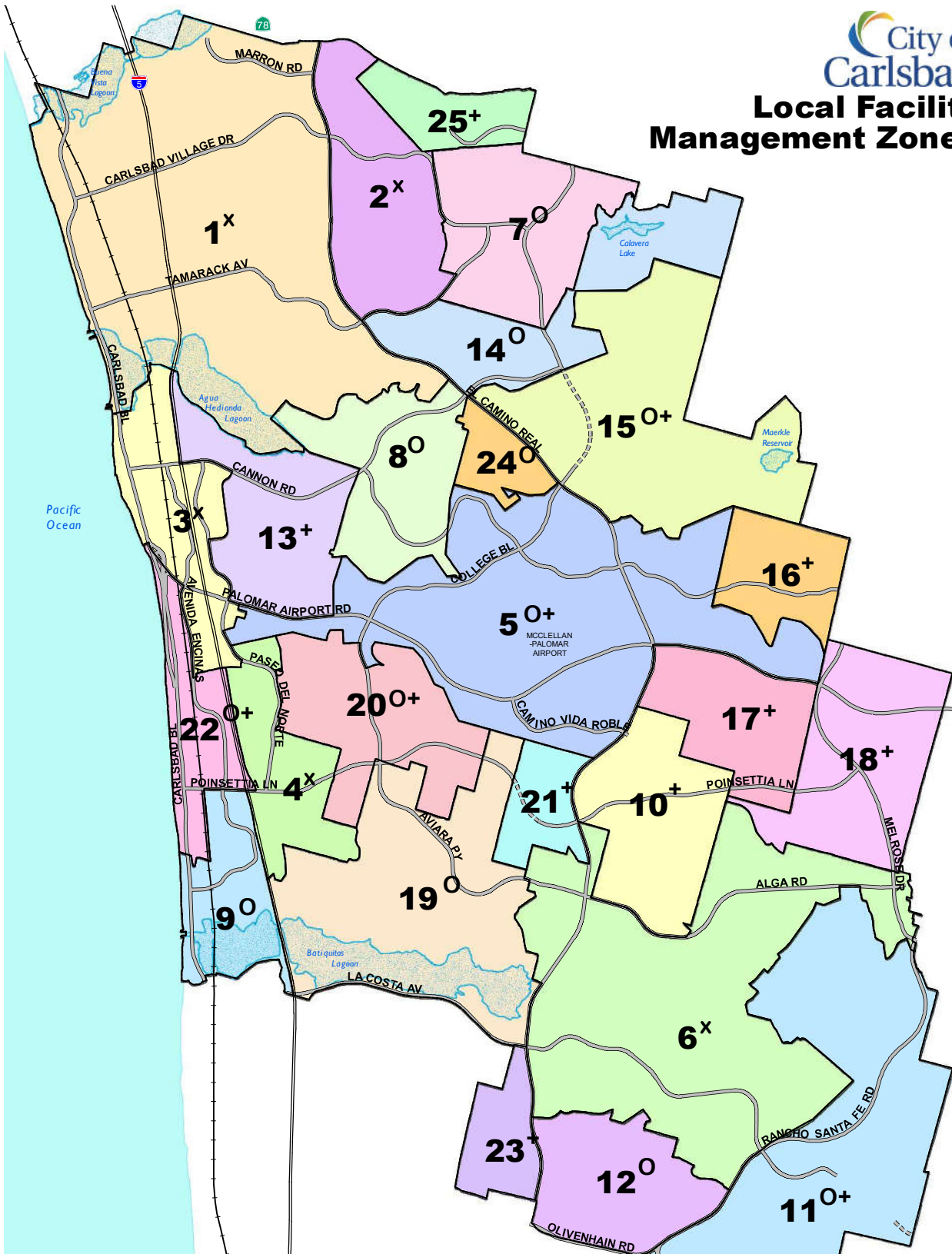


 DISTRICT BOUNDARY

Improvement Area I includes all property within the Bridge and Thoroughfare District.
Improvement Area II includes all property outside the Bridge and Thoroughfare District.

Please contact the Community Facilities District No. 1 Administrator, Barbara Hale-Carter, at 760-233-2630 if you have any questions about which improvement area a property is in.

Local Facility Management Zones



- Highway
- Major Street
- Planned Street
- Railroad
- Lagoon

X = Denotes LFMP Zones that are excluded from the requirement to annex or participate in CFD No. 1.
O = Denotes LFMP Zones which were part of the original formation. Vacant property may have been excluded which may be required to annex.
+ = Denotes projects have been annexed in to the CFD.

Annexations as of July 1, 2023

LFMZ:	Annexation Number:
13	Carlsbad Ranch, Annexation No.1 (FY93/94)
21	Poinsettia Hill, Annexation No. 94/95-01
21	La Terrazza, Annexation No. 94/95-02
18	Carrillo Ranch, Annexation No. 94/95-03
13	SDG&E Property, Annexation No. 95/96-01
22	NCDCT Property, Annexation No. 95/96-02
23	Green Valley, Annexation No. 95/96-03
18	Carrillo Ranch Villages K, E & J, Annexation No. 96/97-01
18	Carrillo Ranch Villages A, B, C, D & H, Annexation No. 97/98-01
11	Colina Roble, Annexation No. 98/99-01
5	Lincoln Northpointe, Annexation No. 98/99-02
21	Lohf Subdivision, Annexation No. 98/99-03
21	Steiner Property, Annexation No. 99/00-01
20	Hadley & Carnation Properties, Annexation No. 99/00-02
20	Tabata Property, Annexation No. 00/01-01
10	La Costa Greens, Annexation No. 01/02-01
17	Bressi Ranch, Annexation No. 02/03-01
18	Palomar Forum, Annexation No. 02/03-02
18	Carlsbad Raceway, Annexation No. 02/03-03
20	Lynn Property, Annexation No. 02/03-04
21	Manzanita Apartments, Annexation No. 03/04-01
16	Carlsbad Oaks North, Annexation No. 03/04-02
20	Tabata (Black Rail Rd.), Annexation No. 05/06-01
10	Cassia Heights (Affirmed Housing), Annexation No. 05/06-02
10	Cassia Professional Offices, Annexation No. 05/06-03
21	La Costa Village Center Townhomes, Annexation No. 06/07-01
22	Hilton Carlsbad Beach Resort & Spa, Annexation No. 09/10-01
20	Poinsettia Place, Annexation No. 09/10-02
20	Muroya Subdivision, Annexation No. 11/12-01
25	Quarry Creek, Annexation No. 12/13-01
20	Golden Surf, Annexation No. 14/15-01
21	Poinsettia 61, Annexation No. 19/20-01
22	Summit Senior, Annexation No. 19/20-02
23	FPC Residential (HG Fenton), Annexation No. 22/23-01

CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX E
SPECIAL TAX RATES

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 1 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$423.2223	\$438.3620	\$443.1315	\$443.1315	\$443.5742	\$446.2197
RESIDENTIAL LOW MEDIUM (RLM)	\$1,162.7318	\$1,204.3254	\$1,217.4288	\$1,217.4288	\$1,218.6450	\$1,225.9133
RESIDENTIAL MEDIUM (RM)	\$1,948.9312	\$2,018.6490	\$2,040.6126	\$2,040.6126	\$2,042.6511	\$2,054.8340
RESIDENTIAL MEDIUM HIGH (RMH)	\$2,988.1604	\$3,095.0538	\$3,128.7290	\$3,128.7290	\$3,131.8546	\$3,150.5337
RESIDENTIAL HIGH (RH)	\$4,206.6189	\$4,357.0995	\$4,404.5061	\$4,404.5061	\$4,408.9062	\$4,435.2019

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,614.7101	\$3,744.0167	\$3,784.7528	\$3,784.7528	\$3,788.5338	\$3,811.1294
INDUSTRIAL PROPERTY	\$1,807.3551	\$1,872.0084	\$1,892.3764	\$1,892.3764	\$1,894.2669	\$1,905.5647
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 1 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$417.1978	\$432.1219	\$436.8236	\$436.8236	\$437.2599	\$439.8679
RESIDENTIAL LOW MEDIUM (RLM)	\$1,144.6582	\$1,185.6053	\$1,198.5051	\$1,198.5051	\$1,199.7024	\$1,206.8577
RESIDENTIAL MEDIUM (RM)	\$1,832.9593	\$1,898.5285	\$1,919.1851	\$1,919.1851	\$1,921.1023	\$1,932.5602
RESIDENTIAL MEDIUM HIGH (RMH)	\$2,813.4494	\$2,914.0930	\$2,945.7993	\$2,945.7993	\$2,948.7421	\$2,966.3291
RESIDENTIAL HIGH (RH)	\$4,125.2879	\$4,272.8591	\$4,319.3492	\$4,319.3492	\$4,323.6642	\$4,349.4515

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$2,409.8067	\$2,496.0112	\$2,523.1686	\$2,523.1686	\$2,525.6892	\$2,540.7530
INDUSTRIAL PROPERTY	\$1,445.8840	\$1,497.6067	\$1,513.9011	\$1,513.9011	\$1,515.4135	\$1,524.4518
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX - DEVELOPED PROPERTY**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I AND II

TAX ON DEVELOPED PROPERTY	% OF ONE-TIME TAX
MAXIMUM PERCENTAGE OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME	13.81%
ACTUAL % OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME FOR 2023-24	7.50%

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 2 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$448.8811	\$453.9845	\$461.3537	\$468.1717	\$472.8071	\$477.0244
RESIDENTIAL LOW MEDIUM (RLM)	\$1,233.2249	\$1,247.2458	\$1,267.4913	\$1,286.2227	\$1,298.9575	\$1,310.5439
RESIDENTIAL MEDIUM (RM)	\$2,067.0894	\$2,090.5907	\$2,124.5255	\$2,155.9224	\$2,177.2682	\$2,196.6888
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,169.3241	\$3,205.3570	\$3,257.3869	\$3,305.5256	\$3,338.2536	\$3,368.0299
RESIDENTIAL HIGH (RH)	\$4,461.6544	\$4,512.3801	\$4,585.6258	\$4,653.3936	\$4,699.4668	\$4,741.3848

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,833.8598	\$3,877.4480	\$3,940.3873	\$3,998.6197	\$4,038.2100	\$4,074.2297
INDUSTRIAL PROPERTY	\$1,916.9299	\$1,938.7240	\$1,970.1937	\$1,999.3098	\$2,019.1050	\$2,037.1148
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 2 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$442.4913	\$447.5221	\$454.7864	\$461.5074	\$466.0767	\$470.2340
RESIDENTIAL LOW MEDIUM (RLM)	\$1,214.0556	\$1,227.8585	\$1,247.7893	\$1,266.2296	\$1,278.7665	\$1,290.1727
RESIDENTIAL MEDIUM (RM)	\$1,944.0864	\$1,966.1892	\$1,998.1047	\$2,027.6334	\$2,047.7090	\$2,065.9740
RESIDENTIAL MEDIUM HIGH (RMH)	\$2,984.0209	\$3,017.9470	\$3,066.9348	\$3,112.2590	\$3,143.0734	\$3,171.1088
RESIDENTIAL HIGH (RH)	\$4,375.3925	\$4,425.1375	\$4,496.9671	\$4,563.4247	\$4,608.6071	\$4,649.7146

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$2,555.9066	\$2,584.9653	\$2,626.9249	\$2,665.7464	\$2,692.1400	\$2,716.1531
INDUSTRIAL PROPERTY	\$1,533.5439	\$1,550.9792	\$1,576.1549	\$1,599.4479	\$1,615.2840	\$1,629.6919
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 3 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$483.8424	\$498.6180	\$507.1937	\$516.4064	\$525.7864
RESIDENTIAL LOW MEDIUM (RLM)	\$1,329.2752	\$1,369.8686	\$1,393.4290	\$1,418.7392	\$1,444.5092
RESIDENTIAL MEDIUM (RM)	\$2,228.0856	\$2,296.1270	\$2,335.6181	\$2,378.0422	\$2,421.2369
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,416.1683	\$3,520.4914	\$3,581.0404	\$3,646.0863	\$3,712.3137
RESIDENTIAL HIGH (RH)	\$4,809.1522	\$4,956.0144	\$5,041.2529	\$5,132.8221	\$5,226.0545

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$4,132.4616	\$4,258.6590	\$4,331.9037	\$4,410.5883	\$4,490.7020
INDUSTRIAL PROPERTY	\$2,066.2308	\$2,129.3295	\$2,165.9519	\$2,205.2941	\$2,245.3510
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 3 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$476.9549	\$491.5202	\$499.9739	\$509.0554	\$518.3019
RESIDENTIAL LOW MEDIUM (RLM)	\$1,308.6129	\$1,348.5753	\$1,371.7695	\$1,396.6863	\$1,422.0556
RESIDENTIAL MEDIUM (RM)	\$2,095.5024	\$2,159.4950	\$2,196.6362	\$2,236.5358	\$2,277.1602
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,216.4326	\$3,314.6562	\$3,371.6651	\$3,432.9079	\$3,495.2631
RESIDENTIAL HIGH (RH)	\$4,716.1718	\$4,860.1945	\$4,943.7851	\$5,033.5839	\$5,125.0137

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$2,754.9744	\$2,839.1060	\$2,887.9358	\$2,940.3922	\$2,993.8014
INDUSTRIAL PROPERTY	\$1,652.9847	\$1,703.4636	\$1,732.7615	\$1,764.2353	\$1,796.2808
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 4 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$542.0898	\$533.8346	\$541.2051	\$547.6226	\$547.6226
RESIDENTIAL LOW MEDIUM (RLM)	\$1,489.3001	\$1,466.6204	\$1,486.8696	\$1,504.5005	\$1,504.5005
RESIDENTIAL MEDIUM (RM)	\$2,496.3140	\$2,458.2990	\$2,492.2400	\$2,521.7923	\$2,521.7923
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,827.4242	\$3,769.1385	\$3,821.1779	\$3,866.4883	\$3,866.4883
RESIDENTIAL HIGH (RH)	\$5,388.1027	\$5,306.0504	\$5,379.3095	\$5,443.0957	\$5,443.0957

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$4,629.9486	\$4,559.4418	\$4,622.3927	\$4,677.2036	\$4,677.2036
INDUSTRIAL PROPERTY	\$2,314.9743	\$2,279.7209	\$2,311.1963	\$2,338.6018	\$2,338.6018
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 4 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$534.3732	\$526.2356	\$533.5012	\$539.8273	\$539.8273
RESIDENTIAL LOW MEDIUM (RLM)	\$1,466.1504	\$1,443.8232	\$1,463.7577	\$1,481.1145	\$1,481.1145
RESIDENTIAL MEDIUM (RM)	\$2,347.7698	\$2,312.0169	\$2,343.9383	\$2,371.7320	\$2,371.7320
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,603.6433	\$3,548.7655	\$3,597.7623	\$3,640.4235	\$3,640.4235
RESIDENTIAL HIGH (RH)	\$5,283.9289	\$5,203.4629	\$5,275.3056	\$5,337.8587	\$5,337.8587

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,086.6324	\$3,039.6279	\$3,081.5951	\$3,118.1358	\$3,118.1358
INDUSTRIAL PROPERTY	\$1,851.9794	\$1,823.7767	\$1,848.9571	\$1,870.8815	\$1,870.8815
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 5 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$559.1487	\$565.7789	\$569.9906	\$581.9875	\$589.1725
RESIDENTIAL LOW MEDIUM (RLM)	\$1,536.1664	\$1,554.3819	\$1,565.9529	\$1,598.9123	\$1,618.6520
RESIDENTIAL MEDIUM (RM)	\$2,574.8697	\$2,605.4017	\$2,624.7968	\$2,680.0421	\$2,713.1291
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,947.8682	\$3,994.6808	\$4,024.4179	\$4,109.1218	\$4,159.8517
RESIDENTIAL HIGH (RH)	\$5,557.6592	\$5,623.5603	\$5,665.4230	\$5,784.6659	\$5,856.0815

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$4,775.6470	\$4,832.2752	\$4,868.2475	\$4,970.7118	\$5,032.0786
INDUSTRIAL PROPERTY	\$2,387.8235	\$2,416.1376	\$2,434.1237	\$2,485.3559	\$2,516.0393
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 5 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$551.1893	\$557.7251	\$561.8769	\$573.7030	\$580.7857
RESIDENTIAL LOW MEDIUM (RLM)	\$1,512.2882	\$1,530.2205	\$1,541.6117	\$1,574.0587	\$1,593.4916
RESIDENTIAL MEDIUM (RM)	\$2,421.6510	\$2,450.3662	\$2,468.6072	\$2,520.5651	\$2,551.6832
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,717.0452	\$3,761.1209	\$3,789.1193	\$3,868.8707	\$3,916.6345
RESIDENTIAL HIGH (RH)	\$5,450.2071	\$5,514.8341	\$5,555.8874	\$5,672.8249	\$5,742.8597

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,183.7647	\$3,221.5168	\$3,245.4983	\$3,313.8079	\$3,354.7191
INDUSTRIAL PROPERTY	\$1,910.2588	\$1,932.9101	\$1,947.2990	\$1,988.2847	\$2,012.8315
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 6 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$593.5584	\$592.3689	\$594.4350	\$630.1905	\$630.8201
RESIDENTIAL LOW MEDIUM (RLM)	\$1,630.7015	\$1,627.4335	\$1,633.1097	\$1,731.3419	\$1,733.0715
RESIDENTIAL MEDIUM (RM)	\$2,733.3261	\$2,727.8484	\$2,737.3626	\$2,902.0160	\$2,904.9151
RESIDENTIAL MEDIUM HIGH (RMH)	\$4,190.8183	\$4,182.4199	\$4,197.0073	\$4,449.4589	\$4,453.9039
RESIDENTIAL HIGH (RH)	\$5,899.6752	\$5,887.8522	\$5,908.3878	\$6,263.7795	\$6,270.0371

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$5,069.5383	\$5,059.3789	\$5,077.0249	\$5,382.4099	\$5,387.7869
INDUSTRIAL PROPERTY	\$2,534.7691	\$2,529.6894	\$2,538.5125	\$2,691.2050	\$2,693.8935
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 6 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$585.1092	\$583.9366	\$585.9733	\$621.2198	\$621.8404
RESIDENTIAL LOW MEDIUM (RLM)	\$1,605.3538	\$1,602.1366	\$1,607.7246	\$1,704.4298	\$1,706.1325
RESIDENTIAL MEDIUM (RM)	\$2,570.6784	\$2,565.5267	\$2,574.4747	\$2,729.3304	\$2,732.0570
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,945.7906	\$3,937.8832	\$3,951.6178	\$4,189.3090	\$4,193.4942
RESIDENTIAL HIGH (RH)	\$5,785.6106	\$5,774.0162	\$5,794.1547	\$6,142.6753	\$6,148.8118

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,379.6922	\$3,372.9193	\$3,384.6833	\$3,588.2733	\$3,591.8580
INDUSTRIAL PROPERTY	\$2,027.8153	\$2,023.7516	\$2,030.8100	\$2,152.9640	\$2,155.1148
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 7 of 12)

**ACTUAL LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 7 of 12)

**ACTUAL LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX - DEVELOPED PROPERTY**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I AND II

TAX ON DEVELOPED PROPERTY	% OF ONE-TIME TAX
MAXIMUM PERCENTAGE OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME	13.81%
ACTUAL % OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME FOR 2022-23	7.50%

**CITY OF CARLSBAD
 COMMUNITY FACILITIES DISTRICT NO. 1
 ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 8 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 8 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 9 of 12)

**ACTUAL LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 9 of 12)

**ACTUAL LEVY
FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2003-04	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
 COMMUNITY FACILITIES DISTRICT NO. 1
 ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 10 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 10 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2008-09	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
 COMMUNITY FACILITIES DISTRICT NO. 1
 ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 11 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 11 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2013-14	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
 COMMUNITY FACILITIES DISTRICT NO. 1
 ANNUAL SPECIAL TAX UNDEVELOPED**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 12 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 12 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2023-24**

FORMATION OR ANNEXATION DATE:	FY 2018-19	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 1 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL DEVELOPED LAND USE:	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.
NET DENSITY (0 - 1.5 DU/AC)	\$6,034.7586	\$6,250.6360	\$6,318.6449	\$6,318.6449	\$6,324.9572	\$6,362.6806
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,034.7586	\$6,250.6360	\$6,318.6449	\$6,318.6449	\$6,324.9572	\$6,362.6806
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,809.0008	\$3,945.2576	\$3,988.1833	\$3,988.1833	\$3,992.1675	\$4,015.9776
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,809.0008	\$3,945.2576	\$3,988.1833	\$3,988.1833	\$3,992.1675	\$4,015.9776
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,809.0008	\$3,945.2576	\$3,988.1833	\$3,988.1833	\$3,992.1675	\$4,015.9776
		0	0	0		

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$1.2215	\$1.2652	\$1.2789	\$1.2789	\$1.2802	\$1.2878
AUTO - REPAIR & SALES	\$0.5136	\$0.5320	\$0.5378	\$0.5378	\$0.5383	\$0.5415
AUTO CAR WASH	\$0.9504	\$0.9844	\$0.9951	\$0.9951	\$0.9961	\$1.0020
BANK - WALK IN	\$1.9324	\$2.0015	\$2.0233	\$2.0233	\$2.0253	\$2.0374
BANK - WITH DRIVE THRU	\$2.7201	\$2.8174	\$2.8480	\$2.8480	\$2.8509	\$2.8679
BOWLING ALLEY	\$0.9986	\$1.0343	\$1.0455	\$1.0455	\$1.0466	\$1.0528
CAMPGROUND	\$2.6372	\$2.7316	\$2.7613	\$2.7613	\$2.7641	\$2.7805
CHURCH	\$0.4503	\$0.4664	\$0.4715	\$0.4715	\$0.4720	\$0.4748
COMMERCIAL SHOPS	\$0.4368	\$0.4524	\$0.4573	\$0.4573	\$0.4578	\$0.4605
COMMUNITY SHOPPING CENTER	\$0.6386	\$0.6614	\$0.6686	\$0.6686	\$0.6693	\$0.6733
CONVENIENCE MARKET	\$4.1132	\$4.2604	\$4.3067	\$4.3067	\$4.3110	\$4.3367
DISCOUNT STORE	\$0.4850	\$0.5023	\$0.5078	\$0.5078	\$0.5083	\$0.5113
GOLF COURSE	\$0.4609	\$0.4774	\$0.4826	\$0.4826	\$0.4830	\$0.4859
GROCERY STORE	\$1.1718	\$1.2137	\$1.2269	\$1.2269	\$1.2281	\$1.2354
HEALTH CLUB	\$0.4353	\$0.4508	\$0.4557	\$0.4557	\$0.4562	\$0.4589
HELIPORTS	\$1.6010	\$1.6583	\$1.6763	\$1.6763	\$1.6780	\$1.6880
HOSPITAL - CONVALESCENT	\$0.3509	\$0.3635	\$0.3674	\$0.3674	\$0.3678	\$0.3700
HOSPITAL - GENERAL	\$0.5844	\$0.6053	\$0.6119	\$0.6119	\$0.6125	\$0.6161
HOTEL - CONV. FAC/COMM.	\$0.5226	\$0.5413	\$0.5472	\$0.5472	\$0.5478	\$0.5510
INDOOR SPORTS ARENA	\$0.3509	\$0.3635	\$0.3674	\$0.3674	\$0.3678	\$0.3700
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.3223	\$0.3338	\$0.3375	\$0.3375	\$0.3378	\$0.3398
JUNIOR COLLEGE	\$0.3298	\$0.3416	\$0.3454	\$0.3454	\$0.3457	\$0.3478
LIBRARY	\$0.6416	\$0.6646	\$0.6718	\$0.6718	\$0.6725	\$0.6765
LUMBER/HARDWARE STORE	\$0.3720	\$0.3853	\$0.3895	\$0.3895	\$0.3899	\$0.3922
MARINA	\$2.2366	\$2.3166	\$2.3418	\$2.3418	\$2.3442	\$2.3581
MOTEL	\$0.4051	\$0.4196	\$0.4242	\$0.4242	\$0.4246	\$0.4272
NEIGHBORHOOD SHOPPING CENTER	\$0.9730	\$1.0078	\$1.0187	\$1.0187	\$1.0197	\$1.0258
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.3856	\$0.3994	\$0.4037	\$0.4037	\$0.4041	\$0.4065
OFFICE - GOVERNMENT	\$0.4413	\$0.4571	\$0.4621	\$0.4621	\$0.4625	\$0.4653
OFFICE - HIGH RISE	\$0.4021	\$0.4165	\$0.4211	\$0.4211	\$0.4215	\$0.4240
OFFICE - MEDICAL	\$0.3645	\$0.3775	\$0.3816	\$0.3816	\$0.3820	\$0.3843
OUTDOOR TENNIS COURT	\$4.2382	\$4.3899	\$4.4376	\$4.4376	\$4.4421	\$4.4685
RACE TRACK	\$0.7681	\$0.7956	\$0.8043	\$0.8043	\$0.8051	\$0.8099
REGIONAL SHOPPING CENTER	\$0.5046	\$0.5226	\$0.5283	\$0.5283	\$0.5288	\$0.5320
RESORT HOTEL	\$0.3464	\$0.3588	\$0.3627	\$0.3627	\$0.3631	\$0.3652
RESTAURANT - FAST FOOD	\$4.2864	\$4.4398	\$4.4881	\$4.4881	\$4.4926	\$4.5194
RESTAURANT - QUALITY	\$0.9895	\$1.0249	\$1.0361	\$1.0361	\$1.0371	\$1.0433
RESTAURANT - SIT DOWN	\$2.2848	\$2.3665	\$2.3923	\$2.3923	\$2.3947	\$2.4090
S & L - WALK IN	\$0.8299	\$0.8596	\$0.8689	\$0.8689	\$0.8698	\$0.8750
S & L - WITH DRIVE THRU	\$1.1432	\$1.1840	\$1.1969	\$1.1969	\$1.1981	\$1.2053
UNIVERSITY	\$0.3404	\$0.3526	\$0.3564	\$0.3564	\$0.3568	\$0.3589
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.3223	\$0.3338	\$0.3375	\$0.3375	\$0.3378	\$0.3398
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2621	\$0.2714	\$0.2744	\$0.2744	\$0.2747	\$0.2763

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 2 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04
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RESIDENTIAL DEVELOPED LAND USE:	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.
NET DENSITY (0 - 1.5 DU/AC)	\$6,400.6290	\$6,473.3994	\$6,578.4767	\$6,675.6955	\$6,741.7915	\$6,801.9264
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,400.6290	\$6,473.3994	\$6,578.4767	\$6,675.6955	\$6,741.7915	\$6,801.9264
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,039.9298	\$4,085.8608	\$4,152.1832	\$4,213.5455	\$4,255.2637	\$4,293.2195
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,039.9298	\$4,085.8608	\$4,152.1832	\$4,213.5455	\$4,255.2637	\$4,293.2195
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,039.9298	\$4,085.8608	\$4,152.1832	\$4,213.5455	\$4,255.2637	\$4,293.2195

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$1.2955	\$1.3103	\$1.3315	\$1.3512	\$1.3646	\$1.3768
AUTO - REPAIR & SALES	\$0.5447	\$0.5509	\$0.5599	\$0.5681	\$0.5738	\$0.5789
AUTO CAR WASH	\$1.0080	\$1.0194	\$1.0360	\$1.0513	\$1.0617	\$1.0712
BANK - WALK IN	\$2.0495	\$2.0728	\$2.1065	\$2.1376	\$2.1588	\$2.1780
BANK - WITH DRIVE THRU	\$2.8850	\$2.9178	\$2.9651	\$3.0090	\$3.0388	\$3.0659
BOWLING ALLEY	\$1.0591	\$1.0711	\$1.0885	\$1.1046	\$1.1156	\$1.1255
CAMPGROUND	\$2.7971	\$2.8289	\$2.8748	\$2.9173	\$2.9462	\$2.9725
CHURCH	\$0.4776	\$0.4831	\$0.4909	\$0.4982	\$0.5031	\$0.5076
COMMERCIAL SHOPS	\$0.4633	\$0.4685	\$0.4761	\$0.4832	\$0.4880	\$0.4923
COMMUNITY SHOPPING CENTER	\$0.6773	\$0.6850	\$0.6961	\$0.7064	\$0.7134	\$0.7198
CONVENIENCE MARKET	\$4.3626	\$4.4122	\$4.4838	\$4.5501	\$4.5951	\$4.6361
DISCOUNT STORE	\$0.5144	\$0.5202	\$0.5287	\$0.5365	\$0.5418	\$0.5466
GOLF COURSE	\$0.4888	\$0.4944	\$0.5024	\$0.5098	\$0.5149	\$0.5195
GROCERY STORE	\$1.2428	\$1.2569	\$1.2773	\$1.2962	\$1.3091	\$1.3207
HEALTH CLUB	\$0.4617	\$0.4669	\$0.4745	\$0.4815	\$0.4863	\$0.4906
HELIPORTS	\$1.6981	\$1.7174	\$1.7453	\$1.7711	\$1.7886	\$1.8045
HOSPITAL - CONVALESCENT	\$0.3722	\$0.3764	\$0.3825	\$0.3882	\$0.3920	\$0.3955
HOSPITAL - GENERAL	\$0.6198	\$0.6269	\$0.6370	\$0.6464	\$0.6528	\$0.6587
HOTEL - CONV. FAC/COMM.	\$0.5543	\$0.5606	\$0.5697	\$0.5781	\$0.5839	\$0.5891
INDOOR SPORTS ARENA	\$0.3722	\$0.3764	\$0.3825	\$0.3882	\$0.3920	\$0.3955
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.3419	\$0.3457	\$0.3514	\$0.3565	\$0.3601	\$0.3633
JUNIOR COLLEGE	\$0.3498	\$0.3538	\$0.3596	\$0.3649	\$0.3685	\$0.3718
LIBRARY	\$0.6805	\$0.6882	\$0.6994	\$0.7098	\$0.7168	\$0.7232
LUMBER/HARDWARE STORE	\$0.3946	\$0.3991	\$0.4055	\$0.4115	\$0.4156	\$0.4193
MARINA	\$2.3722	\$2.3992	\$2.4381	\$2.4741	\$2.4986	\$2.5209
MOTEL	\$0.4297	\$0.4346	\$0.4417	\$0.4482	\$0.4526	\$0.4567
NEIGHBORHOOD SHOPPING CENTER	\$1.0319	\$1.0437	\$1.0606	\$1.0763	\$1.0870	\$1.0966
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.4089	\$0.4136	\$0.4203	\$0.4265	\$0.4307	\$0.4346
OFFICE - GOVERNMENT	\$0.4681	\$0.4734	\$0.4811	\$0.4882	\$0.4930	\$0.4974
OFFICE - HIGH RISE	\$0.4265	\$0.4314	\$0.4384	\$0.4448	\$0.4493	\$0.4533
OFFICE - MEDICAL	\$0.3866	\$0.3910	\$0.3973	\$0.4032	\$0.4072	\$0.4108
OUTDOOR TENNIS COURT	\$4.4952	\$4.5463	\$4.6201	\$4.6884	\$4.7348	\$4.7770
RACE TRACK	\$0.8147	\$0.8240	\$0.8373	\$0.8497	\$0.8581	\$0.8658
REGIONAL SHOPPING CENTER	\$0.5351	\$0.5412	\$0.5500	\$0.5581	\$0.5637	\$0.5687
RESORT HOTEL	\$0.3674	\$0.3716	\$0.3776	\$0.3832	\$0.3870	\$0.3904
RESTAURANT - FAST FOOD	\$4.5463	\$4.5980	\$4.6726	\$4.7417	\$4.7886	\$4.8314
RESTAURANT - QUALITY	\$1.0495	\$1.0615	\$1.0787	\$1.0946	\$1.1055	\$1.1153
RESTAURANT - SIT DOWN	\$2.4233	\$2.4509	\$2.4907	\$2.5275	\$2.5525	\$2.5753
S & L - WALK IN	\$0.8802	\$0.8902	\$0.9046	\$0.9180	\$0.9271	\$0.9354
S & L - WITH DRIVE THRU	\$1.2125	\$1.2262	\$1.2461	\$1.2646	\$1.2771	\$1.2885
UNIVERSITY	\$0.3610	\$0.3651	\$0.3711	\$0.3765	\$0.3803	\$0.3837
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.3419	\$0.3457	\$0.3514	\$0.3565	\$0.3601	\$0.3633
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2780	\$0.2811	\$0.2857	\$0.2899	\$0.2928	\$0.2954

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 3 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$6,899.1447	\$7,109.8311	\$7,232.1133	\$7,363.4771	\$7,497.2271
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,899.1447	\$7,109.8311	\$7,232.1133	\$7,363.4771	\$7,497.2271
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,354.5815	\$4,487.5619	\$4,564.7435	\$4,647.6574	\$4,732.0773
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,354.5815	\$4,487.5619	\$4,564.7435	\$4,647.6574	\$4,732.0773
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,354.5815	\$4,487.5619	\$4,564.7435	\$4,647.6574	\$4,732.0773

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$1.3964	\$1.4391	\$1.4638	\$1.4904	\$1.5175
AUTO - REPAIR & SALES	\$0.5872	\$0.6051	\$0.6155	\$0.6267	\$0.6381
AUTO CAR WASH	\$1.0865	\$1.1197	\$1.1389	\$1.1596	\$1.1807
BANK - WALK IN	\$2.2091	\$2.2766	\$2.3158	\$2.3578	\$2.4007
BANK - WITH DRIVE THRU	\$3.1097	\$3.2046	\$3.2598	\$3.3190	\$3.3793
BOWLING ALLEY	\$1.1416	\$1.1765	\$1.1967	\$1.2184	\$1.2406
CAMPGROUND	\$3.0150	\$3.1070	\$3.1605	\$3.2179	\$3.2763
CHURCH	\$0.5148	\$0.5306	\$0.5397	\$0.5495	\$0.5595
COMMERCIAL SHOPS	\$0.4993	\$0.5146	\$0.5234	\$0.5329	\$0.5426
COMMUNITY SHOPPING CENTER	\$0.7301	\$0.7524	\$0.7653	\$0.7792	\$0.7934
CONVENIENCE MARKET	\$4.7024	\$4.8460	\$4.9293	\$5.0189	\$5.1100
DISCOUNT STORE	\$0.5544	\$0.5714	\$0.5812	\$0.5918	\$0.6025
GOLF COURSE	\$0.5269	\$0.5430	\$0.5523	\$0.5624	\$0.5726
GROCERY STORE	\$1.3396	\$1.3805	\$1.4043	\$1.4298	\$1.4557
HEALTH CLUB	\$0.4976	\$0.5128	\$0.5216	\$0.5311	\$0.5408
HELIPORTS	\$1.8303	\$1.8862	\$1.9187	\$1.9535	\$1.9890
HOSPITAL - CONVALESCENT	\$0.4012	\$0.4134	\$0.4206	\$0.4282	\$0.4360
HOSPITAL - GENERAL	\$0.6681	\$0.6885	\$0.7003	\$0.7130	\$0.7260
HOTEL - CONV. FAC/COMM.	\$0.5975	\$0.6157	\$0.6263	\$0.6377	\$0.6493
INDOOR SPORTS ARENA	\$0.4012	\$0.4134	\$0.4206	\$0.4282	\$0.4360
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.3685	\$0.3797	\$0.3863	\$0.3933	\$0.4004
JUNIOR COLLEGE	\$0.3771	\$0.3886	\$0.3953	\$0.4025	\$0.4098
LIBRARY	\$0.7335	\$0.7559	\$0.7689	\$0.7829	\$0.7971
LUMBER/HARDWARE STORE	\$0.4253	\$0.4383	\$0.4458	\$0.4539	\$0.4622
MARINA	\$2.5570	\$2.6350	\$2.6804	\$2.7291	\$2.7786
MOTEL	\$0.4632	\$0.4773	\$0.4855	\$0.4944	\$0.5033
NEIGHBORHOOD SHOPPING CENTER	\$1.1123	\$1.1463	\$1.1660	\$1.1872	\$1.2087
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.4408	\$0.4543	\$0.4621	\$0.4705	\$0.4790
OFFICE - GOVERNMENT	\$0.5045	\$0.5199	\$0.5289	\$0.5385	\$0.5482
OFFICE - HIGH RISE	\$0.4597	\$0.4738	\$0.4819	\$0.4907	\$0.4996
OFFICE - MEDICAL	\$0.4167	\$0.4294	\$0.4368	\$0.4447	\$0.4528
OUTDOOR TENNIS COURT	\$4.8453	\$4.9933	\$5.0792	\$5.1714	\$5.2653
RACE TRACK	\$0.8781	\$0.9050	\$0.9205	\$0.9373	\$0.9543
REGIONAL SHOPPING CENTER	\$0.5768	\$0.5944	\$0.6047	\$0.6156	\$0.6268
RESORT HOTEL	\$0.3960	\$0.4081	\$0.4151	\$0.4227	\$0.4304
RESTAURANT - FAST FOOD	\$4.9004	\$5.0501	\$5.1369	\$5.2302	\$5.3252
RESTAURANT - QUALITY	\$1.1313	\$1.1658	\$1.1859	\$1.2074	\$1.2293
RESTAURANT - SIT DOWN	\$2.6121	\$2.6918	\$2.7381	\$2.7879	\$2.8385
S & L - WALK IN	\$0.9487	\$0.9777	\$0.9945	\$1.0126	\$1.0310
S & L - WITH DRIVE THRU	\$1.3069	\$1.3468	\$1.3700	\$1.3948	\$1.4202
UNIVERSITY	\$0.3891	\$0.4010	\$0.4079	\$0.4153	\$0.4229
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.3685	\$0.3797	\$0.3863	\$0.3933	\$0.4004
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2996	\$0.3088	\$0.3141	\$0.3198	\$0.3256

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 4 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$7,729.6992	\$7,611.9881	\$7,717.0846	\$7,808.5915	\$7,808.5915
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,729.6992	\$7,611.9881	\$7,717.0846	\$7,808.5915	\$7,808.5915
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,878.8084	\$4,804.5118	\$4,870.8463	\$4,928.6033	\$4,928.6033
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,878.8084	\$4,804.5118	\$4,870.8463	\$4,928.6033	\$4,928.6033
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,878.8084	\$4,804.5118	\$4,870.8463	\$4,928.6033	\$4,928.6033

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$1.5645	\$1.5407	\$1.5620	\$1.5805	\$1.5805
AUTO - REPAIR & SALES	\$0.6578	\$0.6478	\$0.6568	\$0.6646	\$0.6646
AUTO CAR WASH	\$1.2173	\$1.1988	\$1.2153	\$1.2297	\$1.2297
BANK - WALK IN	\$2.4751	\$2.4374	\$2.4711	\$2.5004	\$2.5004
BANK - WITH DRIVE THRU	\$3.4840	\$3.4310	\$3.4784	\$3.5196	\$3.5196
BOWLING ALLEY	\$1.2790	\$1.2595	\$1.2769	\$1.2921	\$1.2921
CAMPGROUND	\$3.3779	\$3.3265	\$3.3724	\$3.4124	\$3.4124
CHURCH	\$0.5768	\$0.5680	\$0.5759	\$0.5827	\$0.5827
COMMERCIAL SHOPS	\$0.5595	\$0.5509	\$0.5585	\$0.5652	\$0.5652
COMMUNITY SHOPPING CENTER	\$0.8180	\$0.8055	\$0.8166	\$0.8263	\$0.8263
CONVENIENCE MARKET	\$5.2685	\$5.1883	\$5.2599	\$5.3223	\$5.3223
DISCOUNT STORE	\$0.6212	\$0.6117	\$0.6202	\$0.6275	\$0.6275
GOLF COURSE	\$0.5903	\$0.5813	\$0.5894	\$0.5963	\$0.5963
GROCERY STORE	\$1.5009	\$1.4780	\$1.4984	\$1.5162	\$1.5162
HEALTH CLUB	\$0.5575	\$0.5490	\$0.5566	\$0.5632	\$0.5632
HELIPORTS	\$2.0507	\$2.0195	\$2.0473	\$2.0716	\$2.0716
HOSPITAL - CONVALESCENT	\$0.4495	\$0.4426	\$0.4488	\$0.4541	\$0.4541
HOSPITAL - GENERAL	\$0.7485	\$0.7371	\$0.7473	\$0.7561	\$0.7561
HOTEL - CONV. FAC/COMM.	\$0.6694	\$0.6592	\$0.6683	\$0.6762	\$0.6762
INDOOR SPORTS ARENA	\$0.4495	\$0.4426	\$0.4488	\$0.4541	\$0.4541
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.4128	\$0.4066	\$0.4122	\$0.4171	\$0.4171
JUNIOR COLLEGE	\$0.4225	\$0.4160	\$0.4218	\$0.4268	\$0.4268
LIBRARY	\$0.8218	\$0.8093	\$0.8205	\$0.8302	\$0.8302
LUMBER/HARDWARE STORE	\$0.4765	\$0.4692	\$0.4757	\$0.4814	\$0.4814
MARINA	\$2.8648	\$2.8212	\$2.8601	\$2.8940	\$2.8940
MOTEL	\$0.5189	\$0.5110	\$0.5181	\$0.5242	\$0.5242
NEIGHBORHOOD SHOPPING CENTER	\$1.2462	\$1.2272	\$1.2442	\$1.2589	\$1.2589
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.4939	\$0.4863	\$0.4931	\$0.4989	\$0.4989
OFFICE - GOVERNMENT	\$0.5652	\$0.5566	\$0.5643	\$0.5710	\$0.5710
OFFICE - HIGH RISE	\$0.5151	\$0.5072	\$0.5142	\$0.5203	\$0.5203
OFFICE - MEDICAL	\$0.4669	\$0.4597	\$0.4661	\$0.4716	\$0.4716
OUTDOOR TENNIS COURT	\$5.4286	\$5.3459	\$5.4198	\$5.4840	\$5.4840
RACE TRACK	\$0.9839	\$0.9689	\$0.9823	\$0.9939	\$0.9939
REGIONAL SHOPPING CENTER	\$0.6463	\$0.6364	\$0.6452	\$0.6529	\$0.6529
RESORT HOTEL	\$0.4437	\$0.4369	\$0.4430	\$0.4482	\$0.4482
RESTAURANT - FAST FOOD	\$5.4903	\$5.4067	\$5.4814	\$5.5464	\$5.5464
RESTAURANT - QUALITY	\$1.2674	\$1.2481	\$1.2654	\$1.2804	\$1.2804
RESTAURANT - SIT DOWN	\$2.9265	\$2.8819	\$2.9217	\$2.9564	\$2.9564
S & L - WALK IN	\$1.0630	\$1.0468	\$1.0612	\$1.0738	\$1.0738
S & L - WITH DRIVE THRU	\$1.4642	\$1.4419	\$1.4618	\$1.4792	\$1.4792
UNIVERSITY	\$0.4360	\$0.4293	\$0.4353	\$0.4404	\$0.4404
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.4128	\$0.4066	\$0.4122	\$0.4171	\$0.4171
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.3357	\$0.3306	\$0.3351	\$0.3391	\$0.3391

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 5 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$7,972.9426	\$8,067.4835	\$8,127.5392	\$8,298.6034	\$8,401.0553
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,972.9426	\$8,067.4835	\$8,127.5392	\$8,298.6034	\$8,401.0553
NET DENSITY (4.1 TO 8.0 DU/AC)	\$5,032.3380	\$5,092.0100	\$5,129.9158	\$5,237.8876	\$5,302.5529
NET DENSITY (8.1 TO 15.0 DU/AC)	\$5,032.3380	\$5,092.0100	\$5,129.9158	\$5,237.8876	\$5,302.5529
NET DENSITY (15.1 TO 23.0 DU/AC)	\$5,032.3380	\$5,092.0100	\$5,129.9158	\$5,237.8876	\$5,302.5529

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$1.6138	\$1.6329	\$1.6451	\$1.6797	\$1.7004
AUTO - REPAIR & SALES	\$0.6785	\$0.6866	\$0.6917	\$0.7063	\$0.7150
AUTO CAR WASH	\$1.2556	\$1.2705	\$1.2799	\$1.3069	\$1.3230
BANK - WALK IN	\$2.5530	\$2.5833	\$2.6025	\$2.6573	\$2.6901
BANK - WITH DRIVE THRU	\$3.5937	\$3.6363	\$3.6634	\$3.7405	\$3.7866
BOWLING ALLEY	\$1.3193	\$1.3349	\$1.3449	\$1.3732	\$1.3901
CAMPGROUND	\$3.4842	\$3.5255	\$3.5518	\$3.6265	\$3.6713
CHURCH	\$0.5950	\$0.6020	\$0.6065	\$0.6193	\$0.6269
COMMERCIAL SHOPS	\$0.5771	\$0.5839	\$0.5882	\$0.6006	\$0.6080
COMMUNITY SHOPPING CENTER	\$0.8437	\$0.8537	\$0.8601	\$0.8782	\$0.8890
CONVENIENCE MARKET	\$5.4343	\$5.4987	\$5.5397	\$5.6563	\$5.7261
DISCOUNT STORE	\$0.6407	\$0.6483	\$0.6532	\$0.6669	\$0.6751
GOLF COURSE	\$0.6089	\$0.6161	\$0.6207	\$0.6338	\$0.6416
GROCERY STORE	\$1.5481	\$1.5665	\$1.5781	\$1.6113	\$1.6312
HEALTH CLUB	\$0.5751	\$0.5819	\$0.5862	\$0.5986	\$0.6059
HELIPORTS	\$2.1152	\$2.1403	\$2.1562	\$2.2016	\$2.2288
HOSPITAL - CONVALESCENT	\$0.4636	\$0.4691	\$0.4726	\$0.4826	\$0.4885
HOSPITAL - GENERAL	\$0.7721	\$0.7812	\$0.7870	\$0.8036	\$0.8135
HOTEL - CONV. FAC/COMM.	\$0.6905	\$0.6987	\$0.7039	\$0.7187	\$0.7276
INDOOR SPORTS ARENA	\$0.4636	\$0.4691	\$0.4726	\$0.4826	\$0.4885
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.4258	\$0.4309	\$0.4341	\$0.4432	\$0.4487
JUNIOR COLLEGE	\$0.4358	\$0.4409	\$0.4442	\$0.4536	\$0.4592
LIBRARY	\$0.8477	\$0.8577	\$0.8641	\$0.8823	\$0.8932
LUMBER/HARDWARE STORE	\$0.4915	\$0.4973	\$0.5010	\$0.5116	\$0.5179
MARINA	\$2.9549	\$2.9900	\$3.0122	\$3.0756	\$3.1136
MOTEL	\$0.5353	\$0.5416	\$0.5456	\$0.5571	\$0.5640
NEIGHBORHOOD SHOPPING CENTER	\$1.2854	\$1.3007	\$1.3104	\$1.3379	\$1.3545
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.5094	\$0.5154	\$0.5193	\$0.5302	\$0.5368
OFFICE - GOVERNMENT	\$0.5830	\$0.5899	\$0.5943	\$0.6068	\$0.6143
OFFICE - HIGH RISE	\$0.5313	\$0.5376	\$0.5416	\$0.5530	\$0.5598
OFFICE - MEDICAL	\$0.4815	\$0.4873	\$0.4909	\$0.5012	\$0.5074
OUTDOOR TENNIS COURT	\$5.5994	\$5.6658	\$5.7080	\$5.8282	\$5.9001
RACE TRACK	\$1.0148	\$1.0269	\$1.0345	\$1.0563	\$1.0693
REGIONAL SHOPPING CENTER	\$0.6666	\$0.6745	\$0.6795	\$0.6938	\$0.7024
RESORT HOTEL	\$0.4577	\$0.4631	\$0.4665	\$0.4764	\$0.4822
RESTAURANT - FAST FOOD	\$5.6631	\$5.7303	\$5.7729	\$5.8944	\$5.9672
RESTAURANT - QUALITY	\$1.3073	\$1.3228	\$1.3327	\$1.3607	\$1.3775
RESTAURANT - SIT DOWN	\$3.0186	\$3.0544	\$3.0771	\$3.1419	\$3.1807
S & L - WALK IN	\$1.0964	\$1.1094	\$1.1177	\$1.1412	\$1.1553
S & L - WITH DRIVE THRU	\$1.5103	\$1.5282	\$1.5396	\$1.5720	\$1.5914
UNIVERSITY	\$0.4497	\$0.4550	\$0.4584	\$0.4681	\$0.4739
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.4258	\$0.4309	\$0.4341	\$0.4432	\$0.4487
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.3462	\$0.3503	\$0.3529	\$0.3604	\$0.3648

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA I (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA I (Page 6 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

RATE IF
ANNEXED
FY 2023-24

FORMATION OR ANNEXATION DATE:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$8,463.5942	\$8,446.6330	\$8,476.0932	\$8,985.9333	\$8,994.9103
NET DENSITY (1.51 TO 4.0 DU/AC)	\$8,463.5942	\$8,446.6330	\$8,476.0932	\$8,985.9333	\$8,994.9103
NET DENSITY (4.1 TO 8.0 DU/AC)	\$5,342.0260	\$5,331.3205	\$5,349.9150	\$5,671.7144	\$5,677.3805
NET DENSITY (8.1 TO 15.0 DU/AC)	\$5,342.0260	\$5,331.3205	\$5,349.9150	\$5,671.7144	\$5,677.3805
NET DENSITY (15.1 TO 23.0 DU/AC)	\$5,342.0260	\$5,331.3205	\$5,349.9150	\$5,671.7144	\$5,677.3805

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$1.7131	\$1.7096	\$1.7156	\$1.8188	\$1.8206
AUTO - REPAIR & SALES	\$0.7203	\$0.7189	\$0.7214	\$0.7648	\$0.7655
AUTO CAR WASH	\$1.3329	\$1.3302	\$1.3348	\$1.4151	\$1.4165
BANK - WALK IN	\$2.7101	\$2.7047	\$2.7141	\$2.8773	\$2.8802
BANK - WITH DRIVE THRU	\$3.8148	\$3.8072	\$3.8205	\$4.0503	\$4.0543
BOWLING ALLEY	\$1.4005	\$1.3977	\$1.4025	\$1.4869	\$1.4884
CAMPGROUND	\$3.6987	\$3.6912	\$3.7041	\$3.9269	\$3.9308
CHURCH	\$0.6316	\$0.6303	\$0.6325	\$0.6706	\$0.6712
COMMERCIAL SHOPS	\$0.6126	\$0.6113	\$0.6135	\$0.6504	\$0.6510
COMMUNITY SHOPPING CENTER	\$0.8956	\$0.8938	\$0.8969	\$0.9509	\$0.9518
CONVENIENCE MARKET	\$5.7687	\$5.7572	\$5.7772	\$6.1247	\$6.1309
DISCOUNT STORE	\$0.6802	\$0.6788	\$0.6812	\$0.7221	\$0.7229
GOLF COURSE	\$0.6464	\$0.6451	\$0.6473	\$0.6863	\$0.6869
GROCERY STORE	\$1.6434	\$1.6401	\$1.6458	\$1.7448	\$1.7465
HEALTH CLUB	\$0.6105	\$0.6092	\$0.6114	\$0.6481	\$0.6488
HELIPORTS	\$2.2454	\$2.2409	\$2.2487	\$2.3840	\$2.3863
HOSPITAL - CONVALESCENT	\$0.4922	\$0.4912	\$0.4929	\$0.5225	\$0.5231
HOSPITAL - GENERAL	\$0.8196	\$0.8179	\$0.8208	\$0.8702	\$0.8710
HOTEL - CONV. FAC/COMM.	\$0.7330	\$0.7315	\$0.7341	\$0.7782	\$0.7790
INDOOR SPORTS ARENA	\$0.4922	\$0.4912	\$0.4929	\$0.5225	\$0.5231
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.4520	\$0.4511	\$0.4527	\$0.4799	\$0.4804
JUNIOR COLLEGE	\$0.4626	\$0.4617	\$0.4633	\$0.4911	\$0.4916
LIBRARY	\$0.8998	\$0.8980	\$0.9012	\$0.9554	\$0.9563
LUMBER/HARDWARE STORE	\$0.5217	\$0.5207	\$0.5225	\$0.5539	\$0.5545
MARINA	\$3.1368	\$3.1305	\$3.1414	\$3.3304	\$3.3337
MOTEL	\$0.5682	\$0.5671	\$0.5690	\$0.6033	\$0.6039
NEIGHBORHOOD SHOPPING CENTER	\$1.3646	\$1.3618	\$1.3666	\$1.4488	\$1.4502
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.5408	\$0.5397	\$0.5415	\$0.5741	\$0.5747
OFFICE - GOVERNMENT	\$0.6189	\$0.6177	\$0.6198	\$0.6571	\$0.6578
OFFICE - HIGH RISE	\$0.5640	\$0.5629	\$0.5648	\$0.5988	\$0.5994
OFFICE - MEDICAL	\$0.5112	\$0.5102	\$0.5119	\$0.5427	\$0.5433
OUTDOOR TENNIS COURT	\$5.9440	\$5.9321	\$5.9528	\$6.3109	\$6.3172
RACE TRACK	\$1.0773	\$1.0751	\$1.0789	\$1.1438	\$1.1449
REGIONAL SHOPPING CENTER	\$0.7076	\$0.7062	\$0.7087	\$0.7513	\$0.7520
RESORT HOTEL	\$0.4858	\$0.4849	\$0.4865	\$0.5158	\$0.5163
RESTAURANT - FAST FOOD	\$6.0116	\$5.9996	\$6.0205	\$6.3826	\$6.3890
RESTAURANT - QUALITY	\$1.3878	\$1.3850	\$1.3898	\$1.4734	\$1.4749
RESTAURANT - SIT DOWN	\$3.2044	\$3.1979	\$3.2091	\$3.4021	\$3.4055
S & L - WALK IN	\$1.1639	\$1.1615	\$1.1656	\$1.2357	\$1.2369
S & L - WITH DRIVE THRU	\$1.6032	\$1.6000	\$1.6056	\$1.7022	\$1.7039
UNIVERSITY	\$0.4774	\$0.4764	\$0.4781	\$0.5068	\$0.5073
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.4520	\$0.4511	\$0.4527	\$0.4799	\$0.4804
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.3675	\$0.3668	\$0.3681	\$0.3902	\$0.3906

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 1 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	MAY 7, 1991	FY 1993-94	FY 1994-95	FY 1995-96	FY 1996-97	FY 1997-98
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$5,198.4050	\$5,384.3641	\$5,442.9477	\$5,442.9477	\$5,448.3852	\$5,480.8805
NET DENSITY (1.51 TO 4.0 DU/AC)	\$5,198.4050	\$5,384.3641	\$5,442.9477	\$5,442.9477	\$5,448.3852	\$5,480.8805
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,133.9537	\$3,246.0625	\$3,281.3807	\$3,281.3807	\$3,284.6588	\$3,304.2492
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,133.9537	\$3,246.0625	\$3,281.3807	\$3,281.3807	\$3,284.6588	\$3,304.2492
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,133.9537	\$3,246.0625	\$3,281.3807	\$3,281.3807	\$3,284.6588	\$3,304.2492

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$0.4353	\$0.4508	\$0.4557	\$0.4557	\$0.4562	\$0.4589
AUTO - REPAIR & SALES	\$0.2380	\$0.2465	\$0.2492	\$0.2492	\$0.2494	\$0.2509
AUTO CAR WASH	\$0.3795	\$0.3931	\$0.3974	\$0.3974	\$0.3978	\$0.4002
BANK - WALK IN	\$0.6928	\$0.7176	\$0.7254	\$0.7254	\$0.7261	\$0.7305
BANK - WITH DRIVE THRU	\$0.8615	\$0.8923	\$0.9020	\$0.9020	\$0.9029	\$0.9083
BOWLING ALLEY	\$0.4262	\$0.4415	\$0.4463	\$0.4463	\$0.4467	\$0.4494
CAMPGROUND	\$0.7516	\$0.7784	\$0.7869	\$0.7869	\$0.7877	\$0.7924
CHURCH	\$0.2922	\$0.3026	\$0.3059	\$0.3059	\$0.3062	\$0.3081
COMMERCIAL SHOPS	\$0.2380	\$0.2465	\$0.2492	\$0.2492	\$0.2494	\$0.2509
COMMUNITY SHOPPING CENTER	\$0.2711	\$0.2808	\$0.2839	\$0.2839	\$0.2841	\$0.2858
CONVENIENCE MARKET	\$1.0151	\$1.0514	\$1.0629	\$1.0629	\$1.0639	\$1.0703
DISCOUNT STORE	\$0.2380	\$0.2465	\$0.2492	\$0.2492	\$0.2494	\$0.2509
GOLF COURSE	\$0.3223	\$0.3338	\$0.3375	\$0.3375	\$0.3378	\$0.3398
GROCERY STORE	\$0.3856	\$0.3994	\$0.4037	\$0.4037	\$0.4041	\$0.4065
HEALTH CLUB	\$0.2786	\$0.2886	\$0.2917	\$0.2917	\$0.2920	\$0.2938
HELIPORTS	\$0.5527	\$0.5725	\$0.5788	\$0.5788	\$0.5793	\$0.5828
HOSPITAL - CONVALESCENT	\$0.3359	\$0.3479	\$0.3517	\$0.3517	\$0.3520	\$0.3541
HOSPITAL - GENERAL	\$0.4789	\$0.4961	\$0.5015	\$0.5015	\$0.5020	\$0.5050
HOTEL - CONV. FAC/COMM.	\$0.3795	\$0.3931	\$0.3974	\$0.3974	\$0.3978	\$0.4002
INDOOR SPORTS ARENA	\$0.3359	\$0.3479	\$0.3517	\$0.3517	\$0.3520	\$0.3541
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.2274	\$0.2356	\$0.2381	\$0.2381	\$0.2384	\$0.2398
JUNIOR COLLEGE	\$0.2862	\$0.2964	\$0.2996	\$0.2996	\$0.2999	\$0.3017
LIBRARY	\$0.4308	\$0.4462	\$0.4510	\$0.4510	\$0.4515	\$0.4542
LUMBER/HARDWARE STORE	\$0.2380	\$0.2465	\$0.2492	\$0.2492	\$0.2494	\$0.2509
MARINA	\$0.6642	\$0.6880	\$0.6954	\$0.6954	\$0.6961	\$0.7003
MOTEL	\$0.3103	\$0.3214	\$0.3249	\$0.3249	\$0.3252	\$0.3271
NEIGHBORHOOD SHOPPING CENTER	\$0.3419	\$0.3541	\$0.3580	\$0.3580	\$0.3583	\$0.3605
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.2636	\$0.2730	\$0.2760	\$0.2760	\$0.2762	\$0.2779
OFFICE - GOVERNMENT	\$0.2832	\$0.2933	\$0.2965	\$0.2965	\$0.2968	\$0.2985
OFFICE - HIGH RISE	\$0.2771	\$0.2870	\$0.2902	\$0.2902	\$0.2905	\$0.2922
OFFICE - MEDICAL	\$0.3118	\$0.3229	\$0.3264	\$0.3264	\$0.3268	\$0.3287
OUTDOOR TENNIS COURT	\$1.0934	\$1.1326	\$1.1449	\$1.1449	\$1.1460	\$1.1529
RACE TRACK	\$0.3509	\$0.3635	\$0.3674	\$0.3674	\$0.3678	\$0.3700
REGIONAL SHOPPING CENTER	\$0.2425	\$0.2512	\$0.2539	\$0.2539	\$0.2541	\$0.2557
RESORT HOTEL	\$0.2982	\$0.3089	\$0.3122	\$0.3122	\$0.3126	\$0.3144
RESTAURANT - FAST FOOD	\$1.1416	\$1.1825	\$1.1954	\$1.1954	\$1.1965	\$1.2037
RESTAURANT - QUALITY	\$0.4654	\$0.4820	\$0.4873	\$0.4873	\$0.4878	\$0.4907
RESTAURANT - SIT DOWN	\$0.7124	\$0.7379	\$0.7459	\$0.7459	\$0.7467	\$0.7511
S & L - WALK IN	\$0.4564	\$0.4727	\$0.4778	\$0.4778	\$0.4783	\$0.4812
S & L - WITH DRIVE THRU	\$0.5241	\$0.5429	\$0.5488	\$0.5488	\$0.5493	\$0.5526
UNIVERSITY	\$0.2877	\$0.2980	\$0.3012	\$0.3012	\$0.3015	\$0.3033
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.2169	\$0.2246	\$0.2271	\$0.2271	\$0.2273	\$0.2287
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2139	\$0.2215	\$0.2239	\$0.2239	\$0.2242	\$0.2255

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 2 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 1998-99	FY 1999-00	FY 2000-01	FY 2001-02	FY 2002-03	FY 2003-04
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RESIDENTIAL DEVELOPED LAND USE:	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.	PER DU.
NET DENSITY (0 - 1.5 DU/AC)	\$5,513.5697	\$5,576.2548	\$5,666.7695	\$5,750.5149	\$5,807.4507	\$5,859.2515
NET DENSITY (1.51 TO 4.0 DU/AC)	\$5,513.5697	\$5,576.2548	\$5,666.7695	\$5,750.5149	\$5,807.4507	\$5,859.2515
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,323.9565	\$3,361.7474	\$3,416.3158	\$3,466.8033	\$3,501.1280	\$3,532.3571
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,323.9565	\$3,361.7474	\$3,416.3158	\$3,466.8033	\$3,501.1280	\$3,532.3571
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,323.9565	\$3,361.7474	\$3,416.3158	\$3,466.8033	\$3,501.1280	\$3,532.3571

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$0.4617	\$0.4669	\$0.4745	\$0.4815	\$0.4863	\$0.4906
AUTO - REPAIR & SALES	\$0.2524	\$0.2553	\$0.2594	\$0.2632	\$0.2658	\$0.2682
AUTO CAR WASH	\$0.4026	\$0.4071	\$0.4137	\$0.4199	\$0.4240	\$0.4278
BANK - WALK IN	\$0.7348	\$0.7432	\$0.7552	\$0.7664	\$0.7740	\$0.7809
BANK - WITH DRIVE THRU	\$0.9137	\$0.9241	\$0.9391	\$0.9530	\$0.9624	\$0.9710
BOWLING ALLEY	\$0.4521	\$0.4572	\$0.4646	\$0.4715	\$0.4762	\$0.4804
CAMPGROUND	\$0.7971	\$0.8062	\$0.8193	\$0.8314	\$0.8396	\$0.8471
CHURCH	\$0.3099	\$0.3134	\$0.3185	\$0.3232	\$0.3264	\$0.3293
COMMERCIAL SHOPS	\$0.2524	\$0.2553	\$0.2594	\$0.2632	\$0.2658	\$0.2682
COMMUNITY SHOPPING CENTER	\$0.2875	\$0.2908	\$0.2955	\$0.2999	\$0.3029	\$0.3056
CONVENIENCE MARKET	\$1.0767	\$1.0889	\$1.1066	\$1.1229	\$1.1341	\$1.1442
DISCOUNT STORE	\$0.2524	\$0.2553	\$0.2594	\$0.2632	\$0.2658	\$0.2682
GOLF COURSE	\$0.3419	\$0.3457	\$0.3514	\$0.3565	\$0.3601	\$0.3633
GROCERY STORE	\$0.4089	\$0.4136	\$0.4203	\$0.4265	\$0.4307	\$0.4346
HEALTH CLUB	\$0.2955	\$0.2989	\$0.3037	\$0.3082	\$0.3113	\$0.3141
HELIPORTS	\$0.5863	\$0.5929	\$0.6026	\$0.6115	\$0.6175	\$0.6230
HOSPITAL - CONVALESCENT	\$0.3562	\$0.3603	\$0.3661	\$0.3715	\$0.3752	\$0.3786
HOSPITAL - GENERAL	\$0.5080	\$0.5138	\$0.5221	\$0.5298	\$0.5351	\$0.5398
HOTEL - CONV. FAC/COMM.	\$0.4026	\$0.4071	\$0.4137	\$0.4199	\$0.4240	\$0.4278
INDOOR SPORTS ARENA	\$0.3562	\$0.3603	\$0.3661	\$0.3715	\$0.3752	\$0.3786
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.2412	\$0.2440	\$0.2479	\$0.2516	\$0.2541	\$0.2563
JUNIOR COLLEGE	\$0.3035	\$0.3070	\$0.3119	\$0.3166	\$0.3197	\$0.3225
LIBRARY	\$0.4569	\$0.4621	\$0.4696	\$0.4765	\$0.4812	\$0.4855
LUMBER/HARDWARE STORE	\$0.2524	\$0.2553	\$0.2594	\$0.2632	\$0.2658	\$0.2682
MARINA	\$0.7045	\$0.7125	\$0.7240	\$0.7347	\$0.7420	\$0.7486
MOTEL	\$0.3291	\$0.3328	\$0.3382	\$0.3432	\$0.3466	\$0.3497
NEIGHBORHOOD SHOPPING CENTER	\$0.3626	\$0.3667	\$0.3727	\$0.3782	\$0.3819	\$0.3854
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.2796	\$0.2827	\$0.2873	\$0.2916	\$0.2945	\$0.2971
OFFICE - GOVERNMENT	\$0.3003	\$0.3037	\$0.3087	\$0.3132	\$0.3163	\$0.3191
OFFICE - HIGH RISE	\$0.2939	\$0.2973	\$0.3021	\$0.3066	\$0.3096	\$0.3124
OFFICE - MEDICAL	\$0.3307	\$0.3344	\$0.3399	\$0.3449	\$0.3483	\$0.3514
OUTDOOR TENNIS COURT	\$1.1597	\$1.1729	\$1.1920	\$1.2096	\$1.2216	\$1.2325
RACE TRACK	\$0.3722	\$0.3764	\$0.3825	\$0.3882	\$0.3920	\$0.3955
REGIONAL SHOPPING CENTER	\$0.2572	\$0.2601	\$0.2643	\$0.2682	\$0.2709	\$0.2733
RESORT HOTEL	\$0.3163	\$0.3199	\$0.3251	\$0.3299	\$0.3332	\$0.3361
RESTAURANT - FAST FOOD	\$1.2109	\$1.2246	\$1.2445	\$1.2629	\$1.2754	\$1.2868
RESTAURANT - QUALITY	\$0.4936	\$0.4992	\$0.5073	\$0.5148	\$0.5199	\$0.5246
RESTAURANT - SIT DOWN	\$0.7556	\$0.7642	\$0.7766	\$0.7881	\$0.7959	\$0.8030
S & L - WALK IN	\$0.4840	\$0.4895	\$0.4975	\$0.5048	\$0.5098	\$0.5144
S & L - WITH DRIVE THRU	\$0.5559	\$0.5622	\$0.5714	\$0.5798	\$0.5855	\$0.5908
UNIVERSITY	\$0.3051	\$0.3086	\$0.3136	\$0.3182	\$0.3214	\$0.3242
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.2300	\$0.2326	\$0.2364	\$0.2399	\$0.2423	\$0.2445
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2268	\$0.2294	\$0.2331	\$0.2366	\$0.2389	\$0.2411

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 3 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$5,942.9964	\$6,124.4839	\$6,229.8190	\$6,342.9773	\$6,458.1909
NET DENSITY (1.51 TO 4.0 DU/AC)	\$5,942.9964	\$6,124.4839	\$6,229.8190	\$6,342.9773	\$6,458.1909
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,582.8442	\$3,692.2573	\$3,755.7605	\$3,823.9800	\$3,893.4387
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,582.8442	\$3,692.2573	\$3,755.7605	\$3,823.9800	\$3,893.4387
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,582.8442	\$3,692.2573	\$3,755.7605	\$3,823.9800	\$3,893.4387

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$0.4976	\$0.5128	\$0.5216	\$0.5311	\$0.5408
AUTO - REPAIR & SALES	\$0.2721	\$0.2804	\$0.2852	\$0.2904	\$0.2956
AUTO CAR WASH	\$0.4339	\$0.4472	\$0.4548	\$0.4631	\$0.4715
BANK - WALK IN	\$0.7921	\$0.8162	\$0.8303	\$0.8454	\$0.8607
BANK - WITH DRIVE THRU	\$0.9849	\$1.0150	\$1.0324	\$1.0512	\$1.0703
BOWLING ALLEY	\$0.4873	\$0.5022	\$0.5108	\$0.5201	\$0.5295
CAMPGROUND	\$0.8592	\$0.8854	\$0.9007	\$0.9170	\$0.9337
CHURCH	\$0.3340	\$0.3442	\$0.3502	\$0.3565	\$0.3630
COMMERCIAL SHOPS	\$0.2721	\$0.2804	\$0.2852	\$0.2904	\$0.2956
COMMUNITY SHOPPING CENTER	\$0.3099	\$0.3194	\$0.3249	\$0.3308	\$0.3368
CONVENIENCE MARKET	\$1.1605	\$1.1960	\$1.2165	\$1.2386	\$1.2611
DISCOUNT STORE	\$0.2721	\$0.2804	\$0.2852	\$0.2904	\$0.2956
GOLF COURSE	\$0.3685	\$0.3797	\$0.3863	\$0.3933	\$0.4004
GROCERY STORE	\$0.4408	\$0.4543	\$0.4621	\$0.4705	\$0.4790
HEALTH CLUB	\$0.3185	\$0.3283	\$0.3339	\$0.3400	\$0.3462
HELIPORTS	\$0.6319	\$0.6512	\$0.6624	\$0.6745	\$0.6867
HOSPITAL - CONVALESCENT	\$0.3840	\$0.3957	\$0.4025	\$0.4098	\$0.4173
HOSPITAL - GENERAL	\$0.5476	\$0.5643	\$0.5740	\$0.5844	\$0.5950
HOTEL - CONV. FAC/COMM.	\$0.4339	\$0.4472	\$0.4548	\$0.4631	\$0.4715
INDOOR SPORTS ARENA	\$0.3840	\$0.3957	\$0.4025	\$0.4098	\$0.4173
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.2600	\$0.2679	\$0.2725	\$0.2775	\$0.2825
JUNIOR COLLEGE	\$0.3272	\$0.3371	\$0.3429	\$0.3492	\$0.3555
LIBRARY	\$0.4925	\$0.5075	\$0.5162	\$0.5256	\$0.5351
LUMBER/HARDWARE STORE	\$0.2721	\$0.2804	\$0.2852	\$0.2904	\$0.2956
MARINA	\$0.7593	\$0.7825	\$0.7960	\$0.8104	\$0.8252
MOTEL	\$0.3547	\$0.3655	\$0.3718	\$0.3786	\$0.3855
NEIGHBORHOOD SHOPPING CENTER	\$0.3909	\$0.4028	\$0.4097	\$0.4172	\$0.4247
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.3013	\$0.3105	\$0.3159	\$0.3216	\$0.3274
OFFICE - GOVERNMENT	\$0.3237	\$0.3336	\$0.3393	\$0.3455	\$0.3518
OFFICE - HIGH RISE	\$0.3168	\$0.3265	\$0.3321	\$0.3381	\$0.3443
OFFICE - MEDICAL	\$0.3564	\$0.3673	\$0.3736	\$0.3804	\$0.3873
OUTDOOR TENNIS COURT	\$1.2501	\$1.2882	\$1.3104	\$1.3342	\$1.3584
RACE TRACK	\$0.4012	\$0.4134	\$0.4206	\$0.4282	\$0.4360
REGIONAL SHOPPING CENTER	\$0.2772	\$0.2857	\$0.2906	\$0.2959	\$0.3013
RESORT HOTEL	\$0.3409	\$0.3513	\$0.3574	\$0.3639	\$0.3705
RESTAURANT - FAST FOOD	\$1.3052	\$1.3450	\$1.3682	\$1.3930	\$1.4183
RESTAURANT - QUALITY	\$0.5321	\$0.5483	\$0.5577	\$0.5679	\$0.5782
RESTAURANT - SIT DOWN	\$0.8144	\$0.8393	\$0.8537	\$0.8693	\$0.8850
S & L - WALK IN	\$0.5217	\$0.5377	\$0.5469	\$0.5568	\$0.5670
S & L - WITH DRIVE THRU	\$0.5992	\$0.6175	\$0.6281	\$0.6395	\$0.6512
UNIVERSITY	\$0.3289	\$0.3389	\$0.3447	\$0.3510	\$0.3574
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.2479	\$0.2555	\$0.2599	\$0.2646	\$0.2694
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2445	\$0.2520	\$0.2563	\$0.2610	\$0.2657

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 4 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2009-10	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$6,658.4449	\$6,557.0472	\$6,647.5784	\$6,726.4035	\$6,726.4035
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,658.4449	\$6,557.0472	\$6,647.5784	\$6,726.4035	\$6,726.4035
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,014.1655	\$3,953.0360	\$4,007.6144	\$4,055.1356	\$4,055.1356
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,014.1655	\$3,953.0360	\$4,007.6144	\$4,055.1356	\$4,055.1356
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,014.1655	\$3,953.0360	\$4,007.6144	\$4,055.1356	\$4,055.1356

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$0.5575	\$0.5490	\$0.5566	\$0.5632	\$0.5632
AUTO - REPAIR & SALES	\$0.3048	\$0.3002	\$0.3043	\$0.3079	\$0.3079
AUTO CAR WASH	\$0.4861	\$0.4787	\$0.4854	\$0.4911	\$0.4911
BANK - WALK IN	\$0.8874	\$0.8739	\$0.8860	\$0.8965	\$0.8965
BANK - WITH DRIVE THRU	\$1.1035	\$1.0867	\$1.1017	\$1.1147	\$1.1147
BOWLING ALLEY	\$0.5459	\$0.5376	\$0.5451	\$0.5515	\$0.5515
CAMPGROUND	\$0.9626	\$0.9480	\$0.9611	\$0.9725	\$0.9725
CHURCH	\$0.3743	\$0.3686	\$0.3736	\$0.3781	\$0.3781
COMMERCIAL SHOPS	\$0.3048	\$0.3002	\$0.3043	\$0.3079	\$0.3079
COMMUNITY SHOPPING CENTER	\$0.3472	\$0.3420	\$0.3467	\$0.3508	\$0.3508
CONVENIENCE MARKET	\$1.3002	\$1.2804	\$1.2981	\$1.3135	\$1.3135
DISCOUNT STORE	\$0.3048	\$0.3002	\$0.3043	\$0.3079	\$0.3079
GOLF COURSE	\$0.4128	\$0.4066	\$0.4122	\$0.4171	\$0.4171
GROCERY STORE	\$0.4939	\$0.4863	\$0.4931	\$0.4989	\$0.4989
HEALTH CLUB	\$0.3569	\$0.3515	\$0.3563	\$0.3605	\$0.3605
HELIPORTS	\$0.7080	\$0.6972	\$0.7068	\$0.7152	\$0.7152
HOSPITAL - CONVALESCENT	\$0.4302	\$0.4236	\$0.4295	\$0.4346	\$0.4346
HOSPITAL - GENERAL	\$0.6135	\$0.6041	\$0.6125	\$0.6197	\$0.6197
HOTEL - CONV. FAC/COMM.	\$0.4861	\$0.4787	\$0.4854	\$0.4911	\$0.4911
INDOOR SPORTS ARENA	\$0.4302	\$0.4236	\$0.4295	\$0.4346	\$0.4346
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.2913	\$0.2869	\$0.2908	\$0.2943	\$0.2943
JUNIOR COLLEGE	\$0.3665	\$0.3610	\$0.3659	\$0.3703	\$0.3703
LIBRARY	\$0.5517	\$0.5433	\$0.5508	\$0.5574	\$0.5574
LUMBER/HARDWARE STORE	\$0.3048	\$0.3002	\$0.3043	\$0.3079	\$0.3079
MARINA	\$0.8508	\$0.8378	\$0.8494	\$0.8594	\$0.8594
MOTEL	\$0.3974	\$0.3914	\$0.3968	\$0.4015	\$0.4015
NEIGHBORHOOD SHOPPING CENTER	\$0.4379	\$0.4312	\$0.4372	\$0.4424	\$0.4424
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.3376	\$0.3325	\$0.3370	\$0.3410	\$0.3410
OFFICE - GOVERNMENT	\$0.3627	\$0.3572	\$0.3621	\$0.3664	\$0.3664
OFFICE - HIGH RISE	\$0.3550	\$0.3496	\$0.3544	\$0.3586	\$0.3586
OFFICE - MEDICAL	\$0.3993	\$0.3933	\$0.3987	\$0.4034	\$0.4034
OUTDOOR TENNIS COURT	\$1.4006	\$1.3792	\$1.3983	\$1.4149	\$1.4149
RACE TRACK	\$0.4495	\$0.4426	\$0.4488	\$0.4541	\$0.4541
REGIONAL SHOPPING CENTER	\$0.3106	\$0.3059	\$0.3101	\$0.3138	\$0.3138
RESORT HOTEL	\$0.3820	\$0.3762	\$0.3813	\$0.3859	\$0.3859
RESTAURANT - FAST FOOD	\$1.4623	\$1.4400	\$1.4599	\$1.4772	\$1.4772
RESTAURANT - QUALITY	\$0.5961	\$0.5870	\$0.5951	\$0.6022	\$0.6022
RESTAURANT - SIT DOWN	\$0.9125	\$0.8986	\$0.9110	\$0.9218	\$0.9218
S & L - WALK IN	\$0.5845	\$0.5756	\$0.5836	\$0.5905	\$0.5905
S & L - WITH DRIVE THRU	\$0.6713	\$0.6611	\$0.6702	\$0.6782	\$0.6782
UNIVERSITY	\$0.3685	\$0.3629	\$0.3679	\$0.3722	\$0.3722
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.2778	\$0.2736	\$0.2773	\$0.2806	\$0.2806
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2739	\$0.2698	\$0.2735	\$0.2767	\$0.2767

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 5 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2014-15	FY 2015-16	FY 2016-17	FY 2017-18	FY 2018-19
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$6,867.9773	\$6,949.4158	\$7,001.1484	\$7,148.5049	\$7,236.7581
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,867.9773	\$6,949.4158	\$7,001.1484	\$7,148.5049	\$7,236.7581
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,140.4859	\$4,189.5826	\$4,220.7706	\$4,309.6072	\$4,362.8122
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,140.4859	\$4,189.5826	\$4,220.7706	\$4,309.6072	\$4,362.8122
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,140.4859	\$4,189.5826	\$4,220.7706	\$4,309.6072	\$4,362.8122

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$0.5751	\$0.5819	\$0.5862	\$0.5986	\$0.6059
AUTO - REPAIR & SALES	\$0.3144	\$0.3181	\$0.3205	\$0.3272	\$0.3313
AUTO CAR WASH	\$0.5014	\$0.5074	\$0.5112	\$0.5219	\$0.5284
BANK - WALK IN	\$0.9153	\$0.9262	\$0.9331	\$0.9527	\$0.9645
BANK - WITH DRIVE THRU	\$1.1382	\$1.1517	\$1.1603	\$1.1847	\$1.1993
BOWLING ALLEY	\$0.5631	\$0.5698	\$0.5740	\$0.5861	\$0.5934
CAMPGROUND	\$0.9929	\$1.0047	\$1.0122	\$1.0335	\$1.0463
CHURCH	\$0.3860	\$0.3906	\$0.3935	\$0.4018	\$0.4068
COMMERCIAL SHOPS	\$0.3144	\$0.3181	\$0.3205	\$0.3272	\$0.3313
COMMUNITY SHOPPING CENTER	\$0.3582	\$0.3624	\$0.3651	\$0.3728	\$0.3774
CONVENIENCE MARKET	\$1.3412	\$1.3571	\$1.3672	\$1.3959	\$1.4132
DISCOUNT STORE	\$0.3144	\$0.3181	\$0.3205	\$0.3272	\$0.3313
GOLF COURSE	\$0.4258	\$0.4309	\$0.4341	\$0.4432	\$0.4487
GROCERY STORE	\$0.5094	\$0.5154	\$0.5193	\$0.5302	\$0.5368
HEALTH CLUB	\$0.3681	\$0.3725	\$0.3753	\$0.3832	\$0.3879
HELIPORTS	\$0.7303	\$0.7389	\$0.7444	\$0.7601	\$0.7695
HOSPITAL - CONVALESCENT	\$0.4437	\$0.4490	\$0.4523	\$0.4619	\$0.4676
HOSPITAL - GENERAL	\$0.6328	\$0.6403	\$0.6450	\$0.6586	\$0.6668
HOTEL - CONV. FAC/COMM.	\$0.5014	\$0.5074	\$0.5112	\$0.5219	\$0.5284
INDOOR SPORTS ARENA	\$0.4437	\$0.4490	\$0.4523	\$0.4619	\$0.4676
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.3005	\$0.3040	\$0.3063	\$0.3127	\$0.3166
JUNIOR COLLEGE	\$0.3781	\$0.3826	\$0.3854	\$0.3935	\$0.3984
LIBRARY	\$0.5691	\$0.5758	\$0.5801	\$0.5923	\$0.5997
LUMBER/HARDWARE STORE	\$0.3144	\$0.3181	\$0.3205	\$0.3272	\$0.3313
MARINA	\$0.8775	\$0.8879	\$0.8945	\$0.9134	\$0.9246
MOTEL	\$0.4099	\$0.4148	\$0.4179	\$0.4267	\$0.4319
NEIGHBORHOOD SHOPPING CENTER	\$0.4517	\$0.4571	\$0.4605	\$0.4701	\$0.4760
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.3482	\$0.3524	\$0.3550	\$0.3624	\$0.3669
OFFICE - GOVERNMENT	\$0.3741	\$0.3785	\$0.3813	\$0.3894	\$0.3942
OFFICE - HIGH RISE	\$0.3661	\$0.3705	\$0.3732	\$0.3811	\$0.3858
OFFICE - MEDICAL	\$0.4119	\$0.4168	\$0.4199	\$0.4287	\$0.4340
OUTDOOR TENNIS COURT	\$1.4446	\$1.4618	\$1.4726	\$1.5036	\$1.5222
RACE TRACK	\$0.4636	\$0.4691	\$0.4726	\$0.4826	\$0.4885
REGIONAL SHOPPING CENTER	\$0.3204	\$0.3242	\$0.3266	\$0.3335	\$0.3376
RESORT HOTEL	\$0.3940	\$0.3987	\$0.4016	\$0.4101	\$0.4151
RESTAURANT - FAST FOOD	\$1.5083	\$1.5262	\$1.5376	\$1.5699	\$1.5893
RESTAURANT - QUALITY	\$0.6149	\$0.6222	\$0.6268	\$0.6400	\$0.6479
RESTAURANT - SIT DOWN	\$0.9412	\$0.9524	\$0.9595	\$0.9796	\$0.9917
S & L - WALK IN	\$0.6029	\$0.6101	\$0.6146	\$0.6276	\$0.6353
S & L - WITH DRIVE THRU	\$0.6925	\$0.7007	\$0.7059	\$0.7208	\$0.7297
UNIVERSITY	\$0.3801	\$0.3846	\$0.3874	\$0.3956	\$0.4005
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.2865	\$0.2899	\$0.2921	\$0.2982	\$0.3019
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2826	\$0.2859	\$0.2880	\$0.2941	\$0.2977

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.

**CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1
SPECIAL DEVELOPMENT TAX -
ONE-TIME
IMPROVEMENT AREA II (6 PAGES)**

VALID JULY 1, 2023 TO JUNE 30, 2024

IMPROVEMENT AREA II (Page 6 of 6)

ACTUAL TAX RATE FOR FY 2023-24
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

RATE IF
ANNEXED
FY 2023-24

FORMATION OR ANNEXATION DATE:	FY 2019-20	FY 2020-21	FY 2021-22	FY 2022-23	FY 2023-24
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$7,290.6297	\$7,276.0193	\$7,301.3965	\$7,740.5782	\$7,748.3111
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,290.6297	\$7,276.0193	\$7,301.3965	\$7,740.5782	\$7,748.3111
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,395.2897	\$4,386.4815	\$4,401.7806	\$4,666.5494	\$4,671.2113
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,395.2897	\$4,386.4815	\$4,401.7806	\$4,666.5494	\$4,671.2113
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,395.2897	\$4,386.4815	\$4,401.7806	\$4,666.5494	\$4,671.2113

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$0.6105	\$0.6092	\$0.6114	\$0.6481	\$0.6488
AUTO - REPAIR & SALES	\$0.3337	\$0.3331	\$0.3342	\$0.3543	\$0.3547
AUTO CAR WASH	\$0.5323	\$0.5312	\$0.5331	\$0.5652	\$0.5657
BANK - WALK IN	\$0.9717	\$0.9697	\$0.9731	\$1.0316	\$1.0327
BANK - WITH DRIVE THRU	\$1.2082	\$1.2058	\$1.2100	\$1.2828	\$1.2841
BOWLING ALLEY	\$0.5978	\$0.5966	\$0.5987	\$0.6347	\$0.6353
CAMPGROUND	\$1.0540	\$1.0519	\$1.0556	\$1.1191	\$1.1202
CHURCH	\$0.4098	\$0.4090	\$0.4104	\$0.4351	\$0.4355
COMMERCIAL SHOPS	\$0.3337	\$0.3331	\$0.3342	\$0.3543	\$0.3547
COMMUNITY SHOPPING CENTER	\$0.3802	\$0.3795	\$0.3808	\$0.4037	\$0.4041
CONVENIENCE MARKET	\$1.4237	\$1.4208	\$1.4258	\$1.5116	\$1.5131
DISCOUNT STORE	\$0.3337	\$0.3331	\$0.3342	\$0.3543	\$0.3547
GOLF COURSE	\$0.4520	\$0.4511	\$0.4527	\$0.4799	\$0.4804
GROCERY STORE	\$0.5408	\$0.5397	\$0.5415	\$0.5741	\$0.5747
HEALTH CLUB	\$0.3908	\$0.3900	\$0.3914	\$0.4149	\$0.4153
HELIPORTS	\$0.7752	\$0.7737	\$0.7764	\$0.8231	\$0.8239
HOSPITAL - CONVALESCENT	\$0.4710	\$0.4701	\$0.4717	\$0.5001	\$0.5006
HOSPITAL - GENERAL	\$0.6717	\$0.6704	\$0.6727	\$0.7132	\$0.7139
HOTEL - CONV. FAC/COMM.	\$0.5323	\$0.5312	\$0.5331	\$0.5652	\$0.5657
INDOOR SPORTS ARENA	\$0.4710	\$0.4701	\$0.4717	\$0.5001	\$0.5006
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$0.3190	\$0.3183	\$0.3194	\$0.3386	\$0.3390
JUNIOR COLLEGE	\$0.4013	\$0.4005	\$0.4019	\$0.4261	\$0.4265
LIBRARY	\$0.6041	\$0.6029	\$0.6050	\$0.6414	\$0.6420
LUMBER/HARDWARE STORE	\$0.3337	\$0.3331	\$0.3342	\$0.3543	\$0.3547
MARINA	\$0.9315	\$0.9297	\$0.9329	\$0.9890	\$0.9900
MOTEL	\$0.4351	\$0.4343	\$0.4358	\$0.4620	\$0.4625
NEIGHBORHOOD SHOPPING CENTER	\$0.4795	\$0.4785	\$0.4802	\$0.5091	\$0.5096
OFFICE - COMMERCIAL (< 100,000 SF)	\$0.3697	\$0.3689	\$0.3702	\$0.3925	\$0.3929
OFFICE - GOVERNMENT	\$0.3971	\$0.3963	\$0.3977	\$0.4216	\$0.4220
OFFICE - HIGH RISE	\$0.3887	\$0.3879	\$0.3892	\$0.4127	\$0.4131
OFFICE - MEDICAL	\$0.4372	\$0.4364	\$0.4379	\$0.4642	\$0.4647
OUTDOOR TENNIS COURT	\$1.5335	\$1.5305	\$1.5358	\$1.6282	\$1.6298
RACE TRACK	\$0.4922	\$0.4912	\$0.4929	\$0.5225	\$0.5231
REGIONAL SHOPPING CENTER	\$0.3401	\$0.3394	\$0.3406	\$0.3611	\$0.3614
RESORT HOTEL	\$0.4182	\$0.4174	\$0.4189	\$0.4440	\$0.4445
RESTAURANT - FAST FOOD	\$1.6011	\$1.5979	\$1.6035	\$1.6999	\$1.7016
RESTAURANT - QUALITY	\$0.6527	\$0.6514	\$0.6537	\$0.6930	\$0.6937
RESTAURANT - SIT DOWN	\$0.9991	\$0.9971	\$1.0006	\$1.0608	\$1.0618
S & L - WALK IN	\$0.6400	\$0.6387	\$0.6410	\$0.6795	\$0.6802
S & L - WITH DRIVE THRU	\$0.7351	\$0.7336	\$0.7362	\$0.7804	\$0.7812
UNIVERSITY	\$0.4035	\$0.4026	\$0.4040	\$0.4284	\$0.4288
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$0.3042	\$0.3036	\$0.3046	\$0.3229	\$0.3233
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$0.2999	\$0.2993	\$0.3004	\$0.3185	\$0.3188

NOTE 1: THIS CATEGORY OF LAND USE
CONTAINS PM AND CM ZONED PROPERTY.
NOTE 2: THIS CATEGORY OF LAND USE
CONTAINS M AND PU ZONED PROPERTY.