



City of Merced
"Gateway to Yosemite"

A Homeowner's Guide to Mello-Roos Community Facilities Districts

Matt Serratto, Mayor
Sarah Boyle, Mayor Pro Tempore
Darin Dupont, Council Member
Ronnie De Anda, Council Member
Mike Harris, Council Member
Shane Smith, Council Member
Fue Xiong, Council Member

Development Services Department
Finance Department

Fiscal Year 2025-26

This guide is intended to provide general information about Mello-Roos Community Facilities Districts (CFDs).



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What is a Mello-Roos Community Facilities District?

History

In 1978, Proposition 13 was enacted by Californians, which limited the ability of many public agencies to finance new projects. In 1982, Senator Henry Mello and Assemblyman Mike Roos affected the passage of the “Mello-Roos Community Facilities Act of 1982” (the Act) authorizing local governments and developers to create Community Facilities Districts (CFDs) for the purpose of selling tax-exempt bonds to fund public improvements and collect revenue for the service and maintenance of the areas in the CFD.

Mello-Roos Community Facilities Act

The Act allows any county, city, special district, school district or joint powers of authority to establish a CFD, which allows for the financing of public services and facilities. Basically, it allows communities to raise funds for improvements to infrastructure (streets, sewers, storm drains) even though Proposition 13 limits their ability to tax property. It also allows raising funds for services, including public safety and maintenance of parks, streetlights, storm drain, and landscaping only to the extent of new growth.



In order to establish a CFD, it must be approved by a two-thirds margin of qualified voters in the district. If there are fewer than twelve registered voters within the district, the vote may be passed by current landowners. At the close of the legal proceedings, an established CFD has all the legal privileges of a legally sanctioned governmental body.

How are CFDs used?

New development requires infrastructure (streets, sewers, storm drains). Local governments are forced to require developers to put in the necessary regional infrastructure for new home developments. The developer then adds the cost of this infrastructure to the price of each new home. The homebuyer pays more for the home therefore increasing the amount of the mortgage.



Many developers opt for establishing a CFD so they can sell the homes at a lower price. Prior to the sale of the homes, they are the only “voters” in the CFD and thus have the power to create the district for future property owners. The CFD has the power to issue tax-exempt bonds to pay for the infrastructure. The cost is then passed on to the homeowner in the form of annual special taxes. Without the CFD, the homebuyer would probably pay more for the home resulting in a higher mortgage payment, and would also be paying higher property taxes on the increased cost of the home.

New development also requires services and maintenance. The CFD for Services provides funding for those services in areas that are considered new growth.

What is a Mello-Roos Community Facilities District?

City of Merced CFDs

The City of Merced establishes two types of CFDs.

1. The first type is a Bond District established for the purpose of issuing bonds to finance certain public improvements (streets, sewers, storm drains).



2. The second type is a Service District established to fund ongoing services such as fire, police, street lighting, parks, landscaping, and storm drain maintenance within and surrounding the area of the CFD.

Some of the existing areas are in a bond district as well as a service district (i.e., Improvement area #1 Bellevue Ranch-East).



What is a Mello-Roos Community Facilities District?

What is the basis for the special tax?

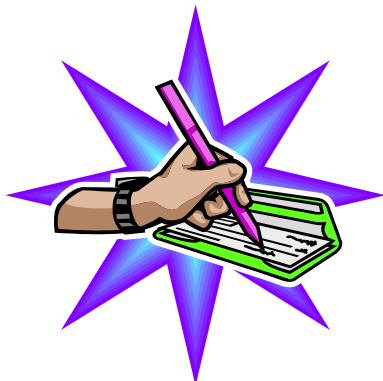
Special taxes are levied on properties within the CFD usually based on the square footage of the lot or the home or a type of category (i.e. single family or multi-family). The “Act” allows considerable flexibility in this area and the methods vary widely among districts. The Rate and Method of Apportionment (RMA), which is approved during the CFD establishment proceedings, provides this information for each individual CFD. (See pages 6, 8, and 9 for residential rates for specific CFDs.)

How much will my special tax payment be?

The amount of tax may vary from year to year, but may not exceed the maximum amount specified in the RMA when the district was created. It is the policy of the City of Merced to maintain stable rates for its residents to the extent possible.

When do I pay these taxes?

CFD special taxes are typically collected on your property tax bill with payments due on December 10th and April 10th of each year. These special taxes are subject to the same penalties that apply to property taxes.



What is a Mello-Roos Community Facilities District?

What if I don't pay my property tax bill on time?

CFD special taxes are subject to the same penalties that apply to property taxes. If there are outstanding bonds and the special taxes become delinquent, the CFD may exercise its legal right to foreclose and sell the property after providing the required notifications to the homeowner.

How long do I pay these taxes?

1. If there are CFD bonds, the tax will be levied until the principal and interest on the bonds are paid off. Typically, CFD bonds are paid off over a 30-year period.
2. If the CFD was established to pay for maintenance or other services, the property owner will be taxed as long as the maintenance and/or other services are provided.

How is the special tax reflected on real property records?

Per the "Act," the special tax is a lien on your property. It is recorded as a "Notice of Special Tax Lien" which stays on the property to make sure that the special tax is paid. Any delinquent payments must be paid before the sale of the property.

What are the disclosure requirements?

California Civil Code Section 1102.6 requires a seller of real property within a CFD to provide the "Notice of Special Tax" to the buyer. When it comes to close escrow on your home, you will be asked to sign many documents. One of these "closing documents" will be the "Notice of Special Tax" which will provide specific information about the Mello-Roos Community Facilities District (CFD) your home is located in.

The seller must disclose all CFDs to you. The disclosure includes:

- The CFD the property is in.
- Which improvement area the Property is in.
- If the tax is increased annually.
- How much the tax is for the current fiscal year.

Full notices are available on the City of Merced website.

City of Merced CFDs – Bond Districts

The following City of Merced CFDs have issued bonds for the purpose of financing certain public improvements (streets, sewers, and storm drains).

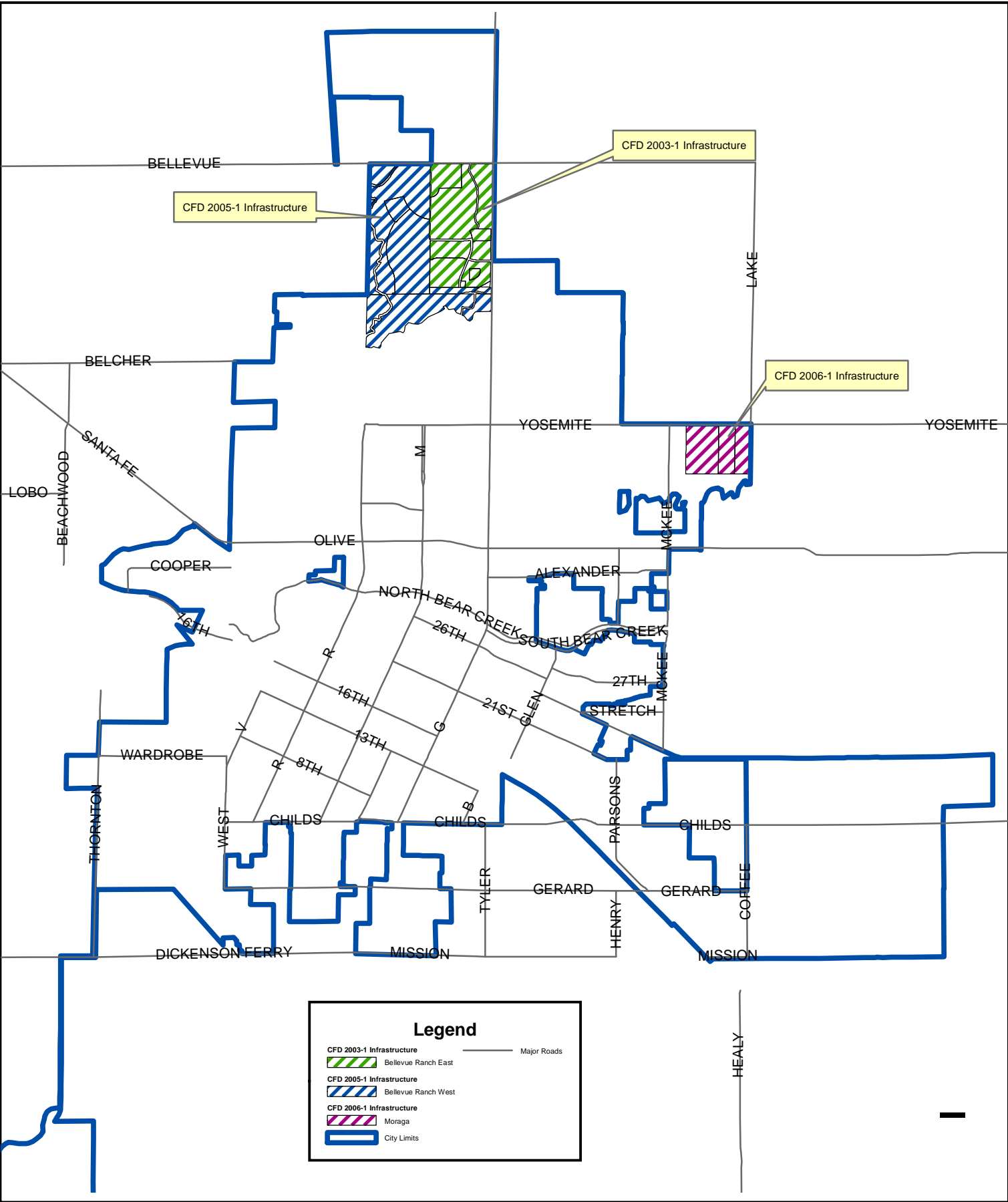
				Max Special Tax		FY 2025/26
District	Name	Bonds Paid	Rate Category	Rates Per RMA	Actual Annual Rate	
2003-1 Phase 1 and 2	Bellevue Ranch East	*2035	Single Family Residential			
			6,825 Sq. Ft (per unit)	\$ 770.00	\$	706.54
			5,775 and < 6,825 (per unit)	690.00		633.12
			5,250 and < 5,775 (per unit)	610.00		559.72
			4,725 and < 5,250 (per unit)	580.00		532.20
			2,100 and < 4,725 (per unit)	490.00		449.62
			Other For-Sale Residential Property (per unit)	490.00		No charge
			Other Property (per acre)	5,800.00		No charge
			**Undeveloped Property (per acre)	6,310.00		No charge
2005-1 Improvement Area 1	Bellevue Ranch West	*2036	Tax Zone A (per unit)	\$ 651.00	\$	551.90
			Tax Zone B (per unit)	771.00		653.62
			Tax Zone C (per unit)	891.00		755.36
			Multi Family (per acre)	5,220.00		No Charge
			Commercial (per acre)	5,220.00		No Charge
			**Undeveloped Property-Zone A (per acre)	9,362.00		No Charge
			**Undeveloped Property-Zone B (per acre)	7,258.00		No Charge
			**Undeveloped Property-Zone C (per acre)	6,911.00		No Charge
2006-1	Moraga of Merced	*2036	<u>Tax Zone A:</u>			
			Single Family Residential (per unit)	\$ 734.00	\$	530.84
			Other Property (per acre)	6,604.00		No Charge
			**Undeveloped Property (per acre)	6,604.00		No Charge
			<u>Tax Zone B:</u>			
			Single Family Residential (per unit)	880.00		636.44
			Other Property (per acre)	6,796.00		No Charge
			**Undeveloped Property (per acre)	6,796.00		No Charge
			<u>Tax Zone C:</u>			
			Single Family Residential (per unit)	1,148.00		830.26
			Other Property (per acre)	7,717.00		No Charge
			**Undeveloped Property (per acre)	7,717.00		No Charge

***This is the year the bonds are anticipated to be paid off.**

**** Due to the increase in developed properties, the current fiscal year debt service payments, for the Bond, is fully funded with the Special Tax levied on the Single Family Residential; therefore, no special tax is levied on the undeveloped properties.**

Delinquencies within the individual district may require the special tax to be levied longer.

City of Merced CFDs Bond Districts



City of Merced CFDs – Service Districts

The City of Merced CFD 2003-2 was established for the purpose of funding ongoing services including police, fire, parks, streetlights, storm drain, and landscape maintenance.

Improvement Area	Name	Rate Category	FY 2025/26 Rate	Annual
#1	Bellevue Ranch East	Single Family Residential (per unit)	\$	978.56
		Multi Family Residential (per unit)		849.98
		Retail (per 1,000 sq. ft.)		114.28
		Office (per 1,000 sq. ft.)		105.34
		Industrial (per 1,000 sq ft.)		71.40
		Other (per 1,000 sq ft.)		114.28
#2	Compass Pointe	Single Family Residential (per unit)	\$	1,149.98
		Multi Family Residential (per unit)		962.48
		Retail (per 1,000 sq. ft.)		196.42
		Office (per 1,000 sq. ft.)		183.90
		Industrial (per 1,000 sq ft.)		121.42
		Other (per 1,000 sq ft.)		196.42
#3	Sandcastle	Single Family Residential (per unit)	\$	1,058.92
		Multi Family Residential (per unit)		914.28
		Retail (per 1,000 sq. ft.)		142.84
		Office (per 1,000 sq. ft.)		135.70
		Industrial (per 1,000 sq ft.)		85.70
		Other (per 1,000 sq ft.)		142.84
#4	Bright Development	Single Family Residential (per unit)	\$	1,087.48
		Multi Family Residential (per unit)		928.56
		Retail (per 1,000 sq. ft.)		158.90
		Office (per 1,000 sq. ft.)		150.00
		Industrial (per 1,000 sq ft.)		96.40
		Other (per 1,000 sq ft.)		158.90
#5	Merced Renaissance	Single Family Residential (per unit)	\$	873.20
		Multi Family Residential (per unit)		766.04
		Retail (per 1,000 sq. ft.)		76.78
		Office (per 1,000 sq. ft.)		66.04
		Industrial (per 1,000 sq ft.)		51.78
		Other (per 1,000 sq ft.)		76.78
#6	Big Valley	Single Family Residential (per unit)	\$	935.70
		Multi Family Residential (per unit)		846.42
		Retail (per 1,000 sq. ft.)		71.40
		Office (per 1,000 sq. ft.)		71.40
		Industrial (per 1,000 sq ft.)		39.26
		Other (per 1,000 sq ft.)		71.40
#7	Bellevue Ranch West	Single Family Residential (per unit)	\$	1,251.78
		Multi Family Residential (per unit)		1,071.42
		Retail (per 1,000 sq. ft.)		207.14
		Office (per 1,000 sq. ft.)		205.34
		Industrial (per 1,000 sq ft.)		119.64
		Other (per 1,000 sq ft.)		207.14

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate
#9	University Park	Single Family Residential (per unit)	\$ 1,148.20
		Multi Family Residential (per unit)	971.42
		Retail (per 1,000 sq. ft.)	187.48
		Office (per 1,000 sq. ft.)	176.78
		Industrial (per 1,000 sq ft.)	114.28
		Other (per 1,000 sq ft.)	187.48
#10	Tuscany	Single Family Residential (per unit)	\$ 857.14
		Multi Family Residential (per unit)	762.48
		Retail (per 1,000 sq. ft.)	62.48
		Office (per 1,000 sq. ft.)	55.34
		Industrial (per 1,000 sq ft.)	41.06
		Other (per 1,000 sq ft.)	62.48
#11	Provance	Single Family Residential (per unit)	\$ 1,139.26
		Multi Family Residential (per unit)	967.84
		Retail (per 1,000 sq. ft.)	180.34
		Office (per 1,000 sq. ft.)	171.42
		Industrial (per 1,000 sq ft.)	108.92
		Other (per 1,000 sq ft.)	180.34
#12	Promenade	Single Family Residential (per unit)	\$ 782.12
		Multi Family Residential (per unit)	716.04
		Retail (per 1,000 sq. ft.)	25.00
		Office (per 1,000 sq. ft.)	21.42
		Industrial (per 1,000 sq ft.)	17.84
		Other (per 1,000 sq ft.)	25.00
#13	Alfarata Ranch	Single Family Residential (per unit)	\$ 1,058.92
		Multi Family Residential (per unit)	841.06
		Retail (per 1,000 sq. ft.)	207.20
		Office (per 1,000 sq. ft.)	178.56
		Industrial (per 1,000 sq ft.)	142.84
		Other (per 1,000 sq ft.)	207.12
#14	Franco	Single Family Residential (per unit)	\$ 899.98
		Multi Family Residential (per unit)	767.82
		Retail (per 1,000 sq. ft.)	101.76
		Office (per 1,000 sq. ft.)	87.48
		Industrial (per 1,000 sq ft.)	71.40
		Other (per 1,000 sq ft.)	101.76
#15	Cottages	Single Family Residential (per unit)	\$ 1,126.78
		Multi Family Residential (per unit)	978.56
		Retail (per 1,000 sq. ft.)	155.32
		Office (per 1,000 sq. ft.)	153.54
		Industrial (per 1,000 sq ft.)	89.28
		Other (per 1,000 sq ft.)	155.32

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate	
#16	Tuscany East	Single Family Residential (per unit)	\$	989.88
		Multi Family Residential (per unit)		841.06
		Retail (per 1,000 sq. ft.)		133.22
		Office (per 1,000 sq. ft.)		121.14
		Industrial (per 1,000 sq ft.)		86.50
		Other (per 1,000 sq ft.)		133.22
#17	Hartley Crossing	Single Family Residential (per unit)	\$	913.74
		Multi Family Residential (per unit)		758.00
		Retail (per 1,000 sq. ft.)		126.30
		Office (per 1,000 sq. ft)		105.54
		Industrial (per 1,000 sq ft.)		89.98
		Other (per 1,000 sq ft.)		126.30
#18	Crossing at River Oaks	Single Family Residential (per unit)	\$	1,105.82
		Multi Family Residential (per unit)		915.46
		Retail (per 1,000 sq. ft.)		190.34
		Office (per 1,000 sq. ft)		173.04
		Industrial (per 1,000 sq ft.)		122.86
		Other (per 1,000 sq ft.)		190.34
#19	Mohammed Apartments	Single Family Residential (per unit)	\$	749.34
		Multi Family Residential (per unit)		706.08
		Retail (per 1,000 sq. ft.)		N/A
		Office (per 1,000 sq. ft)		N/A
		Industrial (per 1,000 sq ft.)		N/A
		Other (per 1,000 sq ft.)		N/A
#20	Sunnyview Apartments	Single Family Residential (per unit)	\$	749.34
		Multi Family Residential (per unit)		706.08
		Retail (per 1,000 sq. ft.)		N/A
		Office (per 1,000 sq. ft)		N/A
		Industrial (per 1,000 sq ft.)		N/A
		Other (per 1,000 sq ft.)		N/A
#21	University Park II	Single Family Residential (per unit)	\$	1,195.82
		Multi Family Residential (per unit)		948.34
		Retail (per 1,000 sq. ft.)		257.84
		Office (per 1,000 sq. ft)		230.16
		Industrial (per 1,000 sq ft.)		169.58
		Other (per 1,000 sq ft.)		257.84
#22	Moraga of Merced	Single Family Residential (per unit)	\$	1,301.40
		Multi Family Residential (per unit)		1,078.14
		Retail (per 1,000 sq. ft.)		254.36
		Office (per 1,000 sq. ft)		242.28
		Industrial (per 1,000 sq ft.)		154.00
		Other (per 1,000 sq ft.)		254.36

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate
#23	Mission Ranch	Single Family Residential (per unit)	\$ 1,339.46
		Multi Family Residential (per unit)	1,029.68
		Retail (per 1,000 sq. ft.)	335.72
		Office (per 1,000 sq. ft.)	301.10
		Industrial (per 1,000 sq ft.)	221.50
		Other (per 1,000 sq ft.)	335.72
#24	Cypress Terrace 6 & 7	Single Family Residential (per unit)	\$ 1,259.84
		Multi Family Residential (per unit)	1,048.72
		Retail (per 1,000 sq. ft.)	237.08
		Office (per 1,000 sq. ft)	224.96
		Industrial (per 1,000 sq ft.)	143.62
		Other (per 1,000 sq ft.)	237.08
#25	Cypress Terrace East	Single Family Residential (per unit)	\$ 1,581.74
		Multi Family Residential (per unit)	1,275.44
		Retail (per 1,000 sq. ft.)	377.26
		Office (per 1,000 sq. ft)	361.66
		Industrial (per 1,000 sq ft.)	226.68
		Other (per 1,000 sq ft.)	377.26
#26	Meadows	Single Family Residential (per unit)	\$ 1,638.86
		Multi Family Residential (per unit)	1,285.80
		Retail (per 1,000 sq. ft.)	389.38
		Office (per 1,000 sq. ft)	372.06
		Industrial (per 1,000 sq ft.)	233.60
		Other (per 1,000 sq ft.)	389.38
#27	Lantana Estates	Single Family Residential (per unit)	\$ 1,443.30
		Multi Family Residential (per unit)	1,211.40
		Retail (per 1,000 sq. ft.)	287.26
		Office (per 1,000 sq. ft)	283.80
		Industrial (per 1,000 sq ft.)	164.38
		Other (per 1,000 sq ft.)	287.26
#28	Meadows 2	Single Family Residential (per unit)	\$ 1,638.86
		Multi Family Residential (per unit)	1,285.80
		Retail (per 1,000 sq. ft.)	389.38
		Office (per 1,000 sq. ft)	372.06
		Industrial (per 1,000 sq ft.)	233.60
		Other (per 1,000 sq ft.)	389.38
#29	Paseo	Single Family Residential (per unit)	\$ 1,744.42
		Multi Family Residential (per unit)	1,318.70
		Retail (per 1,000 sq. ft.)	508.76
		Office (per 1,000 sq. ft)	468.96
		Industrial (per 1,000 sq ft.)	321.86
		Other (per 1,000 sq ft.)	508.76

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate
#30	Highland Park	Single Family Residential (per unit)	\$ 1,124.86
		Multi Family Residential (per unit)	963.92
		Retail (per 1,000 sq. ft.)	167.86
		Office (per 1,000 sq. ft.)	160.92
		Industrial (per 1,000 sq ft.)	100.34
		Other (per 1,000 sq ft.)	167.86
#31	Mercy Hospital	Single Family Residential (per unit)	\$ 297.64
		Multi Family Residential (per unit)	240.52
		Retail (per 1,000 sq. ft.)	102.10
		Office (per 1,000 sq. ft)	107.26
		Industrial (per 1,000 sq ft.)	51.90
		Other (per 1,000 sq ft.)	102.10
#32	Fahrens Parks Plaza	Single Family Residential (per unit)	\$ 1,709.80
		Multi Family Residential (per unit)	1,538.48
		Retail (per 1,000 sq. ft.)	278.60
		Office (per 1,000 sq. ft)	313.22
		Industrial (per 1,000 sq ft.)	122.86
		Other (per 1,000 sq ft.)	313.22
#33	Mansionette Estate No. 5	Single Family Residential (per unit)	\$ 1,955.54
		Multi Family Residential (per unit)	1,656.14
		Retail (per 1,000 sq. ft.)	436.10
		Office (per 1,000 sq. ft)	449.94
		Industrial (per 1,000 sq ft.)	230.16
		Other (per 1,000 sq ft.)	449.94
#34	North Professional Center	Single Family Residential (per unit)	\$ 1,471.00
		Multi Family Residential (per unit)	1,284.08
		Retail (per 1,000 sq. ft.)	252.64
		Office (per 1,000 sq. ft)	263.04
		Industrial (per 1,000 sq ft.)	129.78
		Other (per 1,000 sq ft.)	263.04
#35	Compass Pointe Apts	Single Family Residential (per unit)	\$ 939.70
		Multi Family Residential (per unit)	828.94
		Retail (per 1,000 sq. ft.)	91.70
		Office (per 1,000 sq. ft)	86.50
		Industrial (per 1,000 sq ft.)	57.10
		Other (per 1,000 sq ft.)	91.70
#36	Merced Station	Single Family Residential (per unit)	\$ 1,003.72
		Multi Family Residential (per unit)	835.86
		Retail (per 1,000 sq. ft.)	154.00
		Office (per 1,000 sq. ft)	134.98
		Industrial (per 1,000 sq ft.)	102.10
		Other (per 1,000 sq ft.)	154.00

City of Merced CFDs – Service Districts (continued)

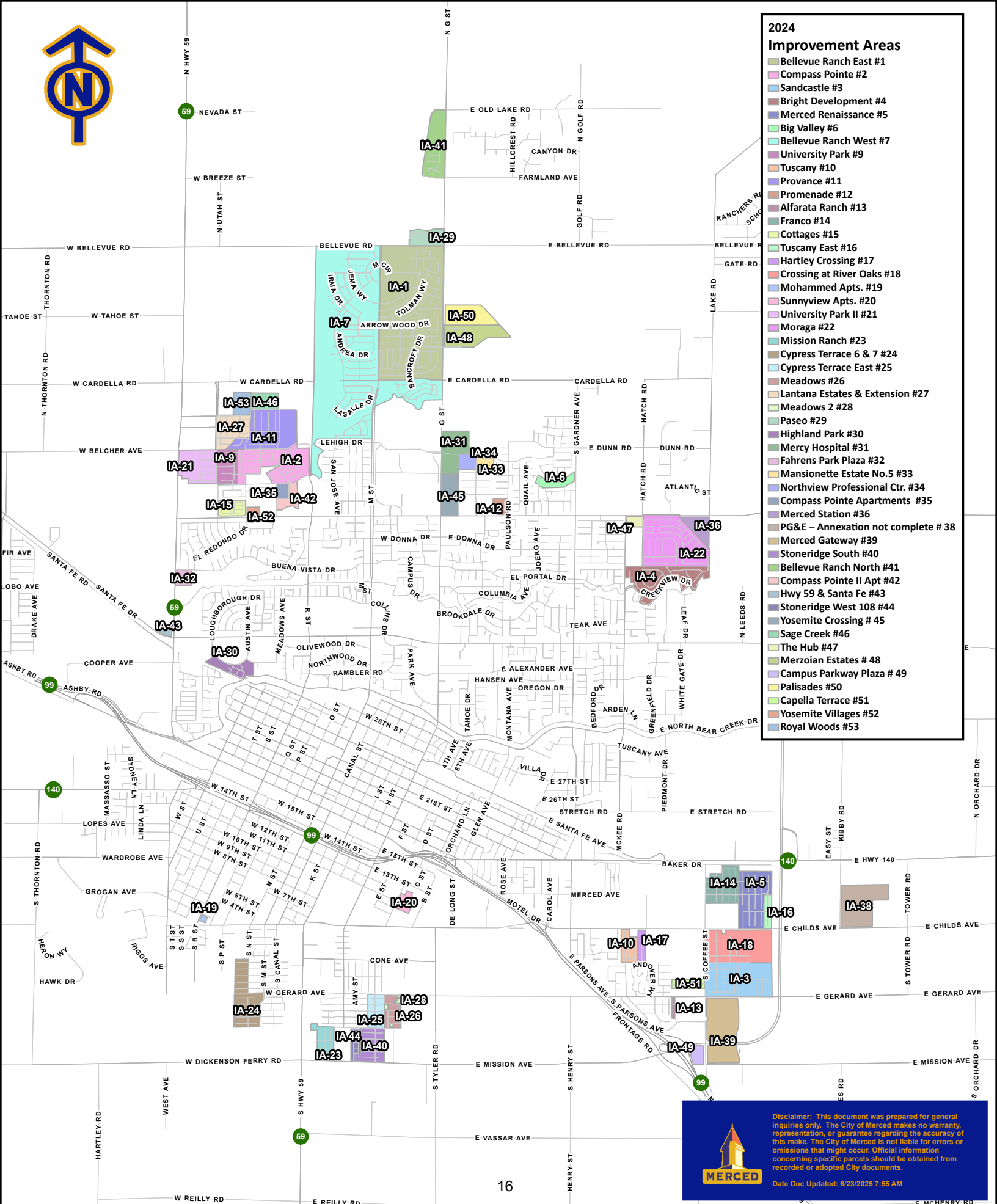
Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate
#38	PG & E	Single Family Residential (per unit)	\$ 6,970.82
		Multi Family Residential (per unit)	6,184.66
		Retail (per 1,000 sq. ft.)	1,742.68
		Office (per 1,000 sq. ft)	1,990.16
		Industrial (per 1,000 sq ft.)	745.88
		Other (per 1,000 sq ft.)	1,990.16
#39	Merced Gateway	Single Family Residential (per unit)	\$ 1,406.94
		Multi Family Residential (per unit)	1,223.52
		Retail (per 1,000 sq. ft.)	238.80
		Office (per 1,000 sq. ft)	245.72
		Industrial (per 1,000 sq ft.)	126.30
		Other (per 1,000 sq ft.)	245.72
#40	Stoneridge South	Single Family Residential (per unit)	\$ 1,426.00
		Multi Family Residential (per unit)	1,043.52
		Retail (per 1,000 sq. ft.)	417.06
		Office (per 1,000 sq. ft)	365.14
		Industrial (per 1,000 sq ft.)	280.32
		Other (per 1,000 sq ft.)	417.06
#41	Bellevue Ranch North	Single Family Residential (per unit)	\$ 2,055.92
		Multi Family Residential (per unit)	1,455.42
		Retail (per 1,000 sq. ft.)	718.18
		Office (per 1,000 sq. ft)	648.94
		Industrial (per 1,000 sq ft.)	467.24
		Other (per 1,000 sq ft.)	718.18
#42	Compass Pointe II Apts	Single Family Residential (per unit)	\$ 1,332.54
		Multi Family Residential (per unit)	1,183.70
		Retail (per 1,000 sq. ft.)	193.80
		Office (per 1,000 sq. ft)	207.64
		Industrial (per 1,000 sq ft.)	96.90
		Other (per 1,000 sq ft.)	207.64
#43	Hwy 59 & Santa Fe Dr (Gas)	Single Family Residential (per unit)	\$ 6,321.84
		Multi Family Residential (per unit)	4,909.68
		Retail (per 1,000 sq. ft.)	2,178.80
		Office (per 1,000 sq. ft)	2,189.18
		Industrial (per 1,000 sq ft.)	1,211.40
		Other (per 1,000 sq ft.)	2,189.18
#44	Stone Ridge West 108	Single Family Residential (per unit)	\$ 1,178.50
		Multi Family Residential (per unit)	950.08
		Retail (per 1,000 sq. ft.)	237.08
		Office (per 1,000 sq. ft)	214.56
		Industrial (per 1,000 sq ft.)	154.00
		Other (per 1,000 sq ft.)	237.08

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate
#45	Yosemite Crossing	Single Family Residential (per unit)	\$ 1,401.78
		Multi Family Residential (per unit)	1,169.86
		Retail (per 1,000 sq. ft.)	278.60
		Office (per 1,000 sq. ft.)	271.68
		Industrial (per 1,000 sq ft.)	162.66
		Other (per 1,000 sq ft.)	278.60
#46	Sage Creek	Single Family Residential (per unit)	\$ 1,192.36
		Multi Family Residential (per unit)	1,060.84
		Retail (per 1,000 sq. ft.)	155.74
		Office (per 1,000 sq. ft.)	162.66
		Industrial (per 1,000 sq ft.)	81.32
		Other (per 1,000 sq ft.)	162.66
#47	The Hub 2.0	Single Family Residential (per unit)	\$ 873.94
		Multi Family Residential (per unit)	766.64
		Retail (per 1,000 sq. ft.)	77.86
		Office (per 1,000 sq. ft.)	67.48
		Industrial (per 1,000 sq ft.)	53.62
		Other (per 1,000 sq ft.)	77.86
#48	Merzoian Estates	Single Family Residential (per unit)	\$ 2,047.28
		Multi Family Residential (per unit)	1,484.84
		Retail (per 1,000 sq. ft.)	687.02
		Office (per 1,000 sq. ft.)	626.46
		Industrial (per 1,000 sq ft.)	439.56
		Other (per 1,000 sq ft.)	687.02
#49	Campus Parkway Plaza	Single Family Residential (per unit)	\$ 1,761.72
		Multi Family Residential (per unit)	1,543.68
		Retail (per 1,000 sq. ft.)	330.52
		Office (per 1,000 sq. ft.)	354.74
		Industrial (per 1,000 sq ft.)	162.66
		Other (per 1,000 sq ft.)	354.74
#50	The Palisades	Single Family Residential (per unit)	\$ 2,299.92
		Multi Family Residential (per unit)	1,740.96
		Retail (per 1,000 sq. ft.)	726.84
		Office (per 1,000 sq. ft.)	688.76
		Industrial (per 1,000 sq ft.)	443.02
		Other (per 1,000 sq ft.)	726.84
#51	Capella Terrace	Single Family Residential (per unit)	\$ 2,270.52
		Multi Family Residential (per unit)	1,273.68
		Retail (per 1,000 sq. ft.)	1,107.56
		Office (per 1,000 sq. ft.)	934.50
		Industrial (per 1,000 sq ft.)	780.48
		Other (per 1,000 sq ft.)	1,107.56

City of Merced CFDs – Service Districts (continued)

Improvement Area	Name	Rate Category	FY 2025/26 Annual Rate	
#52	Yosemite Village	Single Family Residential (per unit)	\$	2,597.60
		Multi Family Residential (per unit)		2,315.52
		Retail (per 1,000 sq. ft.)		533.00
		Office (per 1,000 sq. ft)		602.22
		Industrial (per 1,000 sq ft.)		235.34
		Other (per 1,000 sq ft.)		602.22
#53	Royal Woods Estates	Single Family Residential (per unit)	\$	1,308.32
		Multi Family Residential (per unit)		1,083.34
		Retail (per 1,000 sq. ft.)		259.56
		Office (per 1,000 sq. ft)		247.44
		Industrial (per 1,000 sq ft.)		157.46
		Other (per 1,000 sq ft.)		259.56



Who can I call for more information?

If you have additional questions relating to your special tax and what it pays for, please feel free to contact the Administrator of the special tax.

Goodwin Consulting Group, Inc., Administrator: (877) 561-8293 (toll free)

Goodwin Consulting Group, Inc. Website: <http://www.goodwinconsultinggroup.net>

Who can I call for maintenance?

If you have questions regarding the maintenance in your Improvement Area, please contact the Public Works Department.

Administration
(209) 385-6800

