

**City of San Marcos
Community Facilities District No. 88-1
Improvement Area Nos. 1, 2, and 3**

Community Facilities District No. 88-1 (CFD 88-1) was formed in 1988 and encompasses the area commonly known as Paloma/Santa Fe Hills. CFD 88-1 was subdivided into three separate improvement areas, namely Improvement Area No. 1, Improvement Area No. 2, and Improvement Area No. 3 in 1998. Special taxes for each of the three Improvement Areas in the District are collected separately and appear on property tax bills as CFD 88-1 IA #1, CFD 88-1 IA #2, or CFD 88-1 IA #3. The special taxes which are levied annually are used to pay debt service on bonds which were initially issued to finance the authorized facilities and to pay the authorized services as described below.

- Year Formed:** 1988 (Subdivided into Improvement Areas in 1998)
- Territory:** Paloma/Santa Fe Hills (Click [here](#) to view a map of CFD 88-1.)
- Authorized Facilities:** Street improvements, sewer lines, water lines and facilities, drainage facilities, an elementary school and portions of a junior high school and high school, a community park and a fire station site.
- Authorized Services:** Police and fire protection services.
- Bond Maturity:** The CFD 88-1 IA #1 bonds mature September 1, 2019.
The CFD 88-1 IA #2 and IA #3 bonds mature September 1, 2027.
- Final Year of Special Tax:** The CFD 88-1 IA #1 special tax for facilities may not be levied after Fiscal Year 2018-19. The CFD 88-1 IA #2 and IA #3 special tax for facilities may not be levied after Fiscal Year 2026-27.
- The services portion of the special tax may be levied indefinitely.
- Maximum Special Tax Rates (Facilities):** The maximum special tax rates for facilities vary by Improvement Area and may also vary within each Improvement Area based on Planning Area and/or fiscal year a building permit was issued as detailed below.

DATA DISCLAIMER:

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Data Disclaimer on the City's website or [Click here to read the Data Disclaimer.](#)

The maximum special tax for facilities does not increase in CFD 88-1 IA #1, but does increase by 0.5% per year in CFD 88-1 IA #2 and IA #3.

**Community Facilities District No. 88-1
Improvement Area No. 1
Maximum Annual Special Tax for Facilities (per unit)
Fiscal Year 2013-14**

Fiscal Year Building Permit Was Issued	Planning Area				
	13	1, 7 & 11	3, 5 & 6	2	14
1988-89 (or prior)	\$1,393.74	\$1,528.88	\$1,749.61	\$2,015.38	NA ⁽¹⁾
1989-90	\$1,393.74	NA ⁽¹⁾	NA ⁽¹⁾	NA ⁽¹⁾	NA ⁽¹⁾
1990-91	\$1,452.30	\$1,592.61	\$1,821.78	\$2,097.71	\$2,275.43
1991-92	\$1,483.48	\$1,626.54	\$1,860.20	\$2,141.54	NA ⁽¹⁾
1992-93	\$1,515.27	\$1,661.14	\$1,899.38	NA ⁽¹⁾	NA ⁽¹⁾
1993-94	NA ⁽¹⁾	\$1,712.62	\$1,957.69	NA ⁽¹⁾	\$2,442.81
1994-95	NA ⁽¹⁾	\$1,748.90	\$1,998.78	NA ⁽¹⁾	\$2,493.41
1995-96 (or after)	NA ⁽¹⁾	\$1,785.90	NA ⁽¹⁾	NA ⁽¹⁾	\$2,545.00

(1) Not applicable – no homes were built in these planning areas in those years.

**Community Facilities District No. 88-1
Improvement Area No. 2
Maximum Annual Special Tax for Facilities (per unit)
Fiscal Year 2013-14**

Planning Area			
8B, 9B & 10B	11	5, 6, 8A, 9A & 10A	4
\$1,578.69	\$1,658.39	\$1,897.51	\$2,041.47

**Community Facilities District No. 88-1
Improvement Area No. 3
Maximum Annual Special Tax for Facilities (per unit)
Fiscal Year 2013-14**

Planning Area 12
\$1,658.39

Maximum Special Tax Rates (Services):

For fiscal year 2013-14 the maximum special tax for services, for each of the three Improvement Areas, is \$151.38 per unit and increases by 2% per year.

DATA DISCLAIMER:

Every effort has been made to assure the accuracy of the maps and data provided; however, some information may not be accurate or current. The City of San Marcos assumes no responsibility arising from use of this information and incorporates by reference its disclaimer regarding the lack of any warranties, whether expressed or implied, concerning the use of the same. For additional information see the Data Disclaimer on the City's website or [Click here to read the Data Disclaimer.](#)