



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
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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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INTRODUCTION

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

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.

District	Parcel Count ⁽¹⁾	Charge Amount ⁽¹⁾
CFD 2022-01	6	\$43,405.94

⁽¹⁾ 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.

Parcel Count	Charge Amount
N/A	\$0.00

II. DELINQUENCY AND FORECLOSURE STATUS

A. DELINQUENCY SUMMARY

There were no delinquencies for Fiscal Year 2025/2026.

III. SPECIAL TAX LEVY AND METHOD OF APPORTIONMENT

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
Total		24.85			\$43,405.94

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 ⁽¹⁾	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%

⁽¹⁾ 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 ⁽¹⁾	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%

⁽¹⁾ 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

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
TOTAL:				\$43,405.94
TOTAL PARCEL COUNT:				6

EXHIBIT B

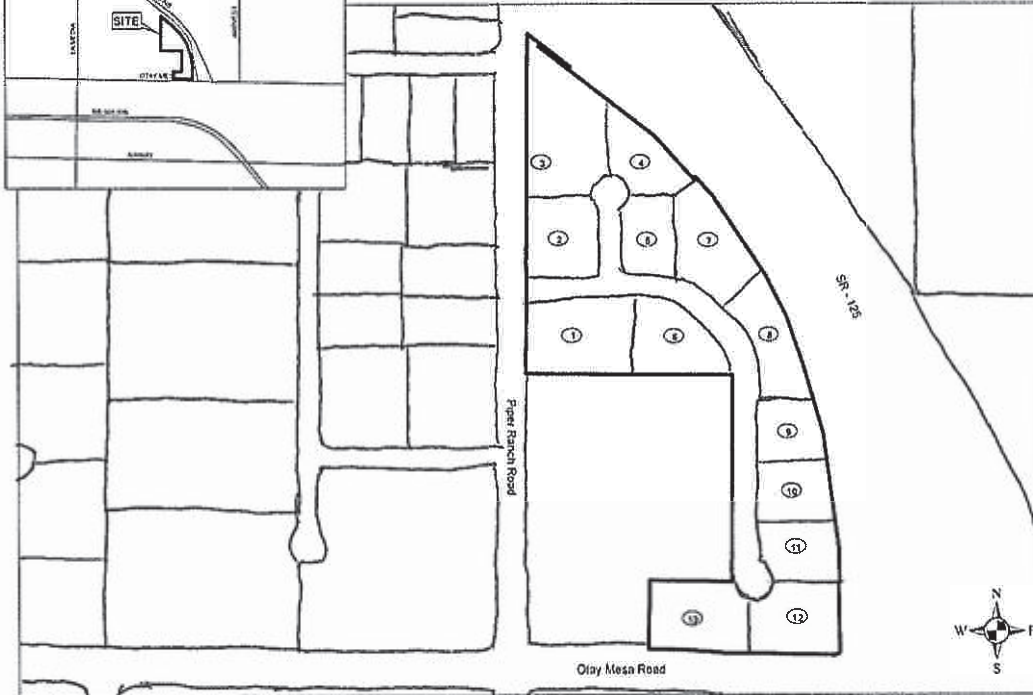
COUNTY OF SAN DIEGO CFD 2022-01

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 7th 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 1st DAY OF MARCH
2022, BY RESOLUTION NO. 21-011.

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



FILED THIS 7th DAY OF MARCH 2022, AT THE
HOUR OF 10:11 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

DISTRICT BOUNDARY

W WILLDAN

EXHIBIT C

COUNTY OF SAN DIEGO CFD 2022-01

Delinquency Management

There were no delinquencies for Fiscal Year 2025/26