

# COMMUNITY FACILITIES DISTRICT NO. 1

PARK MAINTENANCE

ANNUAL  
SPECIAL TAX

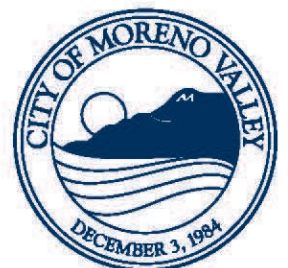
2024/25

REPORT

REPORT DATE: MAY 2024

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

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# I. INTRODUCTION

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## 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 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**

<b>PARKS<sup>1</sup></b>			
<b>Project Name</b>	<b>Location</b>	<b>Tract No.</b>	<b>Opening Date</b>
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
<b>OPEN SPACE/FUTURE SITES</b>			
<b>Project Name</b>	<b>Location</b>	<b>Tract No.</b>	<b>Opening Date</b>
Hidden Springs Passive Park	NWC of Hidden Springs Drive and Greenridge Dr.	PM 20970	December 31, 2015
<b>EQUESTRIAN FACILITIES</b>			
<b>Project Name</b>	<b>Location</b>	<b>Tract No.</b>	<b>Opening Date</b>
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
<b>AQUEDUCT BIKEWAY</b>			
<b>Project Name</b>	<b>Location</b>	<b>Tract No.</b>	<b>Opening Date</b>
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
<b>MULTI-USE TRAILS</b>			
<b>Project Name</b>	<b>Trail Head to End of Trail Development</b>	<b>Tract No.</b>	<b>Opening Date</b>
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

<sup>1</sup> 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	Skate Park	Snack Bar	Soccer Field	Soccer Turf Arena	Tennis Court	Trailhead	Trail	Volleyball Court	Walking Path	Water Feature
<b>Auto Mall Trails -</b> East of Auto Mall Trail to Tract 32835	CFD#1																								●			
<b>Aldi Trail -</b> Eucalyptus Avenue from Quincy to Redlands Boulevard	CFD#1																								●			
<b>Bikeway/ Juan Bautista Trails</b>	CFD#1																								●			
<b>Cactus Trails</b>	CFD#1																								●			
<b>Celebration Park -</b> 14965 Morgan Avenue	CFD#1		●		●							●		●	●	●	●	●									●	●
<b>Cottonwood Staging Area -</b> North side of Cottonwood Avenue	CFD#1																							●				
<b>Cottonwood Trails</b>	CFD#1																								●			
<b>Cold Creek Trail Head -</b> 27334 Cold Creek Court	CFD#1																							●				
<b>Eucalyptus Avenue Trails West -</b> Fire Station 58 to Quincy Street	CFD#1																								●			
<b>Iris Avenue Trails</b>	CFD#1																								●			
<b>Hidden Springs Passive Nature Park -</b> Hidden Springs Parkway and Greenridge St.	CFD#1													●										●	●			
<b>Hound Town Dog Park -</b> 11150 Redlands Boulevard	CFD#1				●							●						●										
<b>Lasselle Sports Park -</b> 17155 Lasselle Street	CFD#1		●					●				●	●	●	●	●	●	●	●								●	
<b>Nason Trails (Cold Creek)</b> Southeast of Nason Street and Eucalyptus Avenue	CFD#1																								●			
<b>Patriot Park -</b> 15310 Perris Boulevard	CFD#1													●		●		●									●	
<b>Quincy Ch. Trail -</b> Cottonwood Avenue and Bay Avenue	CFD#1																								●			
<b>Rancho Verde Trail -</b> North East of Rancho Verde Staging	CFD#1																								●			
<b>Rancho Verde Equestrian Staging Area -</b> East side of Lasselle Street	CFD#1																							●				
<b>Redlands Boulevard Trails</b>	CFD#1																								●			
<b>Rock Ridge Park -</b> 27119 Waterford Way	CFD#1		●										●	●	●			●										
<b>Shadow Mountain Park -</b> 23680 Presidio Hills Drive	CFD#1		●	●								●		●	●	●	●	●										
<b>Sunnymead Ranch Trails</b>	CFD#1																								●			
<b>TownGate II Park -</b> 13100 Arbor Park Lane	CFD#1	●	●									●	●	●	●			●									●	
<b>Vista Lomas Park -</b> 26700 Iris Avenue	CFD#1		●		●						●	●	●	●	●			●										



### **III. COMPUTATION OF THE SPECIAL TAX REQUIREMENT**

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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.<sup>1</sup> 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.

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<sup>1</sup> 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**

<b>SPECIAL TAX REQUIREMENT</b>	
Personnel Services	\$ 879,632.00
Operations and Maintenance <sup>1</sup>	628,778.00
Material & Supplies	113,850.00
Debt Service	
Fixed Charges (Overhead, Administration, & Replacement)	144,056.00
Capital Improvement Projects and Fixed Assets	250,000.00
<b>Gross Special Tax Requirement</b>	<b>\$ 2,016,316.00</b>
<b>CREDITS: CONTRIBUTIONS &amp; TRANSFERS</b>	
Transfer from Community Services District Zone E-8	\$ 36,510.00
Use of Money & Property	(9,000.00)
Fund Balance Contribution/(Draw)	32,411.64
<b>Total Contributions/Transfers</b>	<b>\$ 59,921.64</b>
<b>TOTAL NET SPECIAL TAX REQUIREMENT</b>	<b>\$ 2,076,237.64</b>
<sup>1</sup> 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 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 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 <sup>2</sup>
2003/04 <sup>1</sup>	-	\$ 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

<sup>1</sup>Rates between base year and data supplied are on file and available upon request.  
<sup>2</sup>The 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 <sup>2</sup>	Number of Delinquent Parcels	Percent Delinquent
2014/15 <sup>1</sup>	995,234.40	67.90	1	0.01%
2015/16	1,030,803.88	69.26	1	0.01%
2016/17	1,087,654.40	70.66	1	0.01%
2017/18	1,188,548.56	74.54	1	0.01%
2018/19	1,277,219.14	461.47	5	0.04%
2019/20	1,318,635.84	519.53	5	0.04%
2020/21	1,351,265.20	541.38	5	0.04%
2021/22	1,561,750.60	1,185.19	12	0.08%
2022/23	1,708,872.50	2,362.44	17	0.14%
2023/24	1,874,641.86	13,936.13	112	0.74%

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

<sup>2</sup> Levy amounts delinquent as of April 2023. 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)**

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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 2024/25, there are 10,478.64 taxable DUs in the District. A detailed Tax Roll by parcel is included in Appendix C.

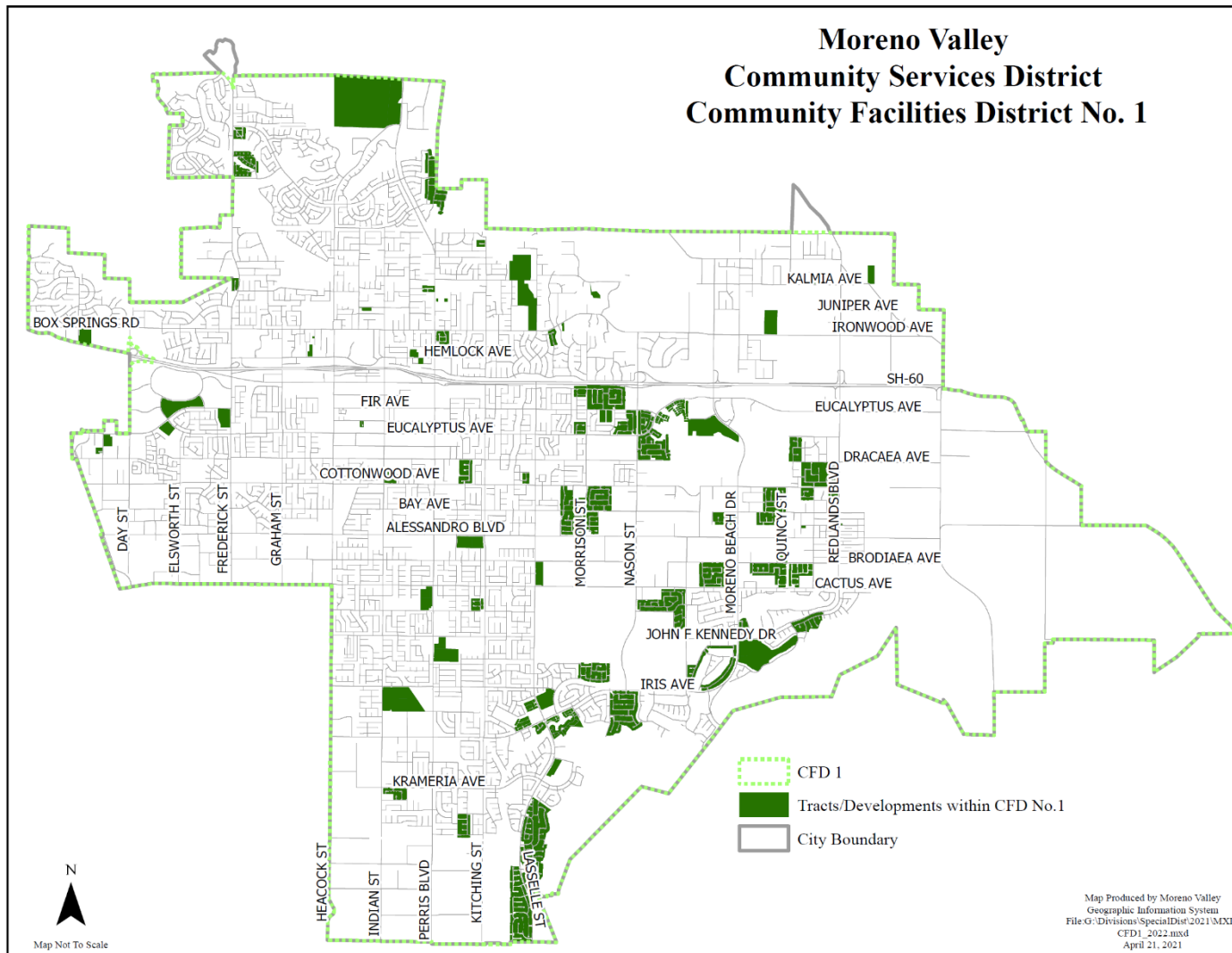
## Appendix A: Annexations

FY	Annexation Number	Tract No./ Development Name	Resolution No.	Date of Annexation
2003/04	2003-1	30316	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30714	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30319	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30233	CSD 2003-28	Nov. 25, 2003
2003/04	2003-1	30320	CSD 2003-28	Nov. 25, 2003
2003/04	2003-2	27523	CSD 2004-03	March 23, 2004
2003/04	2003-2	30318	CSD 2004-03	March 23, 2004
2003/04	2003-2	30476	CSD 2004-03	March 23, 2004
2004/05	2004-3	30321	CSD 2004-18	July 13, 2004
2004/05	2004-3	31120	CSD 2004-18	July 13, 2004
2004/05	2004-3	31255	CSD 2004-18	July 13, 2004
2004/05	2004-4	29732	CSD 2004-25	Nov. 23, 2004
2004/05	2004-5	27593	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	30708	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31128	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31268	CSD 2004-26	Dec. 14, 2004
2004/05	2004-5	31269-1	CSD 2004-26	Dec. 14, 2004
2005/06	2005-6	29920	CSD 2005-13	July 12, 2005
2005/06	2005-6	31212	CSD 2005-13	July 12, 2005
2005/06	2005-6	31327	CSD 2005-13	July 12, 2005
2005/06	2005-7	BRE Prop Inc	CSD 2005-14	July 12, 2005
2005/06	2005-7	Lasselle Place Apts.	CSD 2005-14	July 12, 2005
2005/06	2005-8	30967	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31129	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31213	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31284	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31326	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	31424	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32142	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32143	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32144	CSD 2005-18	Sept. 13, 2005
2005/06	2005-8	32210	CSD 2005-18	Sept. 13, 2005
2005/06	2005-9	Reserve at Moreno Valley Ranch	CSD 2005-19	Oct. 25, 2005
2005/06	2005-10	32145	CSD 2006-07	April 11, 2006
2005/06	2005-10	32146	CSD 2006-07	April 11, 2006
2005/06	2005-11	32018	CSD 2006-08	April 11, 2006
2005/06	2006-12	31257	CSD 2006-09	April 11, 2006
2005/06	2006-13	32834	CSD 2006-10	April 11, 2006
2005/06	2006-13	36933	CSD 2006-10	April 11, 2006
2005/06	2006-13	32836	CSD 2006-10	April 11, 2006
2005/06	2006-14	Stonegate 552	CSD 2006-13	June 13, 2006
2005/06	2006-15	Alessandro Apts.	CSD 2006-14	June 13, 2006
2005/06	2006-15	31494	CSD 2006-14	June 13, 2006
2005/06	2006-15	31591	CSD 2006-14	June 13, 2006
2005/06	2006-15	32625	CSD 2006-14	June 13, 2006
2005/06	2006-15	33437	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	M. Williams (Custom Home)	CSD 2015-30	Oct. 13, 2015
2015/16	2015-37	31592 <sup>1</sup>	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
Total Annexed Dwelling Units				
Original District Boundaries		30924, 31050		
<b>Total Dwelling Units</b>				
<sup>1</sup> 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





















































APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate	APN	FY 2024/25 Applied Rate
308540038	198.14	316221017	198.14	484201053	198.14	487481031	198.14	488450010	198.14
308540039	198.14	316221018	198.14	484201054	198.14	487481032	198.14	488450011	198.14
308540040	198.14	316221019	198.14	484203001	198.14	487481033	198.14	488450012	198.14
308540041	198.14	316221020	198.14	484203002	198.14	487481034	198.14	488450013	198.14
308540042	198.14	316221021	198.14	484203003	198.14	487481035	198.14	488450014	198.14
308540043	198.14	316221022	198.14	484203004	198.14	487481036	198.14	488450015	198.14
308540044	198.14	316221023	198.14	484203005	198.14	487481037	198.14	488450016	198.14
308540045	198.14	316221028	198.14	484203006	198.14	487481038	198.14	488450017	198.14
308540046	198.14	316221029	198.14	484203007	198.14	487481039	198.14	488450018	198.14
308540047	198.14	316221030	198.14	484203008	198.14	487481040	198.14	488450019	198.14
308540048	198.14	316221031	198.14	485240001	198.14	487481041	198.14	488450020	198.14
308541001	198.14	316221032	198.14	485240002	198.14	487481042	198.14	488450021	198.14
308541002	198.14	316221033	198.14	485240003	198.14	487481043	198.14	488450022	198.14
308541003	198.14	316221034	198.14	485240004	198.14	487481044	198.14	488450023	198.14
308541004	198.14	316221035	198.14	485240005	198.14	487481045	198.14	488450024	198.14
308541005	198.14	316221036	198.14	485240006	198.14	487481046	198.14	488450025	198.14
308541006	198.14	471201008	65,849.84	485240007	198.14	487481047	198.14	488450026	198.14
308541007	198.14	471201013	15,736.26	485240008	198.14	487481048	198.14	488450027	198.14
308541008	198.14	473174013	198.14	485240009	198.14	487481049	198.14	488450028	198.14
308541009	198.14	473200004	198.14	485240010	198.14	487481050	198.14	488450029	198.14
308541010	198.14	473300002	3,721.06	485240011	198.14	487481051	198.14	488450030	198.14
308541011	198.14	473300009	3,721.06	485240012	198.14	487482001	198.14	488450031	198.14
308541012	198.14	474110004	16,445.62	485240013	198.14	487482002	198.14	488450032	198.14
308541013	198.14	474110014	1,783.26	485240014	198.14	487482003	198.14	488450033	198.14
308541014	198.14	474120011	198.14	485240015	198.14	487482004	198.14	488450034	198.14
308541015	198.14	474120054	198.14	485240016	198.14	487482005	198.14	488450035	198.14
308541016	198.14	474230005	396.28	485240017	198.14	487482006	198.14	488450036	198.14
308541017	198.14	474250064	198.14	485240018	198.14	487482007	198.14	488450037	198.14
308541018	198.14	474720010	198.14	485240019	198.14	487482008	198.14	488450038	198.14
308550001	198.14	474720011	198.14	485240020	198.14	487482009	198.14	488450039	198.14
308550002	198.14	474720012	198.14	485240021	198.14	487482010	198.14	488450040	198.14
308550003	198.14	474720013	198.14	485240022	198.14	487482011	198.14	488450041	198.14
308550004	198.14	474720014	198.14	485240023	198.14	487483001	198.14	488450042	198.14
308550005	198.14	474720015	198.14	485240024	198.14	487483002	198.14	488450043	198.14
308550006	198.14	474720016	198.14	485240025	198.14	487483003	198.14	488450044	198.14
308551001	198.14	474720017	198.14	485240026	198.14	487500001	198.14	488450045	198.14
308551002	198.14	474720018	198.14	485240027	198.14	487500002	198.14	488450046	198.14
308551003	198.14	474720019	198.14	485240028	198.14	487500003	198.14		
308551004	198.14	474740001	198.14	485240029	198.14	487500004	198.14		
<b>Subtotal 1</b>	<b>\$628,301.94</b>	<b>Subtotal 2</b>	<b>\$347,402.78</b>	<b>Subtotal 3</b>	<b>\$343,008.06</b>	<b>Subtotal 4</b>	<b>\$419,498.02</b>	<b>Subtotal 5</b>	<b>\$338,026.84</b>

Special Tax Levy  
Subtotal 1 \$628,301.94  
Subtotal 2 \$347,402.78  
Subtotal 3 \$343,008.06  
Subtotal 4 \$419,498.02  
Subtotal 5 \$338,026.84  
**Total Tax**  
**Roll: \$2,076,237.64**