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FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

**SAN DIEGO COUNTY FIRE PROTECTION DISTRICT
COUNTY OF SAN DIEGO**

COMMUNITY FACILITIES DISTRICT NO. 04-1

May 11, 2026

Public Finance
Public-Private Partnerships
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FISCAL YEAR 2026-2027 ADMINISTRATION REPORT

County of San Diego

Community Facilities District No. 04-1

Prepared for:

San Diego County Fire Protection District

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INTRODUCTION

This Mello-Roos Community Facilities District Administration Report presents the findings of the research and financial analysis performed by DTA Municipal Solutions, to determine the special tax requirement for fiscal year 2026-2027 for Community Facilities District No. 04-1 ("CFD No. 04-1") (formerly known as San Diego Rural Fire Protection District Community Facilities District No. 04-1). The legislative authority for CFD No. 04-1 was transferred from the Board of Directors of the San Diego Rural Fire Protection District to the Board of Supervisors of the County of San Diego in 2016. In addition, an Amended and Restated Notice of Special Tax Lien was recorded with the County indicating that the original boundary map, Rate and Method of Apportionment, and original lien for CFD No. 04-1 remain in place and unchanged.

CFD No. 04-1 is a legally constituted governmental entity established under the Mello-Roos Community Facilities Act of 1982, (the "Act") as amended. The Act provides an alternative method for the financing of certain public capital facilities and services. Specifically, CFD No. 04-1 is authorized to levy annually for purposes of fire protection and suppression services and paramedic services and the construction or acquisition of fire stations, fire training facilities, fire dispatch centers, fire communication systems, and fire equipment with a useful life of five years or more. Pursuant to the Rate and Method of Apportionment ("RMA"), the Special Tax A and Special Tax B shall be levied as long as necessary to meet the Special Tax A Requirement, not to exceed 999 years from Fiscal Year 2004-05.

At the time of formation CFD No. 04-1 consisted of one parcel. Since formation of CFD No. 04-1, the San Diego Rural Fire Protection District has adopted resolutions approving eighty-nine (89) annexations consisting of 194 parcels into CFD No. 04-1. In 2009, the San Diego Rural Fire Protection District formed Community Facilities District No. 09-1 ("CFD No. 09-1"), which included 50 parcels within CFD No. 04-1. Therefore, a Notice of Cessation was recorded with the County of San Diego on June 23, 2011, extinguishing the CFD No. 04-1 special tax lien for the 50 parcels. As of May 1, 2025, there are 170 taxable parcels in CFD No. 04-1.

Table 1 below shows information related to the formation of CFD No. 04-1:

Table 1: Formation Information

CFD No. 04-1 Formation	
Date of Resolution of Formation	January 6, 2004
Resolution of Formation Number	04-01
County Fund Number	3148-19
Legislative Authority Transferred to County	2016

Due to the large number of annexations of property to CFD No. 04-1 and the various geographical locations of each annexation area, a map showing the property in CFD No. 04-1 is not included in this report. A copy of the original CFD No. 04-1 boundary map and each annexation map has been recorded with the County of San Diego Recorder's office.

A table showing annexations of property to CFD No. 04-1 as of May 1, 2026, is included in

Appendix A.

This report is organized into the following sections:

- **Section I:** Section I provides an update of the development activity occurring within CFD No. 04-1.
- **Section II:** Section II analyzes the previous fiscal year's special tax levy and includes a discussion of delinquent special taxes.
- **Section III:** Section III determines the financial obligations of CFD No. 04-1 for fiscal year 2026-2027.
- **Section IV:** Section IV reviews the methodology used to apportion the special tax requirement to Developed Property. A table of the 2026-2027 special tax rates for each classification of property is included.

I SPECIAL TAX CLASSIFICATIONS AND DEVELOPMENT UPDATE

A Special Tax Classifications

Each fiscal year the County calculates the special tax rates to be levied against the property within CFD No. 04-1 that is subject to the special tax. The methodology employed to calculate and apportion the special tax is contained in a document entitled the Rate and Method of Apportionment of the Special Tax, a copy of which is included in Appendix B. The Rate and Method of Apportionment defines two categories of property, namely Taxable Property and Exempt Property. Taxable Property is further classified as Developed Property and Undeveloped Property. Each parcel of Developed Property is in turn categorized as Residential Property, Cellular Facilities, or All Other Developed Property. Each parcel of Developed Property, with the exception of Residential Property and Cellular Facilities, is in turn assigned "Fire Risk Units," as indicated in the Rate and Method of Apportionment, which vary with land use and floor area or acreage of the parcel. The special tax for parcels assigned to Fire Risk Categories 1-SF, 2-SF, 3-SF, 4-SF, and 5-SF is based on the Floor Area located on the parcel multiplied by the numerical designation of Fire Risk Category assigned to the parcel. The special tax for parcels assigned to Fire Risk Categories 1-AC, 3-AC, 4-AC, and 5-AC is based on the acreage of the parcel as shown in Table 2 below.

Table 2: Fire Risk Categories

Fire Risk Category	Fire Risk Units per Acre
1-AC	10,890
3-AC	32,670
4-AC	43,560
5-AC	54,450

Developed Property is distinguished from Undeveloped Property by the issuance of a building permit or other discretionary permit. Specifically, property for which a building permit or other discretionary permit was issued as of March 1 of the previous fiscal year will be classified as Developed Property in the following fiscal year.

B Development Update

CFD No. 04-1 encompasses approximately 4,548 gross acres of land. As of March 1, 2026, 47 parcels totaling 868 gross acres were classified as Developed Property. A total of 3,535 acres in CFD No. 04-1 remain undeveloped. The FY 2026-2027 development is summarized in the tables on the following pages.

Table 3: Fiscal Year 2026-2027 Developed Property

Tax Class	Description	Residential Floor Area/Fire Risk Category	Acreage/Building Square Footage	Number of Units/Parcels/Fire Risk Units
1	Residential Property	>4,000 square feet	N/A	6 units
2	Residential Property	3,500–3,999 square feet	N/A	4 units
3	Residential Property	3,000–3,499 square feet	N/A	12 units
4	Residential Property	2,500–2,999 square feet	N/A	3 units
5	Residential Property	2,000–2,499 square feet	N/A	4 units
6	Residential Property	1,500–1,999 square feet	N/A	6 units
7	Residential Property	<1,500 square feet	N/A	12 units
8	Cellular Facilities	N/A	N/A	2 parcels
N/A	All Other Developed Property	1-SF: 1 Fire Risk Unit per building SF	0 square feet	0 Fire Risk Units
N/A	All Other Developed Property	1-AC: 10,890 Fire Risk Units per Acre	0 acres	0 Fire Risk Units
N/A	All Other Developed Property	2-SF: 2 Fire Risk Units per building SF	0 square feet	0 Fire Risk Units
N/A	All Other Developed Property	3-SF: 3 Fire Risk Units per building SF	2,208 square feet	6,624 Fire Risk Units
N/A	All Other Developed Property	3-AC: 32,670 Fire Risk Units per Acre	0 acres	0 Fire Risk Units
N/A	All Other Developed Property	4-SF: 4 Fire Risk Units per building SF	0 square feet	0 Fire Risk Units
N/A	All Other Developed Property	4-AC: 43,560 Fire Risk Units per Acre	0 acres	0 Fire Risk Units
N/A	All Other Developed Property	5-SF: 5 Fire Risk Units per building SF	0 square feet	0 Fire Risk Units
N/A	All Other Developed Property	5-AC: 54,450 Fire Risk Units per Acre	0 acres	0 Fire Risk Units

C Exempt Property

No special tax shall be levied on Public Property, defined as property owned by, or irrevocably offered for dedication to the federal government, the State of California, the County, or any other public agency. Summaries of the fiscal year 2026-2027 Exempt Property and Taxable Property are shown in Tables 4 and 5 on the following page.

Table 4: Fiscal Year 2026-2027 Exempt Property

APN	Annex No.	Acres ¹	Permit Date	Bldg. SF	Land Use ²	Owner as of 1/1/2025 ³
508-080-55-00	96	0.31 acres	N/A	0 SF	N/A	Padre Dam Municipal Water District
597-060-02-00	150	26.55 acres	2/10/09	0 SF	Fire Station	Ramos Revocable Living Trust 11-04-10
519-091-04-00	140	86.87 acres	N/A	0 SF	N/A	State of California
600-051-25-00	77	32.37 acres	N/A	0 SF	Open Space	Burkhardt James A III
Total	N/A	146.10 acres	N/A	0 SF	N/A	N/A

Notes:

1. Based on FY 2026-2027 Assessor's Parcel Maps
2. Based on FY 2026-2027 Assessor's Parcel Maps, and information provided by the County.
3. Based on ownership from the County of San Diego FY 2025-2026 final Assessor's Roll. Will need to be updated once the County releases their FY 2026-2027 final Assessor's Roll.

Table 5: Fiscal Year 2026-2027 Total and Taxable Property

Developed Property Acres	Undeveloped Property Acres	Exempt Property Acres	Total Property Acres	Taxable Property Acres
867.63 acres	3,534.97 acres	146.10 acres	4,548.70 acres	4,402.60 acres

II FISCAL YEAR 2025-2026 SPECIAL TAX LEVY

The aggregate special tax levy for Special Tax A for fiscal year 2025-2026 equaled \$22,143. As of May 8, 2026, all \$22,143 in special taxes had been collected by the County.

There was no special tax levy for Special Tax B for fiscal year 2025-2026.

III FISCAL YEAR 2026-2027 SPECIAL TAX REQUIREMENT

Pursuant to the Rate and Method of Apportionment of Special Tax, the fiscal year 2026-2027 total Special Tax Requirement consists of the Special Tax A Requirement and Special Tax B Requirement. Special Tax A and B are levied to pay for fire protection operations, equipment, facilities, and staffing and administrative expenses eligible to be funded by CFD No. 04-1.

According to the County, for fiscal year 2026-2027, the funds required from Special Tax A exceed the maximum Special Tax A revenues that can be collected from Developed Property. Therefore, the fiscal year 2026-2027 Special Tax A Requirement for services is limited to \$23,281, the amount that can be collected through the levy of the maximum Special Tax A.

The Special Tax B is a one-time special tax which shall only be levied on parcels in the first fiscal year following the determination that a parcel is considered Developed Property or a building permit or other discretionary permit for new or additional square footage is issued for Developed Property. One (1) parcel was considered Developed Property for the first time in fiscal year 2026-2027. Applying the fiscal year 2026-2027 maximum special tax for Special Tax B to the parcel with new square footage yields \$1,380, which is equal to the Special Tax B requirement for fiscal year 2024-2025.

The total fiscal year 2026-2027 Special Tax Requirement is \$24,662 and is allocated as follows:

Table 6: Fiscal Year 2026-2027 Special Tax A Requirement

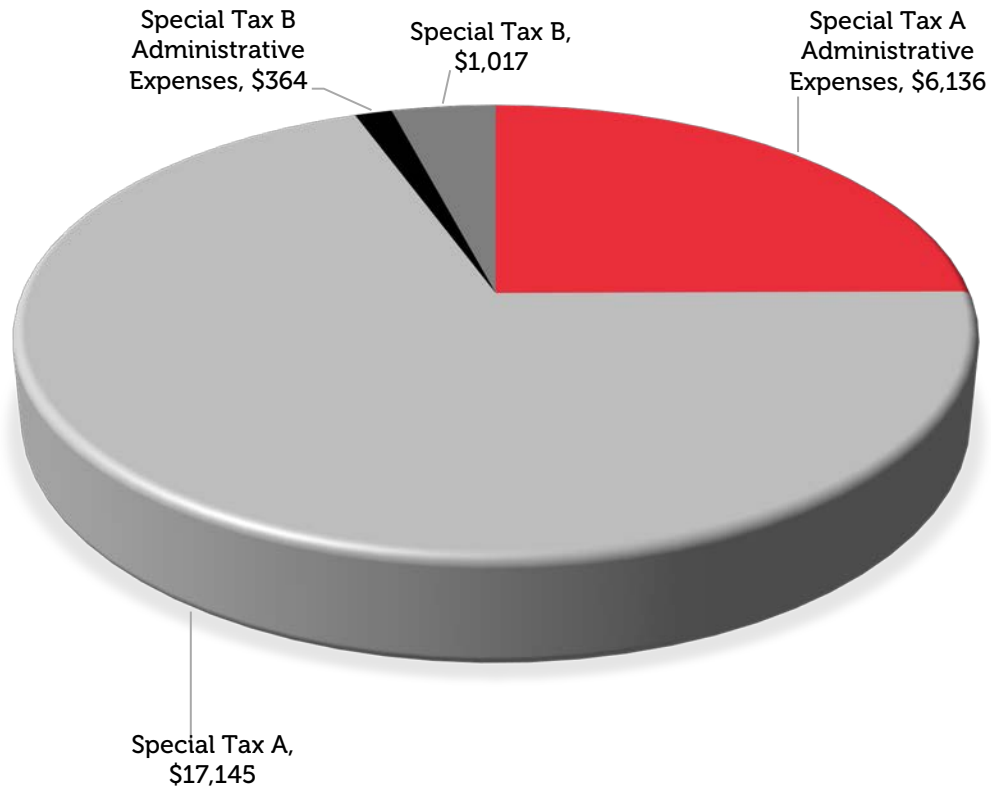
Special Tax Requirement	Amount
Fiscal Year 2026-2027 Obligations	
Fire Protection (Special Tax A)	\$17,145
Administrative Expenses	\$6,136
Annual Special Tax A Requirement	\$23,281

Table 7: Fiscal Year 2026-2027 Special Tax B Requirement

Special Tax Requirement	Amount
Fiscal Year 2026-2027 Obligations	
Fire Protection (Special Tax B)	\$1,016
Administrative Expenses	\$364
Annual Special Tax B Requirement	\$1,380

The components of the fiscal year 2026-2027 total Special Tax Requirement are shown graphically on the following page.

Figure 1: Fiscal Year 2026-2027 Special Tax Requirement



Total Fiscal Year 2026-2027 Special Tax Requirement: \$24,662

IV METHOD OF APPORTIONMENT

A Maximum Special Tax Rates

The amount of special taxes that CFD No. 04-1 may levy is strictly limited by the maximum rates set forth in the Rate and Method of Apportionment. The maximum special tax rates are specified in Section C of the Rate and Method of Apportionment.

Specifically, the maximum rates for a parcel of Developed Property are equal to the applicable rate in Section C.1 for Special Tax A and Section C.2 for Special Tax B. Pursuant to the Rate and Method of Apportionment the Special Tax B is levied only in the first fiscal year following the determination that a building permit or other discretionary permit for new or additional square footage was issued for Developed Property. The fiscal year 2026-2027 Maximum Special Tax rates for each classification of property are shown in the table below. There is no Special Tax on Undeveloped Property. Each July 1, Maximum Special Tax A shall be increased by an amount equal to 2% of the amount in effect for the previous fiscal year. The Maximum Special Tax B shall be increased by the positive change in the Construction Inflation Index of the amount in effect for the previous fiscal year. For 2026, the annual change in the Construction Inflation Index was 0.38%.

Table 8: Fiscal Year 2026-2027 Maximum Special Tax Rates

Special Tax Class	Description	Residential Floor Area	Maximum Special Tax A Rate	Actual Special Tax A Rate	Maximum Special Tax B Rate	Actual Special Tax B Rate
1	Residential Property	>4,000 SF	\$695.69 per unit	\$695.69 per unit	\$0.3421 per SF	\$0.3421 per SF
2	Residential Property	3,500–3,999 SF	\$618.40 per unit	\$618.40 per unit	\$0.3421 per SF	\$0.00 per SF
3	Residential Property	3,000–3,499 SF	\$541.09 per unit	\$541.09 per unit	\$0.3421 per SF	\$0.00 per SF
4	Residential Property	2,500–2,999 SF	\$463.79 per unit	\$463.79 per unit	\$0.3421 per SF	\$0.00 per SF
5	Residential Property	2,000–2,499 SF	\$386.50 per unit	\$386.50 per unit	\$0.3421 per SF	\$0.00 per SF
6	Residential Property	1,500–1,999 SF	\$309.19 per unit	\$309.19 per unit	\$0.3421 per SF	\$0.00 per SF
7	Residential Property	<1,500 SF	\$270.54 per unit	\$270.54 per unit	\$0.3421 per SF	\$0.00 per SF
8	Cellular Facilities	N/A	\$564.28 per Assessor's Parcel	\$564.28 per Assessor's Parcel	\$0.3421 per SF	\$0.00 per SF
N/A	All other Developed Property	N/A	\$0.0419 per Fire Risk Unit	\$0.0419 per Fire Risk Unit	\$0.3421 per SF	\$0.00 per SF

B Apportionment of Special Taxes

The amount of the special tax requirement that is apportioned to each parcel is determined through the application of Section D of the Rate and Method of Apportionment. Section D

discusses the apportionment of Special Tax A and Special Tax B.

Section D.1 apportions the Special Tax Requirement in two steps which prioritize the order in which Special Tax A and Special Tax B are taxed. The first step states that the special tax shall be levied against each parcel of Developed Property at up to 100% of the applicable maximum rate for Special Tax A until the total Special Tax A levy is equal to the Special Tax A Requirement. The second step states that the Special Tax B shall be levied against each parcel that is subject to the Special Tax B at 100% of the applicable Maximum Special Tax B.

Application of the maximum special tax for Special Tax A and Special Tax B to all parcels of Developed Property yields \$23,281 and \$1,380, respectively. The Special Tax Roll which lists the actual special tax levied against each parcel is shown in Appendix C.

APPENDIX A

County of San Diego
Community Facilities District No. 04-1
Fiscal Year 2026-2027 Administration Report



SUMMARY OF ANNEXATIONS

Summary of Annexations
Annexation Number and Date of Notice of Special Tax Recordation

Annexation 4	April 19, 2005
Annexation 16	November 16, 2004
Annexation 43	April 19, 2005
Annexation 46	November 16, 2004
Annexation 47	November 16, 2004
Annexation 50 [1]	November 16, 2004
Annexation 59	November 16, 2004
Annexation 60 [1]	November 16, 2004
Annexation 63	April 19, 2005
Annexation 64	November 16, 2004
Annexation 65 [1]	November 16, 2004
Annexation 66 [1]	November 16, 2004
Annexation 67	April 19, 2005
Annexation 68	November 16, 2004
Annexation 69	November 16, 2004
Annexation 72	April 19, 2005
Annexation 73	November 17, 2004
Annexation 74	April 19, 2005
Annexation 76	November 16, 2004
Annexation 77	November 16, 2004
Annexation 79	April 19, 2005
Annexation 80	April 19, 2005
Annexation 82	April 19, 2005
Annexation 83	April 19, 2005
Annexation 84	April 19, 2005
Annexation 87	June 17, 2005
Annexation 88	April 19, 2005
Annexation 89	April 19, 2005
Annexation 92	April 19, 2005
Annexation 93	June 17, 2005
Annexation 94	September 20, 2005
Annexation 95 [1]	June 17, 2005
Annexation 96	November 10, 2005
Annexation 97	March 21, 2006
Annexation 98 [1]	September 20, 2005
Annexation 99	September 20, 2005
Annexation 100	September 20, 2005
Annexation 103 [2]	March 21, 2006
Annexation 104	November 10, 2005
Annexation 106	November 10, 2005

Annexation 107	March 13, 2008
Annexation 109	March 21, 2006
Annexation 110	March 21, 2006
Annexation 112	April 10, 2007
Annexation 114	December 19, 2006
Annexation 115 [1]	March 21, 2006
Annexation 116	April 10, 2007
Annexation 118	December 19, 2006
Annexation 119	December 19, 2006
Annexation 120	March 21, 2006
Annexation 130	March 21, 2006
Annexation 132 [1]	March 13, 2008
Annexation 133	December 19, 2006
Annexation 134	April 10, 2007
Annexation 136	March 13, 2008
Annexation 137	March 13, 2008
Annexation 138	March 13, 2008
Annexation 139	December 19, 2006
Annexation 140	December 12, 2006
Annexation 141 [1]	December 19, 2006
Annexation 142 [1]	April 10, 2007
Annexation 143 [1]	April 10, 2007
Annexation 144 [1]	April 10, 2007
Annexation 145	April 10, 2007
Annexation 147	March 13, 2008
Annexation 149	March 13, 2008
Annexation 150	June 10, 2010
Annexation 151	March 13, 2008
Annexation 152	March 13, 2008
Annexation 154	March 13, 2008
Annexation 155 [1]	March 13, 2008
Annexation 156	March 13, 2008
Annexation 157 [1]	March 13, 2008
Annexation 158	March 13, 2008
Annexation 159 [1]	March 13, 2008
Annexation 160 [1]	March 13, 2008
Annexation 161	March 13, 2008
Annexation 162	September 23, 2008
Annexation 163	September 23, 2008
Annexation 164	September 23, 2008

Annexation 165	May 19, 2009
Annexation 166	September 23, 2008
Annexation 167 [1]	June 20, 2011
Annexation 173	June 10, 2010
Annexation 175	October 14, 2011

Annexation 176	March 18, 2015
Annexation 177	March 18, 2015
Annexation 178 [3]	March 18, 2015
Annexation 183 [4]	June 28, 2016

[1] A Notice of Cessation of Special Tax Lien was recorded with the County of San Diego Recorder's Office on June 23, 2011 indicating that this property is no longer subject to the CFD No. 04-1 special tax lien. The parcels included in the annexation are now within the boundaries of CFD No. 09-1.

[2] Property previously annexed in Annexation 4.

[3] Property previously annexed in Annexation 104.

[4] Previously recorded as Annexation 181 on February 2, 2016. Annexation 183 was recorded on June 28, 2016.

APPENDIX B

County of San Diego
Community Facilities District No. 04-1
Fiscal Year 2026-2027 Administration Report



RATE AND METHOD OF APPORTIONMENT

**RATE AND METHOD OF APPORTIONMENT FOR
SAN DIEGO RURAL FIRE PROTECTION DISTRICT
COMMUNITY FACILITIES DISTRICT NO. 04-1**

A Special Tax, as hereinafter defined, shall be levied on all Assessor's Parcels of Taxable Property in the San Diego Rural Fire Protection District Community Facilities District No. 04-1 and collected each Fiscal Year commencing in Fiscal Year 2004-05, in an amount determined by the Board through the application of the appropriate Special Tax for "Developed Property" as defined below. All Developed Property in CFD No. 04-1, unless exempted by law or by the provisions hereof, shall be taxed for the purposes, to the extent and in the manner herein provided.

A. DEFINITIONS

The terms hereinafter set forth have the following meanings:

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

"Administrative Expenses" means the actual or reasonably estimated costs directly related to the administration of CFD No. 04-1, including but not limited to, the following: the costs of computing the Special Taxes and preparing the annual Special Tax collection schedules (whether by the Fire Protection District, the CFD Administrator, or both, or any consultant retained for such purpose by either of them); the costs of collecting the Special Taxes (whether by the County or otherwise); the costs associated with preparing Special Tax disclosure statements and responding to public inquiries regarding the Special Taxes; the costs of the Fire Protection District, CFD No. 04-1 or any designee thereof related to an appeal of the Special Tax; and the Fire Protection District's annual administration fees and third party expenses. Administrative Expenses shall also include amounts estimated to be incurred or advanced by the Fire Protection District or CFD No. 04-1 for any other administrative purposes of CFD No. 04-1, including but not limited to attorneys' fees and other costs related to commencing and pursuing any foreclosure of delinquent Special Taxes.

"Assessor's Parcel" means a lot or parcel shown in an Assessor's Parcel Map with an assigned Assessor's Parcel number.

"Assessor's Parcel Map" means an official map of the County Assessor of the County designating parcels by Assessor's Parcel Number.

"Board" means the Board of Directors of the Fire Protection District, acting as the legislative body of CFD No. 04-1.

"CFD Administrator" means the Board of the Fire Protection District, or designee thereof, responsible for determining the Special Tax A Requirement and providing for the levy and collection of the Special Taxes.

"CFD No. 04-1" means San Diego Rural Fire Protection District Community Facilities District No. 04-1.

"Cellular Facilities" means all Assessor's Parcel of Developed Property for which a building permit was issued for cellular, telecommunications, and/or television broad casting towers.

"Construction Inflation Index" means, for each Fiscal Year, the annual percentage change in the Engineering News-Record Construction Cost Index for the City of Los Angeles, measured as of the calendar year which ends in the previous Fiscal Year. In the event this index ceases to be published, the Construction Inflation Index shall be another index as determined by the CFD Administrator that is reasonably comparable to the Engineering News-Record Construction Cost Index for the City of Los Angeles.

"County" means the County of San Diego.

"Developed Property" means, for each Fiscal Year, (i) all Taxable Property for which a building permit for new construction was issued prior to March 1 of the previous Fiscal Year; or (ii) for those land uses for which a building permit is not required, all Taxable Property for which any other discretionary permit was issued prior to March 1 of the previous Fiscal Year, as determined by the CFD Administrator.

"Fire Protection District" means the San Diego Rural Fire Protection District, and any successor thereto.

"Fire Risk Category" means, for each Fiscal Year, the category assigned by the CFD Administrator to each Assessor's Parcel of Developed Property, with the exception of Residential Property and Cellular Facilities, based on the primary land use of such Assessor's Parcel as of March 1 of the previous Fiscal Year, pursuant to Table 1 below. If an Assessor's Parcel includes both Cellular Facilities and other types of Developed Property, a Fire Risk Category shall be assigned to that portion of the property not identified as Cellular Facilities or Residential Property. The Fire Risk Category for any land use not shown below, with the exception of Residential Property and Cellular Facilities, shall be determined based upon the similarity of its use to other uses in the respective Fire Risk Category, as determined by the CFD Administrator. Once an Assessor's Parcel is assigned to a Fire Risk Category, it shall remain in such category, unless and until a property owner submits a written request to the CFD Administrator, on or prior to March 1 of the preceding Fiscal Year, asking that the Assessor's Parcel be reclassified based upon a change in use, and the CFD Administrator concurs with such request.

TABLE 1

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
1-SF	Low Probability / Low Consequences	HEALTH CLUBS DAY CARE PROFESSIONAL OFFICES JAILS AND CORRECTIONAL FACILITIES URGENT CARE FACILITIES
1-AC	Low Probability / Low Consequences	RACE TRACKS RV PARK GRAVEL, ROCK AND MASONRY SALES LANDFILLS PARKING LOTS VEHICLE STORAGE LOTS
2-SF	High Probability / Low Consequences	HOTEL-MOTEL LOW RISE RESTAURANTS/ LOUNGES FAST FOOD RESTAURANTS MOTOR REFUELING STATIONS MINI STORAGE WAREHOUSES
3-SF	Low Probability / High Consequences	LIGHT AND HEAVY INDUSTRY NOT LISTED IN OTHER RISK CATAGORIES, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: WHOLESALE OR RETAIL MFG, ASSEMBLY, USE AND DISTRIBUTION OF ANY MATERIALS LOW PILED STOCK (UNDER 12') PALLETIZED STOCK EXCEPT HIGH PILED STOCK

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-SF (cont.)	Low Probability / High Consequences	RACKED STOCK EXCEPT HIGH PILED STOCK ALL MANUFACTURING NOT LISTED UNDER OTHER CATEGORIES PARTS AND EQUIPMENT ASSEMBLY HANDLING AND APPLICATION OF PLASTICS AND RESINS MFG, HANDLING AND PROCESSING OF WOOD AND WOOD PRODUCTS GENERATION OR HANDLING OF DUSTS AND COMBUSTIBLE FIBRES DRY CLEANING BOTTLING AND PACKAGING PLANTS REFRIGERATION PLANTS TRUCK REFRIGERATION FACILITIES FACILITIES WHICH DISPENSE AND REPACKAGE PRODUCTS FROM BULK PLATING PLANTS CUSTOM MANUFACTURING CONSTRUCTION SALES AND SERVICE USE OF NON HAZARDOUS MATERIALS WINERIES AND DISTILLERIES FRUIT RIPENING PHARMACEUTICAL MFG AND PACKAGING (OTHER THAN RESEARCH) WHOLESALE GROCERY OUTLETS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-SF (cont.)	Low Probability / High Consequences	VITAMIN AND FOOD MFG, PROCESSING AND PACKING COMPUTER AND OFFICE RELATED EQUIPMENT REPAIR RADIO AND TELEVISION MFG, REPAIR, STORAGE, ASSEMBLY, SHIPPING MOVIE AND TELEVISION PRODUCTION MISC WHOLESALE AND RETAIL PARTS SALES RAIL CARGO STORAGE AND TRANSFER TRUCK AND BUS TERMINALS AGRICULTURAL OPERATIONS RETAIL LPG FILLING STATIONS RETAIL NATURAL GAS FILLING STATIONS RETAIL ALTERNATIVE FUEL REFILLING STATIONS ELECTRIC VEHICLE CHARGING STATIONS TENTS AND AIR SUPPORTED STRUCTURES
3-AC	Low Probability / High Consequences	AUTO, TRUCK, AIRCRAFT, BOAT, MOTORCYCLE, MOTOR VEHICLE AND EQUIPMENT REPAIR, SALES, SERVICE SALES YARDS STOCK YARDS EQUESTRIAN YARDS/FARMS SALVAGE YARDS RECYCLE YARDS JUNK YARDS

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
3-AC (cont.)		OUTDOOR STORAGE LUMBER YARDS OUTSIDE PALLET STORAGE OUTSIDE MODULAR SHIPPING CONTAINER STORAGE AIRCRAFT STORAGE AND CARGO TRANSFER POWER PLANT
4-SF	High Probability / High Consequences	TECHNOLOGY PARKS LIGHT AND HEAVY INDUSTRY NOT LISTED IN OTHER RISK CATEGORIES, INCLUDING BUT NOT LIMITED TO THE FOLLOWING: MISC OFFICES OTHER THAN PROFESSIONAL ALL MFG. NOT INCLUDED IN OTHER CATEGORIES AND HAVING INVOLVEMENT IN RESEARCH, TESTING AND OR DEVELOPMENT OF ADVANCED TECHNOLOGY ALL STORAGE OCCUPANCIES EXCEPT WHERE OTHERWISE LISTED ALL COMMERCIAL/SHOPPING CENTERS EXCEPT BOX STORES, MALLS AND ANCHOR STORES TRANSFER, SALES, ASSEMBLY, REPAIR, TESTING AND SHIPPING OF ALL ADVANCED TECHNOLOGY PRODUCTS STORAGE, WHOLESALE SALES AND TRANSFER OF MEDICAL PRODUCTS SUCH AS MEDICAL AND DENTAL SUPPLY, MEDICAL OFFICE EQUIPMENT, PROSTHETICS, ETC. PRODUCTION AND STORAGE OF SEMICONDUCTORS, CIRCUIT BOARDS, ETC.

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
4-SF (cont.)		COMPUTER AND INTERNET EQUIPMENT MFG, REPAIR, REFURBISHING, WHOLESALE SALES, STORAGE, ASSEMBLY, PACKING AND SHIPPING. THIS INCLUDES ANY EQUIPMENT OR SYSTEMS RELATED TO COMPUTER OR INTERNET HARDWARE OR SOFTWARE PRODUCTION, STORAGE, WHOLESALE SALES, ASSEMBLY, PACKING, AND SHIPPING OF ANY INFORMATION MANAGEMENT TECHNOLOGY OR MEDIA ANY RESEARCH, TESTING AND LABORATORY FACILITIES CASINOS BUFFING, GRINDING, WELDING, HOT WORK, SPRAYING, COATING, DIPPING, APPLICATION OF FLAMMABLE FINISHINGS VEHICLE FUEL CELL TESTING/MFG TRUCK PLAZA
4-AC	High Probability / High Consequences	CARGO TRUCK TRAILER TRANSFER FACILITIES
5-SF	Maximum / Worst Case Risk	STORAGE, USE AND HANDLING OF FLAMMABLE AND COMBUSTIBLE LIQUIDS OR HAZARDOUS MATERIALS OVER FIRE CODE EXEMPT QUANTITIES EXPLOSIVES AND FIREWORKS MFG, HANDLING AND STORAGE WEAPONS AND AMMUNITION MFG. STORAGE, HANDLING, TESTING BULK PROCESSING PLANTS ALL BOX STORES ALL HIGH PILED STOCK PER FIRE CODE ALL BUILDINGS OVER 3 STORIES FROM FIRE APPARATUS ACCESSIBLE GRADE.

FIRE RISK CATEGORY	DESCRIPTION	LAND USES
5-SF (cont.)		ALL BUILDINGS WITH MORE THAN ONE SPRINKLER RISER (52,000 square feet) MAJOR ANCHOR RETAIL STORES MALLS (OUTSIDE OR INSIDE) DISCOUNT FACTORY OUTLET STORES OCCUPANCIES WITH FIRE FLOW REQUIREMENT OVER 3500 GPM CHEMICAL MFG. STORAGE, HANDLING. TIRE MANUFACTURE AND STORAGE PAINT STORES AND WAREHOUSES ALL H OCCUPANCIES PER BUILDING CODE ANY BUILDING REQUIRING A FIRE WALL SEPARATION PER THE BUILDING CODE, DUE TO SIZE
5-AC	Maximum / Worst Case Risk	UTILITY PLANTS REFINING, GAS PROCESING, TANK FARMS, OIL AND GAS WELLS, PIPELINES, PUMPING PLANTS COMPRESSED AND CRYOGENIC GAS CYLINDER REFILLING, STORAGE, HANDLING HAZARDOUS WASTE COLLECTION, HANDLING BULK TRANSFER BETWEEN RAILCAR AND TANK TRUCKS BULK TRANSFER FROM RAILCAR OR TANK TRUCK INTO TANKS OR BUILDINGS

"Fire Risk Units" means (i) for Assessor's Parcels assigned to Fire Risk Categories 1-SF, 2-SF, 3-SF, 4-SF, and 5-SF the Non-Residential Floor Area located on such Assessor's Parcel times the numerical designation of Fire Risk Category assigned to such Assessor's Parcel; or (ii) for Assessor's Parcels assigned to Fire Risk Categories 1-AC, 3-AC, 4-AC, and 5-AC the Acreage of such Assessor's Parcel (rounded up to the nearest whole integer) times the Fire Risk Units per Acre for the appropriate Fire Risk Category, as shown in Table 2 below, all as determined and assigned to each Assessor's Parcel by the CFD Administrator.

TABLE 2

FIRE RISK CATEGORY	FIRE RISK UNITS PER ACRE
1-AC	10,890
3-AC	32,670
4-AC	43,560
5-AC	54,450

"Fiscal Year" means the period starting July 1 and ending on the following June 30.

"Land Use Class" means any of the classes of Residential Property and Cellular Facilities listed in Table 3.

"Maximum Special Tax A" means the maximum Special Tax A, determined by the CFD Administrator in accordance with Section C.1 below, that can be levied in any Fiscal Year on any Assessor's Parcel of Developed Property.

"Maximum Special Tax B" means the maximum Special Tax B, determined by the CFD Administrator in accordance with Section C.2 below, that can be levied on any Assessor's Parcel of Developed Property.

"Non-Residential Floor Area" for any Non-Residential Property means the total square footage of the building(s) located on such property, measured from outside wall to outside wall, exclusive of overhangs, porches, patios, carports, or similar spaces attached to the building but generally open on at least two sides. The determination of Non-Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Non-Residential Property" means all Assessor's Parcels of Developed Property for which a building permit(s) was issued for the purpose of constructing a building or a structure for a non-residential use.

"Public Property" means, for each Fiscal Year, any property within the boundaries of CFD No. 04-1 that is owned by or irrevocably dedicated to the federal government, the State of California, the County, or any other governmental agency, provided however that any Assessor's Parcel that is owned and leased by a governmental agency to a nongovernmental entity and subject to taxation under Section 53340.1(a) of the Act shall be considered Taxable

Property and shall be classified under Section B in accordance with its use and shall be subject to the levy of Special Taxes according to such classification.

"Residential Floor Area" for any Residential Property means all of the square footage of living area within the perimeter of a residential structure including the garage, and not including any carport, walkway, overhang, patio, enclosed patio, or similar area. The determination of Residential Floor Area shall be made by reference to the building permit(s) issued for such Assessor's Parcel.

"Residential Property" means all Assessor's Parcels of Developed Property for which a building permit has been issued for purposes of constructing one or more residential dwelling units.

"Special Tax" refers to the Special Tax A and Special Tax B, individually or collectively, as the context requires.

"Special Tax A" means the Special Tax to be levied in each Fiscal Year on each Assessor's Parcel of Developed Property to fund the Special Tax A Requirement.

"Special Tax B" means the one-time Special Tax which is levied on an Assessor's Parcel in the first Fiscal Year in which such property is considered Developed Property, and in the first Fiscal Year following the determination that a building permit for the construction of new or additional square footage was issued for such property prior to March 1 of the previous Fiscal Year.

"Special Tax A Requirement" means that amount required in any Fiscal Year for CFD No. 04-1 to: (i) pay directly for fire protection operations, equipment, facilities, and staffing eligible to be funded by CFD No. 04-1 under the Act, or to accumulate funds for such purpose to be funded by multiple year Special Tax A collections; (ii) pay Administrative Expenses; and (iii) compensate for reasonably anticipated delinquent Special Tax A collections based on the delinquency rate for the Special Tax A levy in the previous Fiscal Year.

"State" means the State of California.

"Taxable Property" means all of the Assessor's Parcels within the boundaries of CFD No. 04-1 which are not exempt from the Special Tax pursuant to law or Section E below.

"Undeveloped Property" means for any Fiscal Year, all Taxable Property not classified as Developed Property.

B. ASSIGNMENT TO LAND USE CATEGORIES

Each Fiscal Year, all Assessor's Parcels of Taxable Property shall be classified by the CFD Administrator as Developed Property or Undeveloped Property. The CFD Administrator shall then assign a Fire Risk Category and calculate the number of Fire Risk Units for each Assessor's Parcel of Developed Property excluding Residential Property and Cellular Facilities. Residential Property shall be assigned to Land Use Classes 1 through 7 based on the Residential Floor Area of each unit. Cellular Facilities shall be assigned to Land Use Class

8. If an Assessor's Parcel includes both Cellular Facilities and other types of Developed Property, the Special Tax shall be calculated and levied separately for each use. All Assessor's Parcels of Developed Property shall be subject to the levy of Special Taxes in accordance with the rate and method of apportionment determined pursuant to Sections C and D below.

C. MAXIMUM SPECIAL TAX

1. Special Tax A

The Special Tax A is an annual Special Tax that shall be levied on Developed Property to fund the Special Tax A Requirement.

a. Residential Property

The Maximum Special Tax A for each Land Use Class of Residential Property and Cellular Facilities for Fiscal Year 2004-05 is shown below in Table 3.

TABLE 3
FISCAL YEAR 2004-05 MAXIMUM SPECIAL TAX A FOR RESIDENTIAL PROPERTY
AND CELLULAR FACILITIES

LAND USE CLASS	DESCRIPTION	RESIDENTIAL FLOOR AREA	FISCAL YEAR 2004-05 MAXIMUM SPECIAL TAX A
1	Residential Property	4,000 s.f. and above	\$450 per unit
2	Residential Property	3,500 – 3,999 s.f.	\$400 per unit
3	Residential Property	3,000 – 3,499 s.f.	\$350 per unit
4	Residential Property	2,500 – 2,999 s.f.	\$300 per unit
5	Residential Property	2,000 – 2,499 s.f.	\$250 per unit
6	Residential Property	1,500 – 1,999 s.f.	\$200 per unit
7	Residential Property	Less than 1,500 s.f.	\$175 per unit
8	Cellular Facilities	NA	\$365 per Assessor's Parcel

b. All Other Developed Property

The Fiscal Year 2004-05 Maximum Special Tax A for Developed Property (excluding Residential Property and Cellular Facilities) is equal to \$ 0.0271 per Fire Risk Unit.

c. Annual Increase

On each July 1, commencing on July 1, 2005, the Maximum Special Tax A shall be increased by an amount equal to two percent (2%) of the amount in effect for the previous Fiscal Year. The Maximum Special Tax for an Assessor's Parcel of Developed Property shall be based on the number of dwelling units and/or Fire Risk Units assigned to that Assessor's Parcel.

d. Undeveloped Property

No Special Tax A shall be levied on Undeveloped Property.

2. **Special Tax B**

The Special Tax B is a one-time Special Tax that shall be levied on each Assessor's Parcel in the first Fiscal Year in which such property is considered Developed Property, and in the first Fiscal Year following the determination that a building permit for construction of additional square footage was issued for such property prior to March 1 of the previous Fiscal Year.

a. Developed Property

The Fiscal Year 2004-05 Maximum Special Tax B is equal to \$0.1632 per square foot of Residential Floor Area or Non-Residential Floor Area, as applicable. On each July 1, commencing on July 1, 2005, the Maximum Special Tax B shall be increased by the positive change in the Construction Inflation Index.

b. Undeveloped Property

No Special Tax B shall be levied on Undeveloped Property.

D. METHOD OF APPORTIONMENT OF THE SPECIAL TAX

1. **Special Tax A**

Commencing with Fiscal Year 2004-05 and for each following Fiscal Year, the Board or its designee shall determine the Special Tax A Requirement and shall levy the Special Tax A in equal percentages on each Assessor's Parcel of Developed Property at up to 100% of the applicable Maximum Special Tax A until the total Special Tax A levy is equal to the Special Tax A Requirement.

2. **Special Tax B**

Commencing with Fiscal Year 2004-05 and for each following Fiscal Year, the Board or its designee shall levy the Special Tax B on each Assessor's Parcel that is subject to the Special Tax B at 100% of the applicable Maximum Special Tax B.

Notwithstanding the above, under no circumstances will the Special Tax levied against any Assessor's Parcel of Residential Property for which an occupancy permit for private residential use has been issued be increased by more than ten percent as a consequence of delinquency or default by the owner of any other Assessor's Parcel within CFD No. 04-1.

E. EXEMPTIONS

No Special Tax shall be levied on Public Property.

F. APPEALS AND INTERPRETATIONS

Any taxpayer may file a written appeal of the Special Tax on his/her property with the CFD Administrator, provided that the appellant is current in his/her payments of Special Taxes. During the pendency of an appeal, all Special Taxes previously levied 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 calculation of the Special Tax is in error. The CFD Administrator shall review the appeal, meet with the appellant if the CFD Administrator deems necessary, and advise the appellant of its determination. If the CFD Administrator's decision requires the Special Tax be modified or changed in favor of the property owner, a cash refund shall not be made (except for the last year of levy), but an adjustment shall be made to the Special Tax levy for the next Fiscal Year.

G. MANNER OF COLLECTION

The Special Tax will be collected in the same manner and at the same time as ordinary *ad valorem* property taxes; provided, however, that CFD No. 04-1 may directly bill the Special Tax, may collect Special Taxes at a different time or in a different manner if necessary to meet its financial obligations, and may foreclose on delinquent Assessor's Parcels as and if permitted by the Act.

H. TERM OF SPECIAL TAX

The Special Tax A and Special Tax B shall be levied as long as necessary to meet the Special Tax A Requirement, not to exceed 999 years from Fiscal Year 2004-05.

APPENDIX C

County of San Diego
Community Facilities District No. 04-1
Fiscal Year 2026-2027 Administration Report



**SPECIAL TAX ROLL
FISCAL YEAR 2026-2027**

County of San Diego
Community Facilities District No. 04-1
Fiscal Year 2026-2027
Special Tax A and Special Tax B Levy

<u>Assessor's Parcel Number</u>	<u>Annexation No.</u>	<u>Tax Class</u>	<u>Fire Risk Units</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Levy</u>
288-081-20-00	97	D6	0	\$309.18	\$0.00	\$309.18
288-081-21-00	97	D1	0	\$695.68	\$1,380.36	\$2,076.04
331-130-24-00	164	D3	0	\$541.08	\$0.00	\$541.08
406-250-50-00	76	D6	0	\$309.18	\$0.00	\$309.18
406-250-52-00	76	D4	0	\$463.78	\$0.00	\$463.78
406-250-53-00	76	D5	0	\$386.50	\$0.00	\$386.50
406-250-54-00	76	D5	0	\$386.50	\$0.00	\$386.50
408-080-69-00 [1]	137	D7	0	\$541.08	\$0.00	\$541.08
508-080-62-00	96	D2	0	\$888.94	\$0.00	\$888.94
513-073-39-00		D3	0	\$541.08	\$0.00	\$541.08
513-092-34-00	134	D7	0	\$270.54	\$0.00	\$270.54
518-050-12-00	107	D3	0	\$541.08	\$0.00	\$541.08
518-050-18-00	119	D1	0	\$695.68	\$0.00	\$695.68
518-050-21-00	116	D1	0	\$695.68	\$0.00	\$695.68
519-141-02-00	69	D7	0	\$270.54	\$0.00	\$270.54
519-200-51-00		D6	0	\$309.18	\$0.00	\$309.18
519-200-52-00		D3	0	\$541.08	\$0.00	\$541.08
519-220-66-00	4/103	D3	0	\$541.08	\$0.00	\$541.08
519-260-68-00	175	D2	0	\$618.40	\$0.00	\$618.40
519-260-69-00	175	D4	0	\$463.78	\$0.00	\$463.78
520-021-41-00	43	D2	0	\$618.40	\$0.00	\$618.40
520-090-25-00	177	D1	0	\$695.68	\$0.00	\$695.68
521-110-65-00	89	D6	0	\$309.18	\$0.00	\$309.18
521-110-67-00	89	D5	0	\$386.50	\$0.00	\$386.50
522-080-71-00		D7	0	\$270.54	\$0.00	\$270.54
523-070-17-00	16	3SF	6,624	\$277.54	\$0.00	\$277.54
596-070-88-00	110	D6	0	\$309.18	\$0.00	\$309.18
596-070-90-00	110	D3	0	\$541.08	\$0.00	\$541.08
596-152-74-00	183	D3	0	\$541.08	\$0.00	\$541.08
596-180-34-00	88	D1	0	\$695.68	\$0.00	\$695.68
597-042-49-00	154	D3	0	\$541.08	\$0.00	\$541.08
597-050-50-00	109	D3	0	\$541.08	\$0.00	\$541.08
597-101-14-00	166	D5	0	\$386.50	\$0.00	\$386.50
597-190-24-00		D7	0	\$270.54	\$0.00	\$270.54
597-230-54-00	92	D1	0	\$695.68	\$0.00	\$695.68

**County of San Diego
Community Facilities District No. 04-1
Fiscal Year 2026-2027
Special Tax A and Special Tax B Levy**

<u>Assessor's Parcel Number</u>	<u>Annexation No.</u>	<u>Tax Class</u>	<u>Fire Risk Units</u>	<u>Special Tax A</u>	<u>Special Tax B</u>	<u>Total Levy</u>
597-230-55-00	92	D3	0	\$541.08	\$0.00	\$541.08
597-230-56-00	92	D2	0	\$618.40	\$0.00	\$618.40
597-230-57-00	92	D3	0	\$541.08	\$0.00	\$541.08
597-231-22-00 [2]	118	D7	0	\$541.08	\$0.00	\$541.08
600-130-18-00	Formation	D1	0	\$695.68	\$0.00	\$695.68
600-130-19-00	Formation	D3	0	\$541.08	\$0.00	\$541.08
602-130-30-00	106	D7	0	\$270.54	\$0.00	\$270.54
602-130-36-00	68	D4	0	\$463.78	\$0.00	\$463.78
606-040-33-00	165	CELL	0	\$564.28	\$0.00	\$564.28
606-140-73-00	73	D7	0	\$270.54	\$0.00	\$270.54
606-140-74-00	73	D6	0	\$309.18	\$0.00	\$309.18
649-141-12-00	72	CELL	0	\$564.28	\$0.00	\$564.28
652-030-10-00	59	D7	0	\$270.54	\$0.00	\$270.54
Total Special Tax Levy	48 Parcels		6,624	\$23,281.32	\$1,380.36	\$24,661.68

[1] Includes Special Taxes for two Single Family Detached units of 1,200 SF (Tax Class D7) and 1,059 SF (Tax Class D7).

[2] Includes Special Taxes for two Single Family Detached units of 1,301 SF (Tax Class D7) and 720 SF (Tax Class D7).



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