

**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 (442) 339-2719.

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 or Justin Bjorgan at (760) 233-2630.**

Building Department

City of Carlsbad
(442) 339-2719
building@carlsbadca.gov

CFD Administrator

Special District Financing & Administration
(760) 233-2630
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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:

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, 2024, 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, 2024, 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 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 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 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. The annexation fee is 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

Building Permit Number: _____

Community & Economic Development

COMMUNITY FACILITIES DISTRICT RESIDENTIAL

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

Name of Owner	Name of Project
Address	Project Number
City, State	Tract Number
Zip	
Telephone	

Assessor Parcel Number (APN)

Lot Number	Improvement Area	Land Use Type		
Total # of Units	Annexation Date	Factor	Density	Fiscal Year

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 PROVISION AS STATED ABOVE.

Signature of Property Owner	Title
Print Name	Date

COMMUNITY FACILITIES DISTRICT RESIDENTIAL

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. For 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.

Building Permit Number: _____

Community & Economic Development

COMMUNITY FACILITIES DISTRICT NON-RESIDENTIAL

NON-RESIDENTIAL CERTIFICATE: Non-residential land owner, please read this option carefully and be sure you thoroughly understand before signing. The option you choose 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 permit issuance. Your signature confirms the accuracy of all information shown below.

Name of Owner Telephone

Address Project Address

City, State Zip City, State Zip

Assessor Parcel Number (APN)

Lot Number Improvement Area Land Use Type

Annexation Date Factor Square Feet Fiscal Year

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 initialing 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

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 2024-25. (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 2024-25. (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 7).
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ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY TAX RATE PER NET ACRE (Improvement Area I, Land Use RL, Fiscal Year 2024-25, Actual Levy.)	\$0.0000
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Step Two:	Multiply the net developable acres by the Annual Special Tax – Undeveloped Property Tax Rate.
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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 2025

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 2024-25.)

\$5,789.0016

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
\$5,789.00
 \$23,156.00

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 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 2025-26.

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 2025

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 2024-25.) \$4,241.7456

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>\$4,241.75</u>
Special Development Tax - One-Time:	\$33,934.00

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 2025-26. 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 2024-25. (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 2024-25. (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 7).
ANNUAL SPECIAL TAX - UNDEVELOPED PROPERTY TAX RATE PER NET ACRE (Improvement Area I, Land Use Commercial, FY 2024-25, 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 2025

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 2024-25.)	\$1.8035
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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>\$1.8035</u>
Special Development Tax - One-Time:	\$57,712.00

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.

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 2025-26 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 2025

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 2024-25).	\$1.2553
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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:		\$1.2553
Special Development Tax - One-Time:		\$16,318.90

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 2025-26. 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 2025

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 2024-25.)	\$1.8035
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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:	<u>\$1.8035</u>
Special Development Tax - One-Time:	\$57,712.00

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	\$57,712.00
Maximum Amortization Percent:	<u>13.81%</u>
Maximum Annual Special Tax - Developed Property	\$7,970.03

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 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.

- 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 2025

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 2024-25.)	\$1.2553

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:		\$1.2553
Special Development Tax - One-Time:		\$16,318.90

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		\$16,318.90
Maximum Amortization Percent:		13.81%
Maximum Annual Special Tax - Developed Property		\$2,253.64

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 2025-26. 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.

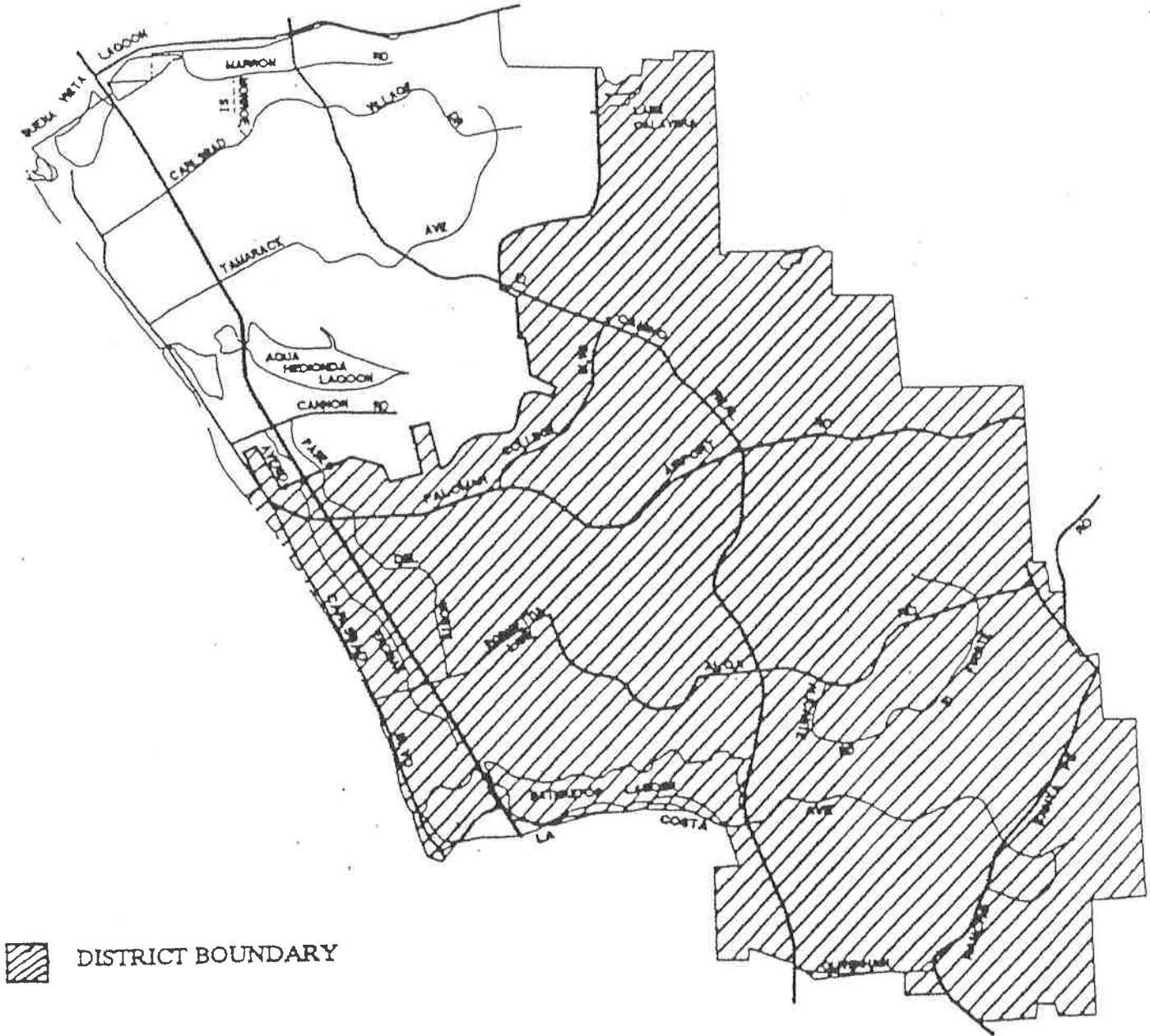
The first payment of the Annual Special Tax - Developed Property will begin in fiscal year 2026-27 and will be levied annual for a period not to exceed twenty-five (25) years. The obligation will be paid through the County property tax bill, installments due December and April 10.

CITY OF CARLSBAD
COMMUNITY FACILITIES DISTRICT NO. 1

APPENDIX D
BOUNDARY MAPS

Appendix D
Boundary Map

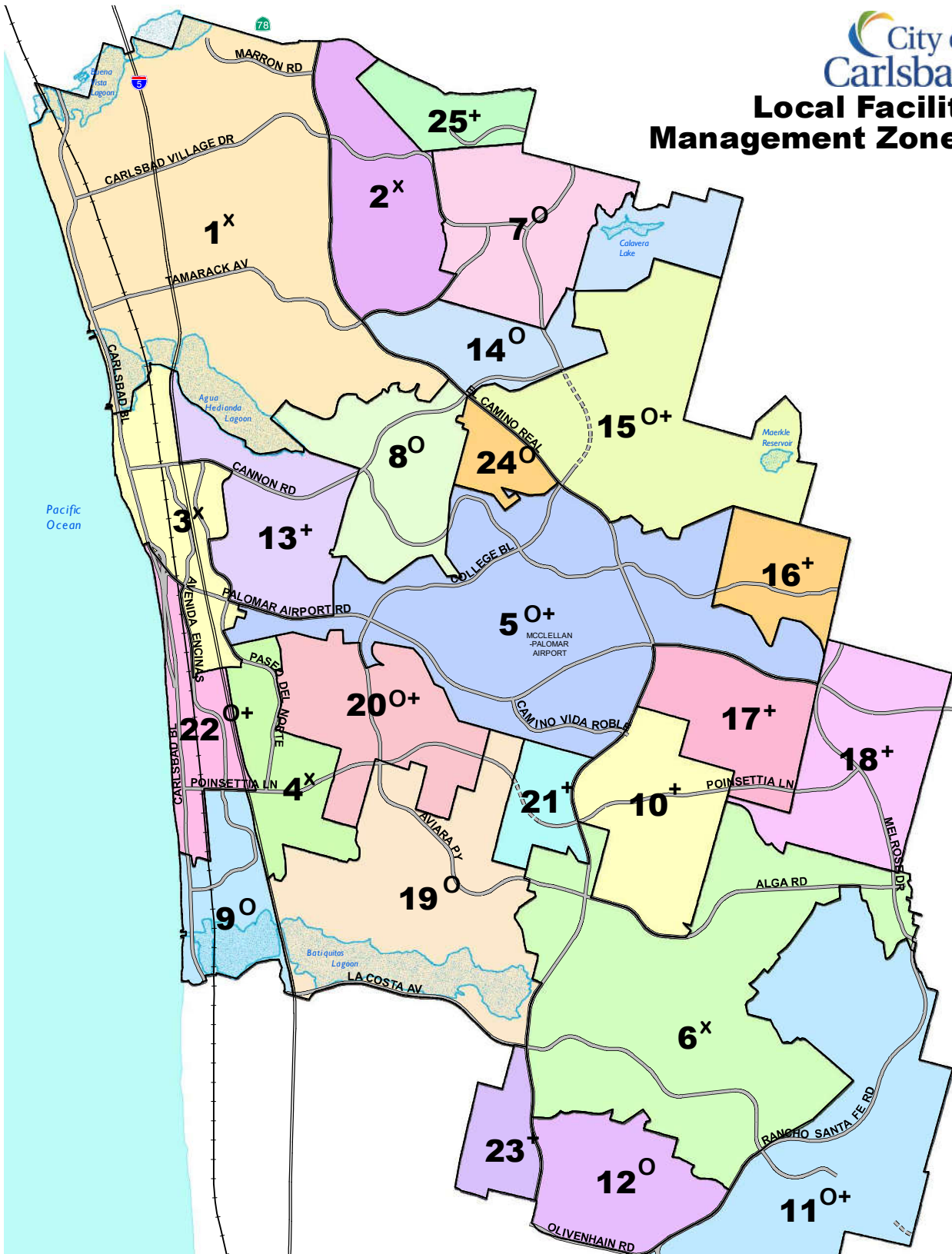
Bridge and Thoroughfare Benefit District No. 1








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, 2024

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 1 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

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)	\$446.4995	\$462.4719	\$467.5037	\$467.5037	\$467.9707	\$470.7618
RESIDENTIAL LOW MEDIUM (RLM)	\$1,226.6820	\$1,270.5633	\$1,284.3874	\$1,284.3874	\$1,285.6705	\$1,293.3385
RESIDENTIAL MEDIUM (RM)	\$2,056.1224	\$2,129.6747	\$2,152.8463	\$2,152.8463	\$2,154.9970	\$2,167.8498
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,152.5092	\$3,265.2818	\$3,300.8091	\$3,300.8091	\$3,304.1066	\$3,323.8130
RESIDENTIAL HIGH (RH)	\$4,437.9829	\$4,596.7400	\$4,646.7539	\$4,646.7539	\$4,651.3961	\$4,679.1380

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	\$3,813.5192	\$3,949.9377	\$3,992.9142	\$3,992.9142	\$3,996.9032	\$4,020.7416
INDUSTRIAL PROPERTY	\$1,906.7596	\$1,974.9688	\$1,996.4571	\$1,996.4571	\$1,998.4516	\$2,010.3708
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 2024-25**

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)	\$440.1437	\$455.8886	\$460.8489	\$460.8489	\$461.3092	\$464.0606
RESIDENTIAL LOW MEDIUM (RLM)	\$1,207.6144	\$1,250.8136	\$1,264.4228	\$1,264.4228	\$1,265.6860	\$1,273.2348
RESIDENTIAL MEDIUM (RM)	\$1,933.7720	\$2,002.9476	\$2,024.7403	\$2,024.7403	\$2,026.7630	\$2,038.8510
RESIDENTIAL MEDIUM HIGH (RMH)	\$2,968.1891	\$3,074.3681	\$3,107.8182	\$3,107.8182	\$3,110.9230	\$3,129.4772
RESIDENTIAL HIGH (RH)	\$4,352.1788	\$4,507.8664	\$4,556.9134	\$4,556.9134	\$4,561.4657	\$4,588.6713

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	\$2,542.3461	\$2,633.2918	\$2,661.9428	\$2,661.9428	\$2,664.6021	\$2,680.4944
INDUSTRIAL PROPERTY	\$1,525.4077	\$1,579.9751	\$1,597.1657	\$1,597.1657	\$1,598.7613	\$1,608.2966
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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I AND II

	% OF ONE- TIME TAX
TAX ON DEVELOPED PROPERTY	
MAXIMUM PERCENTAGE OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME	13.81%
ACTUAL % OF THE SPECIAL DEVELOPMENT TAX - ONE-TIME FOR 2024-25	9.00%

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

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 2 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

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)	\$473.5695	\$478.9537	\$486.7281	\$493.9212	\$498.8115	\$503.2607
RESIDENTIAL LOW MEDIUM (RLM)	\$1,301.0523	\$1,315.8443	\$1,337.2033	\$1,356.9649	\$1,370.4002	\$1,382.6238
RESIDENTIAL MEDIUM (RM)	\$2,180.7793	\$2,205.5732	\$2,241.3744	\$2,274.4982	\$2,297.0180	\$2,317.5067
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,343.6369	\$3,381.6516	\$3,436.5431	\$3,487.3295	\$3,521.8575	\$3,553.2715
RESIDENTIAL HIGH (RH)	\$4,707.0454	\$4,760.5610	\$4,837.8352	\$4,909.3303	\$4,957.9375	\$5,002.1609

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	\$4,044.7221	\$4,090.7076	\$4,157.1086	\$4,218.5437	\$4,260.3115	\$4,298.3123
INDUSTRIAL PROPERTY	\$2,022.3611	\$2,045.3538	\$2,078.5543	\$2,109.2719	\$2,130.1558	\$2,149.1562
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 2024-25**

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)	\$466.8283	\$472.1358	\$479.7996	\$486.8903	\$491.7110	\$496.0969
RESIDENTIAL LOW MEDIUM (RLM)	\$1,280.8287	\$1,295.3907	\$1,316.4177	\$1,335.8722	\$1,349.0986	\$1,361.1322
RESIDENTIAL MEDIUM (RM)	\$2,051.0112	\$2,074.3296	\$2,108.0005	\$2,139.1532	\$2,160.3330	\$2,179.6025
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,148.1420	\$3,183.9341	\$3,235.6162	\$3,283.4332	\$3,315.9425	\$3,345.5197
RESIDENTIAL HIGH (RH)	\$4,616.0391	\$4,668.5200	\$4,744.3002	\$4,814.4131	\$4,862.0805	\$4,905.4489

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	\$2,696.4814	\$2,727.1384	\$2,771.4058	\$2,812.3625	\$2,840.2077	\$2,865.5415
INDUSTRIAL PROPERTY	\$1,617.8888	\$1,636.2830	\$1,662.8435	\$1,687.4175	\$1,704.1246	\$1,719.3249
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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 3 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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)	\$510.4537	\$526.0420	\$535.0894	\$544.8087	\$554.7046	\$571.9048
RESIDENTIAL LOW MEDIUM (RLM)	\$1,402.3853	\$1,445.2114	\$1,470.0676	\$1,496.7699	\$1,523.9572	\$1,571.2116
RESIDENTIAL MEDIUM (RM)	\$2,350.6303	\$2,422.4139	\$2,464.0771	\$2,508.8345	\$2,554.4049	\$2,633.6112
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,604.0575	\$3,714.1184	\$3,777.9976	\$3,846.6210	\$3,916.4909	\$4,037.9325
RESIDENTIAL HIGH (RH)	\$5,073.6556	\$5,228.5952	\$5,318.5219	\$5,415.1273	\$5,513.4875	\$5,684.4484

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	\$4,359.7470	\$4,492.8852	\$4,570.1584	\$4,653.1706	\$4,737.6907	\$4,884.5958
INDUSTRIAL PROPERTY	\$2,179.8735	\$2,246.4426	\$2,285.0792	\$2,326.5853	\$2,368.8453	\$2,442.2979
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 3 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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)	\$503.1875	\$518.5538	\$527.4725	\$537.0534	\$546.8085	\$563.7638
RESIDENTIAL LOW MEDIUM (RLM)	\$1,380.5866	\$1,422.7470	\$1,447.2168	\$1,473.5040	\$1,500.2687	\$1,546.7887
RESIDENTIAL MEDIUM (RM)	\$2,210.7551	\$2,278.2672	\$2,317.4512	\$2,359.5453	\$2,402.4040	\$2,476.8971
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,393.3364	\$3,496.9623	\$3,557.1066	\$3,621.7178	\$3,687.5026	\$3,801.8437
RESIDENTIAL HIGH (RH)	\$4,975.5613	\$5,127.5052	\$5,215.6933	\$5,310.4310	\$5,406.8895	\$5,574.5450

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	\$2,906.4980	\$2,995.2568	\$3,046.7723	\$3,102.1137	\$3,158.4604	\$3,256.3972
INDUSTRIAL PROPERTY	\$1,743.8988	\$1,797.1541	\$1,828.0634	\$1,861.2682	\$1,895.0763	\$1,953.8383
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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 4 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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)	\$563.1955	\$570.9714	\$577.7418	\$577.7418	\$589.9018	\$596.8967
RESIDENTIAL LOW MEDIUM (RLM)	\$1,547.2846	\$1,568.6475	\$1,587.2480	\$1,587.2480	\$1,620.6556	\$1,639.8729
RESIDENTIAL MEDIUM (RM)	\$2,593.5055	\$2,629.3132	\$2,660.4909	\$2,660.4909	\$2,716.4875	\$2,748.6988
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,976.4412	\$4,031.3427	\$4,079.1452	\$4,079.1452	\$4,165.0009	\$4,214.3883
RESIDENTIAL HIGH (RH)	\$5,597.8832	\$5,675.1715	\$5,742.4660	\$5,742.4660	\$5,863.3304	\$5,932.8561

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	\$4,810.2111	\$4,876.6243	\$4,934.4498	\$4,934.4498	\$5,038.3076	\$5,098.0504
INDUSTRIAL PROPERTY	\$2,405.1055	\$2,438.3121	\$2,467.2249	\$2,467.2249	\$2,519.1538	\$2,549.0252
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 4 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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)	\$555.1785	\$562.8437	\$569.5178	\$569.5178	\$581.5047	\$588.4000
RESIDENTIAL LOW MEDIUM (RLM)	\$1,523.2335	\$1,544.2643	\$1,562.5758	\$1,562.5758	\$1,595.4641	\$1,614.3826
RESIDENTIAL MEDIUM (RM)	\$2,439.1779	\$2,472.8549	\$2,502.1773	\$2,502.1773	\$2,554.8418	\$2,585.1364
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,743.9476	\$3,795.6392	\$3,840.6468	\$3,840.6468	\$3,921.4827	\$3,967.9825
RESIDENTIAL HIGH (RH)	\$5,489.6534	\$5,565.4474	\$5,631.4409	\$5,631.4409	\$5,749.9685	\$5,818.1500

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	\$3,206.8074	\$3,251.0828	\$3,289.6332	\$3,289.6332	\$3,358.8717	\$3,398.7002
INDUSTRIAL PROPERTY	\$1,924.0844	\$1,950.6497	\$1,973.7799	\$1,973.7799	\$2,015.3230	\$2,039.2201
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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 5 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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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)	\$601.3401	\$613.9968	\$621.5770	\$626.2042	\$624.9492
RESIDENTIAL LOW MEDIUM (RLM)	\$1,652.0804	\$1,686.8525	\$1,707.6778	\$1,720.3901	\$1,716.9424
RESIDENTIAL MEDIUM (RM)	\$2,769.1606	\$2,827.4444	\$2,862.3512	\$2,883.6590	\$2,877.8801
RESIDENTIAL MEDIUM HIGH (RMH)	\$4,245.7609	\$4,335.1235	\$4,388.6435	\$4,421.3133	\$4,412.4530
RESIDENTIAL HIGH (RH)	\$5,977.0213	\$6,102.8225	\$6,178.1660	\$6,224.1573	\$6,211.6840

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$5,136.0011	\$5,244.1010	\$5,308.8430	\$5,348.3629	\$5,337.6447
INDUSTRIAL PROPERTY	\$2,568.0005	\$2,622.0505	\$2,654.4215	\$2,674.1814	\$2,668.8224
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 5 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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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)	\$592.7801	\$605.2567	\$612.7290	\$617.2902	\$616.0532
RESIDENTIAL LOW MEDIUM (RLM)	\$1,626.4003	\$1,660.6320	\$1,681.1336	\$1,693.6482	\$1,690.2542
RESIDENTIAL MEDIUM (RM)	\$2,604.3806	\$2,659.1962	\$2,692.0258	\$2,712.0657	\$2,706.6307
RESIDENTIAL MEDIUM HIGH (RMH)	\$3,997.5209	\$4,081.6586	\$4,132.0494	\$4,162.8091	\$4,154.4668
RESIDENTIAL HIGH (RH)	\$5,861.4613	\$5,984.8302	\$6,058.7170	\$6,103.8191	\$6,091.5870

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,424.0007	\$3,496.0673	\$3,539.2286	\$3,565.5753	\$3,558.4298
INDUSTRIAL PROPERTY	\$2,054.4004	\$2,097.6404	\$2,123.5372	\$2,139.3452	\$2,135.0579
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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 6 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$627.1289	\$664.8510	\$665.5152	\$700.2103
RESIDENTIAL LOW MEDIUM (RLM)	\$1,722.9307	\$1,826.5657	\$1,828.3904	\$1,923.7093
RESIDENTIAL MEDIUM (RM)	\$2,887.9176	\$3,061.6269	\$3,064.6855	\$3,224.4558
RESIDENTIAL MEDIUM HIGH (RMH)	\$4,427.8427	\$4,694.1791	\$4,698.8686	\$4,943.8333
RESIDENTIAL HIGH (RH)	\$6,233.3491	\$6,608.2874	\$6,614.8891	\$6,959.7411

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$5,356.2613	\$5,678.4425	\$5,684.1152	\$5,980.4435
INDUSTRIAL PROPERTY	\$2,678.1307	\$2,839.2212	\$2,842.0576	\$2,990.2218
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 6 of 12)

**MAXIMUM LEVY
FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$618.2018	\$655.3869	\$656.0416	\$690.2429
RESIDENTIAL LOW MEDIUM (RLM)	\$1,696.1494	\$1,798.1734	\$1,799.9698	\$1,893.8071
RESIDENTIAL MEDIUM (RM)	\$2,716.0708	\$2,879.4435	\$2,882.3201	\$3,032.5832
RESIDENTIAL MEDIUM HIGH (RMH)	\$4,168.9567	\$4,419.7210	\$4,424.1363	\$4,654.7785
RESIDENTIAL HIGH (RH)	\$6,112.8332	\$6,480.5224	\$6,486.9965	\$6,825.1811

NON-RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
COMMERCIAL PROPERTY	\$3,570.8409	\$3,785.6283	\$3,789.4101	\$3,986.9623
INDUSTRIAL PROPERTY	\$2,142.5045	\$2,271.3770	\$2,273.6461	\$2,392.1774
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 7 of 12)

**ACTUAL LEVY
FISCAL YEAR 2024-25**

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 2024-25**

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, 2024 TO JUNE 30, 2025

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 2024-25	9.00%

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

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 8 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

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)	\$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 8 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

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)	\$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 UNDEVELOPED**

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 9 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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 9 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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 UNDEVELOPED**

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 10 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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 10 of 12)

**ACTUAL LEVY
 FISCAL YEAR 2024-25**

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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 UNDEVELOPED**

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 11 of 12)

ACTUAL LEVY FISCAL YEAR 2024-25

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$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
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 11 of 12)
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ACTUAL LEVY FISCAL YEAR 2024-25

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20
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RESIDENTIAL UNDEVELOPED LAND USE:	PER NET ACRE	PER NET ACRE	PER NET ACRE	PER NET ACRE
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$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
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000

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

VALID JULY 1, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 12 of 12)

ACTUAL LEVY FISCAL YEAR 2024-25

FORMATION OR ANNEXATION DATE:	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
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$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
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000

IMPROVEMENT AREA II (Page 12 of 12)
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ACTUAL LEVY FISCAL YEAR 2024-25

FORMATION OR ANNEXATION DATE:	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
RESIDENTIAL LOW (RL)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL LOW MEDIUM (RLM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM (RM)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL MEDIUM HIGH (RMH)	\$0.0000	\$0.0000	\$0.0000	\$0.0000
RESIDENTIAL HIGH (RH)	\$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
COMMERCIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
INDUSTRIAL PROPERTY	\$0.0000	\$0.0000	\$0.0000	\$0.0000
AGRICULTURAL PROPERTY	\$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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 1 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% 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)	\$6,720.3742	\$6,960.7776	\$7,036.5131	\$7,036.5131	\$7,043.5426	\$7,085.5518
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,720.3742	\$6,960.7776	\$7,036.5131	\$7,036.5131	\$7,043.5426	\$7,085.5518
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,241.7456	\$4,393.4827	\$4,441.2852	\$4,441.2852	\$4,445.7221	\$4,472.2373
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,241.7456	\$4,393.4827	\$4,441.2852	\$4,441.2852	\$4,445.7221	\$4,472.2373
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,241.7456	\$4,393.4827	\$4,441.2852	\$4,441.2852	\$4,445.7221	\$4,472.2373

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$6.4433	\$6.6737	\$6.7464	\$6.7464	\$6.7531	\$6.7934
AUTO - REPAIR & SALES	\$2.7092	\$2.8061	\$2.8366	\$2.8366	\$2.8395	\$2.8564
AUTO CAR WASH	\$5.0132	\$5.1925	\$5.2490	\$5.2490	\$5.2543	\$5.2856
BANK - WALK IN	\$10.1932	\$10.5579	\$10.6727	\$10.6727	\$10.6834	\$10.7471
BANK - WITH DRIVE THRU	\$14.3484	\$14.8616	\$15.0233	\$15.0233	\$15.0383	\$15.1280
BOWLING ALLEY	\$5.2674	\$5.4559	\$5.5152	\$5.5152	\$5.5207	\$5.5536
CAMPGROUND	\$13.9114	\$14.4090	\$14.5658	\$14.5658	\$14.5804	\$14.6673
CHURCH	\$2.3755	\$2.4605	\$2.4873	\$2.4873	\$2.4897	\$2.5046
COMMERCIAL SHOPS	\$2.3040	\$2.3864	\$2.4124	\$2.4124	\$2.4148	\$2.4292
COMMUNITY SHOPPING CENTER	\$3.3686	\$3.4891	\$3.5271	\$3.5271	\$3.5306	\$3.5517
CONVENIENCE MARKET	\$21.6973	\$22.4735	\$22.7180	\$22.7180	\$22.7407	\$22.8763
DISCOUNT STORE	\$2.5582	\$2.6497	\$2.6786	\$2.6786	\$2.6813	\$2.6972
GOLF COURSE	\$2.4311	\$2.5181	\$2.5455	\$2.5455	\$2.5480	\$2.5632
GROCERY STORE	\$6.1811	\$6.4022	\$6.4718	\$6.4718	\$6.4783	\$6.5170
HEALTH CLUB	\$2.2961	\$2.3782	\$2.4041	\$2.4041	\$2.4065	\$2.4208
HELIPORTS	\$8.4454	\$8.7475	\$8.8426	\$8.8426	\$8.8515	\$8.9043
HOSPITAL - CONVALESCENT	\$1.8511	\$1.9174	\$1.9382	\$1.9382	\$1.9402	\$1.9517
HOSPITAL - GENERAL	\$3.0826	\$3.1929	\$3.2276	\$3.2276	\$3.2308	\$3.2501
HOTEL - CONV. FAC/COMM.	\$2.7569	\$2.8555	\$2.8865	\$2.8865	\$2.8894	\$2.9067
INDOOR SPORTS ARENA	\$1.8511	\$1.9174	\$1.9382	\$1.9382	\$1.9402	\$1.9517
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.7002	\$1.7610	\$1.7802	\$1.7802	\$1.7820	\$1.7926
JUNIOR COLLEGE	\$1.7399	\$1.8022	\$1.8218	\$1.8218	\$1.8236	\$1.8345
LIBRARY	\$3.3845	\$3.5056	\$3.5437	\$3.5437	\$3.5473	\$3.5684
LUMBER/HARDWARE STORE	\$1.9624	\$2.0326	\$2.0547	\$2.0547	\$2.0567	\$2.0690
MARINA	\$11.7981	\$12.2201	\$12.3531	\$12.3531	\$12.3654	\$12.4392
MOTEL	\$2.1372	\$2.2136	\$2.2377	\$2.2377	\$2.2399	\$2.2533
NEIGHBORHOOD SHOPPING CENTER	\$5.1324	\$5.3160	\$5.3738	\$5.3738	\$5.3792	\$5.4112
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.0339	\$2.1066	\$2.1296	\$2.1296	\$2.1317	\$2.1444
OFFICE - GOVERNMENT	\$2.3278	\$2.4111	\$2.4373	\$2.4373	\$2.4398	\$2.4543
OFFICE - HIGH RISE	\$2.1213	\$2.1972	\$2.2211	\$2.2211	\$2.2233	\$2.2365
OFFICE - MEDICAL	\$1.9226	\$1.9914	\$2.0131	\$2.0131	\$2.0151	\$2.0271
OUTDOOR TENNIS COURT	\$22.3568	\$23.1565	\$23.4085	\$23.4085	\$23.4318	\$23.5716
RACE TRACK	\$4.0519	\$4.1968	\$4.2425	\$4.2425	\$4.2467	\$4.2720
REGIONAL SHOPPING CENTER	\$2.6615	\$2.7567	\$2.7867	\$2.7867	\$2.7895	\$2.8061
RESORT HOTEL	\$1.8273	\$1.8927	\$1.9133	\$1.9133	\$1.9152	\$1.9266
RESTAURANT - FAST FOOD	\$22.6110	\$23.4198	\$23.6747	\$23.6747	\$23.6983	\$23.8396
RESTAURANT - QUALITY	\$5.2198	\$5.4065	\$5.4653	\$5.4653	\$5.4708	\$5.5034
RESTAURANT - SIT DOWN	\$12.0523	\$12.4834	\$12.6193	\$12.6193	\$12.6319	\$12.7072
S & L - WALK IN	\$4.3776	\$4.5342	\$4.5835	\$4.5835	\$4.5881	\$4.6155
S & L - WITH DRIVE THRU	\$6.0301	\$6.2458	\$6.3138	\$6.3138	\$6.3201	\$6.3578
UNIVERSITY	\$1.7955	\$1.8598	\$1.8800	\$1.8800	\$1.8819	\$1.8931
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.7002	\$1.7610	\$1.7802	\$1.7802	\$1.7820	\$1.7926
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.3824	\$1.4319	\$1.4474	\$1.4474	\$1.4489	\$1.4575

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 2 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% 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)	\$7,127.8115	\$7,208.8494	\$7,325.8647	\$7,434.1287	\$7,507.7340	\$7,574.7009
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,127.8115	\$7,208.8494	\$7,325.8647	\$7,434.1287	\$7,507.7340	\$7,574.7009
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,498.9107	\$4,550.0600	\$4,623.9173	\$4,692.2511	\$4,738.7090	\$4,780.9770
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,498.9107	\$4,550.0600	\$4,623.9173	\$4,692.2511	\$4,738.7090	\$4,780.9770
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,498.9107	\$4,550.0600	\$4,623.9173	\$4,692.2511	\$4,738.7090	\$4,780.9770

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$6.8339	\$6.9116	\$7.0238	\$7.1276	\$7.1982	\$7.2624
AUTO - REPAIR & SALES	\$2.8734	\$2.9061	\$2.9533	\$2.9969	\$3.0266	\$3.0536
AUTO CAR WASH	\$5.3171	\$5.3776	\$5.4649	\$5.5456	\$5.6005	\$5.6505
BANK - WALK IN	\$10.8112	\$10.9341	\$11.1116	\$11.2758	\$11.3875	\$11.4890
BANK - WITH DRIVE THRU	\$15.2183	\$15.3913	\$15.6411	\$15.8723	\$16.0294	\$16.1724
BOWLING ALLEY	\$5.5868	\$5.6503	\$5.7420	\$5.8269	\$5.8846	\$5.9370
CAMPGROUND	\$14.7548	\$14.9226	\$15.1648	\$15.3889	\$15.5413	\$15.6799
CHURCH	\$2.5195	\$2.5482	\$2.5895	\$2.6278	\$2.6538	\$2.6775
COMMERCIAL SHOPS	\$2.4437	\$2.4715	\$2.5116	\$2.5487	\$2.5739	\$2.5969
COMMUNITY SHOPPING CENTER	\$3.5728	\$3.6135	\$3.6721	\$3.7264	\$3.7633	\$3.7968
CONVENIENCE MARKET	\$23.0128	\$23.2744	\$23.6522	\$24.0018	\$24.2394	\$24.4556
DISCOUNT STORE	\$2.7133	\$2.7442	\$2.7887	\$2.8299	\$2.8580	\$2.8835
GOLF COURSE	\$2.5785	\$2.6078	\$2.6502	\$2.6893	\$2.7159	\$2.7402
GROCERY STORE	\$6.5558	\$6.6304	\$6.7380	\$6.8376	\$6.9053	\$6.9668
HEALTH CLUB	\$2.4353	\$2.4629	\$2.5029	\$2.5399	\$2.5651	\$2.5879
HELIPORTS	\$8.9574	\$9.0592	\$9.2063	\$9.3423	\$9.4348	\$9.5190
HOSPITAL - CONVALESCENT	\$1.9634	\$1.9857	\$2.0179	\$2.0478	\$2.0680	\$2.0865
HOSPITAL - GENERAL	\$3.2695	\$3.3067	\$3.3603	\$3.4100	\$3.4438	\$3.4745
HOTEL - CONV. FAC/COMM.	\$2.9240	\$2.9572	\$3.0052	\$3.0497	\$3.0799	\$3.1073
INDOOR SPORTS ARENA	\$1.9634	\$1.9857	\$2.0179	\$2.0478	\$2.0680	\$2.0865
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.8033	\$1.8238	\$1.8534	\$1.8808	\$1.8994	\$1.9163
JUNIOR COLLEGE	\$1.8454	\$1.8664	\$1.8967	\$1.9247	\$1.9438	\$1.9611
LIBRARY	\$3.5897	\$3.6305	\$3.6894	\$3.7440	\$3.7810	\$3.8148
LUMBER/HARDWARE STORE	\$2.0813	\$2.1050	\$2.1392	\$2.1708	\$2.1923	\$2.2118
MARINA	\$12.5134	\$12.6556	\$12.8611	\$13.0511	\$13.1803	\$13.2979
MOTEL	\$2.2667	\$2.2925	\$2.3297	\$2.3641	\$2.3875	\$2.4088
NEIGHBORHOOD SHOPPING CENTER	\$5.4435	\$5.5054	\$5.5948	\$5.6775	\$5.7337	\$5.7848
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.1572	\$2.1817	\$2.2171	\$2.2499	\$2.2722	\$2.2924
OFFICE - GOVERNMENT	\$2.4690	\$2.4970	\$2.5376	\$2.5751	\$2.6006	\$2.6238
OFFICE - HIGH RISE	\$2.2499	\$2.2755	\$2.3124	\$2.3466	\$2.3698	\$2.3909
OFFICE - MEDICAL	\$2.0392	\$2.0624	\$2.0959	\$2.1268	\$2.1479	\$2.1671
OUTDOOR TENNIS COURT	\$23.7122	\$23.9818	\$24.3710	\$24.7312	\$24.9761	\$25.1989
RACE TRACK	\$4.2975	\$4.3464	\$4.4169	\$4.4822	\$4.5266	\$4.5670
REGIONAL SHOPPING CENTER	\$2.8229	\$2.8550	\$2.9013	\$2.9442	\$2.9733	\$2.9999
RESORT HOTEL	\$1.9381	\$1.9601	\$1.9919	\$2.0214	\$2.0414	\$2.0596
RESTAURANT - FAST FOOD	\$23.9818	\$24.2545	\$24.6482	\$25.0124	\$25.2601	\$25.4854
RESTAURANT - QUALITY	\$5.5362	\$5.5992	\$5.6900	\$5.7741	\$5.8313	\$5.8833
RESTAURANT - SIT DOWN	\$12.7830	\$12.9283	\$13.1382	\$13.3324	\$13.4644	\$13.5845
S & L - WALK IN	\$4.6430	\$4.6958	\$4.7720	\$4.8425	\$4.8905	\$4.9341
S & L - WITH DRIVE THRU	\$6.3957	\$6.4684	\$6.5734	\$6.6706	\$6.7366	\$6.7967
UNIVERSITY	\$1.9044	\$1.9260	\$1.9573	\$1.9862	\$2.0059	\$2.0238
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.8033	\$1.8238	\$1.8534	\$1.8808	\$1.8994	\$1.9163
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.4662	\$1.4829	\$1.5070	\$1.5292	\$1.5444	\$1.5581

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 3 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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)	\$7,682.9642	\$7,917.5870	\$8,053.7617	\$8,200.0499	\$8,348.9954	\$8,607.8789
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,682.9642	\$7,917.5870	\$8,053.7617	\$8,200.0499	\$8,348.9954	\$8,607.8789
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,849.3103	\$4,997.3988	\$5,083.3491	\$5,175.6829	\$5,269.6938	\$5,433.0952
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,849.3103	\$4,997.3988	\$5,083.3491	\$5,175.6829	\$5,269.6938	\$5,433.0952
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,849.3103	\$4,997.3988	\$5,083.3491	\$5,175.6829	\$5,269.6938	\$5,433.0952

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$7.3662	\$7.5911	\$7.7217	\$7.8619	\$8.0047	\$8.2529
AUTO - REPAIR & SALES	\$3.0972	\$3.1918	\$3.2467	\$3.3057	\$3.3657	\$3.4701
AUTO CAR WASH	\$5.7313	\$5.9063	\$6.0079	\$6.1170	\$6.2281	\$6.4212
BANK - WALK IN	\$11.6532	\$12.0091	\$12.2157	\$12.4375	\$12.6635	\$13.0561
BANK - WITH DRIVE THRU	\$16.4035	\$16.9045	\$17.1952	\$17.5076	\$17.8256	\$18.3783
BOWLING ALLEY	\$6.0219	\$6.2058	\$6.3125	\$6.4272	\$6.5439	\$6.7468
CAMPGROUND	\$15.9040	\$16.3897	\$16.6716	\$16.9744	\$17.2827	\$17.8186
CHURCH	\$2.7158	\$2.7987	\$2.8468	\$2.8985	\$2.9512	\$3.0427
COMMERCIAL SHOPS	\$2.6340	\$2.7145	\$2.7611	\$2.8113	\$2.8624	\$2.9511
COMMUNITY SHOPPING CENTER	\$3.8511	\$3.9687	\$4.0370	\$4.1103	\$4.1850	\$4.3147
CONVENIENCE MARKET	\$24.8051	\$25.5626	\$26.0023	\$26.4746	\$26.9555	\$27.7913
DISCOUNT STORE	\$2.9247	\$3.0140	\$3.0658	\$3.1215	\$3.1782	\$3.2767
GOLF COURSE	\$2.7793	\$2.8642	\$2.9135	\$2.9664	\$3.0203	\$3.1139
GROCERY STORE	\$7.0664	\$7.2822	\$7.4075	\$7.5420	\$7.6790	\$7.9171
HEALTH CLUB	\$2.6249	\$2.7051	\$2.7516	\$2.8016	\$2.8525	\$2.9409
HELIPORTS	\$9.6550	\$9.9499	\$10.1210	\$10.3048	\$10.4920	\$10.8173
HOSPITAL - CONVALESCENT	\$2.1163	\$2.1809	\$2.2184	\$2.2587	\$2.2998	\$2.3711
HOSPITAL - GENERAL	\$3.5241	\$3.6317	\$3.6942	\$3.7613	\$3.8296	\$3.9484
HOTEL - CONV. FAC/COMM.	\$3.1517	\$3.2480	\$3.3038	\$3.3639	\$3.4250	\$3.5312
INDOOR SPORTS ARENA	\$2.1163	\$2.1809	\$2.2184	\$2.2587	\$2.2998	\$2.3711
INDUSTRIAL - COMMERCIAL						
BUSINESS PARK (NOTE 1)	\$1.9437	\$2.0031	\$2.0375	\$2.0745	\$2.1122	\$2.1777
JUNIOR COLLEGE	\$1.9891	\$2.0499	\$2.0851	\$2.1230	\$2.1616	\$2.2286
LIBRARY	\$3.8693	\$3.9874	\$4.0560	\$4.1297	\$4.2047	\$4.3351
LUMBER/HARDWARE STORE	\$2.2435	\$2.3120	\$2.3517	\$2.3944	\$2.4379	\$2.5135
MARINA	\$13.4880	\$13.8999	\$14.1389	\$14.3957	\$14.6572	\$15.1117
MOTEL	\$2.4433	\$2.5179	\$2.5612	\$2.6077	\$2.6551	\$2.7374
NEIGHBORHOOD SHOPPING CENTER	\$5.8675	\$6.0467	\$6.1507	\$6.2624	\$6.3761	\$6.5739
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.3252	\$2.3962	\$2.4374	\$2.4817	\$2.5268	\$2.6051
OFFICE - GOVERNMENT	\$2.6613	\$2.7425	\$2.7897	\$2.8404	\$2.8920	\$2.9816
OFFICE - HIGH RISE	\$2.4251	\$2.4992	\$2.5422	\$2.5883	\$2.6353	\$2.7171
OFFICE - MEDICAL	\$2.1980	\$2.2652	\$2.3041	\$2.3460	\$2.3886	\$2.4627
OUTDOOR TENNIS COURT	\$25.5590	\$26.3395	\$26.7926	\$27.2792	\$27.7747	\$28.6359
RACE TRACK	\$4.6322	\$4.7737	\$4.8558	\$4.9440	\$5.0338	\$5.1899
REGIONAL SHOPPING CENTER	\$3.0427	\$3.1357	\$3.1896	\$3.2475	\$3.3065	\$3.4090
RESORT HOTEL	\$2.0890	\$2.1528	\$2.1899	\$2.2296	\$2.2701	\$2.3405
RESTAURANT - FAST FOOD	\$25.8497	\$26.6391	\$27.0972	\$27.5894	\$28.0906	\$28.9616
RESTAURANT - QUALITY	\$5.9674	\$6.1496	\$6.2554	\$6.3690	\$6.4847	\$6.6858
RESTAURANT - SIT DOWN	\$13.7786	\$14.1994	\$14.4436	\$14.7060	\$14.9731	\$15.4374
S & L - WALK IN	\$5.0046	\$5.1575	\$5.2462	\$5.3415	\$5.4385	\$5.6071
S & L - WITH DRIVE THRU	\$6.8938	\$7.1044	\$7.2266	\$7.3578	\$7.4915	\$7.7238
UNIVERSITY	\$2.0527	\$2.1154	\$2.1518	\$2.1909	\$2.2307	\$2.2998
ALL OTHER COMMERCIAL USES						
NOT IDENTIFIED ABOVE	\$1.9437	\$2.0031	\$2.0375	\$2.0745	\$2.1122	\$2.1777
ALL OTHER INDUSTRIAL USES						
NOT IDENTIFIED ABOVE (NOTE 2)	\$1.5804	\$1.6287	\$1.6567	\$1.6868	\$1.7174	\$1.7707

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 4 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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)	\$8,476.7945	\$8,593.8311	\$8,695.7342	\$8,695.7342	\$8,878.7575	\$8,984.0392
NET DENSITY (1.51 TO 4.0 DU/AC)	\$8,476.7945	\$8,593.8311	\$8,695.7342	\$8,695.7342	\$8,878.7575	\$8,984.0392
NET DENSITY (4.1 TO 8.0 DU/AC)	\$5,350.3577	\$5,424.2285	\$5,488.5474	\$5,488.5474	\$5,604.0675	\$5,670.5189
NET DENSITY (8.1 TO 15.0 DU/AC)	\$5,350.3577	\$5,424.2285	\$5,488.5474	\$5,488.5474	\$5,604.0675	\$5,670.5189
NET DENSITY (15.1 TO 23.0 DU/AC)	\$5,350.3577	\$5,424.2285	\$5,488.5474	\$5,488.5474	\$5,604.0675	\$5,670.5189

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$8.1273	\$8.2395	\$8.3372	\$8.3372	\$8.5126	\$8.6136
AUTO - REPAIR & SALES	\$3.4173	\$3.4644	\$3.5055	\$3.5055	\$3.5793	\$3.6217
AUTO CAR WASH	\$6.3234	\$6.4107	\$6.4867	\$6.4867	\$6.6233	\$6.7018
BANK - WALK IN	\$12.8573	\$13.0348	\$13.1894	\$13.1894	\$13.4670	\$13.6267
BANK - WITH DRIVE THRU	\$18.0984	\$18.3483	\$18.5659	\$18.5659	\$18.9566	\$19.1814
BOWLING ALLEY	\$6.6441	\$6.7358	\$6.8157	\$6.8157	\$6.9592	\$7.0417
CAMPGROUND	\$17.5472	\$17.7895	\$18.0005	\$18.0005	\$18.3793	\$18.5973
CHURCH	\$2.9964	\$3.0377	\$3.0738	\$3.0738	\$3.1384	\$3.1757
COMMERCIAL SHOPS	\$2.9062	\$2.9463	\$2.9812	\$2.9812	\$3.0440	\$3.0801
COMMUNITY SHOPPING CENTER	\$4.2490	\$4.3077	\$4.3588	\$4.3588	\$4.4505	\$4.5033
CONVENIENCE MARKET	\$27.3681	\$27.7460	\$28.0750	\$28.0750	\$28.6659	\$29.0058
DISCOUNT STORE	\$3.2268	\$3.2714	\$3.3102	\$3.3102	\$3.3799	\$3.4199
GOLF COURSE	\$3.0665	\$3.1088	\$3.1457	\$3.1457	\$3.2119	\$3.2500
GROCERY STORE	\$7.7966	\$7.9042	\$7.9979	\$7.9979	\$8.1663	\$8.2631
HEALTH CLUB	\$2.8961	\$2.9361	\$2.9710	\$2.9710	\$3.0335	\$3.0695
HELIPORTS	\$10.6526	\$10.7997	\$10.9278	\$10.9278	\$11.1578	\$11.2901
HOSPITAL - CONVALESCENT	\$2.3350	\$2.3672	\$2.3953	\$2.3953	\$2.4457	\$2.4747
HOSPITAL - GENERAL	\$3.8883	\$3.9419	\$3.9887	\$3.9887	\$4.0726	\$4.1209
HOTEL - CONV. FAC/COMM.	\$3.4774	\$3.5254	\$3.5672	\$3.5672	\$3.6423	\$3.6855
INDOOR SPORTS ARENA	\$2.3350	\$2.3672	\$2.3953	\$2.3953	\$2.4457	\$2.4747
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$2.1446	\$2.1742	\$2.1999	\$2.1999	\$2.2462	\$2.2729
JUNIOR COLLEGE	\$2.1947	\$2.2250	\$2.2513	\$2.2513	\$2.2987	\$2.3260
LIBRARY	\$4.2691	\$4.3280	\$4.3793	\$4.3793	\$4.4715	\$4.5245
LUMBER/HARDWARE STORE	\$2.4753	\$2.5094	\$2.5392	\$2.5392	\$2.5926	\$2.6234
MARINA	\$14.8816	\$15.0871	\$15.2660	\$15.2660	\$15.5873	\$15.7721
MOTEL	\$2.6957	\$2.7329	\$2.7653	\$2.7653	\$2.8236	\$2.8570
NEIGHBORHOOD SHOPPING CENTER	\$6.4737	\$6.5631	\$6.6409	\$6.6409	\$6.7807	\$6.8611
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.5654	\$2.6009	\$2.6317	\$2.6317	\$2.6871	\$2.7190
OFFICE - GOVERNMENT	\$2.9362	\$2.9768	\$3.0121	\$3.0121	\$3.0755	\$3.1119
OFFICE - HIGH RISE	\$2.6757	\$2.7126	\$2.7448	\$2.7448	\$2.8026	\$2.8358
OFFICE - MEDICAL	\$2.4251	\$2.4586	\$2.4878	\$2.4878	\$2.5401	\$2.5703
OUTDOOR TENNIS COURT	\$28.1999	\$28.5892	\$28.9282	\$28.9282	\$29.5371	\$29.8873
RACE TRACK	\$5.1108	\$5.1814	\$5.2429	\$5.2429	\$5.3532	\$5.4167
REGIONAL SHOPPING CENTER	\$3.3571	\$3.4035	\$3.4438	\$3.4438	\$3.5163	\$3.5580
RESORT HOTEL	\$2.3049	\$2.3367	\$2.3644	\$2.3644	\$2.4142	\$2.4428
RESTAURANT - FAST FOOD	\$28.5205	\$28.9143	\$29.2572	\$29.2572	\$29.8730	\$30.2272
RESTAURANT - QUALITY	\$6.5840	\$6.6749	\$6.7540	\$6.7540	\$6.8962	\$6.9780
RESTAURANT - SIT DOWN	\$15.2023	\$15.4122	\$15.5949	\$15.5949	\$15.9232	\$16.1120
S & L - WALK IN	\$5.5217	\$5.5980	\$5.6643	\$5.6643	\$5.7836	\$5.8521
S & L - WITH DRIVE THRU	\$7.6061	\$7.7112	\$7.8026	\$7.8026	\$7.9668	\$8.0613
UNIVERSITY	\$2.2648	\$2.2961	\$2.3233	\$2.3233	\$2.3722	\$2.4003
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$2.1446	\$2.1742	\$2.1999	\$2.1999	\$2.2462	\$2.2729
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.7437	\$1.7678	\$1.7887	\$1.7887	\$1.8264	\$1.8480

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA I (Page 5 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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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)	\$9,050.9179	\$9,241.4169	\$9,355.5085	\$9,425.1525	\$9,406.2644
NET DENSITY (1.51 TO 4.0 DU/AC)	\$9,050.9179	\$9,241.4169	\$9,355.5085	\$9,425.1525	\$9,406.2644
NET DENSITY (4.1 TO 8.0 DU/AC)	\$5,712.7312	\$5,832.9698	\$5,904.9818	\$5,948.9395	\$5,937.0177
NET DENSITY (8.1 TO 15.0 DU/AC)	\$5,712.7312	\$5,832.9698	\$5,904.9818	\$5,948.9395	\$5,937.0177
NET DENSITY (15.1 TO 23.0 DU/AC)	\$5,712.7312	\$5,832.9698	\$5,904.9818	\$5,948.9395	\$5,937.0177

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	\$8.6777	\$8.8603	\$8.9697	\$9.0365	\$9.0184
AUTO - REPAIR & SALES	\$3.6487	\$3.7255	\$3.7715	\$3.7996	\$3.7920
AUTO CAR WASH	\$6.7517	\$6.8938	\$6.9789	\$7.0309	\$7.0168
BANK - WALK IN	\$13.7281	\$14.0170	\$14.1901	\$14.2957	\$14.2671
BANK - WITH DRIVE THRU	\$19.3242	\$19.7309	\$19.9745	\$20.1232	\$20.0829
BOWLING ALLEY	\$7.0941	\$7.2434	\$7.3328	\$7.3874	\$7.3726
CAMPGROUND	\$18.7357	\$19.1300	\$19.3662	\$19.5104	\$19.4713
CHURCH	\$3.1993	\$3.2666	\$3.3070	\$3.3316	\$3.3249
COMMERCIAL SHOPS	\$3.1030	\$3.1683	\$3.2074	\$3.2313	\$3.2248
COMMUNITY SHOPPING CENTER	\$4.5368	\$4.6323	\$4.6895	\$4.7244	\$4.7149
CONVENIENCE MARKET	\$29.2217	\$29.8367	\$30.2051	\$30.4300	\$30.3690
DISCOUNT STORE	\$3.4454	\$3.5179	\$3.5613	\$3.5879	\$3.5807
GOLF COURSE	\$3.2742	\$3.3431	\$3.3844	\$3.4096	\$3.4027
GROCERY STORE	\$8.3246	\$8.4998	\$8.6047	\$8.6688	\$8.6514
HEALTH CLUB	\$3.0923	\$3.1574	\$3.1964	\$3.2202	\$3.2137
HELIPORTS	\$11.3741	\$11.6135	\$11.7569	\$11.8444	\$11.8207
HOSPITAL - CONVALESCENT	\$2.4931	\$2.5456	\$2.5770	\$2.5962	\$2.5910
HOSPITAL - GENERAL	\$4.1516	\$4.2390	\$4.2913	\$4.3233	\$4.3146
HOTEL - CONV. FAC/COMM.	\$3.7129	\$3.7910	\$3.8379	\$3.8664	\$3.8587
INDOOR SPORTS ARENA	\$2.4931	\$2.5456	\$2.5770	\$2.5962	\$2.5910
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$2.2898	\$2.3380	\$2.3669	\$2.3845	\$2.3797
JUNIOR COLLEGE	\$2.3433	\$2.3926	\$2.4222	\$2.4402	\$2.4353
LIBRARY	\$4.5582	\$4.6541	\$4.7116	\$4.7467	\$4.7372
LUMBER/HARDWARE STORE	\$2.6429	\$2.6985	\$2.7318	\$2.7522	\$2.7467
MARINA	\$15.8895	\$16.2239	\$16.4242	\$16.5465	\$16.5133
MOTEL	\$2.8783	\$2.9389	\$2.9752	\$2.9973	\$2.9913
NEIGHBORHOOD SHOPPING CENTER	\$6.9122	\$7.0577	\$7.1448	\$7.1980	\$7.1836
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.7392	\$2.7969	\$2.8314	\$2.8525	\$2.8467
OFFICE - GOVERNMENT	\$3.1351	\$3.2011	\$3.2406	\$3.2647	\$3.2582
OFFICE - HIGH RISE	\$2.8569	\$2.9170	\$2.9530	\$2.9750	\$2.9691
OFFICE - MEDICAL	\$2.5894	\$2.6439	\$2.6765	\$2.6965	\$2.6911
OUTDOOR TENNIS COURT	\$30.1098	\$30.7435	\$31.1231	\$31.3548	\$31.2919
RACE TRACK	\$5.4570	\$5.5719	\$5.6406	\$5.6826	\$5.6712
REGIONAL SHOPPING CENTER	\$3.5845	\$3.6599	\$3.7051	\$3.7327	\$3.7252
RESORT HOTEL	\$2.4610	\$2.5128	\$2.5438	\$2.5628	\$2.5576
RESTAURANT - FAST FOOD	\$30.4522	\$31.0931	\$31.4770	\$31.7113	\$31.6478
RESTAURANT - QUALITY	\$7.0299	\$7.1779	\$7.2665	\$7.3206	\$7.3059
RESTAURANT - SIT DOWN	\$16.2319	\$16.5735	\$16.7782	\$16.9031	\$16.8692
S & L - WALK IN	\$5.8957	\$6.0198	\$6.0941	\$6.1395	\$6.1272
S & L - WITH DRIVE THRU	\$8.1213	\$8.2922	\$8.3946	\$8.4571	\$8.4402
UNIVERSITY	\$2.4182	\$2.4691	\$2.4996	\$2.5182	\$2.5131
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$2.2898	\$2.3380	\$2.3669	\$2.3845	\$2.3797
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.8618	\$1.9010	\$1.9245	\$1.9388	\$1.9349

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, 2024 TO JUNE 30, 2025		IMPROVEMENT AREA I (Page 6 of 6)	
		ACTUAL TAX RATE FOR FY 2024-25 (95% OF THE MAXIMUM FOR RESIDENTIAL - 50% OF THE MAXIMUM FOR NONRESIDENTIAL)	RATE IF ANNEXED FY 2024-25

FORMATION OR ANNEXATION DATE:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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RESIDENTIAL DEVELOPED LAND USE:	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>	<i>PER DU.</i>
NET DENSITY (0 - 1.5 DU/AC)	\$9,439.0715	\$10,006.8352	\$10,016.8321	\$10,539.0366
NET DENSITY (1.51 TO 4.0 DU/AC)	\$9,439.0715	\$10,006.8352	\$10,016.8321	\$10,539.0366
NET DENSITY (4.1 TO 8.0 DU/AC)	\$5,957.7248	\$6,316.0842	\$6,322.3940	\$6,651.9975
NET DENSITY (8.1 TO 15.0 DU/AC)	\$5,957.7248	\$6,316.0842	\$6,322.3940	\$6,651.9975
NET DENSITY (15.1 TO 23.0 DU/AC)	\$5,957.7248	\$6,316.0842	\$6,322.3940	\$6,651.9975

NON-RESIDENTIAL LAND USE:	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>	<i>PER SQ.FT.</i>
AUTO - GASOLINE	\$9.0498	\$9.5942	\$9.6038	\$10.1045
AUTO - REPAIR & SALES	\$3.8052	\$4.0341	\$4.0381	\$4.2486
AUTO CAR WASH	\$7.0413	\$7.4648	\$7.4722	\$7.8618
BANK - WALK IN	\$14.3168	\$15.1780	\$15.1932	\$15.9852
BANK - WITH DRIVE THRU	\$20.1529	\$21.3651	\$21.3865	\$22.5014
BOWLING ALLEY	\$7.3983	\$7.8433	\$7.8512	\$8.2605
CAMPGROUND	\$19.5392	\$20.7145	\$20.7352	\$21.8162
CHURCH	\$3.3365	\$3.5372	\$3.5407	\$3.7253
COMMERCIAL SHOPS	\$3.2361	\$3.4307	\$3.4342	\$3.6132
COMMUNITY SHOPPING CENTER	\$4.7314	\$5.0160	\$5.0210	\$5.2827
CONVENIENCE MARKET	\$30.4749	\$32.3080	\$32.3402	\$34.0262
DISCOUNT STORE	\$3.5932	\$3.8093	\$3.8131	\$4.0119
GOLF COURSE	\$3.4146	\$3.6200	\$3.6236	\$3.8125
GROCERY STORE	\$8.6816	\$9.2038	\$9.2130	\$9.6933
HEALTH CLUB	\$3.2249	\$3.4189	\$3.4223	\$3.6007
HELIPORTS	\$11.8619	\$12.5754	\$12.5879	\$13.2442
HOSPITAL - CONVALESCENT	\$2.6000	\$2.7564	\$2.7592	\$2.9030
HOSPITAL - GENERAL	\$4.3296	\$4.5901	\$4.5947	\$4.8342
HOTEL - CONV. FAC/COMM.	\$3.8721	\$4.1050	\$4.1091	\$4.3234
INDOOR SPORTS ARENA	\$2.6000	\$2.7564	\$2.7592	\$2.9030
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$2.3880	\$2.5316	\$2.5342	\$2.6663
JUNIOR COLLEGE	\$2.4438	\$2.5908	\$2.5934	\$2.7286
LIBRARY	\$4.7537	\$5.0396	\$5.0447	\$5.3076
LUMBER/HARDWARE STORE	\$2.7562	\$2.9220	\$2.9250	\$3.0774
MARINA	\$16.5709	\$17.5677	\$17.5852	\$18.5020
MOTEL	\$3.0017	\$3.1823	\$3.1855	\$3.3515
NEIGHBORHOOD SHOPPING CENTER	\$7.2086	\$7.6422	\$7.6499	\$8.0487
OFFICE - COMMERCIAL (< 100,000 SF)	\$2.8567	\$3.0285	\$3.0315	\$3.1896
OFFICE - GOVERNMENT	\$3.2696	\$3.4662	\$3.4697	\$3.6506
OFFICE - HIGH RISE	\$2.9794	\$3.1586	\$3.1618	\$3.3266
OFFICE - MEDICAL	\$2.7004	\$2.8629	\$2.8657	\$3.0151
OUTDOOR TENNIS COURT	\$31.4011	\$33.2899	\$33.3231	\$35.0604
RACE TRACK	\$5.6910	\$6.0333	\$6.0394	\$6.3542
REGIONAL SHOPPING CENTER	\$3.7382	\$3.9631	\$3.9670	\$4.1739
RESORT HOTEL	\$2.5665	\$2.7209	\$2.7236	\$2.8656
RESTAURANT - FAST FOOD	\$31.7582	\$33.6684	\$33.7021	\$35.4590
RESTAURANT - QUALITY	\$7.3314	\$7.7724	\$7.7801	\$8.1857
RESTAURANT - SIT DOWN	\$16.9280	\$17.9462	\$17.9642	\$18.9007
S & L - WALK IN	\$6.1485	\$6.5184	\$6.5249	\$6.8651
S & L - WITH DRIVE THRU	\$8.4696	\$8.9790	\$8.9880	\$9.4566
UNIVERSITY	\$2.5219	\$2.6736	\$2.6763	\$2.8158
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$2.3880	\$2.5316	\$2.5342	\$2.6663
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.9416	\$2.0584	\$2.0605	\$2.1679

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA II (Page 1 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% 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)	\$5,789.0016	\$5,996.0877	\$6,061.3270	\$6,061.3270	\$6,067.3823	\$6,103.5694
NET DENSITY (1.51 TO 4.0 DU/AC)	\$5,789.0016	\$5,996.0877	\$6,061.3270	\$6,061.3270	\$6,067.3823	\$6,103.5694
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,490.0056	\$3,614.8513	\$3,654.1820	\$3,654.1820	\$3,657.8325	\$3,679.6486
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,490.0056	\$3,614.8513	\$3,654.1820	\$3,654.1820	\$3,657.8325	\$3,679.6486
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,490.0056	\$3,614.8513	\$3,654.1820	\$3,654.1820	\$3,657.8325	\$3,679.6486

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$2.2961	\$2.3782	\$2.4041	\$2.4041	\$2.4065	\$2.4208
AUTO - REPAIR & SALES	\$1.2553	\$1.3002	\$1.3143	\$1.3143	\$1.3156	\$1.3235
AUTO CAR WASH	\$2.0021	\$2.0737	\$2.0963	\$2.0963	\$2.0984	\$2.1109
BANK - WALK IN	\$3.6546	\$3.7854	\$3.8265	\$3.8265	\$3.8304	\$3.8532
BANK - WITH DRIVE THRU	\$4.5444	\$4.7070	\$4.7582	\$4.7582	\$4.7630	\$4.7914
BOWLING ALLEY	\$2.2484	\$2.3288	\$2.3542	\$2.3542	\$2.3565	\$2.3706
CAMPGROUND	\$3.9645	\$4.1063	\$4.1510	\$4.1510	\$4.1551	\$4.1799
CHURCH	\$1.5413	\$1.5964	\$1.6138	\$1.6138	\$1.6154	\$1.6250
COMMERCIAL SHOPS	\$1.2553	\$1.3002	\$1.3143	\$1.3143	\$1.3156	\$1.3235
COMMUNITY SHOPPING CENTER	\$1.4301	\$1.4812	\$1.4973	\$1.4973	\$1.4988	\$1.5078
CONVENIENCE MARKET	\$5.3548	\$5.5464	\$5.6067	\$5.6067	\$5.6123	\$5.6458
DISCOUNT STORE	\$1.2553	\$1.3002	\$1.3143	\$1.3143	\$1.3156	\$1.3235
GOLF COURSE	\$1.7002	\$1.7610	\$1.7802	\$1.7802	\$1.7820	\$1.7926
GROCERY STORE	\$2.0339	\$2.1066	\$2.1296	\$2.1296	\$2.1317	\$2.1444
HEALTH CLUB	\$1.4698	\$1.5224	\$1.5389	\$1.5389	\$1.5405	\$1.5497
HELIPORTS	\$2.9158	\$3.0201	\$3.0529	\$3.0529	\$3.0560	\$3.0742
HOSPITAL - CONVALESCENT	\$1.7717	\$1.8351	\$1.8550	\$1.8550	\$1.8569	\$1.8680
HOSPITAL - GENERAL	\$2.5265	\$2.6168	\$2.6453	\$2.6453	\$2.6479	\$2.6637
HOTEL - CONV. FAC/COMM.	\$2.0021	\$2.0737	\$2.0963	\$2.0963	\$2.0984	\$2.1109
INDOOR SPORTS ARENA	\$1.7717	\$1.8351	\$1.8550	\$1.8550	\$1.8569	\$1.8680
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.1997	\$1.2426	\$1.2561	\$1.2561	\$1.2574	\$1.2649
JUNIOR COLLEGE	\$1.5095	\$1.5635	\$1.5805	\$1.5805	\$1.5821	\$1.5915
LIBRARY	\$2.2722	\$2.3535	\$2.3791	\$2.3791	\$2.3815	\$2.3957
LUMBER/HARDWARE STORE	\$1.2553	\$1.3002	\$1.3143	\$1.3143	\$1.3156	\$1.3235
MARINA	\$3.5037	\$3.6290	\$3.6685	\$3.6685	\$3.6722	\$3.6941
MOTEL	\$1.6366	\$1.6952	\$1.7136	\$1.7136	\$1.7153	\$1.7256
NEIGHBORHOOD SHOPPING CENTER	\$1.8035	\$1.8680	\$1.8883	\$1.8883	\$1.8902	\$1.9015
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.3903	\$1.4401	\$1.4557	\$1.4557	\$1.4572	\$1.4659
OFFICE - GOVERNMENT	\$1.4936	\$1.5471	\$1.5639	\$1.5639	\$1.5655	\$1.5748
OFFICE - HIGH RISE	\$1.4618	\$1.5141	\$1.5306	\$1.5306	\$1.5321	\$1.5413
OFFICE - MEDICAL	\$1.6446	\$1.7034	\$1.7219	\$1.7219	\$1.7237	\$1.7339
OUTDOOR TENNIS COURT	\$5.7679	\$5.9743	\$6.0393	\$6.0393	\$6.0453	\$6.0814
RACE TRACK	\$1.8511	\$1.9174	\$1.9382	\$1.9382	\$1.9402	\$1.9517
REGIONAL SHOPPING CENTER	\$1.2791	\$1.3249	\$1.3393	\$1.3393	\$1.3406	\$1.3486
RESORT HOTEL	\$1.5731	\$1.6293	\$1.6471	\$1.6471	\$1.6487	\$1.6586
RESTAURANT - FAST FOOD	\$6.0222	\$6.2376	\$6.3055	\$6.3055	\$6.3118	\$6.3494
RESTAURANT - QUALITY	\$2.4550	\$2.5428	\$2.5704	\$2.5704	\$2.5730	\$2.5884
RESTAURANT - SIT DOWN	\$3.7579	\$3.8923	\$3.9347	\$3.9347	\$3.9386	\$3.9621
S & L - WALK IN	\$2.4073	\$2.4934	\$2.5205	\$2.5205	\$2.5230	\$2.5381
S & L - WITH DRIVE THRU	\$2.7648	\$2.8637	\$2.8949	\$2.8949	\$2.8978	\$2.9150
UNIVERSITY	\$1.5175	\$1.5717	\$1.5888	\$1.5888	\$1.5904	\$1.5999
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.1441	\$1.1850	\$1.1979	\$1.1979	\$1.1991	\$1.2062
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.1282	\$1.1685	\$1.1812	\$1.1812	\$1.1824	\$1.1895

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA II (Page 2 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% 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)	\$6,139.9724	\$6,209.7793	\$6,310.5775	\$6,403.8373	\$6,467.2416	\$6,524.9276
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,139.9724	\$6,209.7793	\$6,310.5775	\$6,403.8373	\$6,467.2416	\$6,524.9276
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,701.5949	\$3,743.6792	\$3,804.4473	\$3,860.6706	\$3,898.8951	\$3,933.6721
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,701.5949	\$3,743.6792	\$3,804.4473	\$3,860.6706	\$3,898.8951	\$3,933.6721
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,701.5949	\$3,743.6792	\$3,804.4473	\$3,860.6706	\$3,898.8951	\$3,933.6721

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$2.4353	\$2.4629	\$2.5029	\$2.5399	\$2.5651	\$2.5879
AUTO - REPAIR & SALES	\$1.3314	\$1.3465	\$1.3684	\$1.3886	\$1.4024	\$1.4149
AUTO CAR WASH	\$2.1235	\$2.1476	\$2.1825	\$2.2147	\$2.2367	\$2.2566
BANK - WALK IN	\$3.8762	\$3.9203	\$3.9839	\$4.0428	\$4.0828	\$4.1192
BANK - WITH DRIVE THRU	\$4.8200	\$4.8748	\$4.9539	\$5.0271	\$5.0769	\$5.1222
BOWLING ALLEY	\$2.3847	\$2.4118	\$2.4510	\$2.4872	\$2.5118	\$2.5342
CAMPGROUND	\$4.2048	\$4.2526	\$4.3217	\$4.3855	\$4.4289	\$4.4685
CHURCH	\$1.6347	\$1.6533	\$1.6802	\$1.7050	\$1.7219	\$1.7372
COMMERCIAL SHOPS	\$1.3314	\$1.3465	\$1.3684	\$1.3886	\$1.4024	\$1.4149
COMMUNITY SHOPPING CENTER	\$1.5168	\$1.5340	\$1.5589	\$1.5820	\$1.5976	\$1.6119
CONVENIENCE MARKET	\$5.6795	\$5.7440	\$5.8373	\$5.9235	\$5.9822	\$6.0355
DISCOUNT STORE	\$1.3314	\$1.3465	\$1.3684	\$1.3886	\$1.4024	\$1.4149
GOLF COURSE	\$1.8033	\$1.8238	\$1.8534	\$1.8808	\$1.8994	\$1.9163
GROCERY STORE	\$2.1572	\$2.1817	\$2.2171	\$2.2499	\$2.2722	\$2.2924
HEALTH CLUB	\$1.5589	\$1.5766	\$1.6022	\$1.6259	\$1.6420	\$1.6566
HELIPORTS	\$3.0925	\$3.1277	\$3.1785	\$3.2254	\$3.2574	\$3.2864
HOSPITAL - CONVALESCENT	\$1.8791	\$1.9005	\$1.9313	\$1.9599	\$1.9793	\$1.9969
HOSPITAL - GENERAL	\$2.6796	\$2.7101	\$2.7541	\$2.7948	\$2.8225	\$2.8476
HOTEL - CONV. FAC/COMM.	\$2.1235	\$2.1476	\$2.1825	\$2.2147	\$2.2367	\$2.2566
INDOOR SPORTS ARENA	\$1.8791	\$1.9005	\$1.9313	\$1.9599	\$1.9793	\$1.9969
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.2724	\$1.2869	\$1.3078	\$1.3271	\$1.3402	\$1.3522
JUNIOR COLLEGE	\$1.6010	\$1.6192	\$1.6455	\$1.6698	\$1.6864	\$1.7014
LIBRARY	\$2.4100	\$2.4374	\$2.4769	\$2.5135	\$2.5384	\$2.5611
LUMBER/HARDWARE STORE	\$1.3314	\$1.3465	\$1.3684	\$1.3886	\$1.4024	\$1.4149
MARINA	\$3.7161	\$3.7583	\$3.8193	\$3.8758	\$3.9142	\$3.9491
MOTEL	\$1.7359	\$1.7556	\$1.7841	\$1.8105	\$1.8284	\$1.8447
NEIGHBORHOOD SHOPPING CENTER	\$1.9128	\$1.9346	\$1.9660	\$1.9950	\$2.0148	\$2.0327
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.4746	\$1.4914	\$1.5156	\$1.5380	\$1.5532	\$1.5671
OFFICE - GOVERNMENT	\$1.5842	\$1.6022	\$1.6282	\$1.6523	\$1.6686	\$1.6835
OFFICE - HIGH RISE	\$1.5505	\$1.5681	\$1.5936	\$1.6171	\$1.6331	\$1.6477
OFFICE - MEDICAL	\$1.7443	\$1.7641	\$1.7928	\$1.8192	\$1.8373	\$1.8536
OUTDOOR TENNIS COURT	\$6.1176	\$6.1872	\$6.2876	\$6.3805	\$6.4437	\$6.5012
RACE TRACK	\$1.9634	\$1.9857	\$2.0179	\$2.0478	\$2.0680	\$2.0865
REGIONAL SHOPPING CENTER	\$1.3567	\$1.3721	\$1.3944	\$1.4150	\$1.4290	\$1.4417
RESORT HOTEL	\$1.6684	\$1.6874	\$1.7148	\$1.7401	\$1.7574	\$1.7731
RESTAURANT - FAST FOOD	\$6.3873	\$6.4599	\$6.5648	\$6.6618	\$6.7277	\$6.7878
RESTAURANT - QUALITY	\$2.6038	\$2.6334	\$2.6761	\$2.7157	\$2.7426	\$2.7670
RESTAURANT - SIT DOWN	\$3.9857	\$4.0311	\$4.0965	\$4.1570	\$4.1982	\$4.2356
S & L - WALK IN	\$2.5532	\$2.5823	\$2.6242	\$2.6630	\$2.6893	\$2.7133
S & L - WITH DRIVE THRU	\$2.9324	\$2.9658	\$3.0139	\$3.0584	\$3.0887	\$3.1163
UNIVERSITY	\$1.6095	\$1.6278	\$1.6542	\$1.6786	\$1.6952	\$1.7104
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.2134	\$1.2272	\$1.2471	\$1.2656	\$1.2781	\$1.2895
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.1966	\$1.2102	\$1.2298	\$1.2480	\$1.2603	\$1.2716

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA II (Page 3 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2004-05	FY 2005-06	FY 2006-07	FY 2007-08	FY 2008-09	FY 2009-10
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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)	\$6,618.1868	\$6,820.2933	\$6,937.5957	\$7,063.6099	\$7,191.9131	\$7,414.9182
NET DENSITY (1.51 TO 4.0 DU/AC)	\$6,618.1868	\$6,820.2933	\$6,937.5957	\$7,063.6099	\$7,191.9131	\$7,414.9182
NET DENSITY (4.1 TO 8.0 DU/AC)	\$3,989.8952	\$4,111.7388	\$4,182.4566	\$4,258.4266	\$4,335.7766	\$4,470.2193
NET DENSITY (8.1 TO 15.0 DU/AC)	\$3,989.8952	\$4,111.7388	\$4,182.4566	\$4,258.4266	\$4,335.7766	\$4,470.2193
NET DENSITY (15.1 TO 23.0 DU/AC)	\$3,989.8952	\$4,111.7388	\$4,182.4566	\$4,258.4266	\$4,335.7766	\$4,470.2193

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$2.6249	\$2.7051	\$2.7516	\$2.8016	\$2.8525	\$2.9409
AUTO - REPAIR & SALES	\$1.4351	\$1.4789	\$1.5043	\$1.5317	\$1.5595	\$1.6078
AUTO CAR WASH	\$2.2889	\$2.3588	\$2.3993	\$2.4429	\$2.4873	\$2.5644
BANK - WALK IN	\$4.1781	\$4.3057	\$4.3797	\$4.4593	\$4.5403	\$4.6811
BANK - WITH DRIVE THRU	\$5.1954	\$5.3540	\$5.4461	\$5.5450	\$5.6457	\$5.8208
BOWLING ALLEY	\$2.5704	\$2.6489	\$2.6945	\$2.7434	\$2.7933	\$2.8799
CAMPGROUND	\$4.5323	\$4.6707	\$4.7511	\$4.8374	\$4.9252	\$5.0779
CHURCH	\$1.7621	\$1.8159	\$1.8471	\$1.8807	\$1.9148	\$1.9742
COMMERCIAL SHOPS	\$1.4351	\$1.4789	\$1.5043	\$1.5317	\$1.5595	\$1.6078
COMMUNITY SHOPPING CENTER	\$1.6349	\$1.6848	\$1.7138	\$1.7449	\$1.7766	\$1.8317
CONVENIENCE MARKET	\$6.1218	\$6.3088	\$6.4173	\$6.5338	\$6.6525	\$6.8588
DISCOUNT STORE	\$1.4351	\$1.4789	\$1.5043	\$1.5317	\$1.5595	\$1.6078
GOLF COURSE	\$1.9437	\$2.0031	\$2.0375	\$2.0745	\$2.1122	\$2.1777
GROCERY STORE	\$2.3252	\$2.3962	\$2.4374	\$2.4817	\$2.5268	\$2.6051
HEALTH CLUB	\$1.6803	\$1.7316	\$1.7614	\$1.7934	\$1.8260	\$1.8826
HELIPORTS	\$3.3334	\$3.4352	\$3.4943	\$3.5577	\$3.6224	\$3.7347
HOSPITAL - CONVALESCENT	\$2.0255	\$2.0873	\$2.1232	\$2.1618	\$2.2011	\$2.2693
HOSPITAL - GENERAL	\$2.8883	\$2.9765	\$3.0277	\$3.0827	\$3.1387	\$3.2360
HOTEL - CONV. FAC/COMM.	\$2.2889	\$2.3588	\$2.3993	\$2.4429	\$2.4873	\$2.5644
INDOOR SPORTS ARENA	\$2.0255	\$2.0873	\$2.1232	\$2.1618	\$2.2011	\$2.2693
INDUSTRIAL - COMMERCIAL						
BUSINESS PARK (NOTE 1)	\$1.3715	\$1.4134	\$1.4377	\$1.4638	\$1.4904	\$1.5366
JUNIOR COLLEGE	\$1.7257	\$1.7784	\$1.8090	\$1.8419	\$1.8753	\$1.9335
LIBRARY	\$2.5977	\$2.6770	\$2.7231	\$2.7725	\$2.8229	\$2.9104
LUMBER/HARDWARE STORE	\$1.4351	\$1.4789	\$1.5043	\$1.5317	\$1.5595	\$1.6078
MARINA	\$4.0055	\$4.1278	\$4.1988	\$4.2751	\$4.3528	\$4.4877
MOTEL	\$1.8711	\$1.9282	\$1.9614	\$1.9970	\$2.0333	\$2.0963
NEIGHBORHOOD SHOPPING CENTER	\$2.0618	\$2.1248	\$2.1613	\$2.2006	\$2.2405	\$2.3100
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.5895	\$1.6380	\$1.6662	\$1.6965	\$1.7273	\$1.7808
OFFICE - GOVERNMENT	\$1.7076	\$1.7597	\$1.7900	\$1.8225	\$1.8556	\$1.9131
OFFICE - HIGH RISE	\$1.6712	\$1.7223	\$1.7519	\$1.7837	\$1.8161	\$1.8724
OFFICE - MEDICAL	\$1.8801	\$1.9376	\$1.9709	\$2.0067	\$2.0431	\$2.1065
OUTDOOR TENNIS COURT	\$6.5941	\$6.7955	\$6.9124	\$7.0379	\$7.1658	\$7.3880
RACE TRACK	\$2.1163	\$2.1809	\$2.2184	\$2.2587	\$2.2998	\$2.3711
REGIONAL SHOPPING CENTER	\$1.4623	\$1.5070	\$1.5329	\$1.5608	\$1.5891	\$1.6384
RESORT HOTEL	\$1.7984	\$1.8533	\$1.8852	\$1.9194	\$1.9543	\$2.0149
RESTAURANT - FAST FOOD	\$6.8848	\$7.0950	\$7.2170	\$7.3481	\$7.4816	\$7.7136
RESTAURANT - QUALITY	\$2.8066	\$2.8923	\$2.9420	\$2.9955	\$3.0499	\$3.1445
RESTAURANT - SIT DOWN	\$4.2962	\$4.4274	\$4.5035	\$4.5853	\$4.6686	\$4.8134
S & L - WALK IN	\$2.7521	\$2.8361	\$2.8849	\$2.9373	\$2.9907	\$3.0834
S & L - WITH DRIVE THRU	\$3.1608	\$3.2573	\$3.3134	\$3.3735	\$3.4348	\$3.5413
UNIVERSITY	\$1.7348	\$1.7878	\$1.8185	\$1.8516	\$1.8852	\$1.9437
ALL OTHER COMMERCIAL USES						
NOT IDENTIFIED ABOVE	\$1.3079	\$1.3479	\$1.3710	\$1.3960	\$1.4213	\$1.4654
ALL OTHER INDUSTRIAL USES						
NOT IDENTIFIED ABOVE (NOTE 2)	\$1.2898	\$1.3291	\$1.3520	\$1.3766	\$1.4016	\$1.4450

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA II (Page 4 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(90% OF THE MAXIMUM FOR RESIDENTIAL -
10% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2010-11	FY 2011-12	FY 2012-13	FY 2013-14	FY 2014-15	FY 2015-16
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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)	\$7,302.0006	\$7,402.8172	\$7,490.5977	\$7,490.5977	\$7,648.2559	\$7,738.9466
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,302.0006	\$7,402.8172	\$7,490.5977	\$7,490.5977	\$7,648.2559	\$7,738.9466
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,402.1448	\$4,462.9240	\$4,515.8440	\$4,515.8440	\$4,610.8911	\$4,665.5657
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,402.1448	\$4,462.9240	\$4,515.8440	\$4,515.8440	\$4,610.8911	\$4,665.5657
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,402.1448	\$4,462.9240	\$4,515.8440	\$4,515.8440	\$4,610.8911	\$4,665.5657

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	\$2.8961	\$2.9361	\$2.9710	\$2.9710	\$3.0335	\$3.0695
AUTO - REPAIR & SALES	\$1.5834	\$1.6052	\$1.6243	\$1.6243	\$1.6584	\$1.6781
AUTO CAR WASH	\$2.5254	\$2.5602	\$2.5906	\$2.5906	\$2.6451	\$2.6765
BANK - WALK IN	\$4.6098	\$4.6734	\$4.7288	\$4.7288	\$4.8284	\$4.8856
BANK - WITH DRIVE THRU	\$5.7322	\$5.8113	\$5.8802	\$5.8802	\$6.0040	\$6.0752
BOWLING ALLEY	\$2.8360	\$2.8752	\$2.9093	\$2.9093	\$2.9705	\$3.0057
CAMPGROUND	\$5.0006	\$5.0697	\$5.1298	\$5.1298	\$5.2377	\$5.2998
CHURCH	\$1.9441	\$1.9710	\$1.9943	\$1.9943	\$2.0363	\$2.0605
COMMERCIAL SHOPS	\$1.5834	\$1.6052	\$1.6243	\$1.6243	\$1.6584	\$1.6781
COMMUNITY SHOPPING CENTER	\$1.8038	\$1.8287	\$1.8504	\$1.8504	\$1.8894	\$1.9118
CONVENIENCE MARKET	\$6.7543	\$6.8476	\$6.9288	\$6.9288	\$7.0746	\$7.1585
DISCOUNT STORE	\$1.5834	\$1.6052	\$1.6243	\$1.6243	\$1.6584	\$1.6781
GOLF COURSE	\$2.1446	\$2.1742	\$2.1999	\$2.1999	\$2.2462	\$2.2729
GROCERY STORE	\$2.5654	\$2.6009	\$2.6317	\$2.6317	\$2.6871	\$2.7190
HEALTH CLUB	\$1.8539	\$1.8795	\$1.9018	\$1.9018	\$1.9418	\$1.9649
HELIPORTS	\$3.6778	\$3.7286	\$3.7728	\$3.7728	\$3.8522	\$3.8979
HOSPITAL - CONVALESCENT	\$2.2347	\$2.2656	\$2.2925	\$2.2925	\$2.3407	\$2.3685
HOSPITAL - GENERAL	\$3.1868	\$3.2308	\$3.2691	\$3.2691	\$3.3379	\$3.3775
HOTEL - CONV. FAC/COMM.	\$2.5254	\$2.5602	\$2.5906	\$2.5906	\$2.6451	\$2.6765
INDOOR SPORTS ARENA	\$2.2347	\$2.2656	\$2.2925	\$2.2925	\$2.3407	\$2.3685
INDUSTRIAL - COMMERCIAL						
BUSINESS PARK (NOTE 1)	\$1.5132	\$1.5341	\$1.5523	\$1.5523	\$1.5850	\$1.6038
JUNIOR COLLEGE	\$1.9040	\$1.9303	\$1.9532	\$1.9532	\$1.9943	\$2.0180
LIBRARY	\$2.8661	\$2.9057	\$2.9401	\$2.9401	\$3.0020	\$3.0376
LUMBER/HARDWARE STORE	\$1.5834	\$1.6052	\$1.6243	\$1.6243	\$1.6584	\$1.6781
MARINA	\$4.4194	\$4.4804	\$4.5335	\$4.5335	\$4.6289	\$4.6838
MOTEL	\$2.0644	\$2.0929	\$2.1177	\$2.1177	\$2.1623	\$2.1879
NEIGHBORHOOD SHOPPING CENTER	\$2.2748	\$2.3062	\$2.3336	\$2.3336	\$2.3827	\$2.4110
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.7537	\$1.7779	\$1.7990	\$1.7990	\$1.8369	\$1.8587
OFFICE - GOVERNMENT	\$1.8840	\$1.9100	\$1.9327	\$1.9327	\$1.9733	\$1.9967
OFFICE - HIGH RISE	\$1.8439	\$1.8694	\$1.8915	\$1.8915	\$1.9314	\$1.9543
OFFICE - MEDICAL	\$2.0744	\$2.1030	\$2.1280	\$2.1280	\$2.1728	\$2.1985
OUTDOOR TENNIS COURT	\$7.2754	\$7.3759	\$7.4634	\$7.4634	\$7.6204	\$7.7108
RACE TRACK	\$2.3350	\$2.3672	\$2.3953	\$2.3953	\$2.4457	\$2.4747
REGIONAL SHOPPING CENTER	\$1.6134	\$1.6357	\$1.6551	\$1.6551	\$1.6899	\$1.7100
RESORT HOTEL	\$1.9842	\$2.0116	\$2.0355	\$2.0355	\$2.0783	\$2.1029
RESTAURANT - FAST FOOD	\$7.5961	\$7.7010	\$7.7923	\$7.7923	\$7.9563	\$8.0507
RESTAURANT - QUALITY	\$3.0966	\$3.1393	\$3.1766	\$3.1766	\$3.2434	\$3.2819
RESTAURANT - SIT DOWN	\$4.7401	\$4.8055	\$4.8625	\$4.8625	\$4.9648	\$5.0237
S & L - WALK IN	\$3.0364	\$3.0784	\$3.1149	\$3.1149	\$3.1804	\$3.2181
S & L - WITH DRIVE THRU	\$3.4874	\$3.5356	\$3.5775	\$3.5775	\$3.6528	\$3.6961
UNIVERSITY	\$1.9141	\$1.9405	\$1.9635	\$1.9635	\$2.0048	\$2.0286
ALL OTHER COMMERCIAL USES						
NOT IDENTIFIED ABOVE	\$1.4431	\$1.4630	\$1.4803	\$1.4803	\$1.5115	\$1.5294
ALL OTHER INDUSTRIAL USES						
NOT IDENTIFIED ABOVE (NOTE 2)	\$1.4230	\$1.4427	\$1.4598	\$1.4598	\$1.4905	\$1.5082

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, 2024 TO JUNE 30, 2025

IMPROVEMENT AREA II (Page 5 of 6)

ACTUAL TAX RATE FOR FY 2024-25
(95% OF THE MAXIMUM FOR RESIDENTIAL -
50% OF THE MAXIMUM FOR NONRESIDENTIAL)

FORMATION OR ANNEXATION DATE:	FY 2016-17	FY 2017-18	FY 2018-19	FY 2019-20	FY 2020-21
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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)	\$7,796.5567	\$7,960.6545	\$8,058.9342	\$8,118.9263	\$8,102.6559
NET DENSITY (1.51 TO 4.0 DU/AC)	\$7,796.5567	\$7,960.6545	\$8,058.9342	\$8,118.9263	\$8,102.6559
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,700.2970	\$4,799.2264	\$4,858.4761	\$4,894.6434	\$4,884.8345
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,700.2970	\$4,799.2264	\$4,858.4761	\$4,894.6434	\$4,884.8345
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,700.2970	\$4,799.2264	\$4,858.4761	\$4,894.6434	\$4,884.8345

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	\$3.0923	\$3.1574	\$3.1964	\$3.2202	\$3.2137
AUTO - REPAIR & SALES	\$1.6906	\$1.7262	\$1.7475	\$1.7605	\$1.7570
AUTO CAR WASH	\$2.6964	\$2.7532	\$2.7871	\$2.8079	\$2.8023
BANK - WALK IN	\$4.9220	\$5.0256	\$5.0876	\$5.1255	\$5.1152
BANK - WITH DRIVE THRU	\$6.1204	\$6.2492	\$6.3264	\$6.3735	\$6.3607
BOWLING ALLEY	\$3.0281	\$3.0918	\$3.1300	\$3.1533	\$3.1470
CAMPGROUND	\$5.3393	\$5.4517	\$5.5190	\$5.5601	\$5.5489
CHURCH	\$2.0758	\$2.1195	\$2.1457	\$2.1616	\$2.1573
COMMERCIAL SHOPS	\$1.6906	\$1.7262	\$1.7475	\$1.7605	\$1.7570
COMMUNITY SHOPPING CENTER	\$1.9260	\$1.9665	\$1.9908	\$2.0056	\$2.0016
CONVENIENCE MARKET	\$7.2118	\$7.3636	\$7.4545	\$7.5100	\$7.4949
DISCOUNT STORE	\$1.6906	\$1.7262	\$1.7475	\$1.7605	\$1.7570
GOLF COURSE	\$2.2898	\$2.3380	\$2.3669	\$2.3845	\$2.3797
GROCERY STORE	\$2.7392	\$2.7969	\$2.8314	\$2.8525	\$2.8467
HEALTH CLUB	\$1.9795	\$2.0212	\$2.0461	\$2.0613	\$2.0572
HELIPORTS	\$3.9269	\$4.0096	\$4.0591	\$4.0893	\$4.0811
HOSPITAL - CONVALESCENT	\$2.3861	\$2.4363	\$2.4664	\$2.4848	\$2.4798
HOSPITAL - GENERAL	\$3.4026	\$3.4742	\$3.5171	\$3.5433	\$3.5362
HOTEL - CONV. FAC/COMM.	\$2.6964	\$2.7532	\$2.7871	\$2.8079	\$2.8023
INDOOR SPORTS ARENA	\$2.3861	\$2.4363	\$2.4664	\$2.4848	\$2.4798
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.6157	\$1.6497	\$1.6701	\$1.6825	\$1.6791
JUNIOR COLLEGE	\$2.0330	\$2.0758	\$2.1014	\$2.1171	\$2.1128
LIBRARY	\$3.0602	\$3.1246	\$3.1632	\$3.1867	\$3.1803
LUMBER/HARDWARE STORE	\$1.6906	\$1.7262	\$1.7475	\$1.7605	\$1.7570
MARINA	\$4.7187	\$4.8180	\$4.8775	\$4.9138	\$4.9040
MOTEL	\$2.2042	\$2.2506	\$2.2784	\$2.2953	\$2.2907
NEIGHBORHOOD SHOPPING CENTER	\$2.4289	\$2.4800	\$2.5106	\$2.5293	\$2.5243
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.8725	\$1.9119	\$1.9355	\$1.9499	\$1.9460
OFFICE - GOVERNMENT	\$2.0116	\$2.0539	\$2.0793	\$2.0948	\$2.0906
OFFICE - HIGH RISE	\$1.9688	\$2.0102	\$2.0351	\$2.0502	\$2.0461
OFFICE - MEDICAL	\$2.2149	\$2.2615	\$2.2894	\$2.3065	\$2.3019
OUTDOOR TENNIS COURT	\$7.7682	\$7.9317	\$8.0296	\$8.0894	\$8.0732
RACE TRACK	\$2.4931	\$2.5456	\$2.5770	\$2.5962	\$2.5910
REGIONAL SHOPPING CENTER	\$1.7227	\$1.7590	\$1.7807	\$1.7939	\$1.7903
RESORT HOTEL	\$2.1186	\$2.1632	\$2.1899	\$2.2062	\$2.2018
RESTAURANT - FAST FOOD	\$8.1106	\$8.2813	\$8.3835	\$8.4460	\$8.4290
RESTAURANT - QUALITY	\$3.3063	\$3.3759	\$3.4176	\$3.4430	\$3.4361
RESTAURANT - SIT DOWN	\$5.0611	\$5.1676	\$5.2314	\$5.2704	\$5.2598
S & L - WALK IN	\$3.2421	\$3.3103	\$3.3512	\$3.3762	\$3.3694
S & L - WITH DRIVE THRU	\$3.7236	\$3.8020	\$3.8489	\$3.8776	\$3.8698
UNIVERSITY	\$2.0437	\$2.0867	\$2.1125	\$2.1282	\$2.1239
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.5408	\$1.5732	\$1.5927	\$1.6045	\$1.6013
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.5194	\$1.5514	\$1.5705	\$1.5822	\$1.5791

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, 2024 TO JUNE 30, 2025		IMPROVEMENT AREA II (Page 6 of 6)	
		ACTUAL TAX RATE FOR FY 2024-25 (95% OF THE MAXIMUM FOR RESIDENTIAL - 50% OF THE MAXIMUM FOR NONRESIDENTIAL)	RATE IF ANNEXED FY 2024-25

FORMATION OR ANNEXATION DATE:	FY 2021-22	FY 2022-23	FY 2023-24	FY 2024-25
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RESIDENTIAL DEVELOPED LAND USE:	PER DU.	PER DU.	PER DU.	PER DU.
NET DENSITY (0 - 1.5 DU/AC)	\$8,130.9163	\$8,619.9939	\$8,628.6053	\$9,078.4378
NET DENSITY (1.51 TO 4.0 DU/AC)	\$8,130.9163	\$8,619.9939	\$8,628.6053	\$9,078.4378
NET DENSITY (4.1 TO 8.0 DU/AC)	\$4,901.8718	\$5,196.7213	\$5,201.9128	\$5,473.1025
NET DENSITY (8.1 TO 15.0 DU/AC)	\$4,901.8718	\$5,196.7213	\$5,201.9128	\$5,473.1025
NET DENSITY (15.1 TO 23.0 DU/AC)	\$4,901.8718	\$5,196.7213	\$5,201.9128	\$5,473.1025

NON-RESIDENTIAL LAND USE:	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.	PER SQ.FT.
AUTO - GASOLINE	\$3.2249	\$3.4189	\$3.4223	\$3.6007
AUTO - REPAIR & SALES	\$1.7631	\$1.8692	\$1.8710	\$1.9686
AUTO CAR WASH	\$2.8120	\$2.9812	\$2.9842	\$3.1397
BANK - WALK IN	\$5.1331	\$5.4418	\$5.4473	\$5.7313
BANK - WITH DRIVE THRU	\$6.3829	\$6.7668	\$6.7736	\$7.1267
BOWLING ALLEY	\$3.1580	\$3.3479	\$3.3513	\$3.5260
CAMPGROUND	\$5.5683	\$5.9032	\$5.9091	\$6.2172
CHURCH	\$2.1648	\$2.2950	\$2.2973	\$2.4171
COMMERCIAL SHOPS	\$1.7631	\$1.8692	\$1.8710	\$1.9686
COMMUNITY SHOPPING CENTER	\$2.0086	\$2.1294	\$2.1315	\$2.2427
CONVENIENCE MARKET	\$7.5211	\$7.9735	\$7.9814	\$8.3975
DISCOUNT STORE	\$1.7631	\$1.8692	\$1.8710	\$1.9686
GOLF COURSE	\$2.3880	\$2.5316	\$2.5342	\$2.6663
GROCERY STORE	\$2.8567	\$3.0285	\$3.0315	\$3.1896
HEALTH CLUB	\$2.0644	\$2.1886	\$2.1908	\$2.3050
HELIPORTS	\$4.0953	\$4.3416	\$4.3460	\$4.5725
HOSPITAL - CONVALESCENT	\$2.4884	\$2.6381	\$2.6407	\$2.7784
HOSPITAL - GENERAL	\$3.5485	\$3.7620	\$3.7657	\$3.9620
HOTEL - CONV. FAC/COMM.	\$2.8120	\$2.9812	\$2.9842	\$3.1397
INDOOR SPORTS ARENA	\$2.4884	\$2.6381	\$2.6407	\$2.7784
INDUSTRIAL - COMMERCIAL BUSINESS PARK (NOTE 1)	\$1.6850	\$1.7863	\$1.7881	\$1.8813
JUNIOR COLLEGE	\$2.1202	\$2.2477	\$2.2500	\$2.3673
LIBRARY	\$3.1914	\$3.3834	\$3.3868	\$3.5633
LUMBER/HARDWARE STORE	\$1.7631	\$1.8692	\$1.8710	\$1.9686
MARINA	\$4.9211	\$5.2171	\$5.2223	\$5.4945
MOTEL	\$2.2987	\$2.4370	\$2.4394	\$2.5666
NEIGHBORHOOD SHOPPING CENTER	\$2.5331	\$2.6854	\$2.6881	\$2.8283
OFFICE - COMMERCIAL (< 100,000 SF)	\$1.9528	\$2.0703	\$2.0723	\$2.1804
OFFICE - GOVERNMENT	\$2.0979	\$2.2241	\$2.2263	\$2.3423
OFFICE - HIGH RISE	\$2.0532	\$2.1767	\$2.1789	\$2.2925
OFFICE - MEDICAL	\$2.3099	\$2.4488	\$2.4513	\$2.5791
OUTDOOR TENNIS COURT	\$8.1013	\$8.5886	\$8.5972	\$9.0454
RACE TRACK	\$2.6000	\$2.7564	\$2.7592	\$2.9030
REGIONAL SHOPPING CENTER	\$1.7966	\$1.9046	\$1.9065	\$2.0059
RESORT HOTEL	\$2.2095	\$2.3424	\$2.3447	\$2.4669
RESTAURANT - FAST FOOD	\$8.4584	\$8.9672	\$8.9762	\$9.4441
RESTAURANT - QUALITY	\$3.4481	\$3.6555	\$3.6591	\$3.8499
RESTAURANT - SIT DOWN	\$5.2781	\$5.5956	\$5.6012	\$5.8932
S & L - WALK IN	\$3.3811	\$3.5845	\$3.5881	\$3.7752
S & L - WITH DRIVE THRU	\$3.8833	\$4.1169	\$4.1210	\$4.3358
UNIVERSITY	\$2.1313	\$2.2595	\$2.2618	\$2.3797
ALL OTHER COMMERCIAL USES NOT IDENTIFIED ABOVE	\$1.6069	\$1.7035	\$1.7052	\$1.7941
ALL OTHER INDUSTRIAL USES NOT IDENTIFIED ABOVE (NOTE 2)	\$1.5846	\$1.6799	\$1.6816	\$1.7692

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.