

COMMUNITY FACILITIES DISTRICT NO. 1

PARK MAINTENANCE

ANNUAL
SPECIAL TAX

2025/26

REPORT

REPORT DATE: MAY 2025

CITY OF MORENO VALLEY
SPECIAL DISTRICTS DIVISION
FINANCIAL & MANAGEMENT SERVICES DEPARTMENT

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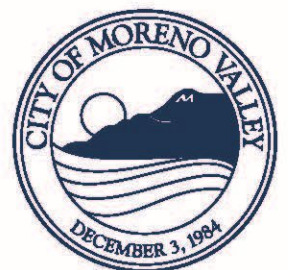


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I. INTRODUCTION

A. DESCRIPTION OF PROCEEDINGS

The City Council of the City of Moreno Valley, acting in its capacity as President and Members of the Board of Directors for the Moreno Valley Community Services District (“CSD Board”), formed Community Facilities District No. 1 (“District”) pursuant to the provisions of the Mello-Roos Community Facilities Act of 1982. The City requires property owners of new development projects to mitigate the increased costs on parks located within the District by providing an ongoing funding source for maintenance of the park facilities. The District was formed on July 8, 2003 to provide the residential development community with a tool to provide this ongoing funding. Residential developers electing to use this tool authorize the City to levy a special tax onto the property tax bill of properties within the development project. A summary of the actions taken in the formation of the District is listed below.

Table 1: Summary of Actions

Document	Number	Date
Resolution Adopting a Boundary Map	CSD 2003-08	May 27, 2003
Resolution of Intention to Establish the District	CSD 2003-09	May 27, 2003
Resolution Adopting CFD 1 Future Annexation Area Map	CSD 2003-11	May 27, 2003
Resolution of Intention to Annex Territory in the Future	CSD 2003-12	May 27, 2003
Resolution Removing Certain Territory, Approving an Amended	CSD 2003-23	July 8, 2003
Boundary Map, and Forming and Establishing the District	CSD 2003-23	July 8, 2003
Resolution Authorizing Future Annexation of Territory	CSD 2003-26	July 8, 2003
Urgency Ordinance Authorizing the Levy of a Special Tax	CSD-40	July 8, 2003
Ordinance Authorizing the Levy of a Special Tax	CSD-41	August 26, 2003

B. THE DISTRICT

The District funds the continued maintenance and/or repair of Parks and Park Improvements and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety, as defined in the Rates and Method of Apportionment (“RMA”), of those facilities included within the District.

i. BOUNDARIES OF THE DISTRICT

The original boundaries included five tracts identified by parcel numbers in Appendix C of the June 2003 Community Facilities District Report, prepared by Albert A. Webb Associates. Following the Public Hearing on July 8, 2003, the CSD Board amended the May 27, 2003 boundary map to delete two of the five identified tracts, Tentative Tracts 30708 and 29857. Tentative Tracts 31050, 30998, and 30924 formed the original District, which included 154 dwelling units. In December 2004, Tentative Tract 30708 annexed into the District as part of Annexation No. 2004-5. Tentative Tract 29857 may be annexed into the District in the future. The parcel associated with Tentative Tract 30998 was later acquired by the Moreno Valley Unified School District and is now exempt from the special tax under the RMA, adjusting the original parcel count of the District to 107 parcels.

ii. BOUNDARIES OF THE FUTURE ANNEXATION AREA

The future annexation boundaries include the balance of the area that was included within the City's boundaries, as of the date of the map approval.

iii. ANNEXATIONS

As a requirement of development, single-family and multi-family residential projects were approved on the condition the property owner would provide a funding source to support the operations and ongoing maintenance of certain park facilities within the District. The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) could annex into the District and authorize the levy of the annual special tax on the property tax roll of the property or fund an endowment to cover the ongoing obligation for the project. The endowment option was never selected. A list of developments whose parcels annexed into the District is included in Appendix A.

CFD 1 does not include a rate for non-residential development projects. Park facilities constructed as part of a non-residential project (e.g. trails) do not have a revenue stream to fund the ongoing maintenance and operations. In efforts to keep pace with the increases in the costs to maintain park facilities while providing a funding mechanism for all development types, staff formed a new Community Facilities District known as CFD No. 2021-01 (Parks Maintenance). This new district will be available for use by all development project types and establishes a special tax rate based on the projected addition of new park facilities and increased maintenance costs related to those facilities. All future projects conditioned to provide funding for park facilities will fund CFD 2021-01.

iv. DESCRIPTION OF SERVICES

Revenue received from the special tax can be used to fund the District's park improvements as further described below:

"Parks and Park Improvements" means Parks and Park Improvements which are to be developed, constructed, installed, and maintained within and in the area of the District and which will be owned and operated by the District for the benefit of the residents of the District.

"Services" means the maintenance and/or repair of Parks and Park Improvements, including, but not limited to, the planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other ornamental plants and vegetation, the operation, maintenance, repair, and replacement of irrigation systems associated with Parks and Park Improvements, and all the effort by Park Rangers that is devoted to the maintenance of the Parks and Park Improvements and public safety.

II. DISTRICT FUNDED PARK IMPROVEMENTS

The park facilities included in the District that can be maintained in whole or in part through revenue collected from the levy of special taxes are listed below.

Table 2: Park Improvements

PARKS¹			
Project Name	Location	Tract No.	Opening Date
Celebration Park	John F Kennedy Dr. and Oliver St.	22709	June 3, 2006
Hound Town Dog Park	N/E Redlands & Locust	-	January 30, 2014
Lasselle Sports Park	West side of Lasselle St.	PM 30352	September 27, 2014
Patriot Park	SEC Perris Blvd. and Filaree Ave.	2995	June 14, 2010
Rock Ridge Park	East of Nason St.	32834	June 22, 2009
Shadow Mountain Park	North side of Presidio Hills Dr.	23553	January 27, 2004
Towngate II Park	Arbor Park Ln.	29143	January 14, 2005
Vista Lomas Park	North side of Iris Ave.	30286	September 9, 2003
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
Hidden Springs Passive Park	NWC of Hidden Springs Drive and Greenridge Dr.	PM 20970	December 31, 2015
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
Rancho Verde Equestrian Staging Area	East side of Lasselle St.	30321	January 29, 2007
Cottonwood Staging Area	North side of Cottonwood Ave.	31269	December 10, 2007
Cold Creek Trail Head	27334 Cold Creek Ct.	32834	October 26, 2010
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/ Juan Bautista Trail	South of Bay Ave. to west side of Graham St.	15387	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Delphinium Ave. to north of Perham Ct.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	Aqueduct Way from Pan Am Blvd. to Cottonwood Ave.	10895	April 18, 2007
Bikeway/ Juan Bautista Trail	South of Perham Ct. to north of John F Kennedy Dr.	19711	April 18, 2007
Bikeway/ Juan Bautista Trail	East of Heacock St. between Cactus Ave. and Unity Ct.	9829-1	April 18, 2007
Bikeway/ Juan Bautista Trail	South of JFK Dr. SEC of Indian St./Vandenberg Dr. to NWC of Oakham Ct./Fay Ave.	10006	October 27, 2009
Bikeway/ Juan Bautista Trail	North of Gentian Ave. to Indian St.	22180-2	May 25, 2020
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Cactus Trails	South side of Cactus Ave. east of JFK Dr. to east end of Cactus Ave. at water tank	30232	June 23, 2005
Cactus Trails	Cactus connector S. along Avalon Ave. to Forest Oaks Way	30233	June 23, 2005
Cactus Trails	Cactus Ave. west of Oliver St.	31128	November 8, 2005
Cactus Trails	South side of Cactus Ave. from Oliver St. east to end of Tract 22709	22709	November 8, 2005
Cactus Trails	South side of Cactus Ave. w/of Moreno Beach Blvd. to end of Tract 31889	31889	June 19, 2006
Rancho Verde Trails	Second tract N/E of Rancho Verde Staging	30318	July 11, 2006
Rancho Verde Trails	First tract N/E of Rancho Verde Staging	30321	July 11, 2006
Quincy Ch. Trails	Quincy Channel Trail Between Cottonwood Ave. and Bay Ave.	31284	November 8, 2006
Redlands Blvd. Trails	West side of Redlands Blvd. at Cottonwood Ave. north to Dracaea Ave.	31269	May 14, 2007
Cottonwood Trails	Cottonwood Ave. Trail from Redlands Blvd. to Quincy Channel	31269-1	May 14, 2007
Auto Mall Trails	Trail extension east of Auto Mall Trail to Tract 32835	PM 30882	August 20, 2007
Cottonwood Trails	Cottonwood Ave. east of Quincy St.	31269	April 8, 2008
Redlands Blvd. Trails	Redlands Blvd. Trails South of Cottonwood Ave.	32625	August 1, 2008
Iris Ave Trails	Trail behind Tract 29920	29920	September 16, 2008
Iris Ave Trails	Trail from tract 29920 to Tract 22936	30268	September 16, 2008
Nason Trails (Cold Creek)	Trails south east of Nason St. and Eucalyptus Ave.	32834	October 26, 2010
Sunnymead Ranch	Trail E. of Via Del Norte to Pigeon Pass Rd.	23553	January 1, 2004
Sunnymead Ranch	Trail N. of Sunnymead Ranch Parkway to South of Lawless Rd. to Tract	23553	January 1, 2004
Cactus Trails	W. Landon Rd. between Cactus Ave. and Brodiaea Ave.	31129	January 16, 2012
Aldi Trail	Eucalyptus Ave from Quincy to Redlands Blvd.	PM 35607	July 1, 2015
Eucalyptus Ave. Trails West	Fire Station 58 to Quincy St.	35679	June 1, 2019

¹ Additional Park Facilities may be listed in the Parks, Recreation and Open Space Comprehensive Master Plan.

Table 3: Park Amenities

Moreno Valley Parks Amenities																											
Name - Address	Funding Source Location	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Golf Course	Horse Arena	Multi-use Athletic Field	Off-street Parking	Pickleball Court	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Slate Park	Snack Bar	Soccer Field	Soccer Turf Arena	Tennis Court	Trailhead	Trail	Walking Path	Water Feature
Auto Mall Trails - East of Auto Mall Trail to Tract 32835	CFD#1																								●		
Aldi Trail - Eucalyptus Avenue from Quincy to Redlands Boulevard	CFD#1																								●		
Bikeway/ Juan Bautista Trail	CFD#1																								●		
Cactus Trail	CFD#1																								●		
Celebration Park - 14965 Morgan Avenue	CFD#1		●		●							●		●	●	●	●	●								●	●
Cottonwood Staging Area - North side of Cottonwood Avenue	CFD#1									●																	
Cottonwood Trails	CFD#1																								●		
Cold Creek Trail Head - 27334 Cold Creek Court	CFD#1									●																	
Eucalyptus Avenue Trails West - Fire Station 58 to Quincy Street	CFD#1																								●		
Iris Avenue Trails	CFD#1																								●		
Hidden Springs Passive Nature Park - Hidden Springs Parkway and Greenridge St.	CFD#1													●									●	●			
Hound Town Dog Park - 11150 Redlands Boulevard	CFD#1					●						●						●									
Lasselle Sports Park - 17155 Lasselle Street	CFD#1		●					●				●		●	●	●	●	●		●						●	
Nason Trails (Cold Creek) Southeast of Nason Street and Eucalyptus Avenue	CFD#1																								●		
Patriot Park - 15310 Perris Boulevard	CFD#1													●		●		●								●	
Quincy Ch. Trail - Cottonwood Avenue and Bay Avenue	CFD#1																								●		
Rancho Verde Trail - North East of Rancho Verde Staging	CFD#1																								●		
Rancho Verde Equestrian Staging Area - East side of Lasselle Street	CFD#1									●																	
Redlands Boulevard Trails	CFD#1																								●		
Rock Ridge Park - 27119 Waterford Way	CFD#1		●											●	●	●		●									
Shadow Mountain Park - 23239 Presidio Hills Drive	CFD#1		●	●								●			●	●	●	●									
Sunnymead Ranch Trail	CFD#1																								●		
TownGate II Park - 13100 Arbor Park Lane	CFD#1	●	●									●		●	●	●		●								●	
Vista Lomas Park - 26700 Iris Avenue	CFD#1		●		●						●	●		●	●	●		●									

III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT

The City is authorized to levy the special tax consistent with the RMA, which was approved by the legislative body and the qualified electors of the District. The special tax requirement includes the costs for maintenance and operation services of District facilities, administrative expenses, and replenishment of the contingency reserve fund for each year. Other available revenues are considered when calculating the special tax and may be used to offset the annual special tax requirement.

A. ANNUAL ESCALATION FACTOR

On each July 1 following the year the tax rate areas were established ("Base Year"), the maximum special tax rate shall be increased by the greater of the increase in the annual percent change in the Consumer Price Index (CPI) or two percent (2%). The CPI is based on the Department of Labor, Bureau of Labor Statistics, Regional Consumer Price Index for all Urban Consumers for Los Angeles-Long Beach-Anaheim.¹ The Maximum Special Tax Annual Adjustment is shown below in Table 6. Prior year escalators are available upon request.

B. MAINTENANCE AND OPERATION COSTS

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the Park Rangers associated with facilities identified in Section II. Services are defined in Section I.B.iv.

C. ADMINISTRATIVE EXPENSES

Administrative expenses are those directly related to the administration of the District. They include, but are not limited to, costs related to the City's general administrative services, overhead for personnel support, building and maintenance, insurance, CSD Board support, City Manager support, purchasing, and communications.

D. RESERVE FUND

Consistent with the RMA, a contingency reserve can be established in an amount equal to ten percent (10%) of the estimated costs of providing the Services and estimated Administrative Expenses for any fiscal year to provide for the payment of unexpected costs, which may be incurred during the fiscal year.

¹ In January 2018, the Bureau of Labor Statistics introduced a new geographic area sample for the CPI. Riverside, CA, which was previously included in the Los Angeles-Riverside-Orange County, CA MSA (Metropolitan Statistical Area), will now be included in a separate CBSA (Core Based Statistical Area) and will be considered a new index named Riverside-San Bernardino-Ontario, starting at 100.000. The Los Angeles-Riverside-Orange County, CA index was renamed "Los Angeles-Long Beach-Anaheim". Because the CPI approved by the qualified electors was the Los Angeles-Riverside-Orange County index, and it was renamed and not eliminated, CSD General Counsel determined the District would continue to use the Los Angeles-Long Beach-Anaheim index.

E. SPECIAL TAX REQUIREMENT

The Special Tax Requirement calculation is provided in the following table.

Table 4: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT		
Personnel Services	\$	735,351.00
Operations and Maintenance ¹		890,279.00
Material & Supplies		113,850.00
Debt Service		-
Fixed Charges (Overhead, Administration, & Replacement)		144,056.00
Capital Improvement Projects and Fixed Assets		750,000.00
Gross Special Tax Requirement	\$	2,633,536.00
CREDITS: CONTRIBUTIONS & TRANSFERS		
Transfer from Community Services District Zone E-8		\$37,755.18
Use of Money & Property		(9,000.00)
Fund Balance Contribution/(Draw)		(378,802.80)
Total Contributions/Transfers	\$	(350,047.62)
TOTAL NET SPECIAL TAX REQUIREMENT	\$	2,283,488.38
¹ Based on the CSD Board Proposed Budget.		

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the property taxes are collected and shall be subject to the same penalties and the same procedure, sale and lien priority in case of delinquency as applicable for ad valorem taxes; however, the CSD Board may use a direct billing procedure for any special taxes that cannot be collected on the Riverside County property tax bill or if necessary, may by resolution, elect to collect the special taxes at a different time or in a different manner to meet its financial obligations.

A. SPECIAL TAX RATE

The special tax rate per dwelling unit (DU) that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 5 and the Special Tax Rate listed in Table 6.

Table 5: Land Use Categories

Land Use Category	Description	Dwelling Units
1	Single-family Residential and Multifamily Residential	One / Residence or Residential Unit
2	All Other Property	Two / Acre

In accordance with the RMA, property classified as commercial or industrial and publicly owned or dedicated property will be identified as exempt with regard to the special tax. The exemption also applies to sliver parcels, common lots, open space, or any other property that cannot be developed.

Table 6: Special Tax Rate

Fiscal Year	Maximum Special Tax Annual Adjustment	Maximum Special Tax	Applied Special Tax ²
2003/04 ¹	-	\$ 115.00	\$ 115.00
2020/21	2.96%	181.59	146.32
2021/22	2.00%	185.22	153.64
2022/23	6.57%	197.39	163.74
2023/24	4.93%	207.12	180.12
2024/25	3.47%	214.31	198.14
2025/26	3.42%	221.64	217.96

¹Rates between base year and data supplied are on file and available upon request.
²The applied special tax cannot exceed the maximum special tax; amounts must be even numbers in accordance with County guidelines.

B. METHOD OF APPORTIONMENT

For each fiscal year, the CSD Board will determine the amount of the special tax to be levied to pay for (a) the estimated costs of providing the identified Services, (b) the amount estimated for Administrative Expenses, and (c) the amount required to fund or replenish the Contingency Reserve (collectively defined as the “Special Tax Requirement”). The special tax can be levied on all non-exempt parcels in the District, in an amount per DU, based on the Land Use Categories, up to the Special Tax Requirement. The amount of special tax to be levied on any parcel cannot exceed the amount calculated by multiplying the DUs for the parcel by the maximum special tax rate for the fiscal year.

C. CURRENT DELINQUENCIES

The District’s delinquencies are summarized below.

Table 7: Current Delinquencies

FY	Amount Levied	Amount Delinquent ²	Number of Delinquent Parcels	Percent Delinquent
2014/15 ¹	995,234.40	-	0	0.00%
2015/16	1,030,803.88	-	0	0.00%
2016/17	1,087,654.40	-	0	0.00%
2017/18	1,188,548.56	-	0	0.00%
2018/19	1,277,219.14	99.22	2	0.01%
2019/20	1,318,635.84	351.18	3	0.03%
2020/21	1,351,265.20	190.22	2	0.01%
2021/22	1,561,750.60	782.07	8	0.05%
2022/23	1,708,872.50	1,359.05	9	0.08%
2023/24	1,874,641.86	3,945.16	29	0.21%
2024/25	2,074,454.38	33,089.38	131	1.60%

¹ No outstanding delinquencies in prior years. Information regarding prior delinquencies is on file and available upon request.

² Levy amounts delinquent as of March 2025. Payment of delinquent levy amounts will also include penalties and interest.

Source: Riverside County Special Assessment Distribution Status Report

V. SPECIAL TAX ALLOCATION (TAX ROLL)

The Special Tax Allocation, provided below, outlines which developments' parcels have been annexed into the District and the calculation of the total special tax levy for the fiscal year. For FY 2025/26, there are 10,476.64 taxable DUs in the District. A detailed Tax Roll by parcel is included in Appendix C.

Appendix A: Annexations

FY	Annexation Number	Tract No./ Development Name	Number of DUs	Resolution No.	Date of Annexation
2003/04	2003-1	30316	189	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30714	83	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30319	111	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30233	92	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30320	320	CSD 2003-28	Nov. 25, 2003
2003/04	2003-2	27523	114	CSD 2004-03	March 23, 2004
2003/04	2003-2	30318	172	CSD 2004-03	March 23, 2004
2003/04	2003-2	30476	80	CSD 2004-03	March 23, 2004
2004/05	2004-3	30321	133	CSD 2004-18	July 13, 2004
2004/05	2004-3	31120	51	CSD 2004-18	July 13, 2004
2004/05	2004-3	31255	17	CSD 2004-18	July 13, 2004
2004/05	2004-4	29732	165	CSD 2004-25	Nov. 23, 2004
2004/05	2004-5	27593	101	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	30708	20	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31128	262	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31268	26	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31269-1	107	CSD 2004-26	Dec. 14, 2004
2005/06	2005-6	29920	299	CSD 2005-13	July 12, 2005
2005/06	2005-6	31212	147	CSD 2005-13	July 12, 2005
2005/06	2005-6	31327	65	CSD 2005-13	July 12, 2005
2005/06	2005-7	BRE Prop Inc	268	CSD 2005-14	July 12, 2005
2005/06	2005-7	Lasselle Place Apts.	304	CSD 2005-14	July 12, 2005
2005/06	2005-8	30967	33	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31129	109	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31213	63	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31284	145	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31326	77	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31424	38	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32142	168	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32143	32	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32144	73	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32210	20	CSD 2005-18	Sept. 13, 2005
2005/06	2005-9	Reserve at Moreno Valley Ranch	176	CSD 2005-19	Oct. 25, 2005
2005/06	2005-10	32145	165	CSD 2006-07	April 11, 2006
2005/06	2005-10	32146	125	CSD 2006-07	April 11, 2006
2005/06	2005-11	32018	77	CSD 2006-08	April 11, 2006
2005/06	2006-12	31257	18	CSD 2006-09	April 11, 2006
2005/06	2006-13	32834	205	CSD 2006-10	April 11, 2006
2005/06	2006-13	36933	274	CSD 2006-10	April 11, 2006
2005/06	2006-13	32836	129	CSD 2006-10	April 11, 2006
2005/06	2006-14	Stonegate 552	552	CSD 2006-13	June 13, 2006
2005/06	2006-15	Alessandro Apts.	320	CSD 2006-14	June 13, 2006
2005/06	2006-15	31494	12	CSD 2006-14	June 13, 2006
2005/06	2006-15	31591	33	CSD 2006-14	June 13, 2006
2005/06	2006-15	32625	20	CSD 2006-14	June 13, 2006
2005/06	2006-15	33437	36	CSD 2006-14	June 13, 2006

FY	Annexation Number	Tract No./ Development Name	Resolution No.	Date of Annexation
2005/06	2006-16	Broadstone at Valley View	CSD 2006-15	June 13, 2006
2005/06	2006-17	31149	CSD 2006-16	June 13, 2006
2006/07	2006-18	30921	CSD 2006-29	Sept. 12, 2006
2006/07	2006-19	Broadstone Vistas Apts.	CSD 2006-30	Sept. 12, 2006
2006/07	2006-22	31618	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32194	CSD 2007-01	Jan. 9, 2007
2006/07	2006-22	32715	CSD 2007-01	Jan. 9, 2007
2006/07	2006-20	33256	CSD 2007-07	May 22, 2007
2006/07	2006-21	33436	CSD 2007-08	May 22, 2007
2006/07	2007-23	32005	CSD 2007-09	May 22, 2007
2006/07	2007-24	32515	CSD 2007-10	May 22, 2007
2006/07	2007-25	Oakwood Apts.	CSD 2007-11	May 22, 2007
2006/07	2007-26	34299	CSD 2007-12	May 22, 2007
2007/08	2007-27	33962	CSD 2008-02	Feb. 12, 2008
2007/08	2008-28	31414	CSD 2008-04	May 27, 2008
2008/09	2008-29	Palm Desert Apts.	CSD 2008-21	Sept. 23, 2008
2009/10	2009-30	32505	CSD 2010-01	Jan. 12, 2010
2011/12	2011-31	Hemlock Family Apts.	CSD 2011-25	Dec. 13, 2011
2014/15	2014-32	36598	CSD 2014-22	Oct. 14, 2014
2014/15	2015-33	36436	CSD 2015-02	Jan. 27, 2015
2014/15	2015-34	31789	CSD 2015-03	Feb. 10, 2015
2015/16	2015-35	Villa Camille, LP (Apts)	CSD 2015-30	Oct. 13, 2015
2015/16	2015-36	Williams (Custom Home)	CSD 2015-30	Oct. 13, 2015
2015/16	2015-37	31592 ¹	CSD 2015-34	Dec. 1, 2015
2015/16	2016-38	36882	CSD 2016-03	Apr. 5, 2016
2015/16	2016-39	35606	CSD 2016-10	May 3, 2016
2016/17	2016-40	Riverview Partners, LP (Apts)	CSD 2017-04	April 18, 2017
2016/17	2017-41	31305	CSD 2017-05	May 2, 2017
2016/17	2017-42	Sadik (Custom Home)	CSD 2017-23	June 20, 2017
2017/18	2017-43	Fernandez (Custom Home)	CSD 2017-28	Dec. 5, 2017
2017/18	2017-44	OM MacArthur LLC (Apts)	CSD 2017-28	Dec. 5, 2017
2017/18	2018-45	Continental Dev (Apts)	CSD 2018-08	May 1, 2018
2018/19	2019-46	Latham Homes Inc. (Custom Home)	CSD 2019-09	May 7, 2019
2019/20	2019-48	Villa Annette (Apts)	CSD 2019-25	Nov. 19, 2019
2019/20	2019-49	J. Palafox (Custom Home)	CSD 2019-24	Oct. 15, 2019
2019/20	2019-50	J. Flores (Custom Home)	CSD 2020-01	Jan. 21, 2020
2019/20	2019-51	ANJJ (Custom Home)	CSD 2020-02	Feb. 4, 2020
2020/21	2020-52	36708	CSD 2020-26	Oct. 6, 2020
2020/21	2020-53	36760	CSD 2020-24	Sept. 1, 2020
2020/21	2020-54	Courtyards at Cottonwood, LP (Apts)	CSD 2020-30	Dec. 1, 2020
2020/21	2020-55	M. Morales (Custom Home)	CSD 2020-27	Oct. 6, 2020
2020/21	2020-56	Apollo III Dev Group (Apts)	CSD 2020-28	Oct. 6, 2020
2020/21	2020-57	37544	CSD 2020-31	Dec. 1, 2020
2020/21	2020-58	36761	CSD 2020-32	Dec. 1, 2020
2020/21	2020-59	J. Franco (Custom Home)	CSD 2020-33	Dec. 1, 2020
2020/21	2020-61	N. Kahala (Custom Home)	CSD 2020-34	Dec. 1, 2020
2020/21	2021-62	31517	CSD 2021-01	Feb. 2, 2021
2020/21	2021-64	ROC III CA Belago (Apts.)	CSD 2021-02	Feb. 2, 2021

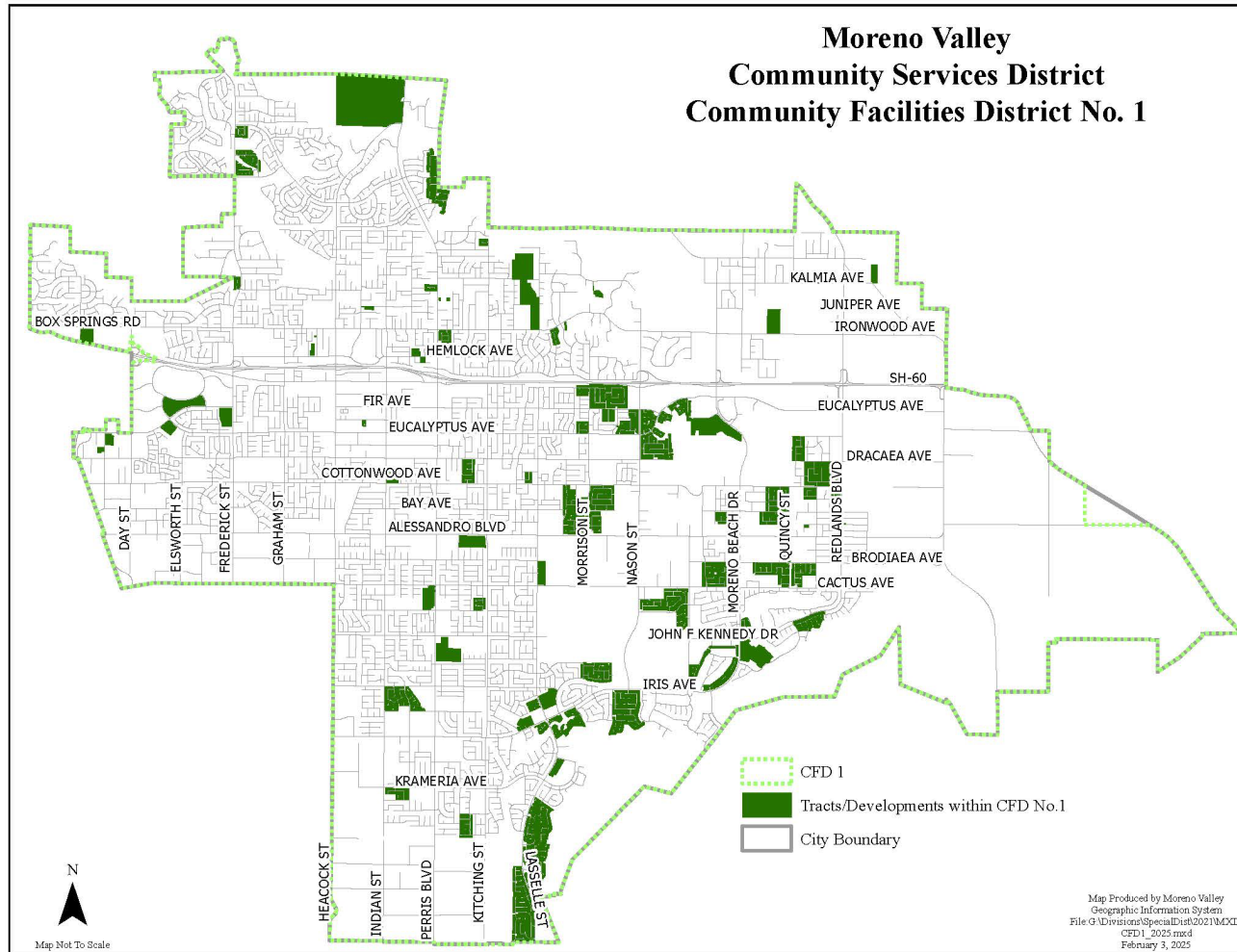
Original District Boundaries

30924, 31050

¹ The parcels associated with this Tract were outside the future annexation area boundaries of the District. A full Public Hearing process was conducted to annex this development into the District.

Appendix B: District Boundary Map

Map 1: Tracts/Developments within the District



Appendix C: Special Tax Allocation (Tax Roll)

APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate
260480001	217.96	308551006	217.96	474740004	217.96	485241010	217.96	487500048	217.96
260480002	217.96	308551007	217.96	474740005	217.96	485241011	217.96	487500049	217.96
260480003	217.96	308551008	217.96	474740006	217.96	485241012	217.96	487500050	217.96
260480004	217.96	308551009	217.96	474740007	217.96	485241013	217.96	487500051	217.96
260480005	217.96	308552001	217.96	474740008	217.96	485241014	217.96	487500052	217.96
260480006	217.96	308552002	217.96	474740009	217.96	485241015	217.96	487500053	217.96
260480007	217.96	308552003	217.96	474740010	217.96	485241016	217.96	487500054	217.96
260480008	217.96	308552004	217.96	474740011	217.96	485241017	217.96	487500055	217.96
260480009	217.96	308552005	217.96	474740012	217.96	485250001	217.96	487501001	217.96
260480010	217.96	308552006	217.96	474740013	217.96	485250002	217.96	487501002	217.96
260480011	217.96	308552007	217.96	474741001	217.96	485250003	217.96	487501003	217.96
260480012	217.96	308552008	217.96	474741002	217.96	485250004	217.96	487501004	217.96
260480013	217.96	308552009	217.96	474741003	217.96	485250005	217.96	487501005	217.96
260480014	217.96	308552010	217.96	474741004	217.96	485250006	217.96	487501006	217.96
260480015	217.96	308552011	217.96	474741005	217.96	485250007	217.96	487501007	217.96
260480016	217.96	308552012	217.96	474741006	217.96	485250008	217.96	487501008	217.96
260480017	217.96	308552013	217.96	474741007	217.96	485250009	217.96	487502001	217.96
260480018	217.96	308552014	217.96	474742001	217.96	485250010	217.96	487502002	217.96
260480019	217.96	308552015	217.96	474742002	217.96	485250011	217.96	487502003	217.96
260480020	217.96	308552016	217.96	474742003	217.96	485250012	217.96	487502004	217.96
260480021	217.96	308552017	217.96	474742004	217.96	485250013	217.96	487502005	217.96
260480022	217.96	308560001	217.96	474742005	217.96	485250014	217.96	487502006	217.96
260480023	217.96	308560002	217.96	474742006	217.96	485250015	217.96	487502007	217.96
260480024	217.96	308560003	217.96	474742007	217.96	485250016	217.96	487502008	217.96
260480025	217.96	308560004	217.96	474742008	217.96	485250017	217.96	487502009	217.96
260480026	217.96	308560005	217.96	474742009	217.96	485250018	217.96	487502010	217.96
260480027	217.96	308560006	217.96	474742010	217.96	485250019	217.96	487502011	217.96
260480028	217.96	308560007	217.96	474742011	217.96	485250020	217.96	487502012	217.96
260480029	217.96	308560008	217.96	474742012	217.96	485250021	217.96	487502013	217.96
260480030	217.96	308560009	217.96	474742013	217.96	485250022	217.96	487502014	217.96
260480031	217.96	308560010	217.96	474742014	217.96	485250023	217.96	487510001	217.96
260480032	217.96	308560011	217.96	474742015	217.96	485250024	217.96	487510002	217.96
260480033	217.96	308560012	217.96	474742016	217.96	485250025	217.96	487510003	217.96
260480034	217.96	308560013	217.96	474742017	217.96	485250026	217.96	487510004	217.96
260480035	217.96	308560014	217.96	474742018	217.96	485250027	217.96	487510005	217.96
260480036	217.96	308560015	217.96	474742019	217.96	485250028	217.96	487510006	217.96
260480037	217.96	308560016	217.96	474742020	217.96	485250029	217.96	487510007	217.96
260480038	217.96	308560017	217.96	474742021	217.96	485250030	217.96	487510008	217.96
260480039	217.96	308560018	217.96	474750001	217.96	485250031	217.96	487510009	217.96
260480040	217.96	308560019	217.96	474750002	217.96	485250032	217.96	487510010	217.96
260480041	217.96	308560023	217.96	474750003	217.96	485250033	217.96	487510011	217.96
260480042	217.96	308560024	217.96	474750004	217.96	485250034	217.96	487510012	217.96
260480043	217.96	308560025	217.96	474750005	217.96	485250035	217.96	487511001	217.96
260480044	217.96	308560026	217.96	474750006	217.96	485251001	217.96	487511002	217.96
260480045	217.96	308560027	217.96	474750007	217.96	485251002	217.96	487511003	217.96
260480046	217.96	308560028	217.96	474750008	217.96	485251003	217.96	487511004	217.96
260480047	217.96	308560029	217.96	474750009	217.96	485251004	217.96	487511005	217.96
260480048	217.96	308561001	217.96	474750010	217.96	485251005	217.96	487511006	217.96
260480049	217.96	308561002	217.96	474750011	217.96	485251006	217.96	487511007	217.96
260480050	217.96	308561003	217.96	474750012	217.96	485251007	217.96	487511008	217.96
260480051	217.96	308561004	217.96	474750013	217.96	485251008	217.96	487511009	217.96
260480052	217.96	308561005	217.96	474750014	217.96	485251009	217.96	487511010	217.96
260480053	217.96	308561006	217.96	474750015	217.96	485251010	217.96	487511011	217.96
260480054	217.96	308561007	217.96	474750016	217.96	485251011	217.96	487511012	217.96
260480055	217.96	308561008	217.96	474750017	217.96	485251012	217.96	487511013	217.96
260480056	217.96	308561009	217.96	474750018	217.96	485251013	217.96	487511014	217.96
260480057	217.96	308570001	217.96	474750019	217.96	485252001	217.96	487512001	217.96
260480058	217.96	308570002	217.96	474750020	217.96	485252002	217.96	487512002	217.96
260480059	217.96	308570003	217.96	474751001	217.96	485252003	217.96	487512003	217.96
260480060	217.96	308570004	217.96	474751002	217.96	485252004	217.96	487512004	217.96
260480061	217.96	308570005	217.96	474751003	217.96	485252005	217.96	487512005	217.96
260480062	217.96	308570006	217.96	474751004	217.96	485252006	217.96	487512006	217.96
260480063	217.96	308570007	217.96	474751005	217.96	485252007	217.96	487512007	217.96
260480064	217.96	308570008	217.96	474751006	217.96	485252008	217.96	487512008	217.96
260480065	217.96	308570009	217.96	474751007	217.96	485252009	217.96	487512009	217.96
260480066	217.96	308570010	217.96	474751008	217.96	485252010	217.96	487512010	217.96
260480067	217.96	308570011	217.96	474751009	217.96	485252011	217.96	487513001	217.96
260480068	217.96	308570012	217.96	474751010	217.96	485252012	217.96	487513002	217.96
260480069	217.96	308570013	217.96	474751011	217.96	485252013	217.96	487513003	217.96
260480070	217.96	308570014	217.96	474751012	217.96	485252014	217.96	487513004	217.96
260480071	217.96	308570015	217.96	474751013	217.96	485252015	217.96	487513005	217.96
260480072	217.96	308570016	217.96	474751014	217.96	485252016	217.96	487513006	217.96
260480073	217.96	308570017	217.96	474751015	217.96	485252017	217.96	487513007	217.96

FY 2025/26 Annual Special Tax Report

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APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate	APN	FY 2025/26 Applied Rate
308540039	217.96	316221019	217.96	485240023	217.96	487500009	217.96		
308540040	217.96	316221020	217.96	485240024	217.96	487500010	217.96		
308540041	217.96	316221021	217.96	485240025	217.96	487500011	217.96		
308540042	217.96	316221022	217.96	485240026	217.96	487500012	217.96		
308540043	217.96	316221023	217.96	485240027	217.96	487500013	217.96		
308540044	217.96	316221028	217.96	485240028	217.96	487500014	217.96		
308540045	217.96	316221029	217.96	485240029	217.96	487500015	217.96		
308540046	217.96	316221030	217.96	485240030	217.96	487500016	217.96		
308540047	217.96	316221031	217.96	485240031	217.96	487500017	217.96		
308540048	217.96	316221032	217.96	485240032	217.96	487500018	217.96		
308541001	217.96	316221033	217.96	485240033	217.96	487500019	217.96		
308541002	217.96	316221034	217.96	485240034	217.96	487500020	217.96		
308541003	217.96	316221035	217.96	485240035	217.96	487500021	217.96		
308541004	217.96	316221036	217.96	485240036	217.96	487500022	217.96		
308541005	217.96	471201008	72,436.82	485240037	217.96	487500023	217.96		
308541006	217.96	471201013	17,310.38	485240038	217.96	487500024	217.96		
308541007	217.96	473174013	217.96	485240039	217.96	487500025	217.96		
308541008	217.96	473200004	217.96	485240040	217.96	487500026	217.96		
308541009	217.96	473300002	4,093.28	485240041	217.96	487500027	217.96		
308541010	217.96	473300009	4,093.28	485240042	217.96	487500028	217.96		
308541011	217.96	474110004	18,090.68	485240043	217.96	487500029	217.96		
308541012	217.96	474110014	1,961.64	485240044	217.96	487500030	217.96		
308541013	217.96	474120011	217.96	485240045	217.96	487500031	217.96		
308541014	217.96	474120054	217.96	485240046	217.96	487500032	217.96		
308541015	217.96	474230005	435.92	485240047	217.96	487500033	217.96		
308541016	217.96	474250064	217.96	485240048	217.96	487500034	217.96		
308541017	217.96	474720010	217.96	485240049	217.96	487500035	217.96		
308541018	217.96	474720011	217.96	485240050	217.96	487500036	217.96		
308550001	217.96	474720012	217.96	485240051	217.96	487500037	217.96		
308550002	217.96	474720013	217.96	485240052	217.96	487500038	217.96		
308550003	217.96	474720014	217.96	485241001	217.96	487500039	217.96		
308550004	217.96	474720015	217.96	485241002	217.96	487500040	217.96		
308550005	217.96	474720016	217.96	485241003	217.96	487500041	217.96		
308550006	217.96	474720017	217.96	485241004	217.96	487500042	217.96		
308551001	217.96	474720018	217.96	485241005	217.96	487500043	217.96		
308551002	217.96	474720019	217.96	485241006	217.96	487500044	217.96		
308551003	217.96	474740001	217.96	485241007	217.96	487500045	217.96		
308551004	217.96	474740002	217.96	485241008	217.96	487500046	217.96		
308551005	217.96	474740003	217.96	485241009	217.96	487500047	217.96		
Subtotal 1	\$691,587.08	Subtotal 2	\$381,063.80	Subtotal 3	\$384,076.02	Subtotal 4	\$464,076.04	Subtotal 5	\$362,685.44

Special Tax Levy
Subtotal 1 \$691,587.08
Subtotal 2 \$381,063.80
Subtotal 3 \$384,076.02
Subtotal 4 \$464,076.04
Subtotal 5 \$362,685.44
Total Tax
Roll: \$2,283,488.38

Parcel Count
Subtotal 1 1,207
Subtotal 2 1,207
Subtotal 3 1,207
Subtotal 4 1,207
Subtotal 5 1,161
Total Parcel
Count: 5,989