



# RIVERSIDE COUNTY OFFICE OF ECONOMIC DEVELOPMENT

Annual Report



**Fiscal Year 2025-26**

Community Facilities District No. 16-1M  
(Citrus Heights)

# Table of Contents

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## Sections

1	District Profile	1
2	Special Tax Information	1
3	Payment History	2

## Tables

2-1	Maximum Special Tax Rates	1
2-2	Special Tax Breakdown	1
3-1	Delinquency Summary	2

## Appendix

Appendix A – Boundary Map

## Community Facilities District No. 16-1M (Citrus Heights)

### 1. District Profile

#### *Project Description*

Community Facilities District No. 16-1M (the “CFD No. 16-1M”) was formed to finance all cost attributable to maintaining streetlights and landscaping.

#### *Location*

CFD No. 16-1M comprises Tract Map 36390 and is generally located east of McAllister Pkwy and south of Citrus Heights Dr. For a more accurate description of CFD No. 16-1M please see the Boundary Map in Appendix A.

#### *Bond Profile and Principal Amount of Bonds Outstanding*

CFD No. 16-1M is a non-bonded district.

### 2. Special Tax Information

#### *Special Tax*

The amount collected each year is determined by the Special Tax formula and can vary from year to year, but shall not exceed the maximum authorized (or permitted) Special Tax rates. The amount levied for Fiscal Year 2025-26 tax year is \$184,561.44. The Maximum Special Tax rates for Fiscal Year 2025-26 are as follows:

On each July 1, commencing July 1, 2017, the Maximum Special Tax for Developed Property, Approved Property, and Undeveloped Property shall be increased annually based on the percentage increase in the Consumer Price Index with a maximum annual increase of six percent (6%) and a minimum annual increase of two percent (2%) of the Maximum Special Tax in effect in the previous Fiscal Year. The Consumer Price Index rate for Fiscal Year 2025-26 is 2.52%.

*Table 2-1*

*Maximum Special Tax Rates*

Land Use Category	Taxable Unit	Maximum Special Tax
Single Family Property	Dwelling Unit	\$545.44

*Table 2-2*

*Special Tax Breakdown*

Land Use Category	Parcels	Taxable Units	Levied Amount	Maximum Special Tax	% of Maximum Special Tax
Single Family Property	343	343	\$184,561.44	\$187,085.42	98.65%

### 3. Payment History

Delinquencies are calculated through June 2025 and may reflect parcels that may already be on a payment plan.

#### *Delinquency Rate for Fiscal Year 2024-25*

As of June 2025, the delinquency rate of CFD No. 16-1M for Fiscal Year 2024-25 is 0.67%.

#### *Information Concerning Delinquent Parcels*

CFD No. 16-1M delinquency information as of June 2025 is illustrated in Table 3-1 below:

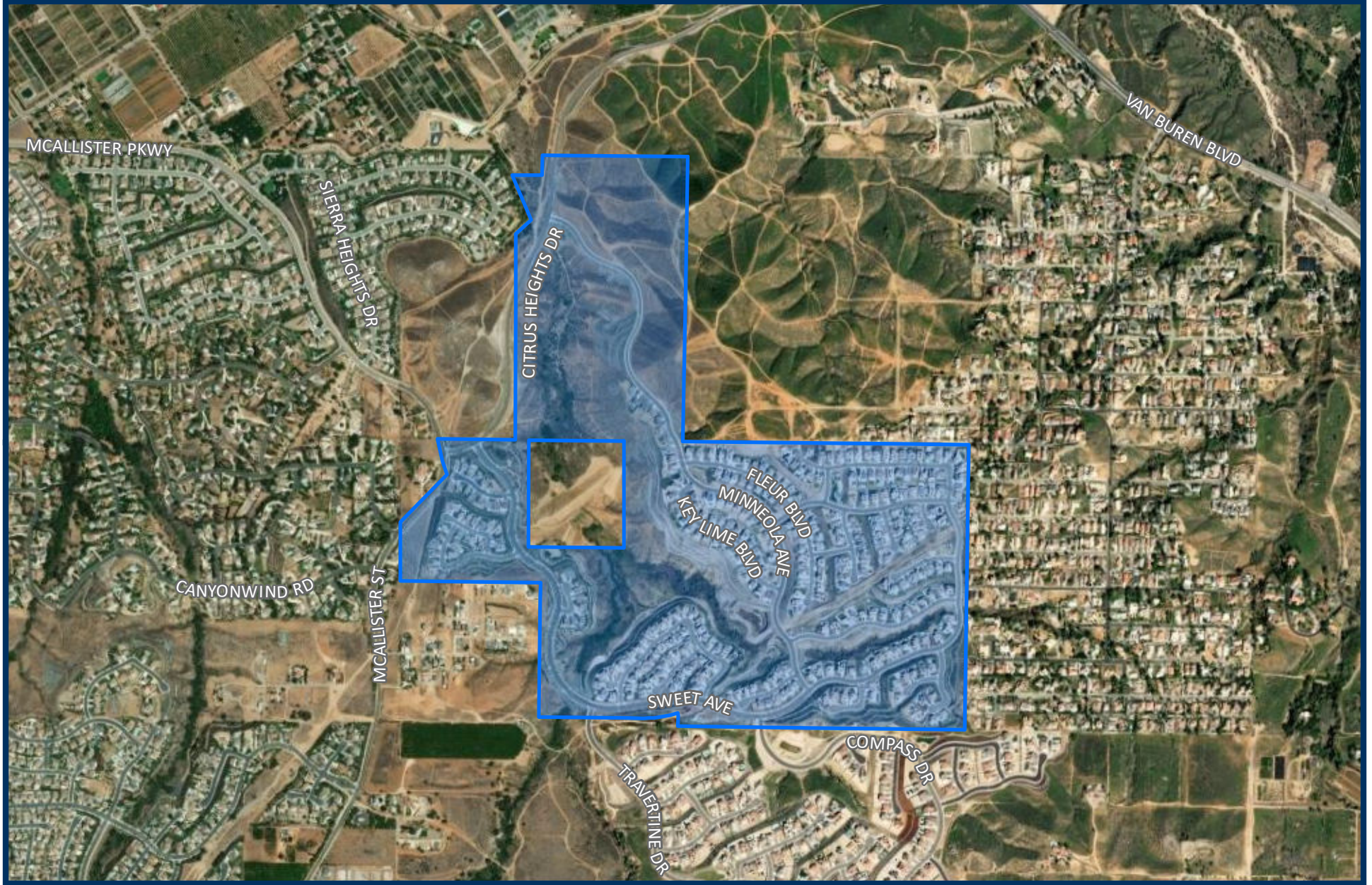
*Table 3-1  
Delinquency Summary*

Fiscal Year	Levied		Delinquency		
	Parcels	Amount	Parcels	Amount	Del. Rate
2020-21	332	\$145,628.48	0	\$0.00	0.00%
2021-22	341	\$154,902.66	1	\$454.26	0.29%
2022-23	343	\$165,161.36	2	\$722.28	0.44%
2023-24	343	\$172,679.92	1	\$503.44	0.29%
2024-25	343	\$180,020.12	3	\$1,207.14	0.67%
<b>Total</b>		<b>\$818,392.54</b>	<b>3</b>	<b>\$2,887.12</b>	<b>0.35%</b>



# Appendix A:

Boundary Map





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**CONSULTING GROUP**