

COMMUNITY FACILITIES DISTRICT NO. 2021-01

PARKS MAINTENANCE

ANNUAL
SPECIAL TAX

2025/26

REPORT

REPORT DATE: MAY 2025

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

14177 Frederick St.
PO Box 88005
Moreno Valley, CA 92552
SDAdmin@moval.org
951.413.3470

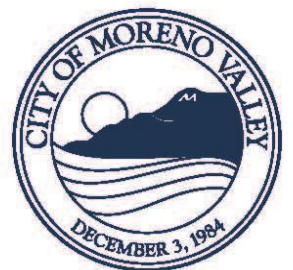


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LIST OF PARTICIPANTS

Community Facilities District No. 2021-01

City Contacts

Jeremy Bubnick
Parks & Community Services Director
14075 Frederick Street
P.O. Box 88005
Moreno Valley, CA 92552-0805
951.413.3280
jeremyb@moval.org

Kimberly Ganimian
Special Districts Division Manager
14177 Frederick Street
P.O. Box 88005
Moreno Valley, CA 92552-0805
951.413.3470
kimberlyg@moval.org

Special Tax Consultant

Sara Mares
NBS
32605 Temecula Parkway
Temecula, CA 92592
800.676.7516
smares@nbsgov.com

Special Legal Counsel

Mark E. Mandell, Esq.
Mandell Municipal Counseling
310.274.8921
Mark@MandellMuni.com

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. 2021-01 (“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 certain park facilities. The District was formed on June 1, 2021 to provide the residential and non-residential development community with a tool to provide this ongoing funding. 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 of Intention to Establish the District	CSD 2021-10	April 20, 2021
Resolution Adopting a Boundary Map	CSD 2021-10	April 20, 2021
Resolution Establishing the District	CSD 2021-22	June 1, 2021
Resolution Declaring Results of Election	CSD 2021-23	June 1, 2021
Ordinance Authorizing the Levy of a Special Tax	Ordinance No. CSD 55	June 1, 2021
Resolution Authorizing Future Annexation of Territory	CSD 2021-36	October 19, 2021
Resolutions of Intention to Annex Certain Parcels	CSD 2021-30 through 35	October 19, 2021
Resolution of Intention to Designate the Future Annexation Area	CSD 2021-38 through 49	December 7, 2021
Public Hearing to Designate Future Annexation Area	Ordinance No. CSD 56	December 7, 2021

B. The District

The District funds the continued maintenance and/or repair of certain Parks and Park Improvements, as defined in the Resolution of Intent (“ROI”), of those facilities included within the District.

i. Boundaries of the District

The Boundary Map was recorded on October 27, 2021, as Document Number 2021-0635742, in Book 87 of Maps of Assessment and Community Facilities Districts at Page 81, in the Office of the County Recorder in the County of Riverside.

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. Future Annexations

As a requirement of development, projects are approved on the condition the property owner provides a funding source to support the operations and ongoing maintenance of the facilities within the District.

The qualified elector (i.e. landowner or registered voter, depending on the number of registered voters) can 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.

A list of developments whose parcels annexed into the District is included in Appendix A. To date, the endowment option has not been selected.

iv. Description of Services

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

Park Maintenance Services: Maintaining, lighting, and operating parks and park improvements that are owned and operated by the CSD, to the extent such services are in addition to services already provided at the time CFD No. 2021-01 is created and do not supplant existing services.

Fundable services include (i) planting, replanting, mowing, trimming, irrigation and fertilization of grass, trees, shrubs, and other plants and vegetation, (ii) the operation, maintenance, repair, and replacement of irrigation systems and lighting systems, (iii) the operation maintenance, repair and replacement of any real property or improvements with a useful life of more than five years.

Fundable costs include, but are not limited to: (i) contracted costs for such services, (ii) salaries and benefits of staff, including park rangers, devoted to such services, (iii) expenses related to equipment, apparatus, and supplies related to these services, (iv) administrative and overhead costs, including staff time, associated with providing such services, and (v) lifecycle costs associated with the repair and replacement of facilities and improvements.

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
Windsong Park	Alessandro Boulevard and Darwin Dr.	38123	August 29, 2024
Santiago Park	NEC Indian St. and Santiago Ave.	36760	March 1, 2022
TeenSPOT	14075 Frederick Street		June 9, 2021
Civic Center Ampitheater	14075 Frederick Street		June 24, 2021
Community Demonstration Garden	14075 Frederick Street		February 23, 2022
OPEN SPACE/FUTURE SITES			
Project Name	Location	Tract No.	Opening Date
TBD	SWC of Brodiaea Ave. and Redlands Blvd.	-	TBD
Rancho Verde Park	East side of Lasselle St.	30321	TBD
EQUESTRIAN FACILITIES			
Project Name	Location	Tract No.	Opening Date
AQUEDUCT BIKEWAY			
Project Name	Location	Tract No.	Opening Date
Bikeway/ Juan Bautista Trail	South of Dracaea Ave. east of Elsworth St. to Pan Am Blvd.	32215	TBD
Bikeway/ Juan Bautista Trail	South of Gentian Ave. to Perris Blvd.	36760	May 1, 2022
Bikeway/ Juan Bautista Trail	South of Iris Ave. to Red Maple Ln.	37909	TBD
MULTI-USE TRAILS			
Project Name	Trail Head to End of Trail Development	Tract No.	Opening Date
Eucalyptus Ave. Trails East	Eucalyptus Ave from Redlands to Theodore	PM 35629	November 14, 2022
Covey Ranch	East Perris Blvd. at Covey Rd.	31592	June 5, 2023
Quincy Ch. Trails	Cactus Ave. to Brodiaea Ave.	36436	August 10, 2022
Pigeon Pass Trail	Boulder Ridge Tract	24203	July 28, 2022
Cactus Corridor	Brodiaea Ave. and Quincy St.	36436	August 10, 2022
Alessandro Trail	Landon Rd. from Alessandro Blvd. to Brodiaea Ave.	31590	May 17, 2023
Sketchers Trail	Redlands Blvd. east to Theodore St.	35629	November 14, 2022

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	Zip Code	Banquet Facility	Barbecue	Baseball/Softball Field	Basketball Court	Dog Park	Fitness Equipment	Football Field	Multi-use Athletic Field	Off-street Parking	Picnic Tables	Picnic Shelter	Playground	Restroom	Security Lighting	Snack Bar	Trailhead	Trail
Alessandro Trail - Alessandro Boulevard to Brodiaea Avenue	CFD# 2021-01	92551																	●
Bikeway/ Juan Bautista Trail - South of Dracaea Avenue East of Elsworth Street to Pan Am Boulevard	CFD# 2021-01	92551	FUTURE SITE																
Bikeway/ Juan Bautista Trail - South of Iris Avenue to Red Maple Lane	CFD# 2021-01	92551	FUTURE SITE																
Covey Ranch - East Perris Boulevard at Covey Road	CFD# 2021-01	92551																	●
Eucalyptus Avenue Trails East - Eucalyptus Avenue from Redlands to Theodore	CFD# 2021-01	92551																	●
Rancho Verde Park - Lasselle & Cremello Way	CFD# 2021-01	92551	FUTURE SITE																
Sketchers Trail - Redlands Boulevard East to Theodore Street	CFD# 2021-01	92551																	●
Bikeway/Juan Bautista Trail - South of Gentian Avenue to Perris Boulevard	CFD# 2021-01	92551																	●
Cactus Corridor - Brodiaea Avenue and Quincy Street	CFD# 2021-01	92551																	●
Civic Center Ampitheater * - 14075 Frederick Street	CFD# 2021-01	92551									●	●							
Community Demonstration Garden - 14075 Frederick Street	CFD# 2021-01	92551									●	●						●	●
TeenSPOT - 14075 Frederick Street	CFD# 2021-01	92551									●	●		●	●				
Pigeon Pass Trail - Boulder Ridge Tract	CFD# 2021-01	92551																	●
Santiago Park - Indian Street and Santiago Avenue	CFD# 2021-01	92551		●		●		●				●	●	●	●	●			●
Quincy Ch. Trails - Cactus Avenue to Brodiaea Avenue	CFD# 2021-01	92551																	●
Windsong Park - Alessandro Boulevard and Darwin Dr.	CFD# 2021-01	92551		●		●		●				●	●	●		●			●
Bella Sera Park Park - Alessandro Boulevard and Oliver Street	CFD# 2021-01	92551	FUTURE SITE																

* A restroom is under design and scheduled to be complete by FY 2025-26.

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 rates shall be increased by the greater of the increase in the annual percentage change in the Consumer Price Index (CPI) or five percent (5%). The CPI is based on the Department of Labor, Bureau of Labor Statistics, Regional Consumer Price Index for All Urban Consumers for Riverside-San Bernardino-Ontario County.

Table 4: Annual Escalation

Fiscal Year	% Change in CPI	% Used to Increase Maximum Rates
2022/23	5.76%	5.76%
2023/24	8.70%	8.70%
2024/25	4.65%	5.00%
2025/26	2.61%	5.00%

B. Maintenance and Operations Costs

The District will provide, to the extent funds are available, the ongoing maintenance of park improvements and all efforts by the staff 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

Operating reserves (cash flow to fund services until the first installment of the property tax levy is received) and Repair and Replacement reserves (to cover repair or replacement needs), if applicable, will be maintained for the District.

E. Special Tax Requirement

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

Table 5: Proposed Special Tax Requirement

SPECIAL TAX REQUIREMENT		
Personnel Services	\$	-
Operations and Maintenance		\$145,900.00
Material & Supplies		\$379,600.00
Fixed Charges (Overhead, Administration, & Replacement)		25,000.00
Capital Improvement Projects and Fixed Assets		-
Gross Special Tax Requirement ¹	\$	550,500.00
CREDITS: CONTRIBUTIONS & TRANSFERS		
FY 24/25 Loan Repayment	\$	-
Estimated FY 25/26 Loan Repayment ²	\$	10,660.00
Fund Balance Contribution/(Draw)		(0.00)
Total Contributions/Transfers	\$	10,660.00
TOTAL NET SPECIAL TAX REQUIREMENT	\$	561,160.00
¹ Based on the CSD Board Proposed Budget.		
² The estimated repayment expense for the short term loan received to form the District.		

IV. SPECIAL TAX CALCULATION

A levy of special tax shall be collected annually at the same time and in the same manner as the ad valorem 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 that can be levied by the CSD Board in any fiscal year is calculated using the Land Use Categories listed in Table 6.

Table 6: Land Use Categories

Property Type		Per
Single Family Property	Unit ¹	
Multi-Family Property	Unit ¹	
Mobile Home Property	Unit ¹	
Commercial Property	1,000 Feet of Building Square Footage	
Office Property	1,000 Feet of Building Square Footage	
Industrial Property	1,000 Feet of Building Square Footage	
Undeveloped Property	Parcel	
¹ Unit as defined in the RMA.		

In accordance with the RMA, no Special Tax shall be levied on Agricultural Property, Property Owner Association Property, Welfare Exempt Property or Public Property, except as otherwise provided in Sections 53317.3 and 53317.5 of the Act.

Table 7: Special Tax Rate

Property Type	Unit of Calculation	Maximum	Applied
Residential Property			
Single Family	Unit	\$ 369.57	\$ 369.56
Multi-Family	Unit	\$ 369.57	\$ 369.56
Mobile Home	Unit	\$ 369.57	\$ 369.56
Non Residential Property			
Commercial	1,000 Feet of Building Square Footage	\$ 23.69	\$ 23.69
Office	1,000 Feet of Building Square Footage	\$ 39.44	\$ 39.44
Industrial	1,000 Feet of Building Square Footage	\$ 11.50	\$ 11.50
Undeveloped Property			
All	Parcel	\$ -	\$ -

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 Administrative Expenses, (b) the Annual Services Costs, (c) any amount required to establish or replenish any reserve or replacement fund established in connection with CFD 2021-01, and (d) any reasonably anticipated delinquent Special Tax based on the delinquency rate for any Special Tax levied in the previous Fiscal Year (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

There are no delinquencies in the District as of the date of this report.

Table 8: Current Delinquencies

FY	Amount Levied	Amount Delinquent ¹	Number of Delinquent Parcels	Percent Delinquent
2022/23	38,898.16	308.38	1	0.79%
2023/24	\$48,971.88	774.86	5	1.58%
2024/25	\$313,745.90	3,519.60	10	1.12%
¹ 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 shall be levied on all taxable property annexed into the District. Appendix C includes a list of each assessor's parcel number and the applicable maximum and applied special taxes for all tax rate areas applicable to the parcel.

Appendix A: Annexations

Annexation Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
0	TR - 31590	103	CSD 2021-10	April 20, 2021	Single Family
5	The District Retail & Grocery (Sprouts)	3	CSD 2021-30	December 7, 2021	Commercial
6	Custom Home, 11950 Mathews Rd.	1	CSD 2021-31	December 7, 2021	Single Family
7	PM 37429	1	CSD 2021-32	December 7, 2021	Single Family
8	Resource Corporate Center	1	CSD 2021-33	December 7, 2021	Industrial
10	PAMA Business Park/Alessandro Industrial Center	9	CSD 2021-34	December 7, 2021	Industrial
11	Woodspring Suites - Moreno Valley Festival	1	CSD 2021-35	December 7, 2021	Commercial
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
1	ADU - 15510 Arobles	1	CSD 2022-04	March 1, 2022	Single Family
2	ADU - 23574 Lake Valley Dr.	1	CSD 2022-05	March 1, 2022	Single Family
3	Winchell's Donut Shop	1	CSD 2022-06	March 1, 2022	Commercial
4	ADU - 13625 Sylmar Dr.	1	CSD 2022-07	March 1, 2022	Single Family
5	Jr. ADU - 14780 Alba Way	1	CSD 2022-08	March 1, 2022	Single Family
6	ADU - 23610 David Ln.	1	CSD 2022-09	March 1, 2022	Single Family
7	Popeye's - Stoneridge	1	CSD 2022-10	March 1, 2022	Commercial
8	ADU - 24668 Goya Ave.	1	CSD 2022-11	March 1, 2022	Single Family
9	ADU - 14432 Chantry Dr.	1	CSD 2022-18	April 5, 2022	Single Family
10	Texas Roadhouse Restaurant	1	CSD 2022-19	April 5, 2022	Commercial
11	ADU - 24363 Comfort Ct.	1	CSD 2022-20	April 5, 2022	Single Family
13	Custom Home, Kalmia	1	CSD 2022-21	April 5, 2022	Single Family
12	ADU - 27861 Spring Grove St.	1	CSD 2022-22	May 3, 2022	Single Family
14	Skechers Bldg. 2 West Pavillion	1	CSD 2022-23	May 3, 2022	Industrial
15	Jr. ADU - 13331 Harewood Dr.	1	CSD 2022-27	June 21, 2022	Single Family
16	ADU - 16504 Dartmoor Cir.	1	CSD 2022-28	June 21, 2022	Single Family
17	ADU - 21898 Winding Rd.	1	CSD 2022-29	June 21, 2022	Single Family
18	ADU - 23769 Hemlock Ave.	1	CSD 2022-30	June 21, 2022	Single Family
19	ADU - 24947 Branch St.	1	CSD 2022-31	June 21, 2022	Single Family
20	ADU - 13738 Regis Dr.	1	CSD 2022-32	June 21, 2022	Single Family
21	ADU - 25681 Palmwood Dr.	1	CSD 2022-33	June 21, 2022	Single Family
22	Jr. ADU - 24955 Econdido Ct.	1	CSD 2022-34	June 21, 2022	Single Family
23	TR - 37909, Beazer Homes, Iris Park Community	96	CSD 2022-35	June 21, 2022	Single Family
26	ADU - 24908 Alessandro	1	CSD 2022-36	June 21, 2022	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
27	ADU - 13318 Sunfield	1	CSD 2022-37	June 21, 2022	Single Family
28	Rivard Business Park	2	CSD 2022-47	September 6, 2022	Commercial
29	ADU - 25675 Aspenwood Ct Am 29	1	CSD 2022-48	September 6, 2022	Single Family
30	Custom Home - 25542 Overlook Cir.	1	CSD 2022-49	September 6, 2022	Single Family
31	TTM - 37725	68	CSD 2022-50	September 6, 2022	Single Family
32	Jiffy Lube - Stoneridge	1	CSD 2022-51	September 6, 2022	Commercial
33	TTM - 35931	5	CSD 2022-52	September 6, 2022	Multifamily
34	TTM - 37580	1	CSD 2022-53	September 6, 2022	Single Family
35	TTM - 32408	79	CSD 2022-54	September 6, 2022	Single Family
38	Commercial Center - Perris & Iris Aldi (PEN21-0208)	3	CSD 2022-55	September 6, 2022	Commercial
39	ADU - 24937 Atwood Ave.	1	CSD 2022-56	September 6, 2022	Single Family
40	ADU - 12360 Yuma Ct Am 40	1	CSD 2022-58	October 4, 2022	Single Family
41	ADU - 12273 Turton Ln	1	CSD 2022-59	October 4, 2022	Single Family
43	ADU - 25476 Kalmia St.	1	CSD 2022-60	October 4, 2022	Single Family
44	ADU - 22800 Bay Ave.	1	CSD 2022-61	October 4, 2022	Single Family
45	ADU - 23268 Lawless Rd. Am.45	1	CSD 2022-62	October 4, 2022	Single Family
46	ADU - 25469 Lupine	1	CSD 2022-63	October 4, 2022	Single Family
36	ADU - 25434 Alpha St.	1	CSD 2022-64	October 18, 2022	Single Family
37	ADU - 22474 Cobble Creek Dr.	1	CSD 2022-65	October 18, 2022	Single Family
47	ADU - 22824 Chambray Dr	1	CSD 2022-66	October 18, 2022	Single Family
48	ADU - 12094 Coachman Ln	1	CSD 2022-67	October 18, 2022	Single Family
24	TTM - 33607, Iris Town Homes	1	CSD 2022-69	November 1, 2022	Multifamily
42	Industrial Warehouse Bldg. - Krameria and Heacock	1	CSD 2022-70	November 1, 2022	Industrial
50	ADU - 15330 Theresa	1	CSD 2022-71	December 6, 2022	Single Family
51	ADU - 24707 Carolyn Ave	1	CSD 2022-72	December 6, 2022	Single Family
52	ADU - 14138 Blue Ribbon Ln	1	CSD 2022-73	December 6, 2022	Single Family
53	Medical Office Building - Towngate Square	1	CSD 2022-74	December 6, 2022	Office
54	ADU - 25702 Dandelion	1	CSD 2022-75	December 6, 2022	Single Family
55	ADU - 24708 Patrician Ct.	1	CSD 2022-76	December 6, 2022	Single Family
57	ADU - 24576 Qualton Ct	1	CSD 2022-77	December 6, 2022	Single Family
61	ADU - 13622 Persimmon Rd.	1	CSD 2022-78	December 6, 2022	Single Family
56	Apollo IV Apts	1	CSD 2023-02	January 17, 2023	Multifamily
58	Clubhouse - Moreno Valley Golf Course	3	CSD 2023-03	January 17, 2023	Commercial
64	ADU - 14788 Kennebec Ct.	1	CSD 2023-04	January 17, 2023	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
65	ADU - 23840 Cold Spring	1	CSD 2023-05	January 17, 2023	Single Family
67	ADU - 14134 Martinique Pl	1	CSD 2023-06	January 17, 2023	Single Family
68	ADU - 25779 Onate	1	CSD 2023-07	January 17, 2023	Single Family
59	TTM - 38123	183	CSD 2023-09	February 21, 2023	Single Family
62	TR - 37462	10	CSD 2023-10	February 21, 2023	Single Family
63	ADU - 22400 Bay Ave.	1	CSD 2023-11	February 21, 2023	Single Family
69	ADU - 28778 Mcabee Ave.	1	CSD 2023-12	February 21, 2023	Single Family
72	ADU - 24649 La Barca Way	1	CSD 2023-13	February 21, 2023	Single Family
74	ADU - 23433 Dome St.	1	CSD 2023-14	February 21, 2023	Single Family
49	ADU - 17148 Via Xavier Ln.	1	CSD 2023-15	March 21, 2023	Single Family
66	Old 215 Industrial Business Park	7	CSD 2023-16	March 21, 2023	Commercial
70	ADU - 15769 Cayman Cir.	1	CSD 2023-17	March 21, 2023	Single Family
75	ADU - 16812 Baltic Ct.	1	CSD 2023-18	March 21, 2023	Single Family
76	TR - 24301	8	CSD 2023-19	March 21, 2023	Single Family
77	Custom Home Crosswell on Atwood	1	CSD 2023-20	March 21, 2023	Single Family
78	ADU - 13400 Birchwood Dr	1	CSD 2023-28	April 18, 2023	Single Family
81	ADU - 25661 Dracaea	1	CSD 2023-29	April 18, 2023	Single Family
86	ADU - 22062 Monico Dr	1	CSD 2023-30	April 18, 2023	Single Family
87	ADU - 14361 Anthony Pl.	1	CSD 2023-31	April 18, 2023	Single Family
88	ADU - 25037 Quebrada	1	CSD 2023-32	April 18, 2023	Single Family
89	Fir Ave Apartments	1	CSD 2023-33	April 18, 2023	Multifamily
71	76 Gas Station	2	CSD 2023-36	May 16, 2023	Commercial
73	ADU - 12869 Perris Blvd.	1	CSD 2023-37	May 16, 2023	Single Family
80	Rocas Grandes Apartment	1	CSD 2023-38	May 16, 2023	Multifamily
91	ADU - 24268 Virginia Ln	1	CSD 2023-39	May 16, 2023	Single Family
82	ADUs - 11491 & 11489 Mindora Dr.	1	CSD 2023-53	June 20, 2023	Single Family
83	ADU & Jr. ADU - 14139 Cypress Sands Ln.	1	CSD 2023-54	June 20, 2023	Single Family
84	ADU & Jr. ADU - 24229 & 24231 Bay Ave.	1	CSD 2023-55	June 20, 2023	Single Family
85	ADU & Jr. ADU - 26074 & 26076 Bay Ave.	1	CSD 2023-56	June 20, 2023	Single Family
92	ADU - 24438 Lamont Dr.	1	CSD 2023-57	June 20, 2023	Single Family
95	ADU - 12658 Laury Ln.	1	CSD 2023-58	June 20, 2023	Single Family
96	ADU - 13210 Edgemont St.	1	CSD 2023-59	June 20, 2023	Single Family
97	ADU - 10007 Arrow Leaf	1	CSD 2023-60	June 20, 2023	Single Family
98	ADU - 12089 Webb St.	1	CSD 2023-61	June 20, 2023	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
99	Crystal Cove Apts.	1	CSD 2023-62	June 20, 2023	Multifamily
101	ADU - 10050 Via Pescadero	1	CSD 2023-63	June 20, 2023	Single Family
90	ADU & Jr. ADU - 12673 & 12671 Sunnymeadows Dr.	1	CSD 2023-66	September 5, 2023	Single Family
93	Moss Bros. Jeep Dealership	1	CSD 2023-67	September 5, 2023	Commercial
100	ADU - 21236 Shakespeare Ct.	1	CSD 2023-68	September 5, 2023	Single Family
102	ADU - 13669 Phyllis Ave.	1	CSD 2023-69	September 5, 2023	Single Family
105	ADU - 11910 Venetian Dr.	1	CSD 2023-70	September 5, 2023	Single Family
108	7-Eleven Gas Station & Convenience Store	1	CSD 2023-71	September 5, 2023	Commercial
110	ADU - 11129 Red Hill Rd.	1	CSD 2023-72	September 5, 2023	Single Family
111	ADU - 15864 Alisa Viejo Ct.	1	CSD 2023-73	September 5, 2023	Single Family
112	ADU & Jr. ADU - 13790 Mangowood Dr.	1	CSD 2023-74	September 5, 2023	Single Family
113	ADU - 25596 Jonestown Dr.	1	CSD 2023-75	September 5, 2023	Single Family
60	ADU - 12054 Graham St.	1	CSD 2023-76	October 3, 2023	Single Family
79	TTM - 38236	235	CSD 2023-77	October 3, 2023	Single Family
104	ADU - 24168 Mt Russell	1	CSD 2023-78	October 3, 2023	Single Family
106	TTM - 38237	78	CSD 2023-79	October 3, 2023	Single Family
109	ADU - 10953 Mendoza Rd	1	CSD 2023-80	October 3, 2023	Single Family
114	ADU - 25404 Sand Creek Trl.	1	CSD 2023-81	October 3, 2023	Single Family
115	ADU - 22890 Scotia Ln.	1	CSD 2023-82	October 3, 2023	Single Family
116	ADU - 14701 Unity Ct.	1	CSD 2023-83	October 3, 2023	Single Family
94	Custom Home & ADU - 24935 Myers Ave.	1	CSD 2023-85	November 7, 2023	Single Family
107	ADU - 21623 Dracaea Ave.	1	CSD 2023-86	November 7, 2023	Single Family
118	Studio 6 Hotel	2	CSD 2023-87	November 7, 2023	Commercial
120	ADU - 24265 Sunnymead Blvd.	1	CSD 2023-88	November 7, 2023	Single Family
121	Dutch Bros. Coffee	1	CSD 2023-89	November 7, 2023	Commercial
122	CHASE Moreno Valley Business Center 2	1	CSD 2023-90	November 7, 2023	Commercial
123	CHASE Moreno Valley Business Center 3	1	CSD 2023-91	November 7, 2023	Commercial
124	CHASE Moreno Valley Business Center 4	1	CSD 2023-92	November 7, 2023	Commercial
125	Mister Car Wash	1	CSD 2023-93	November 7, 2023	Commercial
127	ADU - 11601 Kayal Ave.	1	CSD 2023-94	November 7, 2023	Single Family
126	ADU - 14191 Travers Dr.	1	CSD 2023-96	December 5, 2023	Single Family
129	Jr. ADU - 14775 Silvertree Rd.	1	CSD 2023-97	December 5, 2023	Single Family
131	ADU & Jr ADU - 24295 & 24291 Bairndale Dr.	1	CSD 2023-98	December 5, 2023	Single Family
128	ADU - 24543 Singer St.	1	CSD 2024-02	January 16, 2024	Single Family

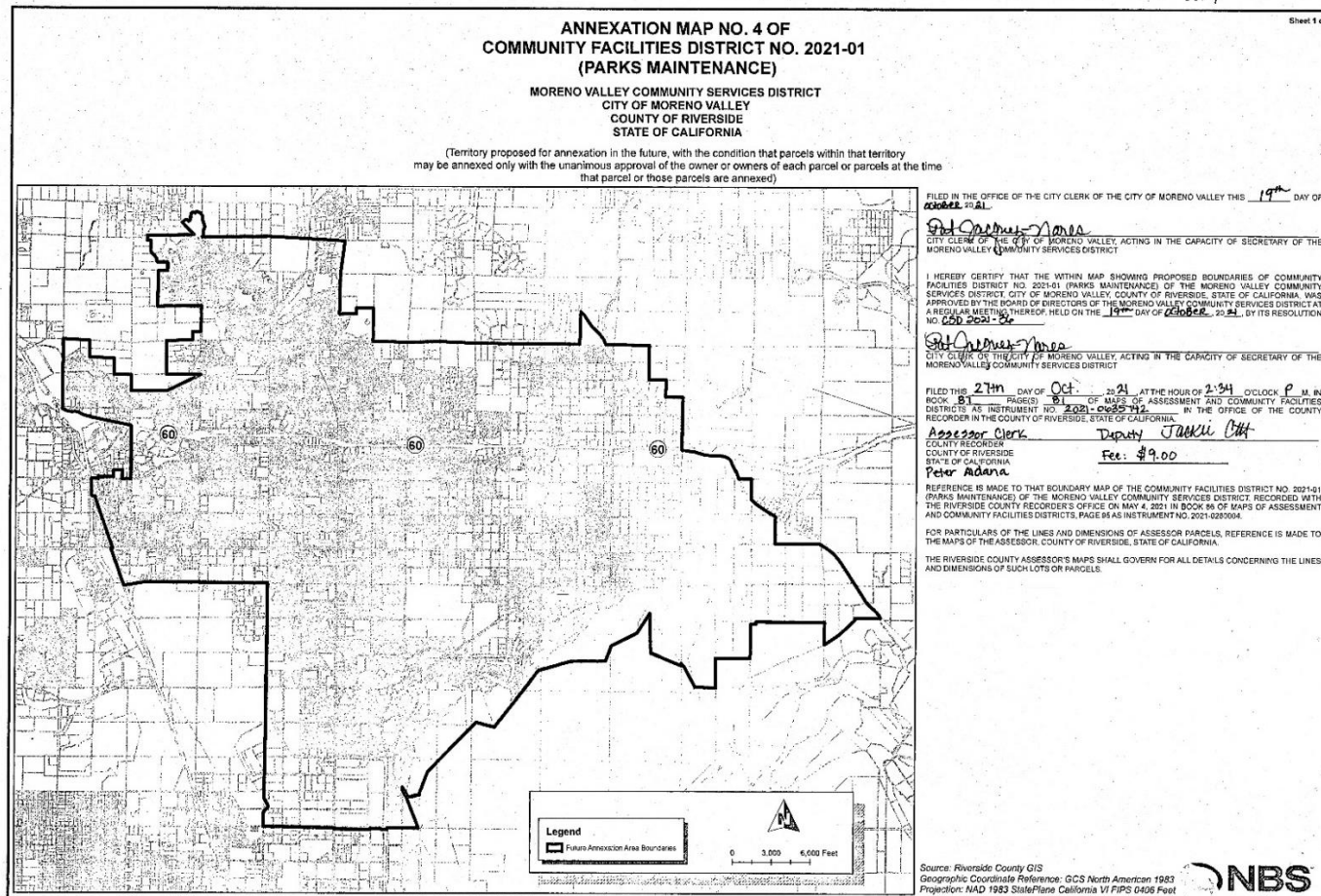
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
133	ADU & Jr. ADU - 13636 Thunderbird Dr.	1	CSD 2024-03	January 16, 2024	Single Family
134	Chase Moreno Valley Business Center 5	1	CSD 2024-04	January 16, 2024	Commercial
135	Chase Moreno Valley Business Center 1	1	CSD 2024-05	January 16, 2024	Commercial
136	Jr. ADU - 14830 Kennebec Ct.	1	CSD 2024-06	January 16, 2024	Single Family
137	ADU - 15573 Nadia St.	1	CSD 2024-07	January 16, 2024	Single Family
103	ADU - 11684 Lyrebird	1	CSD 2024-09	February 6, 2024	Single Family
138	Custom Home - 22753 Featherbrook Ct.	1	CSD 2024-10	February 6, 2024	Single Family
139	ADU - 24166 Radwell Dr.	1	CSD 2024-11	February 6, 2024	Single Family
140	ADU - 12636 Broadleaf Dr.	1	CSD 2024-12	February 6, 2024	Single Family
142	Custom Home - Marisol & Melissa Eucalyptus Ave.	1	CSD 2024-13	February 6, 2024	Single Family
132	Farm Market - 29055 Alessandro Blvd.	3	CSD 2024-14	March 5, 2024	Commercial
141	ADU - 25052 Fir Ave.	1	CSD 2024-15	March 5, 2024	Single Family
143	ADU & Jr. ADU - 16430 Quarter Horse Rd.	1	CSD 2024-16	March 5, 2024	Single Family
144	ADU & Jr. ADU - 25844 Rancho Lucero Dr.	1	CSD 2024-17	March 5, 2024	Single Family
149	ADU - 25271 Oakstone Ct.	1	CSD 2024-18	March 5, 2024	Single Family
151	ADU - 24880 Eugena Ave.	1	CSD 2024-19	March 5, 2024	Single Family
152	ADU - 16829 Trinity Bay Ct.	1	CSD 2024-20	March 5, 2024	Single Family
154	ADU - 14799 Silvertree	1	CSD 2024-21	March 5, 2024	Single Family
147	ADU & Jr. ADU - 12547 Lasselle St.	1	CSD 2024-28	April 2, 2024	Single Family
145	Custom Home/Duplex - 24380 Atwood Ave.	1	CSD 2024-30	May 7, 2024	Multifamily
146	ADU - 24148 Fir Ave.	1	CSD 2024-31	May 7, 2024	Single Family
148	Continental Villages Apts.	1	CSD 2024-32	May 7, 2024	Multifamily
153	ADU - 24111 Eucalyptus Ave.	1	CSD 2024-33	May 7, 2024	Single Family
155	Jr. ADU - 24342 Fiji Dr.	1	CSD 2024-34	May 7, 2024	Single Family
156	ADU - 15112 Indian St.	1	CSD 2024-35	May 7, 2024	Single Family
157	ADU - 13745 Vellanto Way	1	CSD 2024-36	May 7, 2024	Single Family
158	Custom Home - Lasselle & Cottonwood Ave.	1	CSD 2024-37	May 7, 2024	Single Family
159	ADU - 23290 Vida Ct.	1	CSD 2024-38	May 7, 2024	Single Family
160	ADU - 13038 Sunbird Dr.	1	CSD 2024-39	May 7, 2024	Single Family
163	ADU - 14632 Antilles Dr.	1	CSD 2024-40	May 7, 2024	Single Family
164	ADU - 12200 Timlico Ct.	1	CSD 2024-41	May 7, 2024	Single Family
150	ADU - 25081 Juanita Ave.	1	CSD 2024-53	June 4, 2024	Single Family
161	ADU - 27280 Arla St.	1	CSD 2024-53	June 4, 2024	Single Family
162	Jr. ADU - 13361 Tacoma Dr.	1	CSD 2024-53	June 4, 2024	Single Family

Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
199	Jr. ADU - 25154 Joshua Ave.	1	CSD 2024-57	September 3, 2024	Single Family
201	ADU & Jr. ADU - 16211 & 16213 Starview St.	1	CSD 2024-57	September 3, 2024	Single Family
203	ADU - 28593 Forest Oaks Way	1	CSD 2024-57	September 3, 2024	Single Family
202	TR - 38442, Sunset Crossings Apts.	2	CSD 2024-58	October 1, 2024	Multifamily
204	ADU - 23279 Gerbera St	1	CSD 2024-58	October 1, 2024	Single Family
205	ADU & Jr. ADU - 24785 & 24787 Valecrest Dr.	1	CSD 2024-58	October 1, 2024	Single Family
206	ADU 25143 Silent Creek Rd.	1	CSD 2024-58	October 1, 2024	Single Family
207	TR - 38265, Alessandro Walk (PEN21-0290)	1	CSD 2024-59	November 19, 2024	Single Family
209	ADU - 24519 Myers Ave	1	CSD 2024-59	November 19, 2024	Single Family
210	Jr. ADU - 24594 Webster Ave	1	CSD 2024-59	November 19, 2024	Single Family
212	ADU - 12392 Tuscola St	1	CSD 2024-59	November 19, 2024	Single Family
130	ADU - 13241 Pan Am Blvd.	1	CSD 2024-61	December 3, 2025	Single Family
200	ADU - 13050 Pepperbush Dr.	1	CSD 2024-61	December 3, 2025	Single Family
208	ADU & Jr. ADU - 24885 & 24889 Basswood St	1	CSD 2024-61	December 3, 2025	Single Family
211	Jr. ADU - 23145 Surtees Ct.	1	CSD 2024-61	December 3, 2025	Single Family
213	ADU - 13319 Sunflower Ct.	1	CSD 2025-01	January 7, 2025	Single Family
215	ADU - 25675 Laurelwood Pl	1	CSD 2025-01	January 7, 2025	Single Family
216	ADU - 25550 Delphinium Ave	1	CSD 2025-01	January 7, 2025	Single Family
221	ADU - 12917 Raenette Way	1	CSD 2025-01	January 7, 2025	Single Family
214	ADU - 12165 Wind River Cir	1	CSD 2025-02	February 18, 2025	Single Family
217	ADU - 14214 Travers Dr.	1	CSD 2025-02	February 18, 2025	Single Family
218	ADU & Jr. ADU - 24087 & 24089 Pleasant Run Rd.	1	CSD 2025-02	February 18, 2025	Single Family
220	ADU & Jr. ADU - 24823 & 24821 Carolyn Ave	1	CSD 2025-02	February 18, 2025	Single Family
223	ADU - 24688 Rugby Ln	1	CSD 2025-02	February 18, 2025	Single Family
225	ADU - 24082 Mt. Russell Dr.	1	CSD 2025-02	February 18, 2025	Single Family
226	Jan Peterson Development Expansion	2	CSD 2025-02	February 18, 2025	Commercial
228	ADU - 13070 Ninebark St	1	CSD 2025-02	February 18, 2025	Single Family
227	ADU - 13179 Gina Ave.	1	CSD 2025-04	March 4, 2025	Single Family
229	Quick Quack Car Wash (PEN23-0035)	1	CSD 2025-04	March 4, 2025	Commercial
230	ADU - 13851 Robin Nest Ct	1	CSD 2025-04	March 4, 2025	Single Family
231	ADU - 25553 Sand Creek Tr	1	CSD 2025-04	March 4, 2025	Single Family
233	ADU - 24647 Ormista Dr	1	CSD 2025-04	March 4, 2025	Single Family
238	ADU - 25643 Onate Dr	1	CSD 2025-04	March 4, 2025	Single Family
222	ADU - 11514 Kitching St	1	CSD 2025-11	April 1, 2025	Single Family

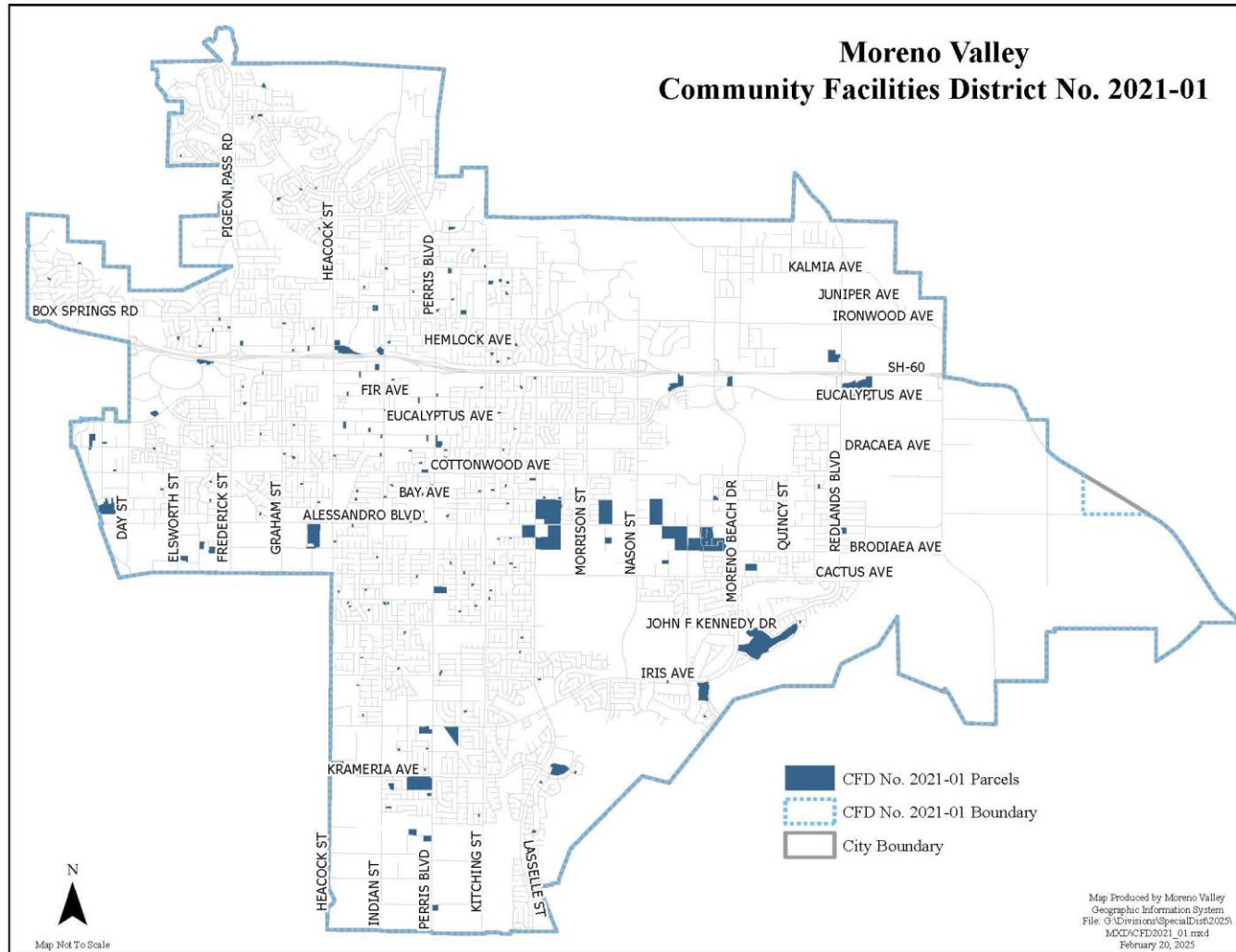
Amendment Number	Tract No./Development	Number of Parcels ¹	Resolution No.	Date of Annexation	Tax Rate Areas & Maintenance Categories
234	WCSS Moreno Valley Storage	2	CSD 2025-11	April 1, 2025	Commercial
235	Custom Home - Kimberly	1	CSD 2025-11	April 1, 2025	Single Family
236	ADU - 12035 Racket Ct.	1	CSD 2025-11	April 1, 2025	Single Family
237	Tru by Hilton	1	CSD 2025-11	April 1, 2025	Commercial
239	ADU - 26371 Helene Dr.	1	CSD 2025-11	April 1, 2025	Single Family
240	ADU - 24236 Atwood Ave	1	CSD 2025-11	April 1, 2025	Single Family
241	Express Car Wash	1	CSD 2025-11	April 1, 2025	Commercial
242	ADU - 25161 Silver Arrow Dr.	1	CSD 2025-11	April 1, 2025	Single Family
245	ADU - 24819 Atwood Ave	1	CSD 2025-11	April 1, 2025	Single Family
243	ADU - 25251 Turquoise Ln	1	CSD 2025 -12	May 6, 2025	Single Family
244	ADU - 14925 Spinnaker Ln.	1	CSD 2025 -12	May 6, 2025	Single Family
246	MOSS Toyota Expansion	2	CSD 2025 -12	May 6, 2025	Commercial
247	Car Pros KIA	2	CSD 2025 -12	May 6, 2025	Commercial
248	ADU - 25198 Gentian Ave	1	CSD 2025 -12	May 6, 2025	Single Family
250	ADU - 25337 Yolanda Ave	1	CSD 2025 -12	May 6, 2025	Single Family
252	ADU & ADU Jr. - 11885 & 11887 Villa Hermosa	1	TBD ²	June 3, 2025	Single Family
253	Custom Home, Webb St. Development #1	1	TBD ²	June 3, 2025	Single Family
254	Custom Home, Webb St. Development #2	1	TBD ²	June 3, 2025	Single Family
256	ADU Jr. - 12051 Harclare Dr.	1	TBD ²	June 3, 2025	Single Family
257	ADU - 29122 Carillo Ct	1	TBD ²	June 3, 2025	Single Family
258	ADU - 23849 Hemlock Ave	1	TBD ²	June 3, 2025	Single Family
Total Annexed Parcels		1004			
Original District	TR 31590	103			
Total Parcels		1107			
¹ Parcel counts may be updated from time to time due to the recordation of parcel or tract maps. ² Subject to landowner approval, scheduled for dates listed.					

Appendix B: District Boundary Maps

Map 1: Future Annexation Area



Map 2: CFD No. 2021-01 Parcels



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
256243011	369.56	312370010	369.56	312380036	369.56	479060016	369.56	484060066	369.56
256272013	369.56	312370011	369.56	312380037	369.56	479120050	96.80	484121040	369.56
256342007	739.12	312370012	369.56	312380038	369.56	479132066	369.56	484134004	369.56
259550001	369.56	312370013	369.56	312380039	369.56	479140019	369.56	484143007	369.56
260126014	369.56	312370014	369.56	312380040	369.56	479170035	369.56	484152009	369.56
260161021	369.56	312370015	369.56	312380041	369.56	479262016	369.56	484153004	369.56
260211039	369.56	312370016	369.56	312380042	369.56	479402025	369.56	484191006	369.56
260231016	369.56	312370017	369.56	312380043	369.56	479411001	739.12	484194008	369.56
260450004	369.56	312370018	369.56	316030024	66.94	479421018	369.56	484201008	369.56
263132038	18,108.44	312370019	369.56	316030027	85.18	479422006	369.56	484262008	369.56
263140009	369.56	312370020	369.56	316030028	507.88	479422042	369.56	484273035	369.56
263160010	369.56	312370021	369.56	316052024	369.56	479476010	369.56	485064022	369.56
263180071	369.56	312370022	369.56	316061002	739.12	479514001	369.56	485075002	369.56
263220032	112.56	312370023	369.56	316092012	739.12	479515009	369.56	485123026	369.56
263230029	550.78	312370024	369.56	316133034	739.12	479531029	369.56	485142018	369.56
264091022	369.56	312370025	369.56	316141012	369.56	479562006	369.56	485182035	369.56
264092031	369.56	312370026	369.56	316141019	369.56	479563003	369.56	485211005	739.12
264192025	369.56	312370027	369.56	316190055	514.04	479582017	369.56	486025004	369.56
291161009	369.56	312370028	369.56	316190056	514.04	479603018	369.56	486093002	369.56
291233035	739.12	312370029	369.56	316190057	919.58	479615017	369.56	486141026	369.56
291281020	369.56	312370030	369.56	316230020	369.56	479641002	369.56	486222040	369.56
291331003	739.12	312370031	369.56	316230021	369.56	479653004	739.12	486240017	82.90
291331015	369.56	312370032	369.56	316230022	369.56	479663023	369.56	486280066	155,215.20
291344043	369.56	312370033	369.56	316230026	369.56	481020036	99.78	486290016	369.56
291382057	369.56	312370034	369.56	316230027	369.56	481090009	56.84	486435009	369.56
291393011	369.56	312370035	369.56	316230028	369.56	481090018	1,042.18	486580001	369.56
291503009	369.56	312370036	369.56	316230029	369.56	481090037	1,146.82	486580002	369.56
291570035	196.78	312370037	369.56	316230030	369.56	481090040	57.98	486580003	369.56
291613009	369.56	312370038	369.56	316230031	369.56	481090041	1,173.64	486580004	369.56
291650007	481.74	312370040	369.56	316230032	369.56	481130034	369.56	486580005	369.56
292032022	739.12	312370041	369.56	316230033	369.56	481140001	369.56	486580006	369.56
292041006	739.12	312370042	369.56	316230034	369.56	481161018	369.56	486580007	369.56
292061017	369.56	312370043	369.56	316230035	369.56	481210011	739.12	486580008	369.56
292191016	369.56	312370044	369.56	316230036	369.56	481210018	369.56	486580009	369.56
292221009	369.56	312370045	369.56	316230037	369.56	481230001	369.56	486580010	369.56
292222033	369.56	312370046	369.56	316230053	369.56	482020030	369.56	486580011	369.56
292241003	843.70	312370047	369.56	316230054	369.56	482030027	1,108.68	486580012	369.56
292280032	22.50	312370048	369.56	316230055	369.56	482060013	369.56	486580013	369.56
296052001	369.56	312380001	369.56	316230056	369.56	482080043	369.56	486580014	369.56
296072003	369.56	312380002	369.56	316230057	369.56	482152032	369.56	486580015	369.56
296111021	369.56	312380003	369.56	316230058	369.56	482152050	369.56	486580016	369.56
296185011	369.56	312380004	369.56	316230059	369.56	482152051	369.56	486580017	369.56
296223029	739.12	312380005	369.56	316230060	369.56	482152052	369.56	486580018	369.56
296233019	369.56	312380006	369.56	316230061	369.56	482152053	369.56	486580019	369.56
297220030	1,179.68	312380007	369.56	474084029	369.56	482152054	369.56	486580020	369.56
297280003	563.28	312380008	369.56	474161035	739.12	482201011	369.56	486580021	369.56
297280004	574.78	312380009	369.56	474170001	369.56	482201021	369.56	486581001	369.56
297280005	471.32	312380010	369.56	474170021	369.56	482203006	739.12	486581002	369.56
297280006	482.80	312380011	369.56	474180012	369.56	482293003	369.56	486581003	369.56
297280007	574.78	312380012	369.56	474181003	369.56	482304005	369.56	486581004	369.56
297280008	264.40	312380013	369.56	474181019	369.56	482311021	369.56	486581005	369.56
304220054	369.56	312380014	369.56	474391009	369.56	482362017	369.56	486581006	369.56
304232003	369.56	312380015	369.56	474402001	369.56	482363004	739.12	486581007	369.56
304510023	369.56	312380016	369.56	474590037	369.56	482371002	739.12	486581008	369.56
304600001	48,412.36	312380017	369.56	474644001	369.56	482382019	369.56	486590001	369.56
304600002	369.56	312380018	369.56	474703004	369.56	482396002	369.56	486590002	369.56
304600003	369.56	312380019	369.56	475160068	369.56	482421009	369.56	486590003	369.56
304600004	369.56	312380020	369.56	475200009	369.56	482421011	369.56	486590004	369.56
304600005	369.56	312380021	369.56	475221010	369.56	482481024	369.56	486590005	369.56
308040058	41,390.72	312380022	369.56	475300046	369.56	482481029	369.56	486590006	369.56
308390024	369.56	312380023	369.56	478280006	369.56	482491005	369.56	486590007	739.12
308414002	369.56	312380024	369.56	478430031	119.12	482536010	369.56	486590008	369.56
308481007	369.56	312380025	369.56	478470001	369.56	482571022	369.56	486590009	369.56
312182017	369.56	312380026	369.56	478470002	369.56	482582005	369.56	486590010	369.56
312370001	369.56	312380027	369.56	478470003	369.56	482600030	369.56	486590011	369.56
312370002	369.56	312380028	369.56	478470004	369.56	482631030	369.56	486590012	369.56
312370003	369.56	312380029	369.56	478470005	369.56	482633031	369.56	486590013	369.56
312370004	369.56	312380030	369.56	478470006	369.56	482651011	369.56	486590014	369.56
312370005	369.56	312380031	369.56	478470007	369.56	482652020	369.56	486590015	369.56
312370006	369.56	312380032	369.56	478470008	369.56	482653029	369.56	486590016	369.56
312370007	369.56	312380033	369.56	478470009	369.56	482662026	369.56	486591001	369.56
312370008	369.56	312380034	369.56	478470010	369.56	482690026	369.56	486591002	369.56
312370009	369.56	312380035	369.56	479040038	369.56	484060021	739.12	486591003	369.56

FY 2025/26 Annual Special Tax Report

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
488462003	369.56	488463005	369.56	488470004	369.56	488470012	369.56	488470020	369.56
488462004	369.56	488463006	369.56	488470005	369.56	488470013	369.56	488470021	369.56
488462005	369.56	488463007	369.56	488470006	369.56	488470014	369.56	488470022	369.56
488462006	369.56	488463008	369.56	488470007	369.56	488470015	369.56	488470023	369.56
488463001	369.56	488463009	369.56	488470008	369.56	488470016	369.56	488470024	369.56
488463002	369.56	488470001	369.56	488470009	369.56	488470017	369.56	488470025	369.56
488463003	369.56	488470002	369.56	488470010	369.56	488470018	369.56	488470026	369.56
488463004	369.56	488470003	369.56	488470011	369.56	488470019	369.56		
Subtotal 1	\$ 168,555.94	Subtotal 2	\$ 58,020.92	Subtotal 3	\$ 59,639.02	Subtotal 4	\$ 62,434.08	Subtotal 5	\$ 212,510.04

Special Tax Levy

Subtotal 1	\$ 168,555.94
Subtotal 2	\$ 58,020.92
Subtotal 3	\$ 59,639.02
Subtotal 4	\$ 62,434.08
Subtotal 5	\$ 212,510.04

Total Tax Roll: \$ 561,160.00

Parcel Count w/ Levy

Subtotal 1	157
Subtotal 2	157
Subtotal 3	157
Subtotal 4	157
Subtotal 5	156

Total Parcel Count 784