



COMMUNITY FACILITIES DISTRICT NO. 88-01 IMPROVEMENT AREA NOS. 1, 2, AND 3 (PALOMA/SANTA FE HILLS)

Community Facilities District No. 88-1 (“CFD 88-1” or the “District”) 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)
DISTRICT BOUNDARIES:	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 DATE:	The CFD 88-1 IA #1 bonds matured September 1, 2019. The CFD 88-1 IA #2 and IA #3 bonds mature September 1, 2027.
TERM OF SPECIAL TAX:	The final year of the CFD 88-1 IA #1 special tax for facilities was Fiscal Year 2018-19. The CFD 88-1 IA #2 and IA #3 special tax for facilities may be levied through Fiscal Year 2026-27. The services portion of the special tax may be levied indefinitely.
SPECIAL TAX CLASSIFICATION AND ESCALATION:	The maximum special tax for facilities varies by Improvement Area and may also vary within each Improvement Area based on Planning Area and/or the fiscal year in which the building permit was issued. The maximum special tax for facilities is no longer collected within CFD 88-1 IA #1, but is collected in CFD 88-1 IA #2 and IA #3 and increases by 0.5% per year. The maximum special tax for services increases by 2% per year. Please call (760) 744-1050 extension 4506 to obtain the current and maximum annual special tax for your property.

DATA DISCLAIMER:

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