

**City of San Marcos
Community Facilities District No. 98-01
(Police and Fire)**

Community Facilities District No. 98-01 (Police and Fire) (CFD 98-01) includes various properties throughout the City, including San Elijo Hills. The District was formed to fund police and fire services and facilities. Special taxes for the District appear on property tax bills as CFD 98-01. The special taxes which are levied annually are used to finance authorized facilities and services as described below.

- Year Formed:** 1998
- Territory:** City-wide (primarily covering all of San Elijo Hills and new development that occurred between 1998 and 2001). (Click [here](#) to view a map of CFD 98-01.)
- Authorized Facilities:** Fire stations, fire training facilities, police and fire communication system, and police and fire equipment.
- Authorized Services:** Police services and fire services.

Final Year of Special Tax: The facilities portion of the special tax may not be levied after Fiscal Year 2047-48. (The facilities portion of the special tax is approximately 20% of the total special tax.) The services portion of the annual special tax may be levied indefinitely.

Maximum Special Tax Rates: The maximum special tax rates for the District vary by property classification as detailed below.

The maximum special tax rates shall increase by 2% each fiscal year.

Property Classification	Maximum Special Tax for Fiscal Year 2013-14 (San Elijo Hills Only) ⁽¹⁾	Maximum Special Tax for Fiscal Year 2013-14 (Non San Elijo Hills Properties)
Residential	\$290.47 per residential unit	\$307.67 per residential unit
Commercial	\$2,078.18 per acre	\$2,153.67 per acre
Office-Professional	\$4,143.85 per acre	\$4,307.34 per acre
Industrial	\$1,575.38 per acre	\$1,630.64 per acre
Business Park	\$3,642.40 per acre	\$3,784.31 per acre
Church	\$580.93 per acre	\$615.33 per acre

(1) The special tax rate is slightly lower for the San Elijo Hills Area due to a cash contribution made by the developer.

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