

RESOLUTION NO. 2026-XXXX

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF SAN MARCOS, CALIFORNIA, DECLARING INTENTION TO ANNEX TERRITORY IN THE FUTURE TO IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, AND TAKING OTHER ACTIONS RELATED THERETO

WHEREAS, the City Council (the "City Council") of the City of San Marcos (the "City") has previously established Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California (the "CFD"), pursuant to Chapter 2.5 (commencing with section 53311) of Part 1 of Division 2 of Title 5 of the California Government Code, commonly known as the "Mello-Roos Community Facilities Act of 1982" (the "Act") for the purpose of financing certain public services which are necessary to meet increased demands placed upon the City as a result of the development of real property within the territory to be included in the community facilities district; and

WHEREAS, the City Council has initiated proceedings for the annexation of territory and the designation of an improvement area to the CFD to be known as "Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California" (the "Improvement Area"); and

WHEREAS, the City Council desires to provide the authorization to annex territory in the future to the Improvement Area pursuant to the terms and provisions of the Act, and specifically Article 3.5 thereof; and

WHEREAS, it is determined to be within the public interest and convenience to establish a procedure to allow and provide for future annexations to the Improvement Area and further to specify the amount of special tax that would be levied and set forth the terms and conditions for certification of any annexation in the future; and

WHEREAS, the territory proposed to be annexed in the future shall be known and designated as the "Future Annexation Area to Improvement Area No. F-59 of Community Facilities District No. 98-02" (the "Future Annexation Area"), and a map designated as "Future Annexation Area to Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California" showing the territory proposed to be annexed in the future is on file in the Office of the City Clerk and shall be kept with the transcript of these proceedings and attached hereto as Exhibit "C" and incorporated herein by this reference.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AS FOLLOWS:

Section 1. Recitals. The above recitals are all true and correct and incorporated herein by this reference.

Section 2. Authorization. These proceedings for future annexations are authorized and initiated by this City Council pursuant to the authorization of the Act and specifically section 53339.2 of the Government Code of the State of California.

Section 3. Public Convenience and Necessity. This City Council hereby determines that the public convenience and necessity requires a procedure to allow and authorize territory to be annexed in the future to the CFD in order to finance the costs and expenses for the authorized services.

Section 4. Boundaries of the CFD and Territory Proposed to be Annexed in the Future. A general description of the territory included in the CFD is hereinafter described as follows:

All that property and territory as previously included within the CFD, as said property was shown on a map designated as "Map of Proposed Boundaries of Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California," a copy of which is on file in the Office of the City Clerk and shall remain open for public inspection.

A description of the boundaries and territory proposed to be annexed in the future is as follows:

All that property and territory proposed to be annexed in the future to the Improvement Area, as said property is shown on the map designated as "Future Annexation Area to Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California," a copy of which is on file in the Office of the City Clerk and shall remain open for public inspection.

Future annexation proceedings may only be completed with the unanimous consent of the owner or owners of any parcel or parcels proposed for annexation.

Section 5. Name of the Improvement Area and Future Annexation Area. The name of the Improvement Area is "Improvement Area No. F-59 of Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space, and Preserve Maintenance), City of San Marcos, County of San Diego, State of California" and the designation for the Future Annexation Area shall be "Future Annexation Area to Improvement Area No. F-59 of Community Facilities District No. 98-02."

Section 6. Authorized Services. It is the intention of the City Council that the Improvement Area finance the municipal services generally described in Exhibit "A" (the "Services") attached hereto and incorporated herein by this reference and all costs associated with the annexation of the Improvement Area, administration thereof, the determination of the amount of any special taxes to be levied, the costs of collecting any special taxes, and costs otherwise incurred in order to carry out the authorized purposes of the Improvement Area and CFD.

To the extent possible and practicable, it is the City Council's further intention that any common services be complete together at the same time and under the same contracts, to the extent services are contracted to third-parties, for any similar services and at shared facilities, in common with the existing CFD and the Improvement Area.

The City Council hereby finds and determines that the public interest will not be served by allowing the property owners in the Improvement Area to enter a contract in accordance with section 53329.5(a) of the Act.

The Authorized Services to be financed by the levy of special taxes to be levied on specific territory within the Future Annexation Area to be annexed to the Improvement Area may include some or all of such Authorized Services or may include alternatives to the Authorized Services.

The Authorized Services shall to the maximum extent practicable, taking into account budgetary and operational demands of the City, be provided in common within the Improvement Area and the Future Annexation Area.

The City Council finds that the Authorized Services described in this section 6 hereof are necessary to meet increased demands placed upon the City as a result of new development occurring within the boundaries of the Improvement Area and the Future Annexation Area.

Section 7. Special Tax. It is hereby further proposed that, except where funds are otherwise available, a special tax sufficient to finance the Authorized Services (the "Special Tax") to be provided in the territory of the Future Annexation Area upon the annexation of such territory to the Improvement Area and related incidental expenses authorized by the Act, secured by recordation of a continuing lien against all non-exempt real property in the Future Annexation Area that annexes to the Improvement Area, will be levied annually within the boundaries of the territory within the Future Annexation Area upon the annexation of such territory to the Improvement Area. For further particulars as to the rates and method of apportionment of the proposed Special Tax, reference is made to the attached and incorporated Exhibit "B" (the "Rate and Method"), which sets forth in sufficient detail the rate and method of apportionment of the Special Tax to allow each landowner or resident within the territory in the proposed Future Annexation Area to clearly estimate the maximum amount of the Special Tax that such person will have to pay for the Authorized Services upon the annexation of such territory to the Improvement Area. The special tax obligation for any parcel may be prepaid pursuant to the terms described in Section 9 of the Rate and Method.

Notwithstanding the foregoing, if the actual cost of providing Authorized Services to territory within any proposed Future Annexation Area is higher or lower than the cost of providing such services within the existing Improvement Area, a higher or lower special tax may be levied within such territory, to the extent the actual cost of providing the services in the annexation territory is higher or lower than the costs of providing those services in the existing Improvement Area, subject to the unanimous approval and election of the owner or owners of such territory. In any such circumstance, the Rate and Method may be revised to reflect the higher or lower special tax, as applicable. The maximum special tax rate in the existing CFD and Improvement Area may not be increased as a result of any annexation proceeding.

The Special Tax herein authorized, to the extent possible, shall be collected in the same manner as ad valorem property taxes or in such other manner as this City Council or its designee shall determine, including direct billing of the affected property owners. Such Special Tax shall be subject to the same penalties, procedure, sale and lien priority in any case of delinquency as applicable for ad valorem taxes. Any Special Tax that may not be collected on the County tax roll shall be collected through a direct billing procedure by the City.

Pursuant to Government Code section 53340 and except as provided in Government Code section 53317.3, properties of entities of the state, federal, and local governments shall be exempt from the levy of the Special Tax. Additionally, any property receiving a welfare exemption under subdivision (g) of Section 214 of the Revenue and Taxation Code shall be exempt from the special tax to the extent of such welfare exemption.

Section 8. Effective Date of Future Annexation. Annexation of territory in the future shall be effective upon the unanimous approval and election of the owner or owners of any such parcel or parcels authorizing the levy of the Special Tax upon such parcel or parcels following the annexation to the Improvement Area, and no further public hearings or additional proceedings will be required to accomplish such annexation.

Section 9. Public Hearing. Notice is given that on April 28, 2026, at 6:00 p.m., in the regular meeting place of the City Council being 1 Civic Center Drive, San Marcos, California 92069, a public hearing will be held where this City Council will consider the authorization of annexation of certain territory in the future to the Improvement Area, the proposed rate and method of apportionment of the special tax to be levied within said proposed Future Annexation Area and all other matters as set forth in this Resolution of Intention. Any interested persons may appear and be heard, and written protests shall be filed on or before the time fixed for the public hearing.

Section 10. Notice. Notice of the time and place of the public hearing shall be given by the City Clerk by causing the publication of a Notice of Public Hearing in the legally designated newspaper of general circulation, such publication pursuant to Section 6061 of the Government Code, with such publication to be completed at least seven (7) days prior to the date set for the public hearing.

Section 11. Severability. If any provision of this Resolution or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications, and to this end the provisions of this Resolution are declared to be severable.

Section 12. Effective Date. This resolution shall become effective upon its adoption.

PASSED, APPROVED, and ADOPTED by the City Council of the City of San Marcos, California, this 24<sup>th</sup> day of March, 2026.

AYES: COUNCIL MEMBERS:

NOES: COUNCIL MEMBERS:

ABSENT: COUNCIL MEMBERS:

---

Rebecca D. Jones, Mayor

City of San Marcos

ATTEST:

---

Phillip Scollick, City Clerk

City of San Marcos

## EXHIBIT "A"

### IMPROVEMENT AREA NO. F-59 OF COMMUNITY FACILITIES DISTRICT NO. 98-02 (LIGHTING, LANDSCAPING, OPEN SPACE, AND PRESERVE MAINTENANCE), CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA

#### Authorized Services

The types of services generally provided in the existing CFD include, but are not limited to, the maintenance, repair, removal, replacement, operation, and management of:

1. Public lighting and appurtenant facilities, including, but not limited to street lighting and traffic signals;
2. Median landscaping and appurtenant facilities such as irrigation;
3. Parkway landscaping and appurtenant facilities such as irrigation;
4. Public or private property required by the City of San Marcos to be maintained as passive open space areas, including, but not limited to, passive open space areas, habitat preservation areas, slope areas and earthen/natural drainage channels and appurtenant facilities such as drainage pipes and systems; and
5. Active open space areas including parks and trails and appurtenances such as signage.

For a full and complete description of the public services, reference is made to the final Special Tax Report for the CFD, a copy of which is on file in the Office of the City Clerk.

The types of services generally provided in the Improvement Area include, but are not limited to, the maintenance services described above provided by the CFD, plus the maintenance, repair, removal, replacement, rehabilitation, operation, and management of the following types of services:

1. Storm drain and stormwater treatment facilities, including but not limited to storm drain systems, permanent storm water quality BMPs, low impact development (LID) BMPs, detention facilities, and access to such facilities;
2. Parks including but not limited to habitat/biological open space, recreational open space, play areas, picnic areas, signage, restrooms, sports fields, pedestrian and field lighting, and other appurtenant facilities;
3. Trails including but not limited to multi-use trails, urban trails, Class I bicycle facilities, shared pedestrian and bicycle facilities, trail surfaces, amenities such as

fencing, signage, overlooks, gates, and other appurtenant facilities, and access to such facilities;

4. Enhanced facilities in public places including but not limited to the following facilities:
  - Active Transportation Plan (ATP) facilities, street furniture, bus stops, and appurtenant facilities;
  - Landscaped areas, including but not limited to slopes, parkways, medians, street trees, hardscape, signage, best management practices (BMP) facilities, irrigation, and other appurtenant facilities;
  - Enhanced pedestrian facilities including decorative amenities, placemaking facilities, pedestrian safety enhancements, and appurtenant facilities;
  - Enhanced bicycle facilities including Class IV bicycle facilities, bicycle amenities, bicycle safety enhancements, intersection treatments, and appurtenant facilities;
  - Multi-modal facilities including transit, bicycle, and pedestrian-oriented facilities, ATP nodes and amenities, and appurtenant facilities; and
  - Paseos or non-motorized access paths including hardscape, landscape, amenities, and other appurtenant facilities.
5. Any other services authorized under the Act.

Administrative Expenses:

In addition, the following costs will also be funded by the special taxes levied within the Improvement Area.

1. Administrative Expenses including costs incurred to determine, levy and collect the special taxes, including compensation of City employees for administrative work performed in relation to the Improvement Area and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred for the administration of the Improvement Area by the City;
2. Any amounts needed for operating reserves and reserves for repairs, removals, replacements, and rehabilitation; and
3. Any amounts needed to cure actual or estimated delinquencies in special taxes for the current or previous fiscal years.

**COMMUNITY FACILITIES DISTRICT NO. 98-02  
(LIGHTING, LANDSCAPING, OPEN SPACE  
AND PRESERVE MAINTENANCE)  
IMPROVEMENT AREA NO. F-59**

Exhibit B

RATE AND METHOD OF APPORTIONMENT OF SPECIAL TAX

**Section 1. Introduction**

Special Taxes shall be annually levied on all Assessor's Parcels (as hereinafter defined) in that territory included within Improvement Area No. F-59 (the "Territory") of Community Facilities District No. 98-02 of the City of San Marcos, County of San Diego, State of California (the "District"), in accordance with this Rate and Method of Apportionment of Special Tax (the "RMA") hereinafter set forth. All of the property within the Territory, unless otherwise exempted by law or the express provisions of the RMA, shall be taxed to the extent and in the manner provided below.

**Section 2. Definitions**

*Acre:* means 43,560 square feet of land.

*Acreage:* The area of an Assessor's Parcel as shown on the latest map of the County Assessor of the County of San Diego, or if the area of an Assessor's Parcel is not shown on such a map, the area shown on a current recorded subdivision map, parcel map, record of survey or other recorded document creating or describing the Assessor's Parcel. If the preceding maps are not available, the area shall be determined by the City Engineer. The Acreage attributable to the non-residential portion of a mixed-use building, with mixed-use meaning both residential and non-residential uses located within the same building, shall be the lesser of (i) the Acreage for the Assessor's Parcel on which such building is or is to be located or (ii) the non-residential building square footage multiplied by three and then divided by 43,560. If such non-residential building square footage is subdivided into one or more Condominiums pursuant to a Condominium Plan, then the Acreage for each such Condominium for purposes of (i) above shall be equal to the Acreage of the common interest property for such Condominium as determined by the City Engineer. Notwithstanding the foregoing, the Acreage attributable to a residential Condominium shall be computed by dividing the sum of the land area for the lot on which such Condominium is or will be located by the approved number of Condominiums for such lot.

*Act:* means the Mello-Roos Community Facilities Act of 1982, as amended, being Chapter 2.5 of Part 1 of Division 2 of Title 5 of the Government Code of the State of California.

***Administrative Expenses:*** Costs incurred to determine, levy and collect the special taxes, including compensation of City employees for administrative work performed in relation to the Improvement Area and a proportionate amount of the City's general administrative overhead related thereto, the fees of consultants and legal counsel, the costs of collecting installments of the special taxes upon the general tax rolls, preparation of required reports, and any other costs incurred for the administration of the Improvement Area or Community Facilities District No. 98-02 by the City.

***Approved Property:*** Assessor's Parcels that have been annexed to the District and the Territory and for which a final subdivision map or a Condominium Plan has been recorded prior to the January 1 preceding the Fiscal Year for which the Special Tax is being levied but for which a building permit has not been issued by the City by the January 1 preceding the Fiscal Year for which the Special Tax is being levied.

***Assessor's Parcel:*** A parcel of land or Condominium in the Territory designated and assigned a discrete identifying number on an Assessor's Parcel Map of the County Assessor of the County of San Diego.

***Assessor's Parcel Map:*** An official map of the County Assessor of the County of San Diego designating parcels by Assessor's Parcel number.

***Authorized Services:*** The Authorized Services means the Citywide Services and Improvement Area Services as described below:

- (i) *Citywide Services* means Zone A – Street Lighting, Zone B – Traffic Signals, Zone D – Citywide Parks, and Zone E – Citywide Trails, as described in the "Special Tax Report Community Facilities District No. 98-02 City of San Marcos Mello-Roos Community Facilities Act of 1982 Citywide Landscaping and Lighting" dated August 25, 1998; and
- (ii) *Improvement Area Services* means the Improvement Area Services as described in the "Special Tax Report Community Facilities District No. 98-02, Improvement Area F-59, City of San Marcos Mello-Roos Community Facilities Act of 1982 Citywide Landscaping and Lighting."

***City:*** The City of San Marcos.

***Condominium:*** A condominium as defined in California Civil Code Section 4125, as may be amended.

***Condominium Plan:*** A condominium plan pursuant to California Civil Code Sections 4120 and 4285, as may be amended.

***Developed Property:*** Assessor's Parcels that have been annexed to the District and the Territory and for which a building permit and/or a conditional use permit, director's permit, or other equivalent permit has been issued by the City after the Territory was created but prior to the March

1 preceding the Fiscal Year for which the Special Tax is being levied. Notwithstanding the preceding sentence, in the case of redeveloped property, only that portion of such Assessor's Parcel that has been redeveloped, as determined by the City, shall be classified as Developed Property for purposes of this RMA.

***District:*** Community Facilities District No. 98-02 (Lighting, Landscaping, Open Space and Preserve Maintenance) of the City.

***Equivalent Dwelling Unit(s) or EDU(s):*** Residential dwelling units are assigned an EDU value of one. The EDUs for the portion of an Assessor's Parcel that is classified as Non-Residential are calculated by multiplying the Acreage classified as Non-Residential by 2.65.

***Exempt Property:*** Property owned by, conveyed, dedicated, or irrevocably offered for dedication to a public agency; land that is in the public right-of-way; utility easements that are not occupied on a regular basis by employees of the benefiting utility and which make utilization of the property encumbered by such easement for purposes other than that set forth in the grant of such easement impractical; privately owned, common area property, streets and parks, and open space lots including, but not limited to, such property owned by a property owners association; property zoned as open space; and property used as a golf course, other than clubhouse facilities. Pursuant to Section 53340(i) of the Act, properties receiving a welfare exemption under Revenue and Taxation Code Section 214 shall be exempt from the special tax and shall be classified as Exempt Property unless a waiver of such exemption is executed by the applicable property owner. Furthermore, property owned by a public agency but leased to an end-user for purposes other than public use will not be classified as exempt.

***Extraordinary Special Tax:*** That special tax levied as applicable pursuant to the provisions of Section 7 below.

***Fiscal Year:*** The period beginning on July 1 and ending on the following June 30.

***Index:*** The Consumer Price Index for the San Diego Region as published by the United States Department of Labor, Bureau of Labor Statistics.

***Maximum Annual Special Tax:*** The maximum special tax that can be levied on any Assessor's Parcel in any Fiscal Year.

***Maximum Annual Special Tax Rate:*** The maximum annual special tax rate or rates as set forth in Section 4 below.

***Operating Reserve:*** As applicable, a fund established and maintained from Special Taxes in an amount not to exceed the following (the "Operating Reserve Requirement"): 150% of the Special Tax Requirement, or such lower amounts which may be determined at the discretion of the City.

***Property Classification:*** A classification of property specified in Section 3 below.

**Reserve for Repairs, Removals, Replacements, and Rehabilitation:** As applicable, a fund established and maintained from Special Taxes in addition to the Operating Reserve for repairs, removals, replacements, and rehabilitation of the facilities to be maintained, operated, and managed pursuant to the Authorized Services.

**Reserve Fund:** As applicable, a fund or funds established and maintained from Special Taxes for purposes of the Operating Reserve and Reserve for Repairs, Removals, Replacements, and Rehabilitation.

**Reserve Fund Requirement:** The Operating Reserve Requirement plus the required Reserves for Repairs, Removals, Replacements, and Rehabilitation as determined by the City.

**Revenue and Taxation Code:** means the Revenue and Taxation Code of the State of California, as amended.

**Special Tax:** The special tax levied on each Assessor's Parcel pursuant to this RMA for any Fiscal Year to meet the Special Tax Requirement. The Special Tax is comprised of the Citywide Special Tax and the Improvement Area Special Tax as described below:

- (i) Citywide Special Tax means the Special Tax determined by the application of the Maximum Annual Special Tax Rates for Citywide Services; and
- (ii) Improvement Area Special Tax means the Special Tax determined by the application of the Maximum Annual Special Tax Rates for Improvement Area Services.

**Special Tax Requirement:** The amount sufficient (i) to pay the Territory's proportional share of direct costs to the City, the District, and their contractors, agents, or assigns associated with providing the Authorized Services, (ii) to pay for the Administrative Expenses allocable to the Territory and associated with providing the Authorized Services, and (iii) to establish and replenish the Reserve Fund balance to the Reserve Fund Requirement. Citywide Services shall be funded from the Special Taxes produced by the application of the Maximum Annual Special Tax Rates for Citywide Services and Improvement Area Services shall be funded from the Special Taxes produced by the application of the Maximum Annual Special Tax Rate for Improvement Area Services. In addition, the Special Taxes collected by the application of the Maximum Annual Special Tax Rates for Citywide Services may be expended for any of the Citywide Services, including applicable Administrative Expenses and Reserve Funds, and the Special Taxes collected by the application of the Maximum Annual Special Tax Rate for Improvement Area Services may be expended for any of the Improvement Area Services, including applicable Administrative Expenses and Reserve Funds.

**Taxable Assessor's Parcel:** An Assessor's Parcel all or a portion of which is classified as Developed, Approved, or Undeveloped Property and that is not Exempt Property.

**Undeveloped Property:** All Taxable Assessor's Parcels which are not classified as Developed Property or Approved Property.

**Zone:** An area consisting of a group of Assessor's Parcels, which may or may not be contiguous, which will participate in the cost of providing a particular facility or service.

### Section 3. Property Classifications

The Property Classifications to which Assessor's Parcels in the Territory shall be assigned are Developed Property, Approved Property, Undeveloped Property, and Exempt Property. As of July 1 of each Fiscal Year, commencing with July 1, 2025, using the definitions in Section 2 above, the District shall cause each Assessor's Parcel to be classified into one of the Property Classifications noted above.

### Section 4. Maximum Annual Special Tax Rates

The EDUs for each Property Classification will be determined in accordance with Table 1 below. The Maximum Annual Special Tax Rates are specified in Table 2 below. The Maximum Annual Special Tax for a Taxable Assessor's Parcel shall be equal to the EDUs applicable to such Assessor's Parcel as determined from Table 1 below multiplied by the Maximum Annual Special Tax rates in Table 2 below. Notwithstanding the assignment of an Assessor's Parcel to one of the four Property Classifications above, each Assessor's Parcel may be comprised of residential as well as non-residential land uses, in which case the Maximum Annual Special Tax for the Assessor's Parcel shall be the sum of the Maximum Annual Special Taxes for both land uses, with non-residential based upon the proportion of the acreage applicable to the non-residential land use.

<b>TABLE 1</b>			
<b>EQUIVALENT DWELLING UNITS</b>			
<b>PROPERTY CLASSIFICATION</b>	<b>CITYWIDE SERVICES ZONES A, D, AND E</b>	<b>CITYWIDE SERVICES ZONE B</b>	<b>IMPROVEMENT AREA SERVICES</b>
<b>Developed Property</b>			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
<b>Non-Residential</b>			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre

<b>TABLE 1</b>			
<b>EQUIVALENT DWELLING UNITS</b>			
<b>PROPERTY CLASSIFICATION</b>	<b>CITYWIDE SERVICES ZONES A, D, AND E</b>	<b>CITYWIDE SERVICES ZONE B</b>	<b>IMPROVEMENT AREA SERVICES</b>
<b>Approved Property<sup>1</sup></b>			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
Non-Residential			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
<b>Undeveloped Property<sup>1</sup></b>			
Residential	1 EDU/Residential Unit	1 EDU/Residential Unit	1 EDU/Residential Unit
Non-Residential			
Commercial	2.65 EDUs/Acre	40.00 EDUs/Acre	2.65 EDUs/Acre
Industrial	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
All Others	2.65 EDUs/Acre	10.00 EDUs/Acre	2.65 EDUs/Acre
<b>Exempt Property</b>	NA	NA	NA

<b>TABLE 2</b>	
<b>MAXIMUM ANNUAL SPECIAL TAX RATES</b>	
<b>FISCAL YEAR 2025-2026</b>	
<b>AUTHORIZED SERVICE</b>	<b>MAXIMUM ANNUAL SPECIAL TAX RATE PER EDU<sup>2</sup></b>
Citywide Services	
Zone A	\$45.27
Zone B	\$14.34
Zone C	NA
Zone D	\$253.24
Zone E	\$14.12
Improvement Area Services	\$651.67

**4.1 Assignment of Maximum Annual Special Tax:** A Maximum Annual Special Tax will be assigned to all Taxable Assessor's Parcels classified as Developed Property, Approved

<sup>1</sup> For Approved Property and Undeveloped Property, the City in its discretion will determine the number of anticipated or planned residential units and non-residential Acres for an Assessor's Parcel from the applicable zoning, tentative map, or conditional or other development permit.

<sup>2</sup> The FY 2025-2026 Maximum Annual Special Tax Rates in Table 2 have been rounded to the nearest penny.

Property, or Undeveloped Property as of July 1 of the Fiscal Year in which such classification occurs.

- 4.2 **Increasing the Maximum Annual Special Tax:** Beginning with Fiscal Year 2026-2027 the Maximum Annual Special Tax Rates set forth above may be increased annually by the greater of the annual percentage change in the Index or two percent (2.00%).

## **Section 5. Determination of Special Tax Requirement**

The City shall annually determine the Special Tax Requirement for each Fiscal Year, commencing with Fiscal Year 2026-2027. The Special Tax Requirement for each Fiscal Year shall include the cost of those Authorized Services that the City is or will be responsible to provide during all or any portion of such Fiscal Year; the proportionate share of the related Administrative Expenses allocable to the Territory; and the funding or replenishment of the Reserve Fund to the Reserve Fund Requirement. The initial funding of the Reserve Fund shall be accomplished only through the levy of Special Taxes on Developed Property or Extraordinary Special Taxes on Approved Property and/or Undeveloped Property as provided for herein.

In any Fiscal Year during which a developer, builder, or property owner is or will be responsible for providing any Improvement Area Services, the Special Tax Requirement for such Fiscal Year shall include the Developed Properties' proportionate share of the estimated cost of providing the Improvement Area Services by the City from the estimated date following the end of the developer's warranty period upon which the City will assume such maintenance responsibility to the next date thereafter on which the City will receive Special Taxes to finance such Improvement Area Services. For example, assume that in preparing the Fiscal Year 2026-2027 Special Tax Requirement, the District determines that the City will become responsible for providing certain Improvement Area Services commencing on May 1, 2027. Assume that from that date the City is responsible for such maintenance costs until the end of Fiscal Year 2026-2027 (i.e., May 1, 2027 to June 30, 2027), the City's share of the cost of providing services is \$2,500. In addition, assume that the cost of providing services during Fiscal Year 2027-2028 is \$10,000 such that the cost of providing services for Fiscal Year 2027-2028 until the first receipt of Special Taxes (i.e., July 1, 2027 to December 31, 2027) is \$5,000. On May 1, 2027, the City will need to have on deposit \$7,500 to fund the services from May 1, 2027 until December 31, 2027. To accomplish this, the Special Tax Requirement for Fiscal Year 2026-2027 shall include this additional \$7,500.

## **Section 6. Method of Apportionment of Special Taxes**

- 6.1. As of July 1 of each Fiscal Year, commencing with July 1, 2026 all Taxable Assessor's Parcels within the Territory shall be assigned to one of the Property Classifications specified in Section 3.
- 6.2. The City shall determine for each Fiscal Year the Special Tax Requirement.

- 6.3. The City shall levy the Special Taxes for each Fiscal Year, commencing on July 1, 2025, in the following order of priority to fund the Special Tax Requirement for such Fiscal Year:
- (a) Levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Developed Property to generate Special Taxes to fund the Special Tax Requirement;
  - (b) If, after levying Special Taxes pursuant to (a) above, additional Special Taxes are needed to generate sufficient Special Taxes to fund the Special Tax Requirement, then levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Approved Property; and
  - (c) If, after levying Special Taxes pursuant to (a) and (b) above, additional Special Taxes are needed to generate sufficient Special Taxes to fund the Special Tax Requirement, then levy the Special Tax proportionately up to the Maximum Annual Special Tax upon all Assessor's Parcels of Undeveloped Property which are subject to the levy of Special Taxes.

## **Section 7. Extraordinary Special Tax**

Prior to the acceptance by the City of areas or improvements to be maintained as a part of the Improvement Area Services and assumption by the City of responsibility for providing such Improvement Area Services, the District shall determine, if applicable, (i) the amount, if any, in addition to those funds received from the levy of the Special Taxes on Developed Properties which are allocated to pay for Improvement Area Services, which the City will need to pay for such Improvement Area Services from the date following the end of the developer's warranty period upon which the City will assume such maintenance responsibility to the next date thereafter on which the City will receive Special Taxes to finance such Improvement Area Services and (ii) the amount, if any, in addition to those funds received from the levy of Special Taxes on Developed Properties which are allocated to funding the Reserve Fund, which will be necessary to increase the amount on deposit in the Reserve Fund to the Reserve Fund Requirement at the commencement of the Fiscal Year following the date of the assumption by the City of responsibility for providing such Improvement Area Services. Subject to the limitations on the Maximum Annual Special Tax contained in Section 4 above, the sum of (i) and (ii) above shall be levied as an Extraordinary Special Tax by direct billing on all remaining Approved Property and Undeveloped Property and such amount shall become due and payable within sixty (60) calendar days from and after the date of such direct billing.

The City shall not accept any areas or improvements or assume responsibility for providing those Improvement Area Services for which an Extraordinary Special Tax has been levied until such Special Tax has been received by the District. No further building permits shall be issued for Assessor's Parcels within the Territory if any Extraordinary Special Tax levied pursuant to this Section 7 is not paid within the time period set forth in the preceding paragraph.

## **Section 8. Manner of Collection of Special Taxes**

With the exception of the Extraordinary Special Tax which shall be billed directly, the Special Taxes levied in each Fiscal Year shall be collected in the same manner as ordinary ad valorem property taxes are collected and shall be subject to the same penalties and the same procedure, sale, and lien priority in case of delinquency as is provided for ad valorem taxes; provided, however, the City Council may, by resolution, establish and adopt an alternative or supplemental collection procedure, including direct billing. The Special Taxes when levied shall be secured by the lien imposed pursuant to Section 3115.5 of the Streets and Highways Code. This lien shall be a continuing lien and shall secure each levy of Special Taxes. The lien of the Special Taxes shall continue in force and effect until the Special Tax ceases to be levied in the manner provided by Section 53330.5 of the Government Code.

## **Section 9. Prepayment of Special Tax**

The Maximum Annual Special Tax for an individual Assessor's Parcel within the Territory of the District may be discharged through the prepayment of the special tax obligation provided that there are no delinquent special taxes with respect to that Assessor's Parcel at the time of prepayment. Proof of payment of delinquent taxes will be provided to the City prior to the discharge of the special tax obligation. An owner of an Assessor's Parcel intending to prepay the Maximum Annual Special Tax shall provide the District with a written notice of intent to prepay. Within 30 days of receipt of such written notice, the District shall notify such owner of the prepayment amount of such Assessor's Parcel.

The Prepayment Amount shall be calculated as the present value of the Maximum Annual Special Tax escalated at 2%, through each fiscal year which is seventy-five years from the fiscal year in which the prepayment shall be made plus the current fiscal year special tax obligation, an amount to cover the administrative fees and expenses of the District, as calculated by the City, including, but not limited to, the costs of computation of the prepayment, the costs of removing any special taxes from the Roll, and the costs of recording a notice of special tax lien release and any additional actions required to evidence the prepayment. The assumptions to be used when calculating the present value of the Maximum Annual Special Tax are as follows:

- The discount rate shall be equal to the rate of return earned on the City's general fund investment portfolio for the preceding twelve months.
- A 360-day year.
- The Maximum Annual Special Tax will be discounted from July 1 of each Fiscal year.

The payment in full of the amount calculated, plus the applicable administrative expenses and recording fee, fully discharges any further obligation of the parcel for the improvements funded within the District.

The City shall cause a suitable notice to be recorded in compliance with the Act within 30 days of receipt of such prepayment of the Maximum Annual Special Tax, to indicate the prepayment of the Maximum Annual Special Tax and the release of the special lien on such Assessor's Parcel.

### **Section 10. Appeals**

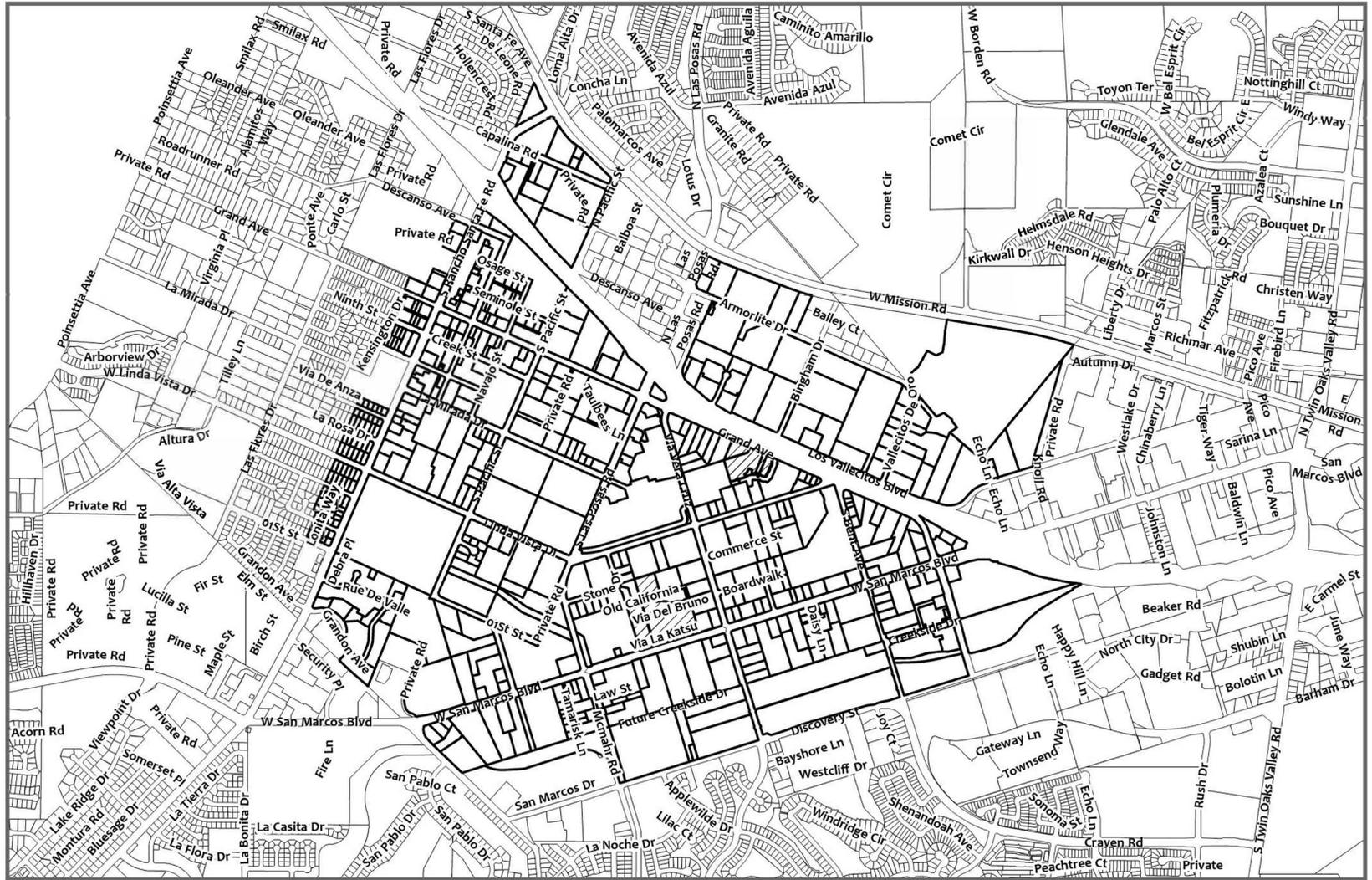
Any landowner or resident may file a written appeal of the Special Tax on his/her property with the Finance Director, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes must be paid on or before the payment date established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

### **Section 11. Interpretations**

Interpretations may be made by resolution of the City Council for purposes of clarifying any vagueness or ambiguity as it relates to any provision of this RMA.

# BOUNDARY MAP

**COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"**



FILED IN THE OFFICE OF THE CITY CLERK THIS \_\_\_\_\_ DAY OF \_\_\_\_\_ 2026.

\_\_\_\_\_  
 PHILLIP SCOLLUCK  
 CITY CLERK  
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

I HEREBY CERTIFY THAT THE MAP SHOWING BOUNDARIES AND TERRITORIES TO BE ANNEXED TO COMMUNITY FACILITIES DISTRICT NO. 98-02, CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA, WAS APPROVED BY THE CITY COUNCIL OF THE CITY OF SAN MARCOS AT A REGULAR MEETING THEREOF HELD ON THE \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026 BY ITS RESOLUTION NO. 2026-\_\_\_\_\_.

\_\_\_\_\_  
 PHILLIP SCOLLUCK  
 CITY CLERK  
 CITY OF SAN MARCOS, STATE OF CALIFORNIA

FILE NO. 2026-\_\_\_\_\_

FILED THIS \_\_\_\_\_ DAY OF \_\_\_\_\_, 2026 AT \_\_\_\_\_ O'CLOCK IN BOOK \_\_\_\_\_, PAGE \_\_\_\_\_ OF MAPS OF ASSESSMENT AND COMMUNITY DISTRICTS IN THE OFFICE OF THE COUNTY RECORDER OF THE COUNTY OF SAN DIEGO, STATE OF CALIFORNIA.

JORDAN Z. MARKS,  
 COUNTY RECORDER

\_\_\_\_\_  
 BY: DEPUTY COUNTY RECORDER



Legend	
	FUTURE ANNEXATION AREA BOUNDARY
	CORE ANNEXATION AREA BOUNDARY

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2191633300	2191404400	2192211200
2191633400	2191404100	2192211300
2191634700	2191405000	2191401600
2191633500	2191807400	2191403800
2191634200	2191523700	2191403900
2191725200	2191527000	2190950400
2191725400	2191803400	2190950500
2191722700	2190822200	2190950600
2190961300	2190831001	2190981500
2190961400	2190831005	2190740700
2190961500	2190831002	2190741400
2190961600	2190831004	2194902500
2190961700	2190831007	2192231000
2190961800	2190831008	2191402200
2190962100	2190831010	2192211400
2190911000	2190831009	2192211500
2192215300	2190831006	2192213000
2192215400	2190831003	2191401700
2192215200	2190830900	2191526900
2190961900	2190990900	2192211600
2190962000	2190822300	2192211700
2190961200	2190822600	2192213200
2192216300	2191527300	2192214300
2190981400	2191302500	2192214400
2190950300	2191153000	2192215500
2190880300	2191161600	2192215600
2190821400	2191161500	2194902300
2190950900	2191161701	2194902400
2191525700	2191161708	2192002800
2190981800	2191161704	2194902600
2190982000	2191161706	2190850600
2190730300	2191161707	2190950800
2191301900	2191161702	2190951000
2191304000	2191161703	2190951100
2191404500	2191161705	2190991400
2190981600	2210614500	2193700500
2191804700	2210617100	2193700600
2191804800	2210612300	2193700700
2191804900	2210615100	2193700800
2191806100	2210616100	2193700900
2191807100	2210616400	2193701000
2191805500	2190931900	2193701300
2191522100	2210513300	2193701400
2191522200	2201200200	2193701500
2191524800	2201201200	2193701600
2191400300	2201201300	2193702200
2191401300	2191726300	2192102300
2191402300	2190880500	2192102600

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2192102900	2191160331	2194001200
2192103000	2191160347	2194001300
2191305200	2191160350	2194001400
2191403400	2191160352	2191722900
2191403500	2191160369	2191723600
2191401200	2191160343	2191723700
2191160356	2191160346	2191723800
2191160371	2191160349	2191723900
2191160367	2191160354	2191724100
2191160370	2191160355	2191724700
2191160372	2191160361	2191724800
2191160310	2191160368	2191724900
2191160312	2191160301	2190962200
2191160321	2191160308	2194901200
2191160328	2191160313	2194901300
2191160334	2191160316	2194901400
2191160345	2191160319	2194101900
2191160360	2191160304	2194901600
2191160362	2191160305	2194901500
2191160303	2191160311	2194902700
2191160324	2191160318	2191153200
2191160325	2191160327	2191162100
2191160340	2191160335	2190932000
2191160342	2191160337	2190931800
2191160353	2191160338	7601678200
2191160314	2191160351	7609801400
2191160329	2191160358	2194102200
2191160330	2191160363	2194100400
2191160332	2191160366	2194102300
2191160341	2190990800	2194102400
2191160348	2191150800	2190973700
2191160364	2210415700	2190730200
2191160365	2210416500	2190981300
2191160320	2210412000	2190980100
2191160322	2191636400	2190973400
2191160344	2191722600	2190730400
2191160357	2191161300	2190731000
2191160359	2210413600	2191621800
2191160306	2210413800	2191636501
2191160309	2210413900	2191636502
2191160317	2210414200	2191636503
2191160333	2210415800	2191636505
2191160336	2190741600	2191636504
2191160339	2190741700	2190730900
2191160302	2190741800	2190981900
2191160315	2190741900	2190730800
2191160323	2210412600	2190730700
2191160326	2194001100	2190730600

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2190741500	2192220100	2192323306
2190741300	2191723000	2192323307
2190830200	2191725500	2192323309
2190850100	2191401500	2192323313
2191634500	2191526800	2192323316
2201200300	2191724200	2192323310
2191634300	2192220200	2192323317
2190861000	2191403300	2192323319
2190851101	2192520600	2192323301
2190851106	2192520700	2192323311
2190851103	2192520800	2192323304
2190851104	2192520900	2192323305
2190851105	2192521000	2192323315
2190851102	2192521100	2192323320
2191161900	2191722800	2192323318
2191162000	2193820600	2192323330
2191162200	2193820500	2192323331
2194104600	2193820400	2192323381
2191621200	2192213800	2192323322
2190991300	2193820300	2192323324
2190990700	2193820200	2192323361
2190822500	2193820100	2192323325
2191304900	2193810600	2192323342
2191302000	2193810700	2192323357
2190821200	2193810800	2192323328
2190821300	2193810900	2192323334
2190822400	2193811000	2192323341
2191635500	2193811100	2192323352
2190860300	2194002100	2192323354
2191633600	2191805000	2192323363
7601676400	2191805600	2192323368
2190870700	2191807000	2192323375
2191634600	2191806000	2192323359
2191722500	2192232200	2192323362
2191404600	2210616800	2192323373
2190880400	2190730100	2192323376
2191405100	2192702200	2192323378
2191405300	2192704100	2192323382
2191726400	2192322220	2192323346
2191725300	2192322224	2192323348
2193703000	2192322206	2192323351
2193702900	2192322208	2192323379
2193702800	2192322213	2192323314
2193702700	2192322223	2192323340
2193702400	2192322210	2192323347
2191526000	2192322217	2192323349
2191724000	2192322219	2192323355
2191722200	2210612900	2192323371

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2192323327	2210615200	2191806900
2192323329	2210415900	2191806800
2192323332	2210412400	2191807300
2192323345	2192104300	2201704300
2192323366	2210416000	7601679500
2192323367	2192102200	7601678400
2192323369	2210415600	7601678500
2192323372	2210415300	7601678900
2192323374	2210415200	7601679100
2192323333	2210415100	7601678600
2192323338	2210416400	7601678700
2192323353	2210513400	7601679000
2192323356	2210415500	7601678100
2192323358	2210415400	7601670000
2192323364	2210417200	7601677900
2192323365	2210610600	7601679600
2192103200	2210616000	7601677200
2210615400	2210616700	7601678000
2192322808	2191305100	7601679200
2192322813	2191401400	7601678800
2192322815	2191405200	2201704500
2192322823	2191524900	2192705600
2192322825	2191401000	2192702000
2192322812	2192213900	2210612200
2192322822	2192220300	2192701900
2192322802	2191803700	2210613500
2192322826	2191805400	2192700300
2192322801	2191805900	2210617200
2192322806	2192705700	2210615900
2192322811	2192706300	2210615000
2192322819	2192705800	2210615800
2192322821	2190870600	2210615700
2192322804	2190870400	2210615600
2192322807	2190870200	2210616900
2192322818	2190870500	2210613400
2192322828	2193703900	2201703900
2192322824	2193704000	7602484700
2192322827	2193704100	7602484800
2192322803	2193704200	7601677100
2192322805	2193704400	7601677600
2192322810	2193704300	7601679400
2192322816	2192214800	7601679300
2192322820	2192510500	7602485502
2192322809	2192510600	7601677400
2192322814	2192510700	2210516300
2192322817	2192510800	2210615500
2210513800	2192510900	2210513600
2210615300	2192511000	2192100500

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2192003900	7722105063	7722105032
2192003800	7722105068	7722105034
2192002304	7722105001	7722105037
2192002309	7722105003	7722105039
2192002314	7722105008	7722105004
2192002307	7722105011	7722105005
2192002317	7722105036	7722105007
2192002305	7722105058	7722105009
2192002315	7722105066	7722105012
2192002308	7722105015	7722105014
2192002318	7722105030	7722105017
2192002301	7722105033	7722105026
2192002303	7722105038	7722105035
2192002306	7722105072	7722105046
2192002311	7722105074	7722105050
2192002313	7722105077	7722105053
2192002316	7722105006	7722105019
2192002320	7722105016	7722105020
2192002322	7722105022	7722105023
2192002319	7722105024	7722105031
2192002302	7722105027	7722105040
2192002310	7722105029	7722105043
2192002312	7722105042	7722105048
2192002321	7722105044	7722105056
2194902200	7722105047	7722105069
2192004200	7722105049	7722105075
2194902100	7722105062	7722105073
2194902000	7722105064	2210416300
2192004000	7722105067	2210614700
2194901900	7722105045	7721911168
2192002000	7722105051	7721911178
2210514600	7722105065	7721911184
2210514700	7722105076	7721911182
2191803800	7722105002	7721911185
2190890200	7722105021	7721911191
2193702600	7722105028	7721911193
2193702500	7722105041	7721911163
2192212600	7722105055	7721911166
2200220600	7722105070	7721911169
2210411000	7722105071	7721911173
2192104700	7722105010	7721911177
2191726200	7722105013	7721911174
2192103100	7722105018	7721911181
2192103400	7722105052	7721911183
2192004400	7722105054	7721911186
2210413300	7722105057	7721911189
7722105060	7722105059	7721911179
7722105061	7722105025	7721911188

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
7721911113	7721911102	2193311100
7721911117	7721911104	2193311200
7721911128	7721911112	2193311800
7721911152	7721911114	2193311900
7721911155	7721911120	2193313000
7721911164	7721911131	2193313100
7721911187	7721911133	2193313200
7721911190	7721911136	2193313300
7721911170	7721911106	2193313400
7721911192	7721911109	2193313500
7721911194	7721911116	2193310100
7721911195	7721911119	2193310200
7721911122	7721911138	2193310300
7721911124	7721911157	2193310500
7721911142	7721911162	2193310400
7721911144	7721911165	2193311400
7721911151	7721911172	2193314416
7721911153	7721911121	2193314418
7721911156	7721911126	2193314407
7721911159	7721911129	2193314408
7721911175	7721911137	2193314413
7721911180	7721911140	2193314404
7721911105	7721911141	2193314405
7721911107	7721911146	2193314417
7721911115	7721911149	2193314406
7721911130	7721911158	2193314412
7721911139	2191160200	2193314419
7721911148	2191621900	2193314401
7721911154	2191626000	2193314409
7721911101	2192103500	2193314411
7721911103	2192103600	2193314415
7721911123	2192005100	2193314403
7721911127	2192215700	2193314410
7721911132	2192706000	2193314414
7721911134	2210413700	2193311700
7721911110	2191807200	2193312000
7721911135	2193314300	2193312100
7721911143	2191405400	2193314515
7721911160	2192216000	2193314501
7721911171	2192216100	2193314504
7721911176	2192215900	2193314502
7721911108	2192004700	2193314514
7721911118	2192005200	2193314519
7721911125	2193310600	2193314516
7721911145	2193310700	2193314518
7721911147	2193310800	2193314503
7721911150	2193310900	2193314509
7721911161	2193311000	2193314517

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2193314520	2190742505	2191522700
2193314508	2190742600	2191527800
2193312500	2190742504	2191524400
2193312600	2190742502	2191527100
2193312700	2190742501	2191527600
2193312800	2190742503	2191527700
2193312900	2210515800	2191527900
2190861100	2210516100	2190812700
2190860700	2210515500	2190812400
2191806700	2210515100	2190812200
2191153500	2210510400	2193314700
2191153400	2210510300	2191305400
2191531000	2210515900	2191626200
2191531100	2210516200	2191626100
2191531200	2210516000	2191153300
2210412700	2210514400	2192005700
2210416700	2210514800	2192005500
2191530800	2210515400	2192005400
2191530900	2210514900	2192005800
2191531500	2210515200	2192005600
2191531600	2210512600	2191528100
2192103800	2210513100	2191528200
2191531400	2210513200	2191528000
2191530700	2210616600	2194003900
2191530500	2192216200	2194004000
2191530600	2191526100	2194004100
2191531300	2191524500	2194004200
2192706700	2191524200	2194004300
2210417300	2191525100	2194001800
2192706600	7602484300	2192322711
2192706800	2190812800	2192322716
2192706500	2190811200	2192322707
2190860900	2190810900	2192322708
2191636300	2190811000	2192322712
2191636200	2190811100	2192322713
2192707200	2210515700	2192322705
2190861200	2210515600	2192322706
2210516400	2210512100	2192322709
2190742200	2193313800	2192322714
2192707100	2191527200	2192322718
2192707300	2191526300	2192322702
2192706900	2191526400	2192322703
2192707400	2210616500	2192322710
2192707000	2210611000	2192322704
2191636600	7602482300	2192322701
2190742507	2193314600	2192322717
2190742508	2191523400	2192322715
2190742506	2191527500	2194001600

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2194001700	2192321923	2192321973
2194001000	2192321907	2192321957
2194002200	2192321913	2192321958
2194002300	2192321924	2192321968
2194002400	2192321904	2192321961
2194002500	2192321911	2192321966
2194002600	2192321916	2192321971
2192213700	2192321903	2192323400
2192230600	2192321921	2192232100
2192231600	2192321943	2192232300
2192215100	2192321930	2192321500
2192230900	2192321932	2192322205
2192231700	2192321939	2192322202
2194800700	2192321953	2192322203
2194800100	2192321963	2192322201
2194800200	2192321967	2192322204
2194800300	2192321934	2192322215
2194001500	2192321941	2192322218
2194002000	2192321948	2192322221
2194001900	2192321950	2192322207
2192231500	2192321952	2192322209
2194800600	2192321960	2192322211
2194800400	2192321935	2192322214
2194800500	2192321933	2192322216
2192231100	2192321942	2192322212
2192232000	2192321949	2192322222
2192320600	2192321951	2192323370
2192321800	2192321956	2192323377
2192321905	2192321931	2192323323
2192321914	2192321936	2192323326
2192321922	2192321938	2192323343
2192321929	2192321954	2192323303
2192321901	2192321964	2192323308
2192321906	2192321965	2192323336
2192321908	2192321974	2192323337
2192321917	2192321937	2192323339
2192321926	2192321940	2192323350
2192321928	2192321944	2192323302
2192321920	2192321945	2192323312
2192321918	2192321946	2192323321
2192321925	2192321962	2192323344
2192321910	2192321970	2192323360
2192321912	2192321972	2192323380
2192321919	2192321947	2192323335
2192321927	2192321955	2192220400
2192321902	2192321959	2192240900
2192321909	2192321969	7601673300
2192321915	2192321975	7601671100

# BOUNDARY MAP

COMMUNITY FACILITIES DISTRICT NO. 98-02  
AREAS FOR LIGHTING, LANDSCAPING, OPEN SPACE AND PRESERVE MAINTENANCE  
CITY OF SAN MARCOS, COUNTY OF SAN DIEGO, STATE OF CALIFORNIA  
FUTURE ANNEXATION AREA  
SPECIAL IMPROVEMENT AREA NO. F-59  
EXHIBIT "C"

APN	APN	APN
2192321010	2192321016	2192321084
2192321027	2192321024	2192321055
2192321032	2192321029	2192321062
2192321035	2192321019	2192321064
2192321046	2192321057	2192321028
2192321083	2192321067	2192321037
2192321012	2192321073	2192321054
2192321014	2192321077	2192321059
2192321002	2192321080	2192321074
2192321004	2192321005	2192321079
2192321009	2192321013	2192321085
2192321015	2192321003	2192321087
2192321020	2192321007	2192321068
2192321001	2192321031	2192321071
2192321006	2192321033	2192321076
2192321022	2192321036	2192321078
2192321025	2192321038	2192321069
2192321034	2192321040	2192321072
2192321039	2192321052	2192321075
2192321041	2192321030	2192321065
2192321043	2192321051	2192321018
2192321048	2192321053	2192321042
2192321050	2192321056	2192321081
2192321060	2192321058	2192321086
2192321021	2192321061	2192321044
2192321023	2192321063	2192321045
2192321026	2192321066	2192321049
2192321017	2192321047	2192231900
2192321008	2192321070	
2192321011	2192321082	