



# County of San Diego

## CFD 2022-01 (Piper Otay Preserve Maintenance)

Fiscal Year 2026/27  
Annual District Administration Report  
April 24, 2026

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# ANNUAL DISTRICT ADMINISTRATION REPORT FISCAL YEAR 2026/27

## COUNTY OF SAN DIEGO CFD 2022-01 (PIPER OTAY PRESERVE MAINTENANCE)



### Prepared for

**Special District Administration**  
**COUNTY OF SAN DIEGO**  
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### Prepared by

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This report provides a summary of the financial and administrative information for CFD 2022-01 (Piper Otay Preserve Maintenance) (“District”) of the County of San Diego (“County”) and is organized in the following sections:

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- B. BOUNDARIES AND DEVELOPMENT SUMMARY**
- C. BONDS**
- D. FINANCED FACILITIES**

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## ***III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT***

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- A. METHOD OF APPORTIONMENT**
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- EXHIBIT A: FISCAL YEAR 2026/27 CHARGE DETAIL REPORT**
- EXHIBIT B: BOUNDARY DIAGRAM**
- EXHIBIT C: DELINQUENCY MANAGEMENT**

## **INTRODUCTION**

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The information provided in this report is derived primarily from documents developed at the time the District was formed and from data provided by the County or accessed through the County. The information sources include the Rate and Method of Apportionment (RMA), annual budget, and special tax delinquency data. The development status and historical information were accessed through the County and/or the developer and are maintained by Willdan Financial Services.

The Mello-Roos Community Facilities Act (“Act”) of 1982 came about as a response to the lack of adequate financing for public capital facilities and services in the post-Proposition 13 era. State Legislators Henry Mello and Mike Roos sponsored this Bill, which was enacted into law by the California Legislature and is now Sections 53311 through 53363 of the California Government Code. The Act authorizes a local governmental agency, such as a school district or city, to form a Community Facilities District (“CFD”) or (“District”) within a defined set of boundaries for the purposes of providing public facilities and services. A CFD is formed for financing purposes only and is governed by the agency that formed it.

### **A. FORMATION**

The Board of Supervisors of the County of San Diego (“Board”), in the State of California, pursuant to the terms and provisions of Chapter 2.5 of Part 1, of Division 2, of Title 5 of the Government Code of the State of California, as amended (the “Act”), adopted a Resolution of Formation for County of San Diego Community Facilities District No. 2022-01 (Piper Otay Preserve Maintenance).

### **B. BOUNDARIES AND DEVELOPMENT SUMMARY**

CFD No. 2022-01 encompasses approximately 24.85 gross acres of land in the County of San Diego, located north of Otay Mesa Road, east of Piper Ranch Road, and southwest of SR-125. At build-out, CFD No. 2022-01 is currently expected to consist of approximately 405,000 square feet of warehouse and office space.

### **C. FINANCED SERVICES**

The purpose of CFD No. 2022-01 is to provide funding for (a) maintenance and operations associated with habitat preserve open space; (b) implement security measures to protect the habitats; and (c) maintain and operate improvements needed to perform the services under (a) and (b) above.

## **I. LEVY SUMMARY OVERVIEW**

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### **A. FISCAL YEAR 2026/27 LEVY ESTIMATE**

The following table summarizes the amounts to be levied (including handbilled/direct billed charges) for Fiscal Year 2026/27 for the District.

<b>District</b>	<b>Parcel Count <sup>(1)</sup></b>	<b>Charge Amount <sup>(1)</sup></b>
CFD 2022-01	6	\$43,405.94

<sup>(1)</sup> Preliminary, subject to change.

### **B. FISCAL YEAR 2026/27 HANDBILL ESTIMATES**

The following table summarizes the amounts expected to be billed directly to the property owner rather than placed on the Secured Property Tax Roll, due to the tax-exempt status in Fiscal Year 2026/27 for the District.

<b>Parcel Count</b>	<b>Charge Amount</b>
N/A	\$0.00

## **II. DELINQUENCY AND FORECLOSURE STATUS**

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### **A. DELINQUENCY SUMMARY**

There were no delinquencies for Fiscal Year 2025/2026.

## **III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT**

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The methodology employed to calculate and apportion the special tax is in accordance with the document entitled Rate and Method of Apportionment (“RMA”). The RMA is hereby referenced and summarized but not included in this report, however the official document can be requested and provided by the County’s special tax administrator, Willdan Financial Services.

### **A. RATE AND METHOD OF APPORTIONMENT**

Pursuant to Section D of the Rate and Method of Apportionment, commencing with Fiscal Year 2022/23 and for each following fiscal year, the CFD administrator shall determine the Special Tax Requirements and shall levy the Special Taxes until the total Special Tax levy equals the Special Tax Requirements.

Regular Property means all Assessor’s Parcels of Taxable Property which are not classified as Provisional Property. Provisional Property is property that would

be exempt from the Special Tax except that the exemption of such property would reduce the acreage of Taxable Property to less than 22.2927 acres.

The Special Taxes shall be levied on each Assessor's Parcel of Regular Property up to 100% of the applicable Maximum Special Tax A or Maximum Special Tax B. If additional monies are needed to satisfy the Special Tax Requirement for Park Services after the first step has been completed, the Special Tax A and/or Special Tax B shall be levied Proportionately on each Assessor's Parcel of Provisional Property at up to 100% of the applicable maximum rate.

### B. SPECIAL TAX SPREAD

The following table summarizes the number of parcels/units in each land use classification as well as the Applied Special Tax Rate for each classification.

Land Use Classification	Preliminary No. of Parcels/ Units	Preliminary No. of Acres	2026/27 Preliminary Applied Special Tax A Rate per Acre	2026/27 Preliminary Applied Special Tax B Rate per Acre	2026/27 Preliminary Dollars Levied
Regular Property	6 parcels	24.85	\$1,072.70	\$674.37	\$43,405.94
<b>Total</b>		<b>24.85</b>			<b>\$43,405.94</b>

### C. MAXIMUM AND APPLIED SPECIAL TAX RATES

The following table summarizes the percent of the Applied Special Tax to the Maximum Special Tax A rate.

Land Use Classification	2026/27 Maximum Special Tax A Rate per Acre <sup>(1)</sup>	2026/27 Preliminary Applied Special Tax A Rate per Acre	Percent of Maximum
Regular Property	\$1,195.52	\$1,072.70	89.73%
Provisional Property	\$1,195.52	\$0.00	0%

<sup>(1)</sup> Based on the Rate and Method of Apportionment, the maximum special tax rates have been escalated by 4.5% per year since FY 2022/23 year.

The following table summarizes the percent of the Applied Special Tax to the Maximum Special Tax B rate.

Land Use Classification	2026/27 Maximum Special Tax B Rate per Acre <sup>(1)</sup>	2026/27 Preliminary Applied Special Tax B Rate per Acre	Percent of Maximum
Regular Property	\$751.59	\$674.37	89.73%
Provisional Property	\$751.59	\$0.00	0%

<sup>(1)</sup> Based on the Rate and Method of Apportionment, the maximum special tax rates have been escalated by 2% per year since FY 2022/23 year.

#### D. APPLIED SPECIAL TAX PROGRESSION

The following table summarizes the percent change of Fiscal Year 2026/27 Applied Special Tax Rate as compared to Fiscal Year 2025/26 Applied Special Tax Rate.

Land Use Classification	2026/27 Preliminary Applied Special Tax A Rate	2025/26 Applied Special Tax Rate	Percent Change from 2025/26
Regular Property	\$1,072.70	\$1,026.50	4.50%
Provisional Property	N/A	N/A	N/A

Land Use Classification	2026/27 Preliminary Applied Special Tax B Rate	2025/26 Applied Special Tax Rate	Percent Change from 2025/26
Regular Property	\$674.37	\$661.14	2.00%
Provisional Property	N/A	N/A	N/A

## ***EXHIBIT A***

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***COUNTY OF SAN DIEGO CFD 2022-01***

***Fiscal Year 2026/27 Estimated Charge Detail Report***

San Diego, County of  
 CFD No. 2022-01 (Piper Otay Preserve Maintenance)  
 Fiscal Year 2026-27 Charge Detail Report

APN	Situs Address	Tax A Charge	Tax B Charge	Total Charge
646-241-14-00	8841 SAGE WAY	\$11,724.64	\$7,370.86	\$19,095.50
646-241-15-00	8830 CYPRESS CT	5,814.04	3,655.08	9,469.12
646-241-16-01	8842 CYPRESS CT	1,598.32	1,004.80	2,603.12
646-241-16-02	8854 CYPRESS CT	2,279.48	1,433.02	3,712.50
646-241-16-03	8866 CYPRESS CT	2,574.48	1,618.48	4,192.96
646-241-16-04	8878 CYPRESS CT	2,660.30	1,672.44	4,332.74
<b>TOTAL:</b>				<b>\$43,405.94</b>
<b>TOTAL PARCEL COUNT:</b>				<b>6</b>

***EXHIBIT B***

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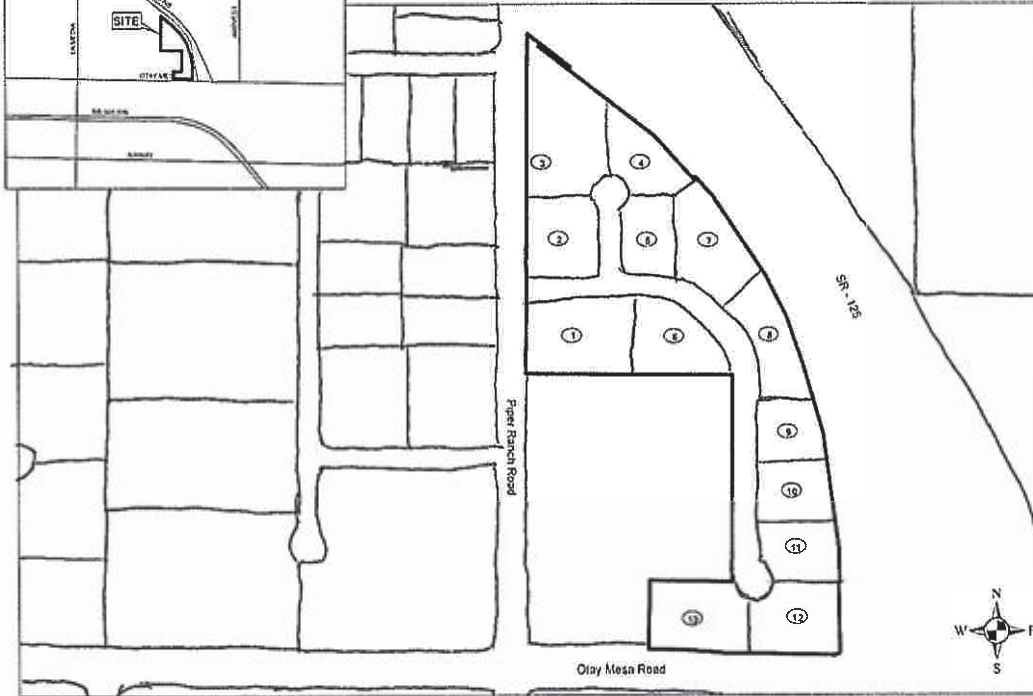
***COUNTY OF SAN DIEGO CFD 2022-01***

***Boundary Diagram***

# MAP OF PROPOSED BOUNDARIES OF COUNTY OF SAN DIEGO COMMUNITY FACILITIES DISTRICT NO. 2022-01 (PIPER OTAY PRESERVE MAINTENANCE)

COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA

VICINITY MAP



FILED IN THE OFFICE OF THE CLERK OF THE BOARD OF SUPERVISORS  
OF THE COUNTY OF SAN DIEGO THIS 7<sup>th</sup> DAY OF  
MAY 2022

I HEREBY CERTIFY THAT THE WITHIN MAP SHOWING PROPOSED  
BOUNDARIES OF THE COUNTY OF SAN DIEGO COMMUNITY FACILITIES  
DISTRICT NO. 2022-01 (PIPER OTAY PRESERVE MAINTENANCE), COUNTY  
OF SAN DIEGO STATE OF CALIFORNIA, WAS APPROVED BY THE BOARD  
OF SUPERVISORS OF THE COUNTY OF SAN DIEGO AT A REGULAR  
MEETING THE RECORD HELD ON THE 1<sup>st</sup> DAY OF MAY 2022  
IN THE CIVIC CENTER BUILDING NO. 11-011

*Kimberly W. Nutter*  
CLERK OF THE BOARD OF SUPERVISORS  
COUNTY OF SAN DIEGO



FILED THIS 7<sup>th</sup> DAY OF MAY 2022, AT THE  
HOURS OF 10:31 A.M. IN THE BOOK 319  
OF MAPS OF ASSESSMENT AND COMMUNITY FACILITIES DISTRICTS,  
PAGE(S) 94 AND AS INSTRUMENT NO. 2022-7000070  
IN THE OFFICE OF THE COUNTY RECORDER IN THE COUNTY OF  
SAN DIEGO, STATE OF CALIFORNIA.

*James J. Deffenburg, Jr.*  
BY DEPUTY  
COUNTY RECORDER  
COUNTY OF SAN DIEGO  
STATE OF CALIFORNIA  
JAMES J. DEFFENBURG, JR.

THE LINES AND DIMENSIONS OF EACH LOT OR PARCEL DIMENSIONS  
SHOWN ON THE MAP SHALL BE THOSE LINES AND DIMENSIONS AS  
SHOWN ON THE SAN DIEGO COUNTY ASSESSOR'S MAPS FOR THOSE  
PARCELS LISTED.

THE SAN DIEGO COUNTY ASSESSOR'S MAPS SHALL GOVERN FOR ALL  
DETAILS CONCERNING THE LINES AND DIMENSIONS OF SUCH LOTS OR  
PARCELS.

MAP REFERENCE NUMBER	ASSESSOR'S PARCEL NUMBER
1	646-241-01
2	646-241-02
3	646-241-03
4	646-241-04
5	646-241-05
6	646-241-06
7	646-241-07
8	646-241-08
9	646-241-09
10	646-241-10
11	646-241-11
12	646-241-12
13	646-241-13

Legend  
[Symbol] DISTRICT BOUNDARY

BK 49 PG 94

2022-7000070

W WILLDAN

2022-7000070  
BK 49 PG 94

## ***EXHIBIT C***

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***COUNTY OF SAN DIEGO CFD 2022-01***

***Delinquency Management***

***There were no delinquencies for Fiscal Year 2025/26***